



FINANCE & ADMINISTRATION



TRAVEL, PDP, AND BUDGET MANUAL

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- Institutional Support
- Finance & Administration
- Forms -Travel



Travelers or PDP Quick Guide



What shall I do if I want to Travel (or PDP) for LCC business? *Relax...*

A. FOR TRAVEL NOT REQUIRING REIMBURSEMENT

If you are going to attend a meeting same day, not requesting reimbursement, and

- **Traveling in school vehicle** – No need to submit a Travel Authorization form through the PDP committee, you will need to get Travel Authorization form approved by your supervisor and keep at department to show you will be on official LCC business (required for Liability purposes).
You will need to complete a **Vehicle Request form** and submit it to Motor Pool.
- **Traveling on own vehicle** and want to get reimbursed for mileage, follow the process listed below for Travel requesting reimbursement.

B. FOR TRAVEL or (PDP) REQUIRING REIMBURSEMENT OR PRE-PAYMENT

1. **Travel or PDP Authorization Request Form** - shall be *signed by all supervisors* as indicated on form
2. **Pre-Activity Form** – shall be completed and attached to Travel or PDP Authorization Request Form
3. **Copy of Agenda, Conference information, or Meeting information** that indicate date, time, and session you will be attending, also include **Registration form, Hotel quotes and information, and Flight itinerary** as applicable.
4. If attending a meeting only and agenda documents are not available, attach a **copy of the email** you received, confirming your attendance requested to include the location, date and time of meeting. Mileage for traveling on your own vehicle is 50% of the approved distance amount. (See mileage chart for distances within NM)

UPON TRAVEL RETURN or (PDP) (following documents must be turned in within 15 days of return travel)

1. Complete **Post-Activity Form** (include the names of LCC staff that you shared what you learned or gained from your Travel with)
2. **Copy of the Purchase Order** you received that corresponds to the reimbursement
3. **Copy of the approved Travel Authorization Form** you received back from Purchasing. Complete the bottom section labeled Travel Reimbursement Voucher and be sure to sign the certification when complete.
4. Any and all qualifying **receipts** for reimbursement or (Grades or Certificates for PDP)

All Travel requiring reimbursement of any kind, i.e. meeting out of town, conferences, or workshops, i.e., require completion of forms listed above (B) and approval from the PDP committee as per PDP approved procedures.

Please allow 10 days for processing – Plan Ahead

Weekly deadline: In on Monday before 5:00 - Purchase Order on Friday, if approved

Review schedule is as follows:

- Tuesday - review Finance & Administration
- Wednesday – review/ approval PDP committee
- Thursday - If Actuals or Out-of-State President's review/approval
- Friday - Final processing by Purchasing

We will stay on schedule if all forms are included and completed accordingly- Thank you



FREQUENTLY ASKED QUESTIONS

Regarding Travel

1. If I use my own vehicle, do I get reimbursed?

If you choose to use your own vehicle, you are reimbursed at ½ mileage as per LCC Mileage Chart. LCC vehicles are available and requested by completing a Vehicle Request form and submitting to Motor Pool. If a vehicle is not available it will be documented as such and traveler will be notified by Motor pool. Denial form must be routed by Traveler to Finance & Administration with the copy of reimbursement voucher located at the bottom section of the Travel or PDP Authorization Request form.

2. What is the difference between Per-diem vs Actuals?

If you choose per diem, (fixed amount covers your Hotel and Meals), you are paid 80% in advance at completion and submittal of approved Travel packet. The remaining 20% is reimbursed at completion or return of activity with other required documentation.

If you choose Actuals, (reimbursement of expenses i.e., meals, parking) are paid after they have occurred. Hotel and Airfare may be paid in advance with the LCC procurement card. Additional approval from the President is also required on Actuals. Reimbursements occur after you return from your trip with original receipts for approved expenses within the allowable amounts. Travelers are reimbursed only their personal expenses. If receipt includes other guests, Traveler must indicate which expenses are theirs. You must report actual expenses in detail on the Travel and PDP Authorization Request Form voucher section, located on bottom half of form.

3. If I leave at 7:00 a.m. and return at 5:00, do I qualify for meal reimbursement?

In this scenario, a total of 10 hours as spent traveling to and from activity. First of all, if you look at the per-diem rates, normal work hours total 9. In order to receive any type of meal reimbursement you must have spent a total of 11 or more hours away from home base (Las Vegas). So in this case, the traveler will not receive any reimbursement. They must have been out on business until 6:00 p.m. or left at 6:00 a.m. in order to qualify for reimbursement according to the agenda provided. This is why we need agenda, conference or meeting documentation attached to Travel Authorization Form.

LCC generally allows 1-hour travel to/from Santa Fe. 2 hours to/from Albuquerque

4. If I'm gone overnight in-state with approved travel, how do I calculate per-diem?

On the per-diem rates, you must calculate the time of departure with return time to arrive at a total. Time is calculated for every 24 hours as 1 day from the time you leave. For example someone leaving at 6:00 a.m. Tuesday and returning at 5:00 p.m. Wednesday would calculate as follows:

From 6:00 am Tuesday to 6:00 am Wednesday = 24 hrs (1 day in-State)	\$85.00
From 6:00 am Wednesday to 5:00 am Wednesday = 11 hrs	<u>\$20.00</u>
The total Per-diem would be	\$105.00

This is the total reimbursement you will receive to cover your HOTEL and meals. No receipts required.

