

COUNTY COLLEGE OF MORRIS Business and Finance Division Procedures	
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General

To ensure adequate consideration and planning is given to expenses incurred for business reasons; the “CCM Travel and Entertainment Policy” was amended **November 20, 2023** by the County College of Morris’ Board of Trustees. “Under this policy, CCM will reimburse all **permitted reasonable** and necessary travel, meal, and entertainment expenses actually incurred during a CCM business trip **or** CCM sponsored event. (athletic teams, student clubs and organizations) The expense reimbursement form can be found @ccm.edu under Faculty/Staff, E-Forms.

An “Expense Reimbursement Form” must be completed for reimbursement of expenses incurred on behalf of the College. In addition, it must be used to reconcile **all** appropriate travel expenses (see page 03.09.01 for detailed instructions), which include settlement of cash advances and reimbursement of expenses. **The Expense Reimbursement form must be filed within 10 business days of incurring the expense or completion of the trip in order to be reimbursed.** (15 days for Board members.) **Appeals based upon extenuating circumstances may be made to the Executive Vice President of Business and Finance. It can only be used for reimbursement requests for employees (not vendors).**

Authority

The “CCM Travel and Entertainment Policy” was amended **November 20, 2023** by the County College of Morris’ Board of Trustees. This amendment is on file in the accounting office, as well as other locations on campus, for review as requested.

Responsibility

All CCM employees & trustees that incur personal expenses on behalf of the college
All CCM management & trustees that approve such expenses
Director of Accounting
Associate Director of Accounting
Accountant

Procedure

Completion of the Expense Reimbursement Form (Attachment 1):

1. ALL RECEIPTS MUST BE ATTACHED. **Reimbursement is not allowed without the appropriate receipts.**

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2. Enter employee name and phone extension. This will be the extension used by the Accounting Department if there are any questions regarding the form.

3. Non-Travel Expense Reimbursement section – This section is used to request reimbursement for **reasonable** expenses actually incurred for business purposes. If a request is being made for reimbursement of **meals**, the following approval process must be adhered to; advanced approval of such activities has been obtained by the employee’s executive officer, approval for an officer has been obtained by the President.
 - a. Enter the date that the expense was incurred.

 - b. Note a description of the item purchased.

 - c. Record the purpose (a reason) for the expense.

 - d. Using Colleague’s Account Balance Inquiry Screen (ACBL), make sure the budgeted funds are available for the selected account. Once the funds are confirmed available, enter the appropriate account number and amount. **Please note, if the budgeted funds are not available for the amount being requested, Accounts Payable can not process the request.** (If funds are not available, a budget change request form must be processed. See page 02.04.01 for detailed instructions.)

4. Travel Expense Reimbursement section – This section has multiple purposes; it is used to reconcile the total cost of the trip; it is used to request reimbursement for **reasonable** expenses incurred while on business travel; and it is used to refund CCM any amount due as a result of an excessive cash advance. **It must be completed within 10 business days of the end of the trip in order to qualify for reimbursement.** (15 days for Board members.) **Appeals based on extenuating circumstances may be made to the Executive Vice President of Business and Finance.**
 - a. Was this an out of state trip? If yes, check the appropriate box and attach the CCM Board of Trustees required statement of “Activities Attended and Value of Conference”. (This should be a narrative describing the benefits.)

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- b. Attach the Travel Authorization/Cash Advance Request (TRA) to the appropriate copy of the Expense Reimbursement form. (See page 03.09.01 for detailed instructions.)
- c. Enter the date(s) of the trip in the appropriate days' columns.
- d. If applicable, enter the registration fee in the appropriate days' columns. (Note: If the registration fee was paid in advance, it still needs to be recorded on the expense reimbursement form because this form also acts as a document that summarizes the total cost of the trip. At the bottom of the form, there will be an area to decrease the employee reimbursement request for the amount that was paid directly by the College.)
- e. If applicable, enter the hotel costs for room rental (by day) in the appropriate day's columns. Please see "Miscellaneous" section below for examples of inappropriate/non-refundable hotel costs. (Note: If the room cost was paid in advance, it still needs to be recorded on the expense reimbursement form because this form also acts as a document that summarizes the total cost of the trip. At the bottom of the form, there will be an area to decrease the employee reimbursement request for the amount that was paid directly by the College.)
- f. Enter transportation costs in the appropriate row and column.
 - 1. It is possible to have multiple forms of transportation costs.
 - 2. Personal Auto costs for miles driven are reimbursed at a flat rate per mile driven. The rate is governed by the "prevailing IRS mileage allotment". This amount is e-mailed to the campus in January of each year. If uncertain as to the amount, please contact the Accounting Department for confirmation of the current reimbursement rate. Multiply the number of miles by the reimbursement rate and record it in the "Total Personal Auto" row, by day.

