

FINANCE PROCEDURE MANUAL	TITLE: Travel Authorization and Reimbursement	
	NUMBER: FIN-ACP-005	VERSION: 04
	ISSUED DATE: 9/18/2009	REVISION DATE: 3/31/2021

➤ **Purpose:**

To provide guidelines for the authorization to travel and reimbursement for PBSC employees, District Board of Trustees, and others traveling on behalf of the College.

➤ **Definitions:**

Authorization for Travel (Travel Request) - Pursuant to s. 112.061, F. S., a statement signed by the traveler and the traveler’s supervisor via a ‘Spend Authorization’ in Workday, indicating that the travel is for official College business along with the purpose of the trip.

Transactions in Workday: **Spend Authorization:** Task in Workday that allows Employees to request pre-authorization of travel. **Expense Report:** Task in Workday that allows Employees to reconcile Travel Card transactions and request travel-related out-of-pocket expense reimbursements.

Conference: A gathering of persons with a common interest or interests. The term also includes similar meetings such as seminars and workshops which are large formal group meetings that are programmed and supervised. Defined in Attorney General Opinion, AGO, 063-95. Groups larger than five (5) individuals travelling to the same conference within the same department will require prior approval from the Controller’s office.

Convention: The assembly of representative groups or persons coming together for the accomplishment of a purpose of interest to a larger group or persons. AGO 063-95.

Direct Route: Travel must be by a usually traveled route (from place of departure directly to/from the travel event)

Incidental Expenses: Other reimbursable expenses related to official travel pursuant to Section 69I-42.010, Florida Administrative Code, such as taxi fares, parking fees, tolls, communication expenses and tips.

Indirect Route: Alternative route for the traveler's convenience

Membership: when purchased, allows you to be a part of an organization. Should be obtained in the institution's name and not an individual traveler's name.

Subscriptions: An agreement entered into with a company to receive a publication or service.

Mileage: Mileage reimbursement relating to a trip. Mileage to and from the airport or from a starting designation to the ending destination and back. For all campus and vicinity mileage see FIN-ACP-006 Mileage Reimbursement.

Most Economical Class of Transportation: The mode of transportation, College owned vehicle, privately owned vehicle, or common carrier having the lowest available fare.

Official Headquarters: The employees' assigned campus.

Per Diem: Daily allowance for expenses incurred while traveling on official College business.

Travel Card: A corporate credit card issued by the College for use in conjunction with travel related expenses by the cardholder. Travel card charges will automatically populate on the cardholder's expense report.

Travel Expense: The usual and ordinary expenditures incurred by the traveler.

Traveler: An employee, student, public officer, or other authorized person, when performing authorized travel.

Travel Period: The time period between the departure and the return from travel.

Travel Purpose: A detailed description of the benefit to the College as a result of the traveler's attendance.

Travel Status: The period an employee is traveling on official business. The period begins with departure from home, official station, or another authorized point and ends with return to that point.

➤ **Responsibility:**

Employees and/or Cardholder: Responsible for the completion, submission, and approval of a Spend Authorization *prior to start of any travel or incurrence of expense*. Responsible for utilizing the most economical form of travel when planning the trip, and timely completion and submission of an 'Expense Report' in Workday after the trip. Employees traveling for the college will be required to have a travel card issued in their name. [Create Request – Credit Card Application](#) is available online. Cardholders are responsible for protecting the travel card and are accountable for transactions reflected on the billing statement. All transactions processed against the travel card are to be made by the person to whom the card is issued. Cardholder should monitor and/or review account activity to confirm validity. Cardholders are responsible for keeping their travel card secure to avoid the risk of unauthorized use and notify the Bank and the Travel Card Program Administrator immediately in case of loss, theft, or fraud.

Supervisor: Responsible for:

- The review and approval of Spend Authorizations and Expense Reports (including all supporting documentation)
- Ensuring the employee follows Florida Statutes and College travel policy and procedures
- Employee submission of Spend Authorizations prior to the travel event
- Employee's timely submission of Expense Reports at the return of travel (within 14 days)

Cost Center Manager or Delegate: Responsible for authorizing funds and ensuring that the supervisor has authorized the travel and that the most economical mode of transportation is used.

Travel Office: Staff in the Finance department that are responsible for monitoring and processing travel to ensure compliance with Florida Statutes and College policy and procedures. Staff also serve as a resource for travel questions.

