

II. Travel

A. Purpose of Regulations

Statutory regulations for per diem, transportation, and subsistence allowances for state contained in G.S. 138-5, 138-6, and 138-7 apply to community colleges and their boards of trustees. It is the intent of this section to provide statements of policy for uniform interpretation to pay or reimburse allowable state travel expenses pertaining to official travel and subsistence for official college business. Official college business occurs when an employee or other person is traveling to attend approved job related training, work on behalf of, officially represent, or provide a service related to the college mission. Travel that would not directly benefit the college is not reimbursable.

1. Employee Responsibility

An employee traveling on official college business is expected to exercise the same care in incurring expenses that a prudent person would exercise if traveling on personal business and expending personal funds. Excess costs, circuitous routes, delays, or luxury accommodations and services unnecessary, unjustified, or for the convenience or personal preference of the employee in the performance of official college business are prohibited.

Colleges may authorize credit cards and/or P-Cards for employees during travel on college business. Employees will be responsible for unauthorized costs and any additional expenses incurred for personal preference or convenience. Employee misuse of college issued credit cards and/or P-Cards is grounds for termination. All travel is contingent upon the availability of funds in the proper budget line item.

2. Definition of Terms

For purposes of these regulations, the following definitions apply:

Blanket Authorization for college Presidents only – G.S. 115D-20(1) requires college Presidents to report to the college's board of trustees. Therefore, the College Board of trustees shall pre-authorize the President's routine travel in the manner they see fit and determine the level of detail they require before authorizing travel, subject to State Board of Community College guidelines. In addition, in the interest of fiscal responsibility, it is the Board's responsibility to examine the President's travel at their discretion.

Blanket Authorization for all others, excluding college Presidents – A travel approval form necessary to conduct college business on a routine basis and claim mileage reimbursement only. The blanket authorization must contain the following:

1. Name of the person traveling;
2. Destination(s) and purpose for travel as defined by the college - such as various site visits to monitor classes, nursing instructors commuting to local hospital(s) to conduct student clinical training, commuting to local banks to deposit daily college deposits, commuting between campuses, etc.,
3. Dates of travel for example July 1, 201x – June 30, 201x;

4. Source of funding, and
5. Any other information necessary to justify traveling on a routine basis.

A blanket authorization form may be completed and approval secured annually. The blanket travel authorization form must be approved prior to departure for all routine travel for which reimbursement is issued.

Common Carrier - Commercial scheduled airplane, train, or bus.

Conference - A formal gathering for the purpose of conducting business and exchanging information. Registration fees may be paid for the actual amount expended for such meetings as shown by a valid receipt or invoice.

Duty Station – ***While employed by the college***, it is the headquarters or job location ***assigned by the college*** at which the college employee spends the majority of his/her working hours.

In-State - Within the borders of North Carolina.

Institute - A formal gathering for the purpose of training and instruction. Tuition fees may be paid for instructional costs incurred in such meetings.

Non-College Employee:

- A consultant whose compensation will be paid from a general expense line item rather than from a payroll.
- An employee of another governmental jurisdiction, local or federal, in whose travel the college may have a business interest.
- A student in a community college or technical college.

Non-State Funds – Any funds expended or deposited in the college's bank account. (County, institutional/special, STIF)

Out-Of-Country - Anywhere not included in In-State and Out-of-State of this subsection. Out-Of-State - All of the continental United States except North Carolina.

State Funds - Any funds expended or deposited with the State Treasurer, whether derived from appropriations, grants or college receipts.

Stipends – A fixed and regular payment such as a salary for services rendered. Colleges approving stipends must withhold appropriate taxes according to IRS tax Publications (15, 15-A (Circular E)).

Subsistence - Lodging, meals, registration, phone calls, and all other items allowed under A.P. 5, which are not defined above as transportation.

Transportation - The means of moving from one physical location to another. The cost of transportation includes: reimbursement paid for the use of private or public motor vehicles, the fare paid on public conveyances, tolls, and parking fees.

