



EL PASO COMMUNITY COLLEGE PROCEDURE

For information, contact Institutional
Effectiveness: (915) 831-6740

DEE-2 Out-of-Town Travel

APPROVED: June 17, 1980
Year of last review: 2021

REVISED: February 15, 2010

AUTHORIZING BOARD POLICY: DEE

Classification: Administrative

Vice President or Associate Vice President: Vice President of Financial and Administrative Operations

Designated Contact: Comptroller

OBJECTIVE: To provide guidelines in the processing of travel procedures, reports and reimbursements.

PROCEDURE:

I. Approval Procedures

- A. A Travel Request is completed by the employee.
- B. One request is prepared for each trip per employee.
- C. Reservations will not be confirmed until the travel request is approved by the following administrators, as appropriate:
 - 1. Supervisor/Budget Head
 - 2. Director
 - 3. Instructional Dean
 - 4. Associate Vice President
 - 5. Appropriate Cabinet Officers

D. Reservations

A designated travel representative will be appointed in each Vice-Presidential area by the respective Vice President. One may be appointed for the Vice President's area and one for each unit or department reporting to each Vice President.

Once approved by the Budget Head or the appropriate administrative officer, the travel request for reservations for air travel, hotel and auto rental per diem will be sent to the designated representatives of each Vice President. Those designated representatives will make and coordinate travel arrangements with the College District's authorized travel service. Individual employees will not be allowed to deal directly with the authorized travel service. Travel representatives have the option to book airfares through the Internet with the traveling employee's personal credit card if the airfare is more economical than through the travel service. Reimbursement for the airfare will be done through the submission of the Out-of-Town Expenditure Report.

- E. It is the responsibility of the employee to ensure that the travel request is submitted in sufficient time to allow their designated representative enough time to make any necessary travel arrangements. Normally, fifteen (15) working days are requested.
- F. Airlines will continue to be paid directly by the College District through the authorized travel service unless the airfare is booked through the Internet.

For those employees who do not have a credit card, the College District will provide a travel advance as follows:

Although the preferred method of payment for hotels is through a credit card, travel advances for hotel, per diem and registration may be obtained, upon prior approval by a budget head and the submission of the approved travel request form to the Accounts Payable Department through the traveler's designated travel representative.

When the trip is completed, the employee will file an approved Out-of-Town Expenditure Report within ten (10) working days. The employee will be reimbursed for all travel expenses as outlined in Section II of this procedure, or for all travel expenses over travel advances, whichever is applicable. If there is a balance due to the College District, the employee will remit said balance to the College District as outlined in Section II of this procedure.

- G. Advance payment for enrollment at institutes or workshops is authorized for employees whose request has been approved by the respective budget head or his/her authorized designee. The registration fees along with a copy of the program or agenda itemizing these fees should be submitted to Accounts Payable with the Travel Request through the designated area travel representatives.
- H. Anyone traveling to Washington, D.C. should refer to www.osfr.state.tx.us/travelform.asp to see if a form needs to be filed.

II. Expenditure Report Procedures

- A. An Out-of-Town Expenditure Report must be completed by the employee and submitted with the appropriate approvals to Accounts Payable within ten (10) working days after the employee returns.
- B. All supporting original receipts/documents must be attached to the Expenditure Report.
- C. It is suggested that the employee keep photocopies of the report and all supporting documents.
- D. Accounts Payable will audit the Expenditure Report based upon the following.
 - 1. A copy of an authorized Travel Request with the appropriate signatures has been received by Accounts Payable.
 - 2. The Expenditure Report is completed, receipts/documents are attached and approvals have been obtained.
- E. In the case of a balance due to the employee:
 - 1. A payment will be processed through direct deposit by Accounts Payable to the employee within fifteen (15) calendar days of receipt of completed Expenditure Report (excluding holidays).
- F. In the case of a balance due to the District:
 - 1. The employee must attach to the Expenditure Report the cash receipt from an El Paso County Community College District (EPCCCD) cashier for the balance due.
 - 2. According to the Internal Revenue Code Section 62 reimbursed travel expenditures are treated as paid under an accountable plan and are not reported as income on the employee's tax return. However, amounts received in excess of those substantiated and not returned within a reasonable amount of time, will be included in employee's gross income and subject to federal withholding and employment taxes. Therefore, in accordance with federal law, any amount due to the District which is not reimbursed within one hundred twenty (120) days after expenses are paid or incurred, will be included in the employee's Form W2 and non-employees will be issued a Form 1099. (Source: 2001 IRS Publications Par.463)
- G. When travel and/or registration arrangements must be canceled or changed, it is the responsibility of the affected employee to notify their designated area representatives who will notify the travel agency to change or cancel arrangements. An expense report must be submitted to Accounts Payable, even when the trip is cancelled, if an expense (such as airfare) was incurred.
- H. If the employee does not make changes and/or cancellations in time to avoid charges, the employee is liable for the charges, provided the changes are within his/her control and/or for personal reasons.

