

**32169**  
**ADOPTED – BOARD OF TRUSTEES**  
**COMMUNITY COLLEGE DISTRICT NO. 508**  
**FEBRUARY 6, 2014**

**BOARD OF TRUSTEES OF COMMUNITY COLLEGE DISTRICT NO. 508**  
**COUNTY OF COOK AND STATE OF ILLINOIS**

**RESOLUTION**  
**TO ADOPT REVISIONS TO THE EMPLOYEE REIMBURSEMENT AND**  
**TRAVEL ALLOWANCE POLICY OF THE CITY COLLEGES OF CHICAGO**  
**OFFICE OF FINANCE**

**WHEREAS**, the Illinois Public Community College Act, as amended, lists the powers and duties of community college districts in the State of Illinois, and states in 110 ILCS 850/3-30, that:

“The Board of any Community College District has the powers...that may be requisite or proper for the maintenance, operation and development of any college or colleges under the jurisdiction of the Board.”

**WHEREAS**, the City Colleges of Chicago Employee Reimbursement and Travel Allowance Policy has been developed to address the employee reimbursement process, including employee travel;

**WHEREAS**, Section 4.3 of the Board Bylaws of City Colleges of Chicago provides for the adoption of policies and states that:

“The Board may adopt, from time to time, policy statements, guidelines, procedures, regulations, collective bargaining agreements, codes of conduct or similar documents issued for the governance of the Board, the District and the Colleges.”

**WHEREAS**, the Employee Reimbursement and Travel Allowance Policy has been revised to include reimbursement guidelines for travel within and outside the local area, including local mileage reimbursement eligibility and vehicle allowance criteria (attached as Exhibit A); and

**WHEREAS**, the Officers of the District support the new policy revisions to the Employee Reimbursement and Travel Allowance Policy that are being recommended by the Chancellor;

**NOW, THEREFORE, BE IT RESOLVED**, that the revisions to the Employee Reimbursement and Travel Allowance Policy be adopted by the Board of Trustees effective February 6, 2014, and posted to the City Colleges of Chicago website.

**February 6, 2014 - Office of Finance**

EXHIBIT A  
CITY COLLEGES OF CHICAGO  
EMPLOYEE REIMBURSEMENT AND TRAVEL ALLOWANCE POLICY



EMPLOYEE REIMBURSEMENT AND  
TRAVEL ALLOWANCE  
POLICY

*Revised Feb 2014*

EXHIBIT A  
CITY COLLEGES OF CHICAGO  
EMPLOYEE REIMBURSEMENT AND TRAVEL ALLOWANCE POLICY

**Table of Contents**

I.	General Information.....	2
	a. Purpose	
	b. Effective Date	
	c. Policy Acknowledgement Agreement	
	d. Allowable/Unallowable Types of Expenditures	
	e. Tax-exempt Status	
II.	Employee Reimbursement Policy and Procedures.....	4
	a. Expenditure Limits	
	b. Funding Authorization	
	c. Supporting Documentation	
	d. Review and Approval	
	e. Reimbursement/Payment Process	
	f. Petty Cash	
	g. Procurement Card	
	h. QA/Monitoring Audit Policy	
	i. Recurring Expenditures	
	j. Training	
	k. Transparency	
	l. Exceptions/Exemptions	
III.	Travel Outside Chicago.....	6
	a. Conferences	
	b. Hotels	
	c. Airfare	
	d. Meals	
IV.	Mileage Reimbursement and Travel Allowance Policy & Procedures.....	7
	a. Employees Eligible for Mileage Reimbursement	
	b. Supporting Documentation	
	c. Unallowable Miles	
	d. Vehicle Allowance	
V.	Other Local Transportation .....	9
	a. Taxi	
	b. Parking Fees	
	c. Fuel Credit Cards	

EXHIBIT A  
CITY COLLEGES OF CHICAGO  
EMPLOYEE REIMBURSEMENT AND TRAVEL ALLOWANCE POLICY

**I. General Information**

**A. Purpose**

The primary means of purchasing goods and services necessary for conducting City Colleges of Chicago (CCC) business is the procurement process and not the employee reimbursement process. This policy addresses the employee reimbursement process, including employee travel. Employees must comply with the following protocols and related procedures; however, they are not intended to address every situation.