Travel - All activities involving expenses for transportation, subsistence, or registration, which are authorized to be paid from state, federal, county or institutional/special funds or which involve college vehicles for transportation.

Travel Authorization for college Presidents only –

G.S. 115D-20(1) requires college Presidents to report to the college's board of

trustees. Therefore, the college board of trustees shall pre-authorize significant or unusual trips, etc. in the manner in which they see fit and determine the level of detail they require before authorizing the trip, subject to State Board of Community College guidelines. In addition, in the interest of fiscal responsibility, it is the board's responsibility to examine the President's travel at their discretion.

A travel authorization must be completed and approved for all travel not covered under Blanket Authorization (i.e. overnight trips, out-of-state travel, request for excess, etc.).

Travel Authorization for all others, excluding college Presidents A travel approval form necessary to conduct college business that is not on a routine basis and claim mileage &/or per diem reimbursements. A travel authorization form must be completed and approved for all travel not covered under a Blanket Authorization (i.e. overnight trips, out-of-state travel, request for excess, etc.) and must contain the following:

1. Name of the person(s) traveling;
2. Destination(s) and purpose for which the trip will be made;
3. Dates of travel;
4. Source of funding (including the department/unit);
5. Mileage and/or air fare, hotel and/or registration fee costs, and any other information necessary to justify the trip must be attached/included with the authorization form;
6. Excess request (if needed) with justification.

The travel authorization form must secure approval for all trips prior to departure, regardless if traveling in a college owned or private owned vehicle by the college President or his/her designee.

B. Policies Governing Travel and Expense Allowance

Travel allowances for community college employees, technical college employees, students, members of boards of trustees.

Expense for travel on official business by employees, students and members of boards of trustees of colleges which operate from funds deposited with the State Treasurer shall be reimbursed, not to exceed the following rates as set forth by legislation:

- For transportation by privately owned automobiles, the reimbursement rate shall not exceed the maximum rate established by the Internal Revenue Service (IRS) as the business standard mileage rate. A community college may establish a rate lower than the maximum as a result of the limited budget availability for travel (State Board of Community College Action Item Attachment FC-5, 07/16/04). Reimbursement rates must be approved and adopted by the college's board of trustees. ***NOTE: It is the responsibility of the college to review the IRS business standard mileage rate annually and obtain local board approval prior to changing the reimbursement mileage rate to the prevailing rate or any amount less than the prevailing rate.*** For college owned automobiles on official state business, reimbursement shall not exceed the rate established by the local board of trustees for transportation by privately owned automobiles less the

current depreciation rate of fifteen cents (\$.15) per mile. (effective January 1, 2005) The actual cost of road, bridge, and ferry tolls paid may be reimbursed with a receipt.

- For transportation by airline, bus, railroad, or other conveyance, actual tourist-class fare.
- For subsistence, **one hundred dollars and twenty-five cents (\$103.20)** for a 24-hour period when traveling in-state or a total of **one hundred fourteen and thirty-five cents (\$117.70)** for a 24-hour period when traveling out-of-state.

Stipends - Employees of the college who are on payroll cannot receive additional compensation/stipend for attending conferences and/or workshops.

Employees of the college who are off payroll, but are to return to work and be put back on payroll (such as 9 month instructors who are off pay status during the summer months) may receive compensation/stipend for attending conferences and/or workshops during the time when they are off payroll. Colleges approving stipends must withhold appropriate taxes according to published IRS tax laws (IRS tax Publications 15, 15-A (Circular E).

A stipend may not be paid to conference/workshop attendees except as stated above.

(1) Authorization Procedure (See Section II, Definition of Terms, for additional information on travel authorization)

In-State Travel - All in-state travel by college or non-college employees on college business (includes members of boards of trustees and students) must be approved in writing as defined in the definition of terms in Section II above by the college President or his/her designee prior to departure. A college President's travel must be secured and approved by the college's board of trustees prior to departure as outlined in Section II above. In addition, written authorization must be secured **in advance** from the college President or his/her designee for the following:

- a. Excess lodging.
- b. Registration fees.