Using the same scenario for actuals, the hotel cost is paid by LCC check or card and maximum meal reimbursement of \$30 for the (24 hrs) day with the additional \$20 for the remaining 11 hours for a grand total of \$50. Supporting original receipts must be submitted in order to get reimbursed up to \$50.

5. How soon do I need to fill out a Travel Authorization?

As soon as you become aware of your attendance or you must have your approved Travel Authorization 10 days prior to departure (sooner preferably in the event there is a situation or question that may need further clarification). Travels must be turned in by Tuesday to be considered for an approved Friday Purchase order, if all approvals are in place.

6. How do I know if my Travel has been approved?

When your Travel has been approved, you will receive the Purchase Order from Purchasing.

7. Who is responsible for Registering?

Once Travel is approved, a PO copy PO will be sent to the Attendee at which time the attendee will register by phone, fax or email as the Purchase order shows authorization to travel.



PROFESSIONAL DEVELOPMENT PROGRAM

Reimbursement in accordance with NM Mileage and Per-diem Act NMSA, 10-8, 1978 and LCC's Board Approved Policy and Procedure.

PURPOSE

Luna Community College (LCC) offers professional development opportunities for Regular Full-time employees. Whether you want to sharpen the skills you have or meet on-the-job requirements, thereby improving efficacy as employees of the College and ultimately the ability of the College to effectively perform its mission, the PDP can help you meet your goals.

MISSION

The mission for PDP is to create professional development pathways for college employees that support the strategic mission of LCC and contribute in meaningful ways to college personnel's departmental needs and specific job enrichment.

PROCEDURES

I. REQUIREMENTS

1. Must be a Regular Full-time employee of Luna Community College.
2. PDP Request must be directly related to the job at LCC.
3. Funding must be available
4. Work release time must be pre-approved by the supervisor and documented in the Pre-Activity form. Time off may not exceed 5 hours a week. Three ½-hour increments of the 5(five) allowed hours may be used for Health & Fitness at LCC Wellness Center.
5. PDP Requests must be turned in prior to incurring any expenses and turned in on Monday for a Friday Purchase Order.
6. All requests require completion of the Travel Authorization Form (TAF), Pre-Activity form and all necessary documentation (refer to Travel Policy and Procedure). At completion of activity, a Post-Activity form with all documentation must be submitted for reimbursement with the completed Travel Reimbursement Voucher located at the bottom of your copy of the Travel Authorization Form.

II. FUNDING

1. If PDP request is tied directly to an LCC need i.e., licensure, certification and such, the cost may be prepaid.
2. If PDP request is employee initiated (optional), the cost will be reimbursed based upon successful completion i.e.; certificate of completion and/or grade of C or better.
3. When incurring an LCC Bookstore charge, a voluntary LCC Payroll Deduction Form must be pre-signed in the event employee becomes responsible for the purchase.
4. *PDP will only cover out of pocket expenses after all other sources have been applied i.e.; Pell Grant, Scholarships, waivers, etc. All sources of aid posted to account will be considered as aid towards your expenses and only expenses exceeding the aid will be considered for PDP reimbursement.*

III. APPROVAL PROCESS

1. Employee will complete *Travel Authorization Form* and *Pre-Activity Form* and submit to Finance & Administration prior to travel, registration, or procurement of books along with all supporting documents i.e.; student schedule, etc.
2. After initial review for completion, it will be forwarded to the PDP committee for review and approval. At this time, the PDP committee may call upon requester for additional information.
3. After PDP committee approval, it is forwarded to the President for approval if applicable.
4. After final approval, a Purchase order will be processed and sent to requester. If denied, the request will be sent back to requester.
5. Requester will present purchase order to Bookstore or Vendor before incurring any expenses therefore pre-planning is necessary.
6. *Post-Activity* form and other supporting documentation must be completed and turned in no later than 3 weeks after completion. Payroll Deduction will occur if grades and Post-Activity form are not submitted for purchase of books at LCC Bookstore.
7. Abuse of the PDP or failure to comply with the procedures, may result in loss of PDP privileges.



LCC TRAVEL POLICY

INTRODUCTION

The travel process presented is intended to ensure compliance with LCC Policies and Procedures and the Board of Directors approved policy on travel reimbursement in accordance to NMSA 1978.

1. Travel Management

- 1.1 All reimbursable travel is coordinated through Finance & Administration Office hereafter referred to as the approving office.
- 1.2 Each department designates the director and the department office manager to serve as the Travel coordinators for the department. Travel coordinators will be trained and assisted by the approving office. Travel coordinators arrange all official travel for persons in their respective departments.
- 1.3 To ensure policy and procedure compliance, travel coordinators are the authorized contact for travel arrangements. The approving office contacts travel coordinator regarding changes to, or problems with individual travel. Questions or problems relating to official LCC travel are referred to the approving office.
- 1.4 Complete documents must be at the approving office **ten (10) days** prior to travel to ensure timely processing. Travelers unable to comply will be reimbursed upon return provided all other requirements have been met.
- 1.5 Each department is responsible for making its own travel arrangements. If payment is to be on the LCC Procurement Card, traveler will forward purchase order, itinerary, hotel information, etc., to the secretary of the President or respective Vice-President to coordinate the arrangements. LCC does not authorize the use of travel agents, and will not pay any surcharge.
- 1.6 The complete Pre-Post Travel Activity Form must accompany each travel request.