III. Tracking of Unused Airline Tickets

A. Cancelled/Unused Airline Tickets and Tracking

1. When a change in travel plans require cancellation of an airline ticket and that cancellation is made in advance of the scheduled flight departure, an unused airline ticket credit exists. Unused airline tickets will continue to hold a value (minus airline administrative fee and travel agency fee) for one year from the scheduled departure.
2. If the unused/cancelled flight was booked directly with the airline without the use of the District's travel services provider, it is the responsibility of the department to track and use credits arising from unused airline tickets.
3. If the unused/cancelled flight was booked through the District's travel services provider, the travel services provider will track credits from the unused tickets and prepare reports for the District.

B. Reporting of Unused Airline Ticket Credits

1. Unused ticket reports are provided to the College by the District's travel services provider on a monthly basis. The report reflects tickets that were cancelled in advance of the flight and that were booked with an airline that allows changes for reissuing a ticket to honor such credit.
2. Unused ticket reports are provided to Cabinet to disseminate the information to departments so they will be aware of any unused ticket credits still available.
3. A report of unused tickets booked directly with the airline should be provided by the department to the area Vice President to be shared with Cabinet.

C. Using Airline Ticket Credits

1. The originating area's Vice President may retain the unused airline ticket credit if it is known that their area will be booking travel with the same airline within the valid time period.

As a courtesy, it is suggested that the travel representative be instructed to contact the travel services provider to place a "Hold" on the travel credit and indicate to the travel services provider when it is expected that the credit will be used by the originating department.
2. Any department that knows it will be unable to use the credit should inform the area's Vice President so that it may be made available within that executive reporting area prior to being available District-wide.
3. Credits may be used by any El Paso Community College department or area with the permission of the originating area's Vice President.
 - a. Travelers or budget heads who request to use an unused airline ticket credit from another department should contact the originating area's Vice President to get written permission to use the credit. E-mail is acceptable as written permission. The written permission should be given to the designated travel representative when the approved travel request is submitted to the travel representative to begin travel arrangements.
 - b. A journal entry should be created by the department requesting use of the airline credit to transfer the travel expense to the appropriate fund/org/account within the College.
 - c. Credits that will expire within two months can be used by any department booking travel to ensure the College does not incur a significant loss of funds because of unused tickets.

IV. Allowance for Meals

A. Reimbursement is on a per diem basis for meals only.

1. The per diem rate for travel in-state and out-of-state is \$30.00 per day.

2. Tips are included in the per diem allowance.
3. If the employee leaves before noon and returns any time after 12:00 noon, he/she will receive a full day of per diem. If the employee leaves after 12:00 noon, he/she will receive a half day of per diem for the day of departure; if the employee returns any time before 12:00 noon, he/she will receive a half day of per diem for the return day.
4. Flight time is used to determine the per diem amount.

- B. On receipts requesting reimbursement for meals other than personal, the name of the person(s) entertained and the purpose must be indicated and signed by the appropriate Vice President or Dean. Meals for other District employees on the same trip may not be claimed for reimbursement.
- C. When an employee elects to drive to an out-of-town meeting which may be reached by commercial carrier, he/she will not be reimbursed for en route meals or lodging.
- D. Receipts are not required for personal meal expenses.

V. Allowance for Other Expenses

- A. Other reimbursable expenses include mileage, taxi (including tips), meeting registration, and other expenses such as tolls, storage, parking fees, and communication charges related to business. Entertainment for business purposes must be approved by administrators as appropriate. The College will only reimburse for self-serve parking, not valet parking.
- B. Receipts are required for all expenses except taxi fares under \$25.00. If the taxi fare is over \$25.00, then all receipts are required.
- C. If required receipts are lost those expenditures affected are not reimbursed unless official duplicate receipts are submitted with certification attached stating that the originals were lost.
- D. Non-reimbursable expenses are personal entertainment, alcoholic beverages, personal telephone calls, laundry, dry cleaning, bar tabs, tips and any other personal expenses.
- E. In the event the employee desires to travel using a companion fare and the second traveler is a nonemployee, the nonemployee should pay the difference of the cost between the companion fare and a single fare with all discounts applied. These costs should be paid prior to the trip.