Out-Of-State Travel - All travel out-of-state but within the continental United States (specifically excluding Alaska and Hawaii) by college employees or non-college employees on college business (includes members of boards of trustees and students) must be approved in writing by the college President or his/her designee prior to departure. A College President's travel must be secured and approved by the college's board of trustees prior to departure as outlined in Section II above.

Out-Of-Country Travel - All travel out-of-country (including Alaska and Hawaii) by college employees or non-college employees on college business (includes members of boards of trustees and students) must be approved in writing by the college President or his/her designee prior to departure. A College President's travel must be secured and approved by the college's board of trustees prior to departure as outlined in Section II above.

Blanket Authorization (See Section II, Definition of Terms, for additional information on blanket authorization) Blanket authorization for travel by college employees who must routinely travel in the course of carrying out their official duties requires the

approval of the college President or his/her designee prior to departure.

Travel Advances for Occasional Travel

At the discretion of the college President or his/her designee, an advance of funds which does not exceed the estimated travel expenses indicated on the approved travel authorization form may be issued (posted to the general ledger) to an employee no more than five working days prior to the date of departure. All advances must be deducted from the employee's next travel reimbursement (not to exceed 30 days after the travel period has ended as reflected on the approved travel authorization), except those advances to employees whose expenses average at least two hundred dollars (\$200.00) per reimbursement period need not be deducted from the next reimbursement. All advances must be repaid as stated above but no later than June 30. Note the following:

- Travel advances may be issued from grants/special projects from an accounts receivable code in the project's special fund (see Section IV, Policy & Procedures of the Accounting Procedures Manual, item VII), but the advance cannot be requested from the System Office on the project's request for reimbursement (form NCCCS 2-33). Only actual expenses will be reimbursed by the System Office. All other travel advances must be issued as outlined in Section IV, Policy & Procedures of the Accounting Procedures Manual, item VII.
- If a college chooses to pay registration fees, airline fare, etc. in advance, the payment should be charged to the appropriate expenditure code and source of funds, not an accounts receivable code.
- College employees using P-cards and/or credit cards for travel purposes should not be issued travel advances, unless there is a substantiated justification.

All colleges must maintain a log of advances and post issuance and repayments, for purpose of control. See Section IV, Policy & Procedure; item VII, for additional information regarding issuing travel advances.

Prospective Professional Employees

Approval for reimbursement of transportation expenses of prospective professional employees visiting a college for a call back employment interview may be approved by the college President or his/her designee. These expenses are limited to transportation and subsistence for three days at the in-state rate. Amounts in excess of one thousand dollars (\$1,000.00) must be approved by the State President and the Office of State Budget and Management.

Students

Students at colleges who travel on official college business and whose expenses are paid or reimbursed by the State of North Carolina are subject to these regulations, including statutory subsistence allowances, to the same extent as college employees. Travel by students for the purpose of participating in athletic contests and activities of student organizations must be paid from funds supporting the particular organization or activity, not State funds. Colleges shall pay or reimburse travel expenses related to athletic contests and student organization activities consistent with its local policy, provided that this policy does not provide subsistence allowances that are higher than statutory rates. In addition, State funds shall not be used to charter transportation for student field trips unless the field trip is a **mandatory** course requirement, not optional, and must be part of the course outline from inception.

NOTE: PENALTIES AND CHARGES RESULTING FROM CANCELLATIONS:

Penalties and charges resulting from the cancellation of travel reservations (including airline, hotel reservations and/or conference registration) shall be the college's obligation if the employee's travel has been approved in advance and the cancellation or change is made at the direction of and/or for the convenience of the college. If the cancellation or change is made for the personal benefit of the employee, it shall be the employee's obligation to pay the penalties and charges. However, in the event of accidents, serious illness, or death within the employee's immediate family or other critical circumstances beyond the control of the employee, the college may pay the penalties and charges.