2. Lodging

- 2.1 Hotel accommodations will be made in the most economical manner for LCC. For example, up to two persons of the same gender will be expected to share a room if LCC is paying Actuals. Travelers desiring their own room can receive the per diem rate per person and utilize the per diem in any manner.
- 2.2 If Actuals are requested, the *President's pre-approval is required*. Hotel confirmation is also required for advance payment.



LCC TRAVEL POLICY

3. Mileage

- 3.1 Mileage is reimbursed in accordance with LCC Policies & Procedures and established rates.
- 3.2 Employees must prepare (at least 5 days prior to departure) a vehicle request form and submit to the Motor Pool Director who will either approve or deny an LCC Vehicle.
- 3.3 If an LCC Vehicle is not available, the traveler must submit the denied vehicle request form to the approving office, in order to receive 100% mileage reimbursement.
- 3.4 When a traveler wishes to use a private vehicle, the traveler must indicate this on the form which qualifies the traveler for 50% mileage reimbursement
- 3.5 If LCC administration is providing a vehicle for a group, no mileage will be paid for anyone choosing to travel on their "own".
- 3.6 Refer to the attached table of distances that provides accurate mileage between cities in New Mexico and use MapQuest for other destinations.

4. Air Fare

- 4.1 Travelers are required to travel on the lowest reasonable fare available at the time travel is booked. Travelers will use all means available such as the Internet for the lowest reasonable rate. Any exception to travel on the lowest reasonable fare must be requested, justified and documented on the travel request prior to booking.
- 4.2 Any ticket not used for approved travel is returned to the authorized office as soon as possible. Travelers wishing to travel with an unauthorized traveler on a two-for-one, or special-fare, must pay the difference between the two-for-one, or special-fare, and the lowest reasonable single fare available at the time of booking. Arrangements for paying the price difference must be made through the airline or the authorized office.
- 4.3 Travelers wishing to combine personal business with approved, LCC related travel must pay the difference between any additional costs incurred for personal business and the lowest fare available for the school related travel. Arrangements for paying the price difference must be made with the airline or the authorized office.
- 4.4 Airline frequent flyer miles are not assigned, accumulated, or monitored by LCC.
- 4.5 Travelers with a bona fide reason not to travel via air may travel on other commercial conveyance not to exceed the lowest reasonable airfare at the time of booking.

President's pre-approval is required for Out-of-State travel.



LCC TRAVEL POLICY

5. Vehicle Rental

- 5.1 When a vehicle is to be rented in conjunction with official LCC travel, the need for a vehicle is documented and attached to the Travel Authorization Form and must be **PRE-APPROVED BY THE PRESIDENT**.
- 5.2 Travelers are not reimbursed for insurance coverage offered by vehicle rental agencies. Employees are covered by LCC insurance as long as they are on official LCC business.
- 5.3 The reimbursement request is submitted upon return via the Travel Reimbursement Voucher.

6. Other Expenses

- 6.1 Reimbursement is in accordance with LCC Policies and Procedures.
- 6.2 Receipts or other appropriate documentation, including an itemized statement of expenses, are required for reimbursement of reasonable expenses in excess of \$6 per day or \$30 per trip. All such requests for reimbursements are done via the Travel Reimbursement Voucher.

7. Travel Time

- 7.1 Travel time will normally be the minimum number of days necessary to travel via commercial airline to and from the destination and attend the approved function. Any exceptions must be **pre-approved by the President**.
- 7.2 Additional travel time may be allowed if cost savings for LCC can be documented. If an additional night stay or other arrangement requiring additional time at the travel destination provides a savings on air fare costs equal to, or in excess of, the cost of paying for additional meals, lodging and other expenses, travelers may be authorized additional travel time.
- 7.3 If travel is via a private vehicle, additional time for travel may be authorized if such time does not increase the total trip cost above what would be paid if travel were via commercial airline. As a rule, In-State Travel is same day and Out-of-State Travel is one extra day pre & post event. Exceptions must be requested via justification and attached to Travel Authorization Form for approval consideration.

8. Partial PER DIEM

- 8.1 If no Overnight Travel, LCC pays partial per diem for same day travel only after a minimum of two hours beyond the normal working day (normal working day is defined as nine hours).
- 8.2 After Overnight Travel, LCC pays partial day per diem rates. The nine-hour working day clause does not apply in this scenario.
- 8.3 Rates are outlined on the back of the Travel Authorization Form.



LCC TRAVEL POLICY

9. Travel Advances and Reimbursements

9.1 ACTUALS

9.1.1 Travelers are expected to pay reimbursable travel expenses with personal credit cards or funds. Under extenuating circumstances the President may approve a request for advance for these expenses up to 50% following normal procedures.

9.1.2 Registration, travel costs, and lodging may be paid in advance by LCC.

9.1.3 A Travel Reimbursement Voucher, which includes an itemized statement of all un-reimbursed costs and receipts supporting the expenses and the completed Post Travel Activity Form should be submitted to the Approving Office within five (5) working days after completion of travel.

- If the advance exceeds actual expenses, reimbursement to LCC must accompany the voucher.
- Expenses in excess of the advance will be reimbursed following normal procedures.
- Requests for reimbursement must be accompanied by the Post Travel Activity Form

9.2. PER-DIEM

9.2.1 Registration and travel costs may be paid in advance by LCC.

9.2.2 Per-diem may be advanced but only up to 80% of the estimated allowable amount

9.2.3 Reimbursement of the 20% balance and/or other reimbursable expenses will be made upon submission of a completed Post Travel Activity Form with a copy of the approved Travel Authorization Form.