**B. Effective date**

This Policy is effective February 6, 2014, and replaces the former Employee Reimbursement Policy and the Local Mileage Reimbursement and Other Local Transportation Policy.

**C. Acknowledgement Agreement**

Upon hiring, employees are required to sign an Acknowledgement Agreement indicating that they accept the terms of this Employee Reimbursement Policy. Failure to comply with this Policy and the related procedures may result in the employee being held financially accountable for all prohibited expenditures and subject to disciplinary action up to and including termination of employment. Should the employee need to travel by personal or rental car for CCC business, the Mileage Acknowledgement form must also be signed in advance of travel.

**D. Allowable/Unallowable Types of Expenditures**

**Allowable:** Employees may incur reimbursable expenses in the course of doing CCC business, which may include taxi fare for times when public transportation is not available; travel expenses for pre-approved conferences; mileage, etc., that are allowed as detailed under this travel policy.

**Unallowable:** Below is a listing of expenditures that are not considered appropriate when conducting CCC business. This listing is not intended to be an exhaustive listing of all unallowable expenditures. If in doubt about a potential expenditure, the employee should discuss with his/her manager or the Chief Financial Officer (CFO). If a CCC college or department believes that a certain type of expenditure is absolutely critical, prior written approval from the CFO will be required and is to be included with the supporting documentation for reimbursement.

**Unallowable/Restricted Expenditure Types**

- Local Business Meals (*within the 50-mile Chicago Metropolitan Area*), *except where contractually obligated per bargaining agreement or when an Officer of the District (OD) conducts an important business meeting with a current or potential business partner, as long as request for reimbursement is properly documented.*
- Refreshments/Food (*for meetings*), *except for student-related events and CCC-wide faculty and staff professional development events*
- Food, Supplies or Other Costs (*for employee events/holiday parties/birthdays*)
- Gifts/Flowers/Gift Cards
- Alcoholic Beverages/Tobacco Products/Controlled Substances
- Personal Items
- Sponsorships/Donations
- Entertainment/Recreational Activities

EXHIBIT A  
CITY COLLEGES OF CHICAGO  
EMPLOYEE REIMBURSEMENT AND TRAVEL ALLOWANCE POLICY

- Appliances (*e.g., microwaves, refrigerators, coffee makers*)
- Kitchen Textiles (*e.g., napkins, cups, utensils used in break rooms*)
- Office Decor Items
- Traffic Citations/Parking Violations/ Fines and Penalties
- Sporting Goods
- Personal Car Washes or car washes for company vehicles done outside of CCC's approved contracts
- Cash Advances *except those provided for student related activities and those provided to coaches per the athletic policy/guidelines*
- Capital Equipment/Construction Office Supplies
- Software and Related Licensing Agreements
- Professional or Trade Licenses Required for Employment (*unless expressly stated in bargaining agreement or approved in advance by the CFO*)
- Supplies and Materials for which CCC has a contract to purchase
- Any other item deemed inappropriate/unnecessary for conducting CCC business.

## II. Employee Reimbursement Policy and Procedures

### A. Expenditure Limits for an Individual Purchase

No individual purchases are allowed without pre-approval by the employee's department head, the CCC CFO or the appropriate Officer of the District.

### B. Funding Authorization

Expense Reimbursement Form must include the appropriate funding codes. It is the responsibility of the employee, approver, manager, and department head to verify available funding levels prior to submitting to either CCC's Office of Finance or the college business office for reimbursement.

### C. Supporting Documentation

Employees must submit a completed signed Expense Reimbursement Form along with supporting documentation for the allowable business expenditures within 15 business days of purchase or last day of travel to his/her manager (first line approver) for approval. All expenditures must be substantiated by the following supporting documentation:

- Reason and purpose of the purchase, as well as why the item was not purchased via the normal purchase order/procurement process.
- Original receipts with proof of payment, which include vendor name, date of purchase, individual items itemized with exact dollar amounts.
- Additional supporting documentation (*packing slips, etc.*) must also be original. This would include documentation of any pre-approval for expenditures.
- In case of cash advance, if authorized reimbursement request and supporting documentation is not submitted in 30 days, the advance may be deducted from employee's payroll check.