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- g. Enter the cost of **reasonable** meal and gratuity expenses, by type, by day. One employee can incur the expense for multiple employees/students. However, the number of people included in the meal expense must be noted on the form, in the appropriate row. The maximum reimbursable amount is \$95.00 per day, per person (**including gratuity not to exceed 15%**). (\$95 per day for Board members.)
 - h. In the travel section, add the total cost of each row (expense category) and record it in the Total Column.
 - i. Add the Total Column and enter the total in the “Total Cost of Travel” box.
 - j. Use the Colleague’s Account Balance Inquiry Screen (ACBL) to make sure the budgeted funds are available for the selected account(s). Once the funds are confirmed available, enter the appropriate account number(s) and amount(s). **Please note, if the budgeted funds are not available for the amount being requested, Accounts Payable can not process the request.** (If funds are not available, a budget change request form must be processed. See page 02.04.01 for detailed instructions.)
 - k. Record the total amount of payments made directly to vendors in the “Amounts Paid Directly to Vendors” box.
 - l. Record the amount received as a cash advance in the “Cash Advance” box.
 - m. Subtract the sum of the “Cash Advance” box and the “Amounts Paid Directly to Vendors” from the “Total Cost of Travel” box. This is the “Amount Due the Employee or Refund Due CCM for Travel”.
5. Total Amount Due Employee or Refund Due CCM – Add the total “Non-Travel Expense(s)” with the total “Amount Due Employee or Refund Due CCM for Travel” to determine the “Total Due the Employee or Refund Due CCM”.
6. The Employee is required to sign the form, confirming its validity.

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7. If there is an amount due CCM, payment should be brought to the Bursar Window (SCC225) **immediately with a copy** of the Expense Reimbursement Form. **Do not send the funds (cash or check) through the inter-office mail system.** Payment can be forward to the accounting department via the cash transmittal procedure. (See page 03.12.01 for detailed instructions.) The original form, with original receipts, still needs to be forward for the appropriate approval (as outlined below). The Accounting Department will be responsible for matching the copy received with the payment to the approved original received with the receipts.

8. The approval for the “Expense Reimbursement” Form are as follows:

<u>Employee</u>	<u>Required Approver(s)</u>
Trustee	Chairman of the Board
President	Chairman of the Board
Vice Presidents	President
Academic Dean	VP of Academic Affairs, Workforce Development & Student Success
Department Head	Academic Dean or Vice President
All Other Employees	Department Head & Academic Dean (when applicable)

9. **Special Travel Information:**

Travel authorization is limited to attendance to one (1) in-state event per fiscal year, (7/1 – 6/30), that is expected to cost more than \$1,000 and one (1) out-of-state event in a fiscal year (regardless of expected cost) unless the appropriate Vice President approval is obtained.

10. Distribution of the Form:

- a. The original is sent to the Accounting Department (HH210) with all approvals and the **original receipts (within 10 business days of the completion of the trip) or reimbursement will not be allowed without approval from the Executive Vice President of Business and Finance.** (15 days for Board members.) If a reimbursement is due CCM, a copy should have been brought to the accounting department with the payment.
- b. The copy is maintained by the employee.

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Miscellaneous

1. Business Meals while Traveling – The maximum reimbursable amount for reasonable meal expenses incurred while traveling is \$95.00 per day, **per person, including gratuity (not to exceed 15%)**. (\$95 per day for Board members.)
2. Meals between CCM Officers and/or Employees Excluding Retreats – Business meals involving only CCM trustees, officers and employees are not reimbursable unless authorized by the Chairman of the CCM Board of Trustees or the President of the College. Such circumstances would involve only special situations where the breakfast, luncheon or dinner meeting is clearly in CCM’s best interest. Such business meals should take place at the campus or a facility where the atmosphere is conducive to a business discussion. Receipts must be provided and a reasonable gratuity is allowed (not to exceed 15%).
3. Business Meals with Outside Business Associates – **All meals** with outside business associates are reimbursable **as long as** the following criteria are met:
 - a. Advanced approval of such activities has been obtained from the employee’s executive officer, approval for an officer has been obtained from the President, and approval for the President has been obtained from the Chair of the Board of Trustees.
 - b. The purpose of the meal is for discussion directly related to the active conduct of furthering CCM’s interests.
 - c. The meal is held in an atmosphere conducive to a business discussion (such as in a restaurant, hotel dining room, or similar place not having a floor show or other entertainments).
 - d. Receipts are provided. (Reasonable gratuities are allowed not to exceed 15%).