C. Subsistence

24-Hour Period, Lodging and Meal Allowance – **one hundred five dollars and twenty cents (\$105.20)** for a 24-hour period when traveling in-state and **one hundred twenty (\$120.00)** for a 24-hour period when traveling out-of-state.

Less than a 24-Hour Period, Meal Allowances –**thirty-seven dollars and ninety cents (\$37.90)** when traveling in-state and **forty dollars and fifty cents (\$40.50)** when traveling out-of-state.

NOTE: Lodging - Reimbursement of actual costs of overnight lodging whether in-state or out-of-state, must be documented, by an itemized receipt of actual lodging expenses from a commercial establishment. Lodging cost shall not exceed **\$67.30** plus tax in-state or **\$79.50** plus tax out-of-state unless excess subsistence for lodging is approved by the college President or his/her designee prior to departure. This documentation shall be attached to the reimbursement request.

Meals - Reimbursement for meals shall not exceed **\$37.90** for three meals when traveling in-state and not to exceed **\$40.50** for three meals when traveling out-of-state. Following is a table of rates for meal reimbursement:

	<u>In-State</u>	<u>Out-of-State</u>
BREAKFAST	\$ 8.30	\$ 8.30
LUNCH	\$ 10.90	\$ 10.90
DINNER	\$ 18.70	\$ 21.30
LODGING	\$ 67.30	\$ 79.50
TOTAL	\$ 105.20	\$ 120.00

Daily Travel (Overnight) - Employees may receive allowance for meals for partial days of travel when the partial day is the day of departure or the day of return. The travel must involve a travel destination located at least 35 miles from the employee's regularly assigned duty station (vicinity) or home, whichever is less. To be eligible, the employee must:

- Breakfast -depart duty station prior to 6:00 a.m.
- Lunch -depart duty station prior to Noon (day of departure) or return to duty station after 2:00 p.m. (day of return).

- Dinner -depart duty station prior to 5:00 p.m. (day of departure) or return to duty station after 8 p.m. (day of return)

The time of departure and/or arrival must be stated on the travel reimbursement request. Daily Travel (Not Overnight)- Allowances shall not be paid from state funds to employees for lunches if travel does not involve an overnight stay; except as shown in Section 5 - ***Limitations on Meal Allowances when overnight travel is not required.***

To be eligible for allowances (regardless of the source of funds) for the breakfast and evening meals, employees must:

- Breakfast -depart duty station prior to 6:00 a.m.
- Dinner (evening) - return to duty station after 8:00 p.m.

To be eligible for both meal allowances the employee must have worked five (5) hours longer than the normal workday.

The travel must involve a travel destination located at least 35 miles from the employee's regularly assigned duty station (vicinity) or home, whichever is less.

The time of departure and/or arrival must be stated on the travel reimbursement request.

Limitations on Meal Allowances when Overnight Travel is not required:

CRITERIA: A college employee may be reimbursed for meals, including lunches, when the employee's job requires his/her attendance at the meeting of a ***board, commission, committee, or council*** in his/her official capacity and the lunch is preplanned as part of the meeting for the entire board, commission, committee, or council. (This provision does not apply to conference, seminars or workshops unless the lunch is a preplanned part of the formal agenda, and/or is included as part of the registration fee.)

REIMBURSEMENT Employees claiming reimbursement under this provision from state funds shall be allowed the statutory rate for lunch as well as the statutory rates for breakfast and dinner if travel does not involve an overnight stay. Employees involved in an overnight stay under this provision shall be limited to the statutory rates for breakfast, lunch, and dinner from appropriate funds.

CRITERIA: A college employee may be reimbursed for meals, including lunches, when the meal is included as an integral part of a ***congress, conference, assembly, convocation, etc.*** Such congress must involve the active participation of persons other than the employees of a single state department, institution, or agency; the employee's attendance is required for the performance of his/her duties, but must not be part of that employee's normal day-to-day business activities; the congress must be planned in advance with a formal agenda; and the congress must provide written notice or an invitation to participants.