If original receipts and/or supporting documentation are unavailable the employee must provide a written explanation and signed certification stating the reason the original is unavailable.

### D. Review and Approval

The Expense Reimbursement Form must be approved by the employee's manager or department head (first-line approver), the appropriate Officer of the District and then the Finance Department prior to reimbursement.

EXHIBIT A  
CITY COLLEGES OF CHICAGO  
EMPLOYEE REIMBURSEMENT AND TRAVEL ALLOWANCE POLICY

- The Approvers' signatures must be original - copies/stamped approvals are not acceptable. Approval authority may be delegated on a limited basis with prior written approval from the Chief Operating Officer or Chancellor.
- Approvers cannot approve their own expenditures. If an Approver is part of combined group expenditure, the highest-ranking employee in the group will submit the expenditure for approval to his/her manager.
- Expenditures of executive management of CCC are to be reviewed/approved by the CFO. Approval authority may be delegated on a limited basis with prior written approval from the COO or Chancellor.
- CCC's Finance Department will review reimbursement for policy compliance and will deny all or part of any reimbursement that fails to comply with CCC Policy.

It is the responsibility of the first-line approver to ensure that an employee's Expense Reimbursement Form is properly completed and that adequate documentation has been provided to support that the expenditure is a valid CCC business expense (and to deny reimbursement requests that do not comply). The reimbursement form will be returned to the first line approver if not complete per the requirements below. The first-line approver needs to review for the following:

- Timely submission of reimbursement request (*within 15 days from purchase*)
- Proper forms/documentation and reasons for purchase;
- Mathematical accuracy;
- Original receipts with proof of payment;
- Recording cash advance, if applicable and submission of check for monies due CCC;
- Documentation of the pre-approval for expenditures;
- Signed Reimbursement Form;
- Available budget funds to pay for the reimbursement;
- Proper allocation of expense according to budget procedures and to the proper budget account string

When the first-line review and approval is complete, the Approver submits the reimbursement request and documentation to the next approver for signature, who will then forward the request to the Finance Business Services Department. This process needs to be completed within 10 business days from the time that the employee submits the Expense Reimbursement Form to the first line approver.

#### E. Reimbursement/Payment Process

The expenditure is processed for payment after the supporting documentation has been properly reviewed and approved by the Finance Department.

**Noncompliance** - CCC will deny reimbursement for expenditures which do not comply with CCC policy. Unreasonable, exorbitant, improper, or unsubstantiated charges will be denied.

**Fraud** - An employee who knowingly misrepresents the facts concerning reimbursements of official CCC business or who files or signs any reimbursement forms which contain deliberate false statements given with intent to defraud CCC may be subject to both administrative and/or disciplinary action, including the possibility of termination and criminal action.

EXHIBIT A  
CITY COLLEGES OF CHICAGO  
EMPLOYEE REIMBURSEMENT AND TRAVEL ALLOWANCE POLICY

F. Petty Cash Policy

Petty Cash funds (*including Contingency funds*) are not allowed.

G. Procurement Card Policy and Procedures

CCC does not permit the use of Procurement (credit) cards.

H. Monitoring/Audit Policy

A Monitoring/Audit process is employed by CCC to ensure compliance with the Employee Reimbursement Policy and that expenditures are being properly processed and paid/reimbursed accurately. The monitoring and analytical review of expenditures and individuals are also important controls.

I. Recurring Expenditures

Frequently recurring expenditures, such as office supplies, building materials and “big box” store purchases, that are being consistently procured individually and not through a contracted purchasing agreement or the normal procurement procedures need to be reviewed to determine if there is an existing purchasing agreement for them. If not, purchasing agreements should be put in place in order to ensure that CCC is obtaining these expenditures as economically as possible. If a purchasing agreement is in place and these types of purchases continue to be made through the Reimbursement process, reimbursement for the expenditures will be denied.

J. Training

Employees of CCC shall undergo training regarding the CCC Employee Reimbursement Policy at the time of implementation of the new Policy, or upon hiring for new employees. Additionally, for individuals whose jobs frequently require them to submit or manage expense reimbursements, refresher training should be considered on a yearly basis.