➤ **Procedure Details:**

I. Spend Authorization

In accordance with Florida Statutes, all travel must be authorized and approved prior to incurring any expense. A Workday Spend Authorization is required for each person traveling on behalf of the College. The worker or designee will enter a Spend Authorization in Workday with estimated expenses for the trip. Supporting documentation must be included to support the estimated expenses. If the Spend Authorization is entered on the traveler's

behalf it will route electronically to the traveler for approval.

- Submit Spend Authorization in Workday prior to the start of any travel or incurrence of expense for conferences (including workshops, seminars), conventions, and out-of-state travel (including international). Spend Authorization is not required for virtual conferences. The following are required when submitting a Spend Authorization:
 - A summary should be included that provides the trip details such as the type of travel, the destination, departure location, date, time, and the destination location.
 - Business Purpose – List type of travel (example: in-State/out of State, Student, etc.)
 - Justification - The justification must describe the benefit to the College as a result of the traveler's attendance.
 - Description – The name of the conference, training or meeting attending.
 - Start date – Departure date of travel.
 - End date – Return date of travel.
 - Other Staff Traveling – When traveling with other workers, indicate reason prior to the trip if the traveler will pay any expense other than their own. Generally, each person will pay their own expenses; there are instances when one traveler may ride with another or will incur expense on behalf of another for group or student travel.
 - Group or Student Travel – When traveling with a group of students complete the Spend Authorization with the estimated total cost of the trip including the traveler and student costs. In the Justification enter the reason and the total number of students traveling with the traveler.
 - Attachments – Supporting documentation must be attached to support the estimated cost of the travel.
 - Approvals - The Spend Authorization will first route to the employee's supervisor, the Cost Center manager, and lastly the travel office for final approval.

What's next after submission and approval of Spend Authorization.

II. Pre-payments:

- Registration fees - for enrollment or attendance at institutes, workshops, conferences, or conventions.
- Airfare
- Hotel Deposit if applicable

- College issued Travel Card or traveler's personal funds can be used for pre-paid travel expenses. If the traveler does not have a College issued Travel Card, the traveler will need to personally pay for travel related expenses and submit an Expense Report for reimbursement. **Travel Cards may not be used until the travel is approved.**
- PBSC is no longer providing cash advance for Travel except for Student Travel exceptions. Travel advance requests should be submitted two weeks in advance of travel start date and must be picked up from the cashier's office.
- Travelers should take advantage of all registration pre-payment discounts.

III. Sales Tax

- PBSC is tax exempt in the State of Florida and travelers should not be charged Florida sales tax. It is the travelers' responsibility to make certain that sales tax is not charged when traveling in Florida. A copy of the [sales tax exempt certificate](#) can be obtained from the [Purchasing](#) website or on the Finance [Forms & Documents](#) website.
- If sales tax is charged, the traveler is responsible for obtaining a credit for the sales tax from the merchant, or for reimbursing the College for any sales tax paid by the College.
- Sales tax levied by states, other than Florida, may be reimbursed if applicable.

IV. Class of Travel

The travel statute identifies three classes of travel:

- Class A Travel. Continuous travel of twenty-four hours or more away from official headquarters.
- Class B Travel. Continuous travel less than twenty-four hours which involves overnight absence from official headquarters.
- Class C Travel. Travel for short trips or day trips where the traveler is not away from official headquarters overnight and is less than twenty-four hours, may be reimbursed by submitting an Expense Report in Workday. Traveler may use [Mileage Log and Reimbursement Form](#) as supporting documentation for excess trips only.

V. Travel Related Expenses

Plan travel arrangements in advance to ensure that the most economical and efficient methods are utilized. Travel must be by a direct route. If a person travels by an indirect route for his own convenience, any extra cost shall be borne by the traveler and reimbursement for

expenses shall be based only on charges that would have incurred by travel using a direct route.

