

PURPOSE AND  
INTRODUCTION

The purpose of this regulation is to establish procedures that will facilitate and provide guidance on reimbursement of travel expenses. The regulation will provide consistency of costs identifying reimbursable expenses versus non-reimbursable expenses and required documentation.

This regulation applies to all College employees, Regents, non-employees, volunteers, guest lecturers, and interview candidates who incur reimbursable expenses while traveling to be paid by the College regardless of the source of funds.

TRAVEL  
APPROVAL

All travel whether local, conferences, conventions, staff training, workshops and seminar travel requires prior approval. Travel that occurs without prior approval may not be eligible for reimbursement. Requisitions for all travel reimbursement are entered and approved in the financial accounting system.

Brazosport College accounts for travel in the following six types of travel reimbursement:

Type of Reimbursement - Ledger Account - Travel Form

1. Travel: In Service Area Mileage – 15100 - In Service Area
2. Travel: Out of Service Area – 15200 - Out of Service Area
3. Travel: Mileage – 15204 - Out of Service Area
4. Travel: Meetings/Conferences – 15210 – Out of Service Area
5. Travel: Meals – 15215 – Out of Service Area
6. Travel: Out of State – 15400 – Out of Service Area

All travel reimbursement forms are located on the EmployeeInfo\$ drive.

IN SERVICE AREA  
TRAVEL

In Service area travel includes the College service area of the following school districts: Brazosport ISD, Columbia/Brazoria ISD, Sweeney ISD, Damon ISD, and Angleton ISD. Employees whose duties require frequent travel may be reimbursed when such travel is necessary for conducting College business. In Service area travel may involve the use of the employee's personal vehicle. The mileage reimbursement rate for personal vehicle use is \$.505 per mile. The mileage rate is subject to change and Business Services will send notifications when changes occur. Since In Service area travel is only for day trips, meals are not reimbursable.

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TRAVEL REIMBURSEMENT

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OUT OF SERVICE  
AREA TRAVEL

Employees who travel out of the service area may be entitled to a per diem with an overnight stay. The per diem rates are as follows: Breakfast \$12, Lunch \$16 and Dinner \$18. An employee whose travel does not include an overnight stay will not be reimbursed for meal expenses. Employees who use a personal vehicle for business travel shall be reimbursed mileage at the rate of \$.505 per mile. Both the per diem and mileage rate are subject to change.

OUT OF STATE  
TRAVEL

All out of state travel should have prior approval of the President.

REIMBURSEMENT  
PROCEDURES

Requests for reimbursement shall follow the procedures set forth in **Appendix A** attached.

Receipts for all expenses **except meals** must be submitted by the employee requesting the reimbursement of the actual expenses. An explanation of any additional expenses, not authorized on the initial request form, shall be attached to the request for reimbursement. Travel authorization forms must be completed and submitted with all attachments within two weeks of completing travel. Any expenses incurred in which prior approval has not been secured, except in cases of emergency, shall be treated as an unauthorized expense and reimbursement shall not be allowed without written approval by the President.

RECEIPTS

The College travel procedures require itemized receipts be provided with the Travel Authorization Form. Receipts are used to verify the travel services were used for the approved traveler, dates, and location for which official travel was approved. Receipts also document the actual payment of each expense. Itemized receipts are required for travel expenses including airfare, airport parking, car rental, rail ticket, ground transportation, lodging, conference/event registration. Receipts should show the date and specific services rendered, vendor name, the amount charged, and the form of payment. Receipts for air travel, rail, car rental and lodging should also include the traveler's name. Travelers who are going to use a rental car must sign out a Voyager Fuel Card from accounts payable in Business Services before the trip. The Voyager Fuel Card exempts taxes from fuel costs.