10. Abuse or violation of travel procedures may result in restriction or suspension of travel privileges.



TRAVEL PROCEDURES (IN ACCORDANCE WITH LCC TRAVEL POLICY)

1. AUTHORIZATION FOR TRAVEL

- 1.1 Complete a Travel Authorization Form and obtain required written approval before any costs are incurred or travel arrangements are confirmed. Signature approvals obtained by the employee are as follows:
- 1.2 Travel requests for employees, except those who report directly to the President or Board of Directors, are approved by the department Coordinator/Director, the respective Vice-President, and the Vice-President of Finance & Administration. The following require President's pre-approval: all out-of-state travel, vehicle rental, and requests for actuals prior to making arrangements.
- 1.3 Travel requests for personnel reporting directly to the President, are approved by the President and the Vice-President of Finance & Administration.
- 1.4 To ensure process is complete prior to travel, a completed and approved travel authorization must be received by the office of Finance & Administration herein referred to as the "approving office" (10) ten days prior to date disbursement is needed.

Travel requests must have all required approval signatures before travel arrangements may be confirmed. LCC is not obligated to pay for re-ticketing, change fees, or other debts incurred when a traveler made arrangements prior to obtaining approval as delineated. It is the director's/coordinators responsibility first and foremost to scrutinize all aspects of travel prior to approving. All requests must be justifiable, allowable and necessary.

2. TRAVEL REIMBURSEMENT REQUEST

- 2.1 Request reimbursements by preparing a Travel Authorization Form. Indicate the following:
 - 2.1.1 Type of reimbursement, per diem or actual, **which include lodging and meals only.**
 - 2.1.2 Indicate all other costs associated with the proposed trip.
 - 2.2 Submit the Travel Request Form and include an itemized explanation of the expenses. Supporting documentation such as conference brochures, workshop information, meeting details, etc. and agendas must accompany all requests. All approved and completed forms must be routed to the approving office.
 - 2.3 In lieu of per diem, the President **must approve all requests for actuals.** If lodging prepayment is requested, hotel confirmation in the name of traveler is required. Every effort should be made to obtain the best possible price.
-



TRAVEL PROCEDURES (IN ACCORDANCE WITH LCC TRAVEL POLICY)

2.3 (Continued)

- 2.3.1 Written justification is required if requesting more than 1 day prior to meeting date for out-of-state, or for overnight in-state prior to scheduled event or after the event. (This must be addressed to the President for pre-approval in memo form).
- 2.3.2 All codes must be entered by the respective department in order to process travel authorizations. Incomplete forms will be returned to the requestor.
- 2.3.3 Submit a completed copy of the Travel Reimbursement Voucher. This is for actual meals and other expenses not advanced.

3. TRAVEL REIMBURSEMENT VOUCHER

- 3.1 Receipts must be attached to the completed Reimbursement Voucher and sent to the approving office for review and payment. Original receipts must support the Travel Reimbursement Voucher.
- 3.2 When an original receipt cannot be obtained, an Affidavit for Lost Receipts must be completed and submitted with the Travel Reimbursement Voucher
- 3.3 Reimbursement without receipts is limited to 50% of allowable amount.
- 3.4 Obtain the Travel Reimbursement Voucher located on the bottom half of the Travel Form (you should have a copy of the original signed and approved Travel Form returned to you by Purchasing). Fill out entire section, sign and submit to approving office for review and payment. If additional space is required, make another copy of the approved Travel Reimbursement Voucher form and submit with original receipts.



TRAVEL AUTHORIZATION REQUEST FORM

Revised July 2012

Attach Pre Activity Form and submit to Finance/Administration after all signatures acquired

Name & Home Address	Department	Name of Conf, School etc/ & City, State	Contact Number
Departure Date & Hour	Return Date & Hour		Total Days and Hours
Meeting Dates	Are Outside Funds, Resources being used? Provide Details		Actual _____ Per Diem _____
<input type="checkbox"/> LCC Vehicle	<input type="checkbox"/> Private Vehicle	<input type="checkbox"/> LCC Vehicle Denied (Attach copy of denial form)	
Submit Vehicle Form to Motor Pool	1/2 Reimbursement		
		Mileage _____ x .32	

Requests for Out-of-State and/or Actuals must also be approved by the President Distance _____ (Use mileage chart)

Attach copies of brochures, schedules, agendas, flight itinerary, hotel confirmation if Hotel advance is required, and any other pertinent information .

Estimated Cost of Trip	Amount	Line Item (CODES)	Payee, Address, City, State, Zip and phone number
Hotel	_____	_____	_____
Registration (Tuition)	_____	_____	_____
Travel (Airfare, etc)	_____	_____	_____
Parking	_____	_____	_____
Per diem or Actuals (Meals et)	_____	_____	_____
Mileage	_____	_____	_____
Books	_____	_____	_____
Other	_____	_____	_____
Total Cost of Trip	_____	_____	_____

I certify that this travel is in accordance with authorized school business and this form is correct to my knowledge. I understand that receipts are required for all expenses except straight per-diem.