- A. Transportation - Travelers may use a common carrier, a College owned vehicle, a privately owned vehicle, or a rented vehicle for transportation.
1. The traveler must use the most economical travel route and the most economical and efficient travel method keeping in mind the nature of the business; considerations of the time of the travel, cost of transportation and subsistence required; the number of persons making the trip and the amount of material or equipment to be transported.
 2. If a traveler is combining business travel with personal travel, the College will only reimburse the least expensive type of transportation directly related to the business portion of the travel.
 3. Personal vehicle
 - a. Travelers using a privately owned vehicle will be reimbursed on a mile-for-mile basis at the rate authorized in Section 112.061, F.S., which is currently \$.445 per mile. Miles traveled between the traveler's residence and official headquarters will not be reimbursed. When two or more travelers are traveling together, mileage reimbursement will be paid only to the owner of the vehicle.
 4. Rental vehicle
 - a. Travelers should use the state contracted vendor, Avis/Budget, and choose the STATE RECOMMENDED CLASS (Compact). If a more expensive class is chosen, a valid business reason for selecting a more expensive class of vehicle must accompany the expense reimbursement form. Alternate rental agencies can be used if Avis/Budget does not have a rental operation at the traveler's point of destination and an explanation is provided with the expense reimbursement. State Contract Rates are available on the PBSC travel website: [Travel-Rates.pdf](#)
 - 1) The state contract rate includes primary insurance and collision damage coverage at no extra charge. Any charges authorized by the traveler for insurance or collision damage will be paid by the traveler.
 5. Transportation by Air
 - a. Once the Travel Authorization is fully approved, the traveler or traveler's department is responsible for making all travel arrangements. Reservations should be made well in advance to take advantage of any available special fares. Additional costs due to delays by the traveler without a business reason may be required to be paid by the traveler. State the business reason on the travel authorization or expense report.

- b. The least expensive airfare available must be used for the dates and times of travel. Departure and return times and dates must be flexible but should be efficient given the requirements of specific travel. When, for reasons which are in the best interest of the College, the traveler changes flight itinerary after a ticket has been issued and that change results in a higher fare, the traveler must note the specific reasons for the change on the Expense Report and submit for cost center manager approval.
 - c. Unused airfare must be reported to the College and used by the traveler for their next travel.
 - d. The College will pay appropriate airline rates for one (1) baggage fee each way. Additional checked baggage will be reimbursed for business materials required (meeting and convention materials, etc.) when explained on the Expense Report.
 - e. The items that are generally considered to be of a personal nature and will not be reimbursed unless a documented business or medical reason exists are:
 - 1) early check-in fees,
 - 2) business or first-class upgrades,
 - 3) aisle, window seat, or additional legroom fee, or
 - 4) any type of personal preference that is not a required fee.
 - a) A seating fee will be considered required if at the time the flight is booked, preferred seating is the only available option which should be documented by attaching a seat assignment to the payment method.
- B. Hotel and Meal Reimbursement
- 1. Authorized travelers shall be reimbursed:
 - a. either by the current State approved flat per diem rate of \$80 per day which includes incidentals, meals and lodging or
 - b. actual expenses and meals at the per diem rate.
 - 2. A traveler's hotel expenses for Class A or B travel must attach the original hotel folio to the hotel expense item line of the Expense Report expense report. A traveler may not claim per diem or reimbursement for lodging for overnight travel within 50 miles of their official headquarters or residence unless the circumstances necessitating such overnight travel are fully explained by the traveler and approved by the Cost Center Manager or Delegate. Note: Sales Tax exemption must be reflected on hotel folio. Any sales tax reflected on the folio will be the responsibility of the traveler.
 - 3. PBSC reimburses based on per diem for meal expenses; actual meal cost is not reimbursable for non-students.

- a. Expenses for meals, in accordance with Section 112.061, Florida Statutes, will be allowed for Class A and Class B Travel as outlined in the following table:
 - 1) Breakfast - \$ 6.00 (Departure before 6:00 a.m. and return after 8:00 a.m.)
 - 2) Lunch - \$ 11.00 (Departure before 12:00 noon and return after 2:00 p.m.)
 - 3) Dinner - \$19.00 (Departure before 6:00 p.m. and return after 8:00 p.m.)
 4. Any meals included in the registration fee are deducted from the meal calculation. Continental breakfast is not considered a meal.
 5. In instances where the employee is on Class B travel extending beyond 8 hours and elects to not spend the night resulting in a cost savings to the College, the College may reimburse actual meal costs less any state tax paid from hospitality funds up to the state per diem rate for the meals.
- C. Registration Fee
1. The College may pay the registration fee directly to the conference or convention sponsor via traveler's Travel card or allow the traveler to include the registration fee in the calculation of their travel costs and reimburse the traveler. Payments for registration should take advantage of any prepayment discounts. A receipt must be attached to the registration expense item line when submitting the Expense Report.
- D. Other Expenses
1. Include cost of incidentals such as parking, taxi, or shuttle service; receipts must be submitted for costs greater than \$5.
 2. Reasonable tips and gratuities may be reimbursed for actual tips paid to taxi drivers (not to exceed 15% of the fare), actual tips paid for mandatory valet parking (not to exceed \$1 per occasion), and actual tips paid for portage of baggage (not to exceed \$1 per bag and not to exceed \$5 total per incident). Charges for photocopies and communication expenses will only be reimbursed when it is required for official College business.