K. Transparency

CCC uploads individual employee reimbursement information to its website on a monthly basis. Proactive transparency increases disclosure of and accountability for CCC expenditures.

L. Exceptions/Exemptions

Any potential exception/exemption from any component of this Policy must be discussed with and submitted to the CFO for consideration. Any approved exception/exemption will be considered part of the Policy and will be retained as part of the Policy.

**III. Travel outside Chicago region**

When an employee is traveling on behalf of and for the benefit of CCC, the employee is expected to exercise good judgment in managing travel costs and make every effort to ensure that the cost of travel arrangements is as economical as possible. Employees are expected to follow the Reimbursement process outlined in Section IV below.

- a. Conferences
  - i. Employees attending conferences must fill out the conference leave form at least 30 days prior to travel. Upon return, the employee then submits the Reimbursement form to receive reimbursement.
  - ii. Payment of registration fees should be made through the purchase order process, and must be done as far ahead of time as possible to ensure lowest fee.
  - iii. Hotel stays within the Chicago area are not permitted.
- b. Hotels (outside Chicago region only)

EXHIBIT A  
CITY COLLEGES OF CHICAGO  
EMPLOYEE REIMBURSEMENT AND TRAVEL ALLOWANCE POLICY

- i. CCC employees must stay at the most economical accommodations feasible.
  - ii. Reimbursement will be for a standard single room only; employees should inquire about discounted government rates, if available.
  - iii. Hotel stays must match the conference or related event. When personal travel is combined with business travel, CCC will only reimburse for the business portion of the trip, and personal expenses must be excluded from reimbursement requests.
- c. Airfare
- i. Airfare should be purchased as far in advance as possible.
  - ii. Coach fare only will be reimbursed.
  - iii. Standard baggage charges for each leg of airline travel are allowed.
  - iv. No amenities such as upgrades, beverages, etc. will be reimbursed.
- d. Meals during travel (outside Chicago region only unless a permitted exception)
- i. Governmental rates are set by the federal government each year. The rate depends on the employee's destination; more expensive areas of the country have a higher per diem allowance.
  - ii. To look up the allowance regarding a specific travel destination, go to <http://www.gsa.gov/perdiem>
  - iii. The maximum that may be reimbursed for breakfast, lunch and dinner for a large urban area is \$12, \$18 and \$36 respectively, for 2014. *Please note that these rates will be updated annually and travelers will only be reimbursed at the current year rates.*
  - iv. A gratuity of 15% is reimbursable.
  - v. Employees must not seek reimbursement for meals when they are already included in the cost of a conference or event.

#### **IV. Mileage Reimbursement and Travel Allowance Policy & Procedures**

Although public transportation is the preferred method of local transportation for CCC employees, it is recognized that there are times when this mode of transportation may not be feasible due to location, timing, equipment/materials, and/or security reasons.

Employees who utilize their personal vehicles to conduct CCC business are eligible to request reimbursement for local mileage. Local mileage reimbursement is for local transportation related to the performance of an employee's regular job duties (and for occasional local travel for required meetings and/or professional conferences within the city). Employees are prohibited from seeking reimbursement for miles traveled between home and the employee's regular work site or for personal mileage.

It is important for CCC employees to understand that inappropriate and/or excessive mileage reimbursement constitutes the inappropriate use of taxpayer dollars.

##### **A. Employees Eligible for Mileage Reimbursement for Local Transportation**

- Must be a full-time or part-time CCC employee. Employees who are assigned a CCC-owned vehicle are not eligible for mileage reimbursement.
- Must have prior authorization from the appropriate Officer of the District or Department Head on an annual basis to use a personal vehicle while performing business on behalf of the



EXHIBIT A  
CITY COLLEGES OF CHICAGO  
EMPLOYEE REIMBURSEMENT AND TRAVEL ALLOWANCE POLICY

CCC.

- Employees must have a valid driver's license and follow all state laws including seatbelt usage, vehicle insurance requirements, phone usage while driving etc.
- For personal vehicles, reimbursement will be for the per mile rate as established by the IRS each year (for 2014, the rate is .56 per mile for business miles driven). This includes the cost of gasoline (i.e., an employee will not be reimbursed for both mileage and fuel expense).
- Employees are ineligible to receive additional reimbursement for other vehicle-related expenses, such as gas, oil, car washes, maintenance, repairs, insurance or stipends.
- Responsible for all parking/red light violations and moving violations incurred while driving.
- Independent consultants and contractors are not eligible for mileage reimbursement.