Employee Signature _____	Date _____	Employee ID# _____	<i>Finance & Admin Use Only</i>
Supervisor _____	Date _____	Vice President - Academics _____	Date _____
Vice President Finance & Administration _____	Date _____	President (Actual, Out of State, 1+Traveler) _____	Date _____

PDP Committee	
Approved	Denied
Rebecca Silva	
Mary A. Duran	
Donna Flores-Medina	

USE SECTION BELOW FOR REIMBURSEMENT OF APPROVED EXPENSES AND SUBMIT WITH POST ACTIVITY

TRAVEL REIMBURSEMENT VOUCHER						Please remember to attach original receipts	
DATE						<p>I certify that this accounting is just and true to the best of my knowledge.</p> <p>Employee Signature _____ Date _____</p> <p>Vice President Finance & Admin _____ Date _____</p> <p>STAMPS and NOTES</p>	
Breakfast							
Lunch							
Dinner							
Other							
Tips							
Taxi/shuttle							
Parking / Mileage							
TOTALS							
TOTAL Expenses							

Pursuant to the provisions of Section 10-8 NMSA 1978, as amended
and board approved policies and procedures 05/07

INSTRUCTIONS:

The travel request form must be properly filled out, approved as necessary submitted to approving office at least ten (10) days prior to the trip or deadlines. The approving office will verify the amounts and when deemed necessary, make appropriate adjustments. The Purchasing Office will prepare a purchase order for processing payments as requested. Refer to Travel Policy/Procedure for details.

PER DIEM RATES: Includes Hotel and Meals

A.	<u>Partial Day</u> This schedule is also used for partial days after overnight travel. For less than 2 hours beyond the normal work day (normal day = 9 hours) None For 2 hours but less than 6 hours beyond the normal work day 12.00 For 6 hours but less than 12 hours beyond the normal work day 20.00 For 12 or more hours beyond the normal work day 30.00	
B.	<u>In-State Overnight Travel</u> Per 24 hour day 85.00	
C.	<u>In-State Special Cities Overnight Travel (Santa Fe Only)</u> Per 24 hour day 135.00	
D.	<u>Out-of-State Overnight Travel</u> Per 24 hour day 115.00	
E.	<u>Out-of-State Overnight Travel Special Cities: Chicago, Los Angeles, Washington DC, San Francisco, Palm Springs, San Diego, Atlanta, Boston, Las Vegas, Atlantic City, Philadelphia, Dallas/Fort Worth, New York City and out of the country.</u> Per 24 hour day 215.00	

ACTUAL RATES: LCC Pays Hotel rate - Meals are paid by traveler and reimbursed by LCC according to rates below

F.	<u>Overnight Meal Rates In-State Travel (LCC paying actual for hotel)</u> Full Day 30.00	
G.	<u>Overnight Meal Rates Out-of-State Travel (LCC paying actual for hotel)</u> Full Day 45.00	

OTHER EXPENSES:

- H. Upon prior written approval from the LCC's President, an employee may be reimbursed as follows:
Reimbursement for actual expenses for lodging not to exceed the single occupancy charge, exclusive of taxes, in lieu of the per diem rate set forth above - receipts required. For advance on lodging a confirmation is required.
- I. Employees may be reimbursed for certain actual expenses in addition to per diem rates as follows:
Without receipts up to \$6.00 per day not to exceed \$30.00 per trip for:
Taxi or other fares
Gratuities up to 15%
Parking Fees
Receipts required for:
Taxi, gratuities and parking fees exceeding the above limits
Costs for travel by common carriers, accomplished in the most economical manner.
Rental cars or charter aircraft when necessary
Registration fees
Professional fees or dues deemed beneficial to LCC's operation or mission
- J. Post Activity Form and section must be completed when submitting reimbursements.



PRE ACTIVITY FORM

INSTRUCTIONS: Fill out form in detail, attach additional pages as necessary. Submit completed form with Travel Authorization Request to Finance & Administration.

NAME: _____ **ACTIVITY TITLE:** _____

ACTIVITY DESCRIPTION

1. List the sessions, workshops and course title you will attend.
2. How are these activities going to help you achieve your professional/occupational goals? Be specific.
3. How will the knowledge gained serve your department/office and fit in with its priorities?
4. How will the knowledge gained fit in with the Luna Community College mission?
5. How will knowledge gained be shared with LCC?

APPROVALS

Signature of Supervisor/Director indicates that this activity is appropriate, release time is available, and the activity is in line with the statements listed above and with the mission statement of LCC.

Signature of Requestor: _____
Date

Supervisor: _____
Date

Vice-President Finance & Administration: _____
Date

REVISED July 2012





POST ACTIVITY FORM

INSTRUCTIONS: Fill out form in detail and attach the following:

- Copy of PURCHASE ORDER
- Completed bottom section of a copy of your Travel Authorization Request form (Reimbursement Voucher) which has all approving signatures
- Verification of completion, grades, receipts, and any other pertinent documents for reimbursement

NAME: _____

ACTIVITY TITLE: _____

ACTIVITY INFORMATION DISSEMINATION TO LCC:

1. Attach copies of minutes of your presentation (*which you conducted within your department after returning from activity*) to include:
 - Date and time you held presentation
 - Names of LCC attendees at **your** presentation
 - Highlights of information/material you shared with your fellow LCC co-workers, staff or faculty
 - Location of materials for reference

SIGNATURE _____ DATE _____

SUPERVISOR _____ DATE _____

VICE-PRESIDENT _____ DATE _____
FINANCE & ADMINISTRATION

REVISED July 2012

Finance & Administration

PO # _____

Total DUE:

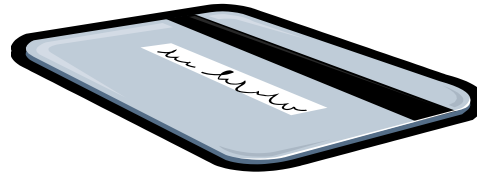
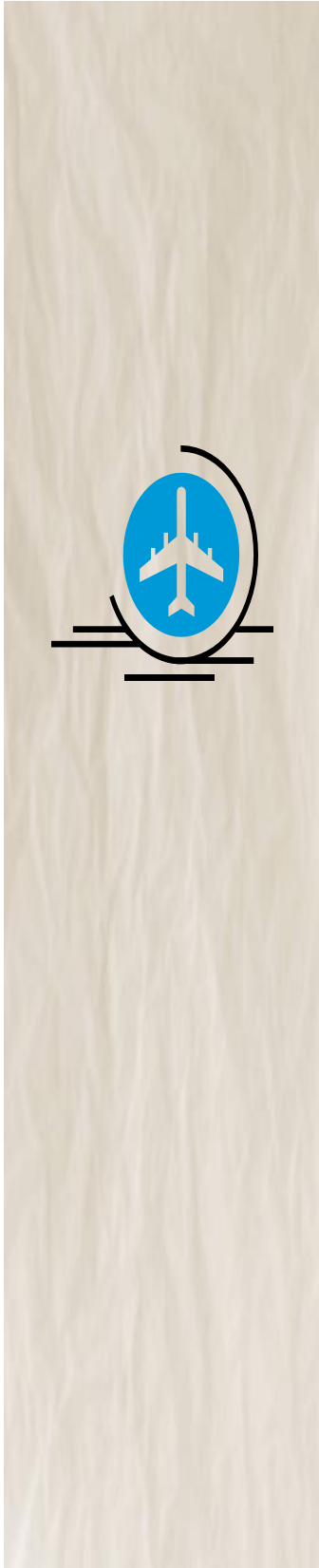
\$ _____

Signature

Luna Community College
General Ledger (GL codes) Most Used –other available using 63* etc...

<u>Purchased Services</u>	<u>6300</u>	<u>Supplies & Materials Exp</u>	<u>6400</u>
Telephone Expense	6311	Instructional Supplies	6411
Postage Expense	6312	Office Supplies Expense	6412
Freight Expense	6313	Janitorial Supplies Expense	6413
Advertising Expenses	6314	Maintenance Supplies Exp	6414
Printing Expenses	6315	Fuel	6415
Copying Expenses	6316	Subscriptions	6418
Maintenance Agreement	6317	Food Items (Specific to Grant)	6420
Equipment Repair Expense	6318	Internal Exp-Supplies	6499
Rent/Lease Expense	6320		
Dues & Memberships Exp.	6321	<u>Travel Expense</u>	<u>6500</u>
Tuition/Reg Fees Exp.	6322	In-State Meals & Lodging	6511
Permits & Licenses Exp	6323	In-State Mileage & Fares	6512
Consulting Fee Expense	6350	Out-of-State Meals/Lodge	6515
Contractual	6351	Out-of-State Travel	6516
Computer/Copy Ctr Exp.	6360	Public Transportation	6520
Other Purchased Services	6369	Parking Fees	6521
Audit Expense	6371	Credit Card Fuel Expense	6550
Legal Fees Expense	6375	<u>PDP Allocation</u>	<u>6560</u>
Internal Exp-Purch Serv	6399		
		<u>Equipment Expense</u>	<u>6600</u>
		Minor Equipment (<\$500)	6605
		Instructional Equipment	6611
		Instructional Furniture	6612
		Office Equipment	6613
		Office Furniture	6614
		Computer Equipment	6615
		Maintenance Equipment	6616

Example
 100-6148-DEPT-2001 Salaries
 100-6211-DEPT-2001 Fringe
 100-6322-DEPT-2001 Purchased Services
 100-6412-DEPT-2001 Supplies
 100-6511-DEPT-2001 Travel
 100-6605-DEPT-2001 Equipment



PROCUREMENT CARD PROGRAM

POLICY & PROCEDURE

- Airfare
- Hotel
- Registration



Introduction

The Procurement Card Program at LCC is a purchasing tool offered in addition to the existing purchasing process. This program is designed to expedite purchasing by enabling approved cardholders to make purchases for LCC travel related expenditures.

1. Program Description

- 1.1 The procurement card is a Master Card issued to designated employees at LCC for approved purchases related to travel and other limited purchases. Other purchases require the President's approval.
- 1.2 All purchases completed using the LCC Procurement Card are subject to the New Mexico Procurement Code.
- 1.3 An approved Procurement Card Cardholder will receive a card issued in that employee's name and LCC name identifying it as an organizational credit card.

2. Card Allocations

- 2.1 The President and each Executive Director will be a cardholder.
- 2.2 Issued cards always remain within the department in which they were initially issued. If an employee moves to a new position, the card will be terminated or reassigned immediately.

3. Purchasing Reconciliation System

- 3.1 The procurement card system works like the normal credit card in that a statement is issued to the Cardholder at the end of each billing cycle.
- 3.2 A reconciliation process is in place that requires the Cardholder and Accounts Payable clerk to reconcile the statement with the purchase receipts and the Receiving copy of the PO.

4. Cardholder Eligibility and Applications

- 4.1 All employees of the procurement card program must be LCC employees in good standing.
- 4.2 Each application must include approvals from the President and the Vice-President of Finance & Administration.
- 4.3 It is required that approved applicants complete a Procurement Cardholder Agreement form, which is intended to protect the Cardholder and LCC.