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4. Meals for Students (Athletic teams, student clubs and organizations)

The “Travel Authorization/Cash Advance Request Form” must be completed prior to the travel (03.08.01). Once the event has concluded, an expense reimbursement form must be filed within 10 days of incurring the expense or completion of the trip in order to be reimbursed. Appeals based upon extenuating circumstances may be made to the Chair of the Board of Trustees.

a. Athletic Teams. After a game, coaches are authorized to purchase meals for their team. A cash advance may be used, but must be approved by the Director of Athletics and the Dean of Student Success.

b. Student Clubs and Organizations. At the discretion of the Director of Campus Life, food and/or meals may be provided to students attending events sponsored by the Department of Campus Life. These purchases must be approved by the Dean of Student Success.

I. Campus Events: Every effort should be made to cater such an event through an approved vendor, utilizing the purchasing system. Cash advances may be utilized with the following guidelines:

- a. They will only be payable to the Director of Campus Life.
- b. That person is completely responsible for managing the spending of the cash advance.
- c. All other “Cash Advance” requirements, as described in procedure 03.09 must also be met.

II. Off Campus Events/Trips: The director, or his designee, may receive a cash advance for these purchases. All other “Cash Advance” requirements, as described in procedure 03.09 must also be met.

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5. Entertainment – CCM does not consider “entertainment” to be a normal reimbursable expense. Reimbursement will be limited to:
- Expenses incurred by a person whose position with CCM required such activity, or
 - Where the Chair of the Board of Trustees has authorized such activity.

In addition, to be reimbursed the entertainment must directly precede or follow a substantial bona fide discussion held with an outside associate for the purpose of furthering the interests of CCM. Accordingly, the following information must be provided when reporting the entertainment expenses:

- a. Date and place of entertainment.
 - b. Names and affiliations of business guests.
 - c. Nature of business discussion.
 - d. Receipts for entertainment expense.
6. Non-Reimbursable Expenses – There are specific types of expenses which are considered to be of personal nature and are not reimbursable. These include but are not limited to:
- a. Charges for spouse or other family members.
 - b. Personal toiletries
 - c. In-room movie charges
 - d. Alcoholic beverages.
 - e. Snacks.
 - f. Personal phone calls
 - g. Air travel and other personal travel insurance.
 - h. Airline clubs.
 - i. Rental car over standard vehicle model or rental level.
 - j. Laundry & dry-cleaning services (unless charges are incurred in connection with a business trip of 5 or more day’s duration).
 - k. Credit card membership dues.



EXPENSE REIMBURSEMENT FORM

All ORIGINAL Receipts MUST be attached.

Employee Name _____

Phone Extension _____

NON-TRAVEL EXPENSE REIMBURSEMENT

Date	Description	Purpose of Expense	Account Number	Amount

TRAVEL RECONCILIATION

ALL Out of State Travel-statement of "Activities Attended and Value of Conference" must be attached, per CCM Board Resolution

TRA required for trips exceeding \$100.00 (copy of TRA MUST be attached).

Purpose of Travel:								Total (Add the columns across)
	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	
Dates of Trip Expenses								
Registration Fee								
Hotel								
Transportation Costs: Air Fare/Train								
Taxi/Auto Rental								
Tolls								
Parking								
Personal Auto: Miles Driven								
*Reimbursement Rate	0.670	0.670	0.670	0.670	0.670	0.670	0.670	
Total Personal Auto (Miles x Rate)								
Meals & Gratuities (If paying expenses for other employees, please note such below):								
Breakfast								
Lunch								
Dinner								
#of Employees &/or Students Included in Meal Expense								
Travel Account Number _____	Total Cost of Travel (Add the total column)							
Travel Account Number _____								
Amounts Paid Directly to Vendors (Total Check Requests paid by the Accounting Department)								
Cash Advance (Amount paid the Traveler via Travel Authorization/Cash Advance Request Form.)								
Amount Due Employee or Refund Due CCM for Travel (Total cost of travel less amounts paid directly to vendors and cash advance)								

Total Due Employee or Refund Due CCM (Non-travel Expense Reimbursements plus/minus Amount Due for Travel)

Employee Signature _____ Date _____

Department Head Approval _____ Date _____

Additional Approval for Out of State Travel _____

*Reimbursement Rate - The is determined by the IRS. If uncertain as to rate, please contact the Accounting Department.

Original - Accounting Department

Copy - Employee