COMMERCIAL AIR  
TRAVEL

Commercial air travel expense is reimbursed on the basis of the actual cost incurred by the traveler using normal traveled routes. All College approved travel should be at the most economical rates, not first or business class. Travelers are expected to take the least costly fare offered that realistically meets scheduling needs. Booking flights at least 30 days in advance is encouraged to avoid premium airfare pricing. Employees are not to use services such as Expedia, Orbitz, etc. when booking flights due to additional fees/taxes/

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cancellation policies. The College will reimburse for the Southwest Early Bird fee and baggage fees charged by airlines.

PRIVATELY  
OWNED VEHICLE  
(POV) MILEAGE  
REIMBURSEMENT

Employees may be required to use a privately owned vehicle (POV) in order to carry out assigned duties. When an employee uses a POV for official College business, reimbursement will occur in accordance with the current approved rate, currently \$.505 per mile. Mileage should be based on a Bing Map using Brazosport College as the starting point or your place of residence if closer to the destination. Mileage will be computed round trip to destination and return to the College or your place of residence if mileage is less. Employees will be reimbursed for reasonable parking and toll expenses incurred while conducting official business. The College will not reimburse employees for any increased insurance premiums or fuel expenses attributable to the use of a POV for business. Reimbursement for insurance and fuel is reflected in the mileage reimbursement rate.

LODGING

Travelers are strongly encouraged to use standard accommodations at reasonably priced mid-market hotels or motels. However, conferences or workshops at luxury or upscale hotels are allowable with preapproval.

For overnight stays at hotels in Texas, employees are required to take a Texas Hotel Occupancy Tax Exemption form. This form should be processed with the hotel registration staff at check in to assure no state taxes will be added to the bill. Local taxes will still be charged. This form is located on the EmployeeInfo\$ drive in the Travel Forms folder.

If state or federal grant funds are used to pay for lodging, please ensure the daily room rate does not exceed the maximum rate allowed for reimbursement as stated in the grant agreement. If the grant is federal and institutional rates are not allowed, use the rates listed by the General Services Administration (GSA). The GSA sets lodging per diem rates for federal grants and contracts.

RENTAL CARS

Automobile rentals should be limited to situations where other means of transportation are not practical, economical or available. Please follow instructions as outlined in the Travel Forms folder located on the EmployeeInfo\$ drive.

BUS, TAXI, TRAIN,  
LIMOUSINE

A receipt should be requested to document these expenses. Limousine service to and from airports should only be used when other means of transportation are not practical or available.

MEALS

If travel requires an overnight stay, meals are reimbursed at a maximum of \$46 per diem including taxes and tips. The rates are: Breakfast \$12, Lunch \$16 and Dinner \$18. For overnight

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trips, if departure is before 7 a.m. reimbursement may be claimed for the breakfast meal. On the day of return if arrival is after 7 p.m. reimbursement may be claimed for the dinner meal. There are no reimbursements for meals for day trips with no overnight stay. No receipts are necessary for meals.

When attending conferences, seminars, and workshops where meals are provided, reimbursements are not allowed, provided meals are part of the registration fees for those meetings.

BUSINESS MEAL

This is a properly documented meal, including the cost of food, non-alcoholic beverages and incidentals associated with a meeting where the primary purpose is to conduct College business or promote or advance the mission of the College. At least one non-College employee directly related to the purpose of the meeting shall be present in order for the meal to be paid with College funds. Business meals are not to be charged to a grant unless specifically authorized as part of the grant agreement.

REQUIRED  
DOCUMENTATION

Original receipts such as an itemized bill and cash register receipts are acceptable documentation. To be in compliance with **IRS regulations**, the following information must be included on employee expense reports as support for all business meals:

1. name, company, and business relationship of all attendees
2. name and location of the establishment
3. location of the event
4. amount and date of the expense
5. description indicating the business purpose of the expenditure
6. meeting agenda, if applicable

EMPLOYEE  
GROUP MEALS

Meals or light refreshments may be purchased and served to College employees at business meetings, including workshops, conferences, task teams, and formal training sessions, under the following conditions:

1. The IRS rules apply to meals locally or out of town. IRS Publication 463 states that meals cannot be lavish or extravagant. Additionally, the IRS requires that all meal expenditures must document the following information regardless of cost:
  - a. List of attendees
  - b. Business purpose of the meal (topic of discussion)
  - c. Cost (supported by itemized receipt)
  - d. Location
  - e. Date
  - f. Description of meal (i.e. lunch, dinner)
2. The purpose of the meeting is to conduct College business or provide formal training benefitting the College.