5. Procurement Card Use

- 5.1 Controls Prior to Use
 - 5.1.1 Purchases are controlled by external bank controls and internal policies and procedures.



PROCUREMENT CARD PROGRAM POLICY

5.2 Controls During/After Use

- 5.2.1 Expenditure reports are reviewed regularly to monitor purchasing activity. The Incremental Purchasing Report, for example, is a report by Cardholder that shows all multiple purchases to the same vendor on the same day.
- 5.2.2 Other reports are available to show overall purchasing activity by Cardholder.

5.3 Limitations/Approved and Prohibited Use

- 5.3.1 Spending parameters are established by the financial institution for each cardholder.
- 5.3.2 Changes in limits can be requested from the Vice-President of Finance & Administration or the President.
- 5.3.3 Transactions are limited by the amount that can be spent and the type of purchase being made.
- 5.3.4 A cardholder may only make purchases for his/her area or department and may not make purchases for any other department.
- 5.3.5 Prohibited items are established by the Board of Directors, the President, and the Vice-President of Finance & Administration.
- 5.3.6 Deleted 05/07
- 5.3.7 Approved conference registration fees may be paid with the procurement card.

5.4 Purchases

- 5.4.1 The procurement card is used in the same manner as a personal credit card, but the items selected for purchase are restricted to items listed in section 1.1.
- 5.4.2 All purchases of goods made with the procurement card are tax exempt. Any tax charged to the procurement card is the responsibility of the cardholder.
- 5.4.3 It is required that the itemized cash register receipt, or online itemized print-out receipt is kept and submitted with the receiving copy of purchase order.

5.5 Returns. If an item purchased with the procurement card is returned to the vendor, the vendor must issue a credit to the procurement card. Under no circumstances should cash be accepted in lieu of a credit to the procurement card account. Credit receipts are part of the reconciling packet submitted to Accounts Payable.

5.6 Lost Receipts

- 5.6.1 The cardholder is responsible for obtaining a copy of a lost receipt from the vendor.

5.7 Receiving Purchase Card Purchases

- 5.7.1 Products ordered with the procurement card that are being shipped must be shipped to LCC Shipping and Receiving Department. The Shipping/Receiving staff checks for damage and completeness upon arrival.
- 5.7.2 Any items that are taken as purchase and carry should also be checked for damage and completeness. The cardholder must work with the vendor in correcting problem situations. Shipping and Receiving also reviews the order to ensure that what was ordered has been received. Shipping and Receiving must sign off on the warehouse copy of the Purchase Order and tag the items as necessary.



PROCUREMENT CARD PROGRAM POLICY

6. Receiving copy of the PO

- 6.1 The Receiving copy of the PO is used to record all credit card purchases. This must be filled out when purchases are made and must be turned in weekly with receipts or on-line print outs attached.
- 6.2 Failure to submit receiving copy of the PO with receipts will result in a delay in processing payment and interest charges may be assessed to Luna Community College.

7. Billing Reconciliation

- 7.1 The Procurement card billing reconciliation must be done monthly. It is the cardholder's responsibility to meet with the Accounts Payable agent verifying the correct billing information which includes purchases, charges, credits, and itemized receipts.
- 7.2 The billing statement is sent monthly to Accounts Payable so that the statement can be reconciled with the appropriate receipts which were attached to the Receiving copy of the PO.
 - 7.2.1 The cardholder's monthly statement is reviewed confirming that all of the billing information is correct.
 - 7.2.2 Notations that indicate any discrepancies in the billing including any explanations that provide information for potential audits are discussed with cardholder and filed.
 - 7.2.3 All itemized receipts (store or online) reflecting purchases made in the billing period and the Receiving copy of the PO are attached to the billing print out.
- 7.3 The Vice-President of Finance & Administration will conduct a final review.

8. Erroneous Declines

- 8.1 If the procurement card is erroneously declined by a vendor, the cardholder should immediately contact the Fiscal Office for assistance.
- 8.2 If the declined purchase is being attempted outside normal LCC business hours, the cardholder should terminate the purchase or make a verbal purchase agreement with the vendor and contact the Fiscal office during normal working hours.

9. Review/Assessment

- 9.1 After the cardholder has made purchases with the procurement card and the first month's billing statement has been reconciled, the cardholder and the Procurement Officer will meet to review record keeping and reconciling procedures if necessary.
- 9.2 The review is intended to ensure that the cardholder has been properly trained and is using the procurement card within established policies and procedures. Cardholder responsibilities that will be reviewed are:



PROCUREMENT CARD PROGRAM POLICY

- Proper completion of the Receiving copy of the PO
- Receipts supporting the Receiving copy of the PO entries
- Assistance in the reconciliation of the billing statement to the Receiving copy of the PO and supporting receipts
- Business purpose and approval of purchases
- Unusual activity

9.3 Other reviews are conducted throughout the fiscal year at the discretion of the Vice President of Finance & Administration.

10. Disputes and Billing Errors

10.1 The following circumstances could constitute a disputed transaction:

- Amount of the purchase was altered
- Unauthorized charge
- Merchandise delivered that was not as specified when ordered
- Quantity received not the same as the quantity ordered
- Credit was not received
- Multiple or duplicate charges for the same items
- Merchandise charged on statement but not received
- Order canceled prior to shipment of merchandise
- Merchandise returned but credit has not been issued

10.2 The following circumstances do not constitute a disputed transaction

- Merchandise delivered, but cardholder on leave and cannot check item
- Order canceled after vendor shipped merchandise
- Cardholder ordered the wrong merchandise

10.3 The cardholder is responsible for resolving disputes or billing errors directly with the vendor. If a resolution cannot be reached the cardholder must contact the financial institution to work through a resolution using a cardholder statement of disputed item form.