REIMBURSEMENT: Employees claiming reimbursement under this provision from state funds shall be allowed the **statutory rates**, which include gratuities. Before a travel reimbursement can be issued, authorization to travel must have been secured prior to travel and attached to the travel request for reimbursement form.

Cost of meals furnished with ***other related activities (registration fees, conference costs, etc.)*** may not be duplicated on the reimbursement request.

Employees are allowed to claim reimbursement for meals even though they are shown and offered as a part of one flight schedule on a commercial airline.

(a) Excess

No excess will be allowed for meals from state funds unless such costs are included in registration fees and/or there are predetermined charges or the meals were for out-of-country travel. The college President or his/her designee may grant excess subsistence for meals while traveling out-of-country. NOTE: To claim excess subsistence prior approval must be secured prior to departure.

Registration Fee - All registration fees must be approved in advance by the college President or his/her designee on the travel authorization request prior to departure. Registration fees may be paid by the college or the employee. Employees may not claim reimbursement for meals included in registration fees. Such assembly must involve the active participation of persons other than the employees of a single college, or agency and must be necessary for conducting official college or state business. When a registration fee includes the cost of one or more meals, it is the responsibility of the college to ensure that reimbursements for such meals are not made to the employee.

Each meal reimbursement rate must be listed on the reimbursement request when overnight lodging is not incurred on that day, or when travel involves less than a 24-hour period.

Employees are allowed to claim reimbursement for meals even though they are shown and offered as a part of one flight schedule on a commercial airline. No excess reimbursement will be allowed for meals unless such costs are included in registration fees and/or are predetermined charges, or the meals were for out-of-country travel. The college President or his/her designee may grant excess subsistence for meals for out-of-country travel when included on the travel authorization request prior to departure.

Daily hotel allowances are to be reported as incurred on the date on which the night's lodging begins.

Out-of-State travel status begins the day the employee leaves the state and remains in effect through the day the employee returns to the state. However, in-state allowances and reimbursement rates apply when employees and other qualified official travelers use hotel and meal facilities located in North Carolina immediately prior to and returning from out-of-state travel during the same travel period.

Supervisory individuals certifying the reimbursement requests as necessary and proper must require from the traveler a receipt of actual lodging expenses from a commercial establishment. This documentation shall be attached to the reimbursement request.

Excess Subsistence Authorization - Lodging

When it is anticipated that, due to extraordinary circumstances, and that more economical accommodations are not available, the daily cost of total subsistence will exceed the maximum amounts established herein, a request for reimbursement for this excess which sets forth, in detail, the nature of such extraordinary circumstances may be approved by the college president or his/her designee. Reimbursement to employees sharing a room with a member of his or her family will be limited to the single occupancy rate. NOTE: Excess lodging authorization is not allowed for

reason of convenience or personal preference for the employee. If excess is requested, it must be included on the travel authorization and approved prior to departure.

Tips for **handling baggage** at common carrier terminals and/or when arriving at or departing from the place of lodging are allowed and must be itemized under "other expenses". Tips for transporting, i.e. taxi, limousine, etc. are not reimbursable. Baggage tips are not counted toward the authorized subsistence maximums, but may be claimed as miscellaneous and excessive tips must be documented with a receipt. Tips for room service, valet (including valet parking), and other hotel services are not reimbursable. The costs of laundry, entertainment, alcoholic beverages, "set-up", between-meal snacks or refreshments, and other personal expenses are not reimbursable.