VI. Responsibility for Travel Arrangements

- A. It is the responsibility of the designated area representatives to make transportation, hotel and automobile reservations after the travel request is approved. Only College travel will be arranged through the College District.
- B. When possible, the lodging accommodations will be at the same place where the meeting, seminar, etc. is being held to avoid unnecessary transportation charges.
- C. All travel is by a usually traveled route and the most economical means. EPCCD will reimburse at the lesser of any applicable advance discount airfare or mileage rate no matter when the trip is requested.
- D. The most economical method of travel is determined by the following.
 1. Nature of the business.
 2. Cost of transportation.
 3. Number of persons making the trip.
 4. Amount of equipment or material to be transported.

VII. Travel by Personal Car

- A. Travel by personal car is approved for out-of-town travel if it is considered to be the most economical mode of transportation.
- B. Travel by personal car is approved at \$.505 per mile for out-of-town mileage.
- C. Reimbursement for expenditures related to the operation, maintenance, and ownership of the car is not allowed.
- D. Mileage is reimbursed based on the mileage calculation provided by the College's authorized travel agency.
- E. If the employee desires to travel out-of-town by personal car, the employee is reimbursed at the lesser of any applicable advance discount airfare or mileage rate.
- F. When an employee elects to travel by personal car with other College employees, he/she will not be compensated for the other employees' equivalent.

VIII. Travel by Rental Car

- A. Vehicle rentals should be requested only when it is necessary for College business and must be approved by the appropriate Vice President or Dean. Rental cars are not approved as an option for driving to a destination when a commercial carrier is available.
- B. The rental contract has to show both El Paso Community College and the individual as the renter.
- C. The insurance coverage is part of the cost of the vehicle rental, payable by the College District. Therefore, all insurance options need to be declined, except for the Collision Damage Waiver. Some car rental companies, such as Advantage, may already include the Collision Damage Waiver in the total cost of the rental. Therefore, it is the responsibility of the person making the car rental reservation to make sure that option is not selected if already included in the car rental cost.

IX. Travel by Commercial Carrier

- A. All travel must be by the most economical fare.
- B. All exceptions must be documented.
- C. Employees are expected to take "same day" flights when available. If a lower fare requiring an overnight stay is available, and if the total cost of the additional hotel fee, per diem, and airfare is less than the "same day" flight airfare, then the most economical option should be taken.
 - 1. If an employee chooses to leave a day in advance when "same day" flights are available, expenses paid or incurred for the additional day are not reimbursable.
 - 2. If a preferred flight time is not available at the most economical fare, the individual will be scheduled on a different flight or he/she is responsible for the difference in the air fare.

X. Partial Reimbursement

If the District agrees to pay only a portion of the estimated cost of travel, the individual will be responsible for making and paying his/her own travel arrangements. An appropriate expenditure report will be submitted with appropriate documentation by the employee. The employee will be reimbursed within 15 days.

XI. Texas Education Agency (TEA) Reimbursed Trips

- A. The person responsible for the grant account approves all TEA reimbursed trips and notes on the Travel Request that the trip is to be reimbursed by TEA. Travel arrangements are made through the designated area travel representatives.
- B. The person responsible for the grant account will keep a log of all persons (trips) that will be reimbursed by TEA and should ensure that the District is reimbursed for the trips.

- C. If the employee has received an airline ticket from the District, an Expenditure Report must be submitted within ten (10) working days after his/her return.
 - 1. If the District is not reimbursed, Section II.F.2 applies.
 - 2. In the case of a balance due the employee, the District will forward a check to the employee within fifteen (15) calendar days (excluding holidays).
- D. If the TEA reimbursement check is less than the total cost paid by the District:
 - 1. The individual must endorse and submit the check to the Comptroller's Office for deposit into the appropriate account.
 - 2. The District will absorb the additional cost if the expenses are deemed reasonable by the responsible person and the appropriate Vice President.
- E. If the TEA reimbursement check exceeds the total cost paid by the District:
 - 1. The employee reimburses the District only the amount paid by the District.
 - 2. The employee keeps the excess amount.

XII. Travel for Nonemployees

- A. Travel expenses for nonemployees must be approved in advance by the President or Vice President.
- B. Expense receipts must be attached to the Expenditure Report.
- C. No payment of lodging or other expenses for family or individuals who are unauthorized will be paid.

XIII. Trips Reimbursed by Agencies Other than TEA

- A. For trips reimbursed by agencies other than TEA, the same guidelines listed for TEA Reimbursements (see Section XI) will be followed.
- B. Carl Perkins travel requests must be preapproved by the appropriate Carl Perkins Administrator.
- C. Travel Expenditure Reports related to grants must be submitted to the Accounts Payable Department prior to the end of the grant's project period.

XIV. Any exceptions to these procedures must be specifically authorized and approved by the respective Vice President.