VI. Travel Reimbursement Request

1. Expense reports for pre-paid expenses paid using travel card should be processed within 5 days after travel card transaction is available in Workday. Final Expense Report for travel event should be processed in Workday within 15 days of trip return. Traveler must indicate on the Expense reports that it is final by checking the 'Final Expense Report' option. PBSC reimburses actual expenses for lodging, at single occupancy rate, substantiated by receipted bills, plus a maximum of \$36.00 for meals in accordance with Section 112.061, Florida Statutes. Meal Per Diem may be claimed for travelers attending meetings, conventions and conferences, both in-state and out-of-state.

2. All expenditures incurred as a result of approved travel must be submitted on an Expense Report with those expenses that are pre-paid clearly noted as such.
3. Reimburse college for personal expense or overpayment.
4. All Travel Card and out of pocket expenses must be supported by the appropriate supporting documentation in the form of original receipts and must be attached to the specific 'expense item line' of the Expense Report.

VII. Failure to Submit Timely Reimbursements

Cardholders are responsible for submitting their Expense report reimbursements in Workday along with the required documentation no later than Fifteen (15) days after the travel or business activity ends. Cardholders with outstanding charges greater than 30 days will be subject to the following administrative actions:

- Escalation 1 – for Employees with any transaction that is 31-60 days old, Employee Supervisor and Controller will be emailed.
- Escalation 2 – for Employees with any transaction that is 61-90 days old, Employee Supervisor, Controller, VP Finance and Administration will be emailed.
- Escalation 3 – after 90 days, a list of non-compliant Employees will be addressed at President's Cabinet.
- If cardholder continues to be addressed via the escalation process outlined above, travel card will be terminated.

In addition, the College reserves the right to recover travel expenses through approved collection efforts.

VIII. Non-Employees

- A. A recruitment applicant, or "pre-hire", for any position at the College approved in advance by Human Resources and the hiring department.
- B. The reimbursement of travel expenses may not be greater than the travel allowances of College employees.
- C. Advance ticketing for consultants, and actors, may be requested only after the standard Agreement for Services and Statement of Work is fully executed.
- D. The President or designee is authorized to establish procedures and guidelines governing the travel of other authorized persons on official College business and covering the payment of costs associated with such travel, as provided in Florida Statutes, Chapter 112.061

➤ References:

College Board policies: 6Hx-18-4.331

<http://www.palmbeachstate.edu/boardoftrustees/Documents/BoardPolicies/Section4/4.331.pdf>

Finance Procedures:

FIN-ACP-006 Vicinity Travel – Mileage

FIN-ACP-004 Student Travel

Forms: Mileage Log and Reimbursement

[Travel & Procurement Card Forms](#)

Travel Pocket Guide

<http://www.palmbeachstate.edu/finance/Documents/Travel-Pocket-Guide.pdf>

State Authority:

Florida Statute 112.061

<https://www.flsenate.gov/Laws/Statutes/2012/112.061>

Florida Administrative Code 69I-42

<https://www.flrules.org/gateway/ChapterHome.asp?Chapter=69I-42>

Attorney General Opinions

AGO 2004-38	07/13/2004	State agency's expenditure for first class air travel
AGO 2001-58	08/02/2001	Travel, subsistence limitation for Class C travel
AGO 78-90	06/15/1978	Per Diem, complimentary lodging
AGO 76-127	06/03/1976	Travel authorization request form
AGO 76-83	04/08/1976	Travel reimbursement for furnished meals
AGO 76-46	02/26/1976	Sick leave and travel status
AGO 91-19	03/31/1991	Travel expenses, direct payment
AGO 81-53	07/14/1981	Continental breakfast; reimbursement