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3. The meal or light refreshment is an integral part of the meeting or training session.
4. The College requests the employee(s) to attend the meeting or training.
5. The statement of purpose or agenda for the meeting or workshop and a list of attendees should be submitted with the request for payment.
6. If any of the meeting or training sessions occurs while the employees are in travel status, no reimbursement is given for per diem for meals that were provided.

GRATUITIES

The gratuity is included as part of the \$46 per diem for meals. Gratuities paid to cab drivers, van shuttles, and other transportation vendors are reimbursed from local funds. This should be itemized and included when requesting reimbursement. If you are traveling on grant business, gratuities will not be expensed to the grant. Those gratuities should be expensed to a local account.

COMBINING  
BUSINESS AND  
PERSONAL  
TRAVEL

Business travel and vacation/personal leave may be combined when all the following conditions are met:

1. The primary purpose of the trip is official College business.
2. The employee uses approved leave for the personal part of the trip.
3. The College incurs no expense beyond what would have been incurred had there been no personal travel in the trip.

UNALLOWABLE  
TRAVEL  
EXPENSES

The following travel expenses are not reimbursable:

1. personal charges such as entertainment not considered College-related, trip insurance, in-room movies, gifts, souvenirs, and personal purchases
2. theft or loss of personal belongings or money
3. nonbusiness meals and/or transportation
4. undocumented expenses
5. fines incurred for parking or moving violations while driving a personal, College owned or rental vehicle
6. flight/travel insurance
7. childcare expenses
8. pet care expenses

First or business class air travel will not be reimbursed except under special circumstances and prior approval by the President or Vice President, Financial Services & CFO.

**APPENDIX A**

Before the trip:

1. Enter the requisition in the financial accounting software.  
**Do not attach any documents to the travel requisition.**
2. The requisition will route electronically for approval. Once approved, the Procurement Specialist will print out the purchase order and the green copy of the purchase order will be sent to the requester.
3. If staying in a hotel within the state of Texas you must take a Texas Hotel Occupancy Tax Exemption form with you. This form is available on the EmployeeInfo\$ drive under the Travel Forms folder. The name of the form is Texas Hotel Occupancy Form. The form is to be given to the hotel desk clerk at check-in to assure that no state tax is applied to the bill.
4. Instructions for renting a vehicle are located on the EmployeeInfo\$ drive under the Travel Forms folder. When renting a vehicle you must also create a requisition to Voyager – U.S. Bank Corp (Vendor number 6966) for fuel. You will check out a gas charge card from Accounts Payable if renting a vehicle. You will check out a gas card from Facilities if you will be using a College vehicle for your travel. **You will not be reimbursed for mileage if you are using a rental vehicle or a College vehicle.**
5. Advance payment may be requested if the total amount of the requisition exceeds \$300.00. Prepayments will be made two weeks prior to the trip.

After the trip:

1. Complete the travel authorization form. This form is located on the EmployeeInfo\$ drive under the Travel Forms folder. The name of the form is Out-Of-Service Travel Form.
2. Attach a copy of the Bing map used in calculating the mileage.
3. Additional signatures (other than your own) are not required if you are requesting an amount that is equal to or less than the amount of the purchase order.
4. Additional signature approval is required if the amount requested for reimbursement is more than the amount of the purchase order.
5. Attach the form, agenda, and any receipts to the green copy of the purchase order. Receipts are not needed for per diem meals. **Do not attach any receipts to the travel form that were paid with a Procard. Instead, attach it to your Procard report.**
6. Send the form and all backup to Accounts Payable for processing or route the form and all backup as needed for additional signature approval. The form and all backup will be forwarded to Accounts Payable from the department where additional signature approval was made.