

TRAVEL & EXPENSE GUIDE



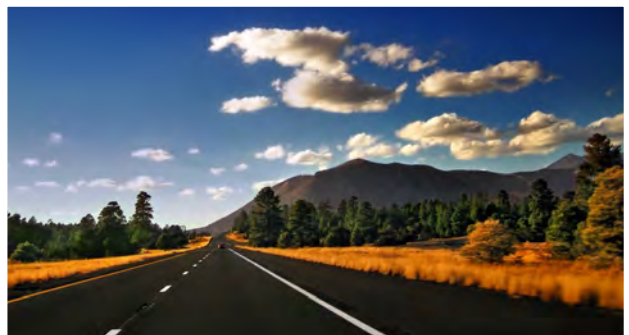
MOTT COMMUNITY
COLLEGE



Accounts Payable

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PURPOSE

The purpose of this guide is to provide assistance to Mott College employees regarding college travel and reimbursement while ensuring compliance with MCC Board Policies, employee bargaining unit agreements, and applicable state and federal laws or regulations.

RESPONSIBILITY

The Chief Financial Officer (CFO) is responsible for implementing travel procedures on a college-wide basis. The CFO, or his/her designee, may make exceptions to travel procedures upon request of a cost center manager if there are extenuating circumstances.

Employees must confirm with their division/department the availability of funds and any additional specific department or grant requirements before spending any funds on travel or related expenses.

GENERAL PROVISIONS

- 1) This guide also applies to employees utilizing their college-issued Purchase Card (PCard) to arrange travel.
- 2) Use of the Mott Travel Form is required when requesting pre-approval for travel, with the exception of reimbursement for mileage-only expenses.
- 3) Employees are responsible for arranging their own travel. The college does not use outside agencies to make travel accommodations.
- 4) Where possible, to minimize expense, employees should plan ahead and avoid buying travel accommodations on the same day the travel is occurring.
- 5) With prior approval of the cost center manager, reimbursement may be made for reasonable tolls, parking fees and expenses which relate directly to the official business of the college. Original receipts are required to support such expenses. See the FAQs, last page of guide.
- 6) Reimbursement will **not** be made for alcohol, parking or traffic violations; meals purchased in lieu of those already included in registration fees; travel between an employee's residence and his/her assigned work site; fuel for personal vehicles; expenses associated with personal entertainment or items such as dry cleaning, rental of movies/videos/games or other personal, non-business related items.
- 7) Employees may not approve their own travel reimbursements; reimbursements must be approved by the employee's supervisor.
- 8) The fiscal year ends on June 30th. All travel reimbursements must be submitted to the Cashier (for reimbursements less than \$100) or Accounts Payable no later than July 15th for any travel that occurred the previous fiscal year (see Reimbursement or Cash Advance Procedures).





TRANSPORTATION

- 1) Travel by air, rail, bus or other carrier shall be at the lowest available convenient rate (considering travel time and work requirements) for the chosen method of travel. First class accommodations will not be used unless prior approval has been granted.
- 2) If there is a less expensive form of transportation (e.g., air) but the employee chooses to drive his/her personal vehicle, the employee will be reimbursed only for the cost of the less expensive form of transportation, not for the full mileage.

MILEAGE

- 1) Primary location is defined as the regular site or location where the employee reports to work.
- 2) Reimbursement is issued at the current Internal Revenue Service (IRS) rate, which is posted at <http://www.irs.gov/Tax-Professionals/Standard-Mileage-Rates>.
- 3) Employees must deduct their normal commute to and from work when requesting reimbursement for mileage if they are traveling from their home to a non-primary location.
- 4) Multiple individuals traveling to the same location are encouraged to use only one vehicle. Mileage is payable to only one employee in the vehicle, typically the owner of the vehicle.
- 5) Employees may not be reimbursed for mileage if the college is providing transportation and the employee chooses to travel separately.
- 6) Distance for travel between college sites has been established and can be referenced in Chart 1. Travel shall begin at the employee's primary location.
- 7) Exempt Managers and Supervisory & Managerial (S&M) bargaining unit members receiving a monthly stipend may not be eligible for mileage reimbursement. These employees should contact Human Resources before submitting mileage reimbursement.
- 8) Employees seeking reimbursement for routine local travel must complete and submit the Mott Daily Mileage Log. This log should be submitted at least once per month to the employee's supervisor. Supervisors shall review the log and sign if approved. The supervisor's signature on the Daily Mileage Log confirms all expenses listed were necessary for official college business. The log can be found on the Accounting\forms webpage.