(b) Telephone Calls:

- Reimbursement - (Voice Transmission) Official business phone calls (exclude personal) are NOT reimbursable from state funds. Official business calls may be reimbursed from non-state funds up to five dollars (\$5.00) without the point of origin and destination being identified. Calls over five dollars (\$5.00) must be identified as to point of origin and destination.
- Long Distance - (Voice Transmission) While traveling, employees are NOT allowed to charge long distance phone calls to state funds. All long distance calls must be paid from non-state funds pursuant to the employee conducting official state business while traveling.
- Allowable Personal Calls - (Voice Transmission) An employee who is in travel status for two or more consecutive days in a week is allowed one personal long distance telephone call for each two days for which reimbursement to the employee may not exceed three dollars (\$3.00) for each in-state call or five dollars (\$5.00) for each out-of-state call. Reimbursement must be made from non-state funds.
- Employee Emergency Calls - (Voice Transmission) An employee may be reimbursed for a personal long distance call(s) if such call(s) is/are of an emergency nature as determined by the college. Appropriate documentation and justification must be filed with the reimbursement request. An example is a call made when an employee calls home to inform someone that the travel period has been extended beyond original plans due to unforeseen reasons. Reimbursement must be made from non-state funds.
- Mobile Telephones - (Voice Transmission) Because mobile telephone charges (cellular and digital) are based on measured use, no personal calls should be made on mobile telephones except in emergency cases determined by the college. Mobile telephone calls to conduct official college business should only be used when more economical means of telephoning are not reasonably available.
- If an employee uses his/her personal mobile telephone in conducting official college business, the employee may be eligible for reimbursement. In order for the college to reimburse the employee, the employee must indicate on his/her telephone bill the reimbursable call(s), individual(s) called and the nature of the call(s), and submit the telephone bill to their supervisor for approval. If the supervisor approves the call(s) as official college business, the college will reimburse the actual billed cost of the call(s) from non-state funds.

- Use of Telephone with Computer Hook-ups - (Data Transmission) Employees traveling on official college business needing to transmit data via their computer, should use the most efficient manner available. Prior to reimbursement, the employee's supervisor must approve. Documentation and justification must be attached to the request for reimbursement. Reimbursement may be made from state funds for data transmissions.

D. Registration Fees

State law allows reimbursement of the actual amount of convention registration fees as shown by a valid receipt or invoice (G.S. 138-6(a) (4)). Registration fees may be paid by the employee or the college.

- To reimburse an employee for a paid registration fee, the employee must provide documentation of the expense by a receipt. NOTE: It is the employee's responsibility to obtain the receipt, not the colleges. If a receipt is lost, and reimbursement claimed, a copy of the cancelled check used to pay the registration fee cannot be used as a valid receipt. The employee will have to exercise due diligence to obtain a receipt in order to be reimbursed.
- If the registration fee is paid by the college directly to the vendor through the accounts payable process, the proper registration fee documentation (i.e. brochures, invoices, etc.) must be received for payment to be processed and filed with the expense voucher as other accounts payable invoices.
- Registration fees shall be distinguished from tuition fees. Tuition expenses which generate CPUs must be coded to expenditure object 53980X - Employee Education Expense.

Requests for convention or conference registration fees must be approved by the college President or his/her designee. Approval must be received prior to the convention or conference dates and must be included on the travel authorization. Prior to approval of registration fees, Presidents or their designee must reduce the cost by unrelated items that are not a direct part of the official convention or conference, such as tours, or social activities. It is the responsibility of the college to ensure that any meals included in the registration fee are not claimed in the daily meal allowances. Approval will not be authorized unless full justification is given on the travel authorization form. Travel authorization requests should be accompanied by a copy of brochures, fee schedules, or other material listing the specific costs included in the registration fee.

E. Transportation

General Policy - Authorization of the mode of travel is to be made by the college President or his/her designee, subject to these regulations.

(a) Private Cars:

Use of Private Car for **Convenience of the College** - College employees may use their private vehicle at a reimbursement rate approved and adopted by the college's local board of trustees not to exceed the maximum rate established by the IRS as the business standard mileage rate under the following circumstances: (*See III. Policies Governing Travel and Expense Allowance, page 4 of Section 5, Travel Transportation and Allowances*)

- When the employee has a physical handicap which requires specialized equipment for operation of a motor vehicle that is not available on cars purchased on state contract.
- When such use is to the college's advantage, due to particular requirements of the employee's duties. Reimbursement is limited to direct mileage between stops on the employee's itinerary.

