

College Procedure:	730.7 - Travel and Expense
Policy Reference:	730 - Purchasing
Responsible Department:	Finance
Approval Authority:	Cabinet
Procedure Owner:	Vice President, Finance
Effective Date:	3/2/2017

Version Number: 2

Legal Counsel Reviewed (yes/no): No

Legal Reference(s):

Scope: College-wide

Reason for Procedure

The purpose of this procedure is to outline the guidelines regarding travel and business expenditures to ensure college funds are expended appropriately and provide processes to help identify abuses. This procedure will also describe the documentation needed for reimbursement and outline the approval process. Different areas of the organization will be responsible for various elements of the process. The integrated process requires cooperation amongst all areas to ensure properly recorded travel and business expenditures and to facilitate the reimbursement process.

The Procedure

Each employee is responsible for following the procedures for submission and approval of travel and business expenditures. Employees must submit appropriate documentation within 30 days of the travel date or date of business expense occurrence, unless otherwise dictated by funding source.

The Budget Officer or specified designee will review and approve all departmental travel and business expenditures that fall within the guidelines of this procedure. Individual departments may require additional approvals as necessary.

The employee and corresponding approver are responsible for reviewing documentation of travel expenditures for proper submission, approval, and coding.

There are several possible categories of travel and business expense. Travel and business expenditures should have a specified business purpose. Travel arrangements should be made considering the health and safety of the person traveling, as well as the most economical travel arrangements available. Travel arrangements and accommodations should be reasonable without causing undue additional expenditures. Travel outside the seven county area must have prior approval from the traveler's

supervisor. When traveling in groups of two or more, attendees should travel together unless prior approval from supervisor is granted.

Motor Vehicle Record Requirement:

Prior to driving a personal, Kirkwood owned or rented vehicle on Kirkwood business, a driver must be on the Kirkwood Community College's approved Motor Vehicle Record (MVR) list. No reimbursement for driving expenses will be made to an individual who is not on the MVR approved list. Refer to the [Vehicle and Equipment Use](#) procedure for detailed information.

Vehicle Expenses:

Travel arrangements that include driving a vehicle could result in various expenditures. This decision should be based on the health and safety of the traveler as well as the most economical option available.

If the length of the distance to travel is long enough to consider air travel, the economy calculation should include an option for the cost of air travel to determine the most economical form of transportation.

Motor vehicle transportation may be by one of the following three options.

1. FLEET VEHICLE USE:

Travelers should first consider reserving a vehicle from Facilities Fleet Service whenever it is the most economical.

Fleet Vehicles are available for any Kirkwood related business travel through the Facilities department. A number of vehicles including cars and vans are available for use by only Kirkwood employees and Kirkwood business travel. Any Kirkwood employee is eligible to use a Fleet Vehicle and any length of travel qualifies for using a Fleet Vehicle with consideration for the health and safety of our employees and use of the most economic means of travel. Permission for traveling on Kirkwood business is the responsibility of the traveler's department. The costs for using a Fleet Vehicle are established by Facilities based on the costs of the program and include the cost of fuel. Charges back to the departments for use of a Fleet Vehicle will be completed internally.

2. PERSONAL VEHICLE USE:

Any person traveling on Kirkwood business and using his/her own personal vehicle may request a reimbursement of mileage based on application of the reimbursement amounts listed below.

The distance eligible for reimbursement is limited to the lesser of the distance from a traveler's primary residence to the destination or the distance from a traveler's primary office location to the destination.

Mileage reimbursement requests must include the starting point, destination, business purpose of trip, and economy calculation. Note: When a traveler is driving his/her own vehicle the individual fuel costs are not a reimbursement expense and a P-Card should not be used for fuel purchase. Fuel costs are included in the per mile cost.

Application of reimbursement amounts:

Definitions:

Current mileage reimbursement rate is established by use of U.S. General Services Administration (GSA) standard <http://www.gsa.gov>. Reimbursement of out of pocket mileage expenses is adjusted as the GSA amount changes.

Lessor amount of reimbursement rate is established by Facilities in consideration of costs for management of the Fleet Service program such as: upkeep on the vehicles and replacement costs. This amount can be found on the Fleet Vehicle page under Vehicles and Rates.

1. Reimbursement of an amount not to exceed the **current mileage reimbursement rate** per mile is applicable in each of the following circumstances:
 - The round trip distance traveled is less than 80 miles round trip.
OR
 - The round trip is within KCC's 7 county area.
OR
 - The round trip distance traveled is more than 80 miles round trip and a Fleet Vehicle is requested, but not available. The traveler will receive a cancellation notice from Facilities. The traveler should include the notice with the travel expense reimbursement report.
OR
 - The round trip distance traveled is more than 80 miles round trip and the primary work location for the traveler is outside of a Fleet Vehicle service area. Refer to the Fleet Vehicle Information for the service area.
2. Reimbursement of a **lessor amount of reimbursement rate** is allowed when **all** of these circumstances apply:
 - The round trip distance traveled is more than 80 miles round trip
AND
 - The travel is outside of KCC's 7 county area
AND
 - The traveler's primary work location is in an area served by Fleet Vehicles
AND
 - The traveler chooses to use a personal vehicle when a Fleet Vehicle was available.

3. RENTAL CAR SERVICE USE:

A vehicle may be rented from a privately owned company when it is established that it is the most economic method available. Any vehicle rental company can be used as Kirkwood does not have a preferred agreement with any specific company.

A P-Card must be used for payment of the rental vehicle, as this method provides additional insurance coverage. If the traveler does not have a P-Card, a department team member can use their P-Card for

payment. To ensure the most economical use of College funds, the traveler must refuel prior to the return of a rented vehicle. This can be done by use of a P-Card if one is available or by reimbursement to the traveler. These costs will be from the department budget.