B. Supporting Documentation Required for Mileage Reimbursement

Employees must submit a completed and signed Mileage Reimbursement Form and the supporting documentation for mileage within 15 days of each month-end to their supervisor for approval prior to submission for payment. Failure to complete and submit the Mileage Reimbursement Form within 15 days may result in forfeiture of the employee's mileage reimbursement claim.

The monthly mileage amount shall be substantiated by a completed Mileage Reimbursement Form containing the following required information:

- Employee Information
- Dates vehicle was used during the month.
- Origination and destination locations- attach copy of MapQuest/Google/Yahoo map indicating start and end addresses and mileage for each segment of travel (except for travel between CCC locations for which standard mileage is employed).
- Reason and purpose of each segment of the travel, as well as why public transportation could not be used.
- Requested mileage per day. This is the number of miles traveled for CCC business and not for commuting and/or minimum/maximum threshold purposes.
- Calculated mileage reimbursement. Reimbursement will be calculated using the "per mile" rate set by the Internal Revenue Service.
- Employee signature and date, which acknowledges the business appropriateness of the requested mileage reimbursement.
- Appropriate approval signatures.

C. Unallowable Miles

Unallowable miles cannot be included in an employee's request for mileage reimbursement. This includes non-chargeable commuting miles between home and the employee's regular work site; the minimum and maximum thresholds for daily and monthly mileage usage; and personal

EXHIBIT A  
CITY COLLEGES OF CHICAGO  
EMPLOYEE REIMBURSEMENT AND TRAVEL ALLOWANCE POLICY

mileage.

- Mileage between the **last destination of the day and home** cannot be included for reimbursement unless there is remaining mileage after the regular commuting miles have been deducted. Employees who include unallowable miles in their request for mileage reimbursement will be subject to disciplinary action.
- Mileage **will not** be reimbursed for **requests of 2 miles or less for any segment of a trip** (employees should be using public transportation unless they are responding to a security incident outside normal business hours), or for more than 50 miles per day, after commuting miles for the starting and ending segments of the trip have been deducted. Total monthly local mileage should not exceed 1,000 miles.

D. Vehicle Allowance

Certain CCC employees travel frequently as part of their expected CCC duties. For these travelers, frequent travel is part of their core responsibilities on behalf of CCC and to support recruiting and community outreach efforts, as well as to serve as liaison to the state and other agencies. These travelers formerly used the traditional reimbursement process for travel, requiring multiple approvals and documentation that is unnecessary given their job responsibilities and duties. Individuals who receive a vehicle allowance may not submit fuel, parking or mileage for reimbursement.

- The Vice Chancellor of Administrative Services will receive a \$500 per month vehicle allowance.
- The College Presidents will receive a \$500 per month vehicle allowance.
- For the following titles, the vehicle allowance is a pre-approved amount based on actual reimbursements analyzed over a year period. The following titles will receive a vehicle allowance of \$175 per month:
  - Associate Director Legislative Affairs
  - Community Affairs Liaison
  - Community Outreach Worker
  - College Recruiter

V. **Other Local Transportation**

Reimbursement for Other Local Transportation modes such as taxi cards/coupons; jury duty travel expense; or fuel credit cards are not permitted.

A. Taxi

- Taxi fares may be submitted for payment through the reimbursement process.
- Cab tips are not reimbursable, neither during travel within Chicago nor outside the city or state.

B. Parking Fees

Reimbursement of parking fees is limited to \$25 for each segment of travel, with a maximum of two segments per day. Every effort should be made to keep parking fees to a minimum; reimbursement requests with excessive parking fees on a routine basis will be denied.

C. Fuel Credit Cards

EXHIBIT A  
CITY COLLEGES OF CHICAGO  
EMPLOYEE REIMBURSEMENT AND TRAVEL ALLOWANCE POLICY

Externally-issued (i.e. cards *not* issued by the City of Chicago) fuel credit cards are not allowed.