Use of Private Cars for **Convenience of the Employee** - College employees on official college business may use their private cars for personal convenience according to the rate established and adopted by the college's local board of trustees (*See III. Policies Governing Travel and Expense Allowance, page 4 of Section 5, Travel Transportation and Allowances*) or air-coach rate, whichever is less. If the college chooses to establish a uniform "convenience" mileage reimbursement rate less than the IRS prevailing standard mileage rate, a policy must be approved and adopted by the college's local board of trustees. Subsistence expense is reimbursable only for the period required for airplane travel. Reimbursement will not be authorized for expenses which exceed the established rate of travel or actual air-coach rate when:

- A college-owned vehicle is available.
- Railroad, airplane, or other alternate transportation is feasible and would be more economical, considering transportation, subsistence, and salary costs.

Reimbursement of costs incurred through use of a private car must be for direct mileage between points on the employee's itinerary. Mileage must be from the employee's assigned duty station or home, whichever is less. Tolls and parking are reimbursable to employees when using personal vehicles. Actual cost of tolls and parking are reimbursed with a receipt.

Reimbursement may not be made for commuting between an employee's home and his duty station, except for temporary or part-time instructors, not coordinators.

Reimbursement may be made to College Board of Trustees for their commute from their home to their duty station to conduct official College Board meetings.

Reimbursement for travel between the employee's duty station and the nearest airline terminal and for appropriate parking may be made under the following circumstances. For travel by:

- Airport limousine/shuttle - One round trip limousine fare. Actual cost supported by receipt.
- Taxi – Actual cost when supported by a receipt.
- Private Car – Mileage reimbursement will be paid at a rate not to exceed the rate established and adopted by the college's local board of trustees, which cannot exceed the IRS business standard mileage rate. (*See III. Policies Governing Travel and Expense Allowance, page 4 of Section 5, Travel Transportation and Allowances*) A maximum of two round trips with no parking charge may be reimbursed or one round trip with parking may be reimbursed. Receipts are required for all parking claims.

Reimbursement for travel to and from the airline terminal at the employee's destination may be made under the following circumstances:

- Airport Shuttle Service - one round trip fare. Actual cost supported by receipt.
- Bus - one round trip bus fare. In lieu of using a taxi or airport shuttle, employees can be reimbursed without receipts five dollars (\$5.00) for each one-way trip either from the airport to hotel/meeting or from the hotel/meeting to the airport.
- Taxi, when shuttle service is available - one round trip shuttle fare. Actual cost supported by receipt.
- Taxi, when shuttle service is not available - one actual fare to and from the airline terminal. Actual cost supported by receipt.

Commercial Airlines - Tickets for commercial air travel may be purchased by the college or by the traveler and claimed on his/her expense account. Travel by "air coach" must be utilized. Exceptional conditions requiring the use of "first class" accommodations may warrant reimbursement provided a statement of the condition is attached. A receipt is required for reimbursement. Flight insurance is not reimbursable.

Non-commercial Air Travel - Request for all travel as passengers on non-commercial (charter flights) aircraft are made and approved in the same manner as transportation by other means.

Scheduled Bus and Train Service - The actual cost of coach fare for rail and bus service on college business is reimbursable, as is the actual cost of Pullman fare when overnight trips are required.

Taxis and Limousines - The actual cost of taxi and limousine fares are reimbursable when required for travel on college business. Taxi fares are not reimbursable for inter-city transportation except in emergencies when no less expensive mode of transportation is available within a reasonable period.

Rental Cars - Rental car charges at the least expensive available rate are reimbursable when required for inter-city travel when no alternate mode of transportation is practical. No reimbursement may be made for use of a rental car-instate when a college or private car is available.