Travel Between Kirkwood Locations:

Mileage for travel between Kirkwood locations will be reimbursed from the employee's departmental budget or funding source (i.e., grant) at the GSA standard (if allowed by funding source). Employees, whose primary work location is Main Campus (including KCETC and The Hotel/Kirkwood Conference Center), traveling to another Kirkwood location are encouraged to utilize a Fleet Vehicle when possible.

Meals:

Meal expenditures should be reasonable without incurring undue cost to Kirkwood. Meal expenditures should be incurred using a P-Card, or the individual may use his/her own funds and request subsequent reimbursement. Regardless of mode of payment, the following guidelines should be followed to avoid possible disqualification (non-payment) of expenditures:

- A detailed receipt of items purchased is required – summary total receipts are not acceptable. Detailed receipts are required to ensure purchases are reasonable, allowable and in compliance with state and federal law.
- Meal expenditures will be based on actual receipts and should be reasonable in nature. The U.S. General Services Administration offers per diem rate information for different areas of the country at <http://www.gsa.gov> and view "Per Diem Rates" for the area traveling. These rates can serve as guidelines when determining reasonable meal expenditures. These rates are not a replacement for actual receipts for meal expenditures. Per diem rates are not a substitute for detailed receipts of meal expenditures and will not be accepted.
- Tips may be reimbursed when appropriate. An amount not to exceed 20% is considered reasonable, unless otherwise dictated by the funding source.
- On a day of travel, breakfast may be reimbursed if departure is prior to 6:00 am and dinner may be reimbursed if return is after 6:00 pm. Reimbursement for these meals on the day of departure or return is at the discretion of and must be approved by the department head.
- Meal expenditures for additional person(s) must include all of the following information:
 - Name(s) of any additional person(s)
 - Additional person(s) affiliation with Kirkwood
 - Purpose of meeting
- Alcohol is not a qualified expenditure.

Lodging:

Lodging should be safe, reasonable accommodations without incurring undue cost to Kirkwood. Lodging expenditures must be purchased using a P-Card, or the individual may use his/her own funds and request subsequent reimbursement. Regardless of mode of payment, the following guidelines should be followed to avoid possible disqualification (non-payment) of expenditures:

- A detailed receipt of lodging expenses is required – summary total receipts are not acceptable. Detailed receipts are required to ensure purchases are reasonable, allowable and in compliance with state and federal law.
- Lodging expenditures will be based on actual receipts and should be reasonable in nature. Qualified expenditures are limited to a single room rate (if accompanied by a guest, any incremental cost is not a qualified expenditure). Reasonable accommodations include the consideration of comfort, convenience, business needs and economical value. The U.S. General Services Administration offers per diem rate information for different areas of the country at <http://www.gsa.gov> and view “Per Diem Rates” for the area traveling. These rates can serve as guidelines when determining reasonable lodging expenditures. These rates are not a replacement for actual receipts for lodging expenditures. Per Diem rates are not a substitute for detailed receipts of lodging expenditures and will not be accepted.
- Meal expenses reflected on lodging receipts require separate detailed receipts.
- The traveler is encouraged to request the government rate.
- Any lodging expenditures outside of the room charges and allowable meal costs must be approved by the President or a member of Cabinet.

Air Travel:

Travelers should make air travel arrangements that consider safety, an efficient travel route and the lowest available fare that reasonably meets those travel needs. Air travel expenditures must be purchased using a P-Card or the traveler may use his/her own funds and request subsequent reimbursement if a P- Card is not available. Regardless of mode of payment, the following guidelines should be followed to avoid possible disqualification (non-payment) of expenditures:

- Commercial air travel should be by common carrier for round-trip coach class fare.
- Tickets should be purchased at least two weeks in advance of travel to take advantage of the lowest fare.
 - Travelers must balance the savings gained through advance ticket purchase with the knowledge that travel arrangements cannot be modified without significant financial penalty. This consideration should be taken into account when determining whether to purchase additional trip insurance.
- The ticket/receipt/itinerary is required for reimbursement.
- For exchanged tickets, all of the following must be provided:
 - Original ticket
 - Exchanged (new) ticket
 - Refund/exchange notice
 - Justification of reason ticket needs to be exchanged

P-Card Purchases:

Travelers are encouraged to utilize the P-Card for making travel arrangements and travel-related purchases. All detail receipts for travel-related purchases made with the P-Card must be maintained and

submitted for record keeping. P-Card documentation and approval must be submitted in the format and timeframe set forth in the P-Card Procedure.

Request for Reimbursement:

In certain instances, travelers may make travel-related purchases with his/her own funds and request subsequent reimbursement. All requests for reimbursement must be submitted within 30 days of travel, unless otherwise dictated by funding source. Requests must be submitted through a web-based program for review and approval. Each submission must be complete and include all required documentation as outlined in this procedure. Lack of approvals or appropriate documentation could result in a delay or disqualification of reimbursement.

Personal Travel:

Employees may combine personal travel with College-related travel. All such instances should be pre-approved by the employees' supervisor. All personal expenses should be paid by the individual and tracked separately from College-related expenses. No personal expenses should be incurred with a Kirkwood P-Card.

References

- FAQs for Travelers
- Purchasing Procedure
- Purchasing Card Procedure

Definitions

Term	Definition
Term 1	
Term 2	
Term 3	
Term 4	

Revision Log

Version Number	Date Approved	Approved by	Brief Description of Change
1	3/2/2017	Jim Choate, Vice President, Finance	
2		Cabinet	Procedure template 10/18/2019