10.4 Disputed claims are noted on the billing statements and the cardholder statement of disputed item is attached. When a dispute is resolved, the cardholder must ensure that the billings reflect the correct amount for all credits.

10.5 When the dispute has been resolved, the bank issues a credit that appears on the cardholder's next billing statement.

11. Inquiries Regarding Accounts

- 11.1 Cardholders can request the following from the Fiscal Office: expenditures by category, total vendor purchases, declines and information on when an item has been charged to an account.
- 11.2 Requests for inquiries are made by e-mail messages sent to the Fiscal Office.

12. Security and Liability

- 12.1 A procurement card can only be used by the assigned cardholder or designee.



PROCUREMENT CARD PROGRAM POLICY

- 12.2 Any misuses of the procurement card could result in disciplinary action in accordance with policy at LCC up to and including termination. An employee's wages can be garnished to pay for unapproved purchases after a court order of garnishment has been entered against the employee.
 - 12.3 The procurement card should always be kept in a secure location so that it is protected from theft or misuse. The account number must remain confidential to avoid misuse.
 - 12.4 Any incident of card misuse may result in cancellation of card privileges.
 - 12.5 Failure to submit Receiving copy of the PO and receipts in a timely manner may result in cancellation of card privileges.
 - 12.6 Charges made on LCC Procurement Cards do not affect the personal credit of the cardholder.
- 13. Lost, Misplaced or Stolen Cards**
- 13.1 Procurement cards that are lost, misplaced or stolen must be reported to the financial institution immediately.
 - 13.2 The LCC Procurement Officer must be notified immediately that the card is no longer in the possession of the cardholder.
 - 13.3 A replacement card may be issued.
 - 13.4 Repeated incidents of card misuse and failing to adhere to established policies and procedures can result in cancellation of card privileges.
- 14. Key Contact**
- 14.1 Key contacts are available to answer any questions or concerns. The Procurement Officer and the Vice-President of Finance & Administration can assist you.
- 15. Audit**
- 15.1 Ongoing audits are conducted to ensure compliance with the policies impacting LCC procurement cards.
 - 15.2 Audits will be conducted at the discretion of the Vice-President of Finance & Administration.
- 16. Changes in Cardholder Information**
- 16.1 Cardholder information must be kept current. Report any changes to the Finance Office.
- 17. Termination Notification**
- 17.1 Transferring to another department or terminating from LCC results in cancellation of the procurement credit card assigned to an employee.
- 18. Records Retention**
- 18.1 The cardholder submits to Accounts Payable, receipts of all purchases weekly, along with the Receiving copy of the PO.
 - 18.2 Receipts for purchases that do not appear on the current billing statement are retained by Accounts Payable until the following month's statement.
 - 18.3 Accounts Payable retains billing statement until the monthly billing statement is reconciled.
-

BUDGET ADJUSTMENT REQUEST FORM

Enter
Department
Name

DEPARTMENT/PROGRAM NAME _____

G/L	LINE ITEM DESCRIPTION	EXISTING BUDGET	INCREASE	DECREASE	AMENDED BUDGET
		0.00	0.00		0.00
		0.00		0.00	0.00
TOTALS:		0.00	0.00	0.00	0.00

Fund: 100
GL: (6100, 6200, 6300, 6400, 6500 or 6600)
Department: ***** (4digits)
Funding Source: *****
ie, 100-6400-2222-2001

GL Description
(6300)- Purchased Services
(6400) - Supplies & Materials
(6500)- Travel
(6600)- Equipment

These 2 totals
Increase/Decrease
should equal the
same amount

JUSTIFICATION:

This total should balance with the Amended Budget total

Explain reason for budget increase/decrease in detail.

I CERTIFY THAT THE ABOVE IS REQUIRED FOR EFFICIENT PROGRAM OPERATION.	
SIGNATURE OF DIRECTOR/SUPERVISOR _____	DATE _____
PRESIDENT'S APPROVAL _____	DATE _____

Finance & Administration Use		
Signature of Data Entry _____	_____	DATE _____
Vide-President of Finance & Administration _____	JOURNAL # _____	DATE _____

CARS BUDGET SCREEN

Budget Review							
Fnd	GL	Func	Src	Year	Display	Prd:	ALL
100	54*	2300	2001	0203		Freq:	A
Physical Plant Maint/Op						Lvl:	I
GL	Ast	Description	Act	Enc	Bgt	Unexp	Exp %
6400		Supplies & Materials	0	0	79,100	79,100	0
6412		Office Supplies Expen	1,436	2,978	0	-4,414	0
6413		Janitorial Supplies E	2,000	0	0	-2,000	0
6414		Maintenance Supplies	59,859	9,309	0	-69,168	0
6415		Fuel	1,526	0	0	-1,526	0
Discretionary Totals			64,821	12,288	79,100	1,991	97
Budgetary Totals			64,821	12,288	79,100	1,991	97

In Budget Review enter default year.

Enter your full department code as prompted using 63* rather than the full GL.

63* for Purchased Services

64* for Supplies

65* for Travel

66* for Equipment

Categories-GL

Using the '*' is required to access to the **Category** budget and all amounts in the **Category**.

The row identified as **Discretionary or Budgetary Totals** gives you:

- **