Chart 1: Mileage	DN	Main	GLBC	HTCC	LAPR	LIV	NTC	SSCO	SLBC	WEC
Disability Network (DN)	0	3	9	5	19	44	19	36	12	4
Flint (Main)	3	0	6	2	21	42	17	34	13	2
Great Lakes Baptist Technology Center (GLBC)	9	6	0	4	24	46	13	37	17	3
Hispanic Technology & Community Center (HTCC)	5	2	4	0	21	43	15	34	14	2
Lapeer Center (LAPR)	19	21	24	21	0	60	35	51	33	21
Livingston Center (LIV)	44	42	46	43	60	0	52	37	30	43
Northern Tier Center (NTC)	19	17	13	15	35	52	0	35	24	16
Shiawassee Service Center Owosso (SSCO)	36	34	37	34	51	37	35	0	39	34
Southern Lakes Branch Center (SLBC)	12	13	17	14	33	30	24	39	0	14
Workforce Education Center (WEC)	4	2	3	2	21	43	16	34	16	0

MEALS

- 1) Meals will be reimbursed for trips that require an overnight stay or day trips lasting ten hours or more using the per diem amount allowed for the city/region in which the expense was incurred. Per diem rates can be found at <https://www.gsa.gov/travel/plan-book/per-diem-rates>
- 2) Your reimbursement or cash advance should include the following:
 - Employees should print the per diem table showing the meal rates for the location they have traveled to.
 - Conference agenda or necessary materials to show whether or not meals were included.
 - Receipts are not required.
 - Per diem is not allowed if your meal was paid for by someone else or your meal was covered by the event attended.
- 2) Exceptions to the per diem method are as follows:
 - GSRP grant.
 - Trips with students.
 - Business related meals with third parties.
 - Group meals that have an overnight stay or day trips lasting ten hours or more (i.e. conferences).
 - Reimbursements will be made from original, itemized receipts that should include the business purpose of the meal and a list of the persons that meals were purchased for.

LODGING

- 1) When lodging is required, employees are to book a standard room.
- 2) Employees are encouraged to use group discount rates where available, especially when specific lodging discounts are part of a conference package.

PROCEDURE FOR REIMBURSEMENT OR CASH ADVANCE

Mileage reimbursement may be processed in one of two methods:

- 1) Employees whose monthly mileage expenses are \$100 or less may be reimbursed in cash by the Cashier's Office. The employee must take the completed and approved Daily Mileage Log to the Cashier's Office to request reimbursement.
- 2) Employees whose monthly mileage expenses are more than \$100 will be reimbursed by Accounts Payable. A requisition for a DVP (direct voucher payment) should be completed in Colleague by the cost center manager. The completed, signed* Daily Mileage Log should be sent to Accounts Payable once the requisition has been created and approved. *Signature stamps are **not** permitted.

How to obtain a cash advance for travel

- 1) Employee completes and submits Section 1 and Section 2 (blue portion) of the Mott Travel Form to his/her supervisor. If approved, the supervisor creates a requisition for a DVP in Colleague. Once the DVP is approved, the supervisor submits the signed Travel Form to Accounts Payable. Cash advances may **not** be obtained from the Cashier's office.
- 2) Employees should allow for 10 days processing time once an approved requisition is received by Accounts Payable.
- 3) Within 30 days of returning from travel, employee completes Section 3 (green portion) and submits the Travel Form to his/her supervisor attaching all original receipts for which reimbursement is being requested.
 - If additional funds are owed to the employee and are approved for reimbursement, the supervisor signs & dates the Travel Form at the bottom of Section 3 and creates a requisition for a DVP in Colleague. Once the DVP is approved, the supervisor submits the signed Travel Form with receipts attached to Accounts Payable.
 - If the employee's receipts show that not all cash advance funds were used, the employee must return funds to the college. The employee must go to the Cashier's Office to pay the balance of funds.
 - ◆ Request Cashier to deposit the money to NARD code 0106.
 - ◆ Write the full cost center number the funds should be returned to on a copy of the receipt from the Cashier and submit it to Accounts Receivable.
 - ◆ Complete the Actual Expense portion of the Travel Form, attach all original receipts, including a copy of the receipt from the Cashier. The supervisor **must sign** the completed Travel Form before it is submitted to Accounts Payable.

Travel Form reimbursement request

- 1) Employee completes and submits the Actual Expense portion of the Travel Form within 30 days of incurring the expense to his/her supervisor, attaching all original receipts for which reimbursement is being requested.
 - Employees whose travel reimbursement expenses are \$100 or less may be reimbursed in cash by the Cashier's Office. The employee must take the completed, signed Travel Form to the Cashier's Office to request reimbursement.
 - Employees whose travel reimbursement expenses are more than \$100 will be reimbursed by Accounts Payable. A requisition for a DVP (direct voucher payment) should be completed in Colleague by the cost center manager. The completed, signed* Travel Form should be sent to Accounts Payable once the requisition has been created and approved. *Signature stamps are **not** permitted.

RELATED FORMS

- 1) Daily Mileage Log – location: http://www.mcc.edu/accounting/acc_printable.shtml
- 2) Travel Form – location: http://www.mcc.edu/accounting/acc_printable.shtml

REFERENCE DOCUMENTS

- 1) Mott Community College Board of Trustees Policy 1340 Board Member Development Opportunities
- 2) Mott Community College Board of Trustees Policy 1360 Reimbursement of Board of Trustee Expenses
- 3) Mott Community College Board of Trustees Policy 3950 Petty Cash
- 4) Mott Community College Board of Trustees Policy 5103 Reimbursement of Employee Expenses
- 5) Bargaining Unit Agreements for the following employee groups: Administrative Support, Faculty, Maintenance & Operational, Professional & Technical, Public Safety Officers, Supervisory & Managerial.
- 6) Electronic Code of Federal Regulations (eCFR) Title 2, Subtitle A, Chapter II, Part 200, Subpart E, §200.474.

FREQUENTLY ASKED QUESTIONS

What is a receipt?

In order for your transaction to have what will qualify as a valid receipt when you submit for reimbursement, it needs to minimally contain the following information:

- A. Name of the establishment/company
- B. Date of the transaction (purchase)
- C. Method of payment
- D. Name of the person making the payment
- E. Description of items or services purchased
- F. Quantity of items or services purchased
- G. The cost for each item or service
- H. A total amount spent for the transaction

Confirmations, acknowledgements, and itineraries do not qualify as receipts unless all of the above information appears.

What form do I need for what?

- ◆ Use the Daily Mileage Log for mileage-only reimbursement
- ◆ Use the Travel Form for reimbursement for transportation (which could include mileage to the destination), meals, lodging or other related expenses to the event
- ◆ Use a professional development form in addition to the Travel Form when applying for reimbursement using division funds or collective bargaining agreement (CBA) professional development funds. These forms can be obtained from the division offices or through your CBA.

FREQUENTLY ASKED QUESTIONS

What if I lost a receipt or only kept/received a credit card acknowledgement slip?

Fill out the Receipt Waiver Form available on the Accounting website under the PCard program. Once it is approved by your supervisor, attach it to the Travel Form in lieu of your receipt.

What if the taxi driver didn't give me a receipt?

If you were unable to obtain a receipt, fill out the Receipt Waiver Form available on the Accounting website under the PCard program. Once it is approved by your supervisor, attach it to the Travel Form in lieu of your receipt.

Does my supervisor need to sign the Daily Mileage Form and/or the Travel Form?

Yes, your supervisor needs to sign the applicable form.

Do I need to have the Travel Form pre-approved each and every time if I am traveling to a routine athletic meet or meeting wherein I will receive reimbursement for mileage? Isn't just getting the signature at the bottom, after travel, sufficient?

You do not need a pre-approved Travel Form when traveling to a routine athletic meet or meeting where the only reimbursement will be mileage. For this you would just submit a signed Daily Mileage Log for reimbursement in accordance with the reimbursement procedures.

How do I calculate mileage?

- ♦ Example: *I'm traveling to Lansing for an all day workshop and will be leaving from my house. I won't be going into the office.*
 - Calculate the mileage from your home to the workshop and back (e.g., 100 miles). Deduct the round-trip mileage from your home to your normal work location (e.g., 20 miles). In this example, you would request reimbursement for 80 miles.

- ♦ Example: *I'm leaving from work mid-day to drive to a conference in Chicago that lasts three days.*
 - Calculate the mileage from your primary work location to the conference and back (e.g., 548 miles). Deduct the round-trip mileage from your home to your normal work location for one day (e.g., 20 miles). In this example, you would request reimbursement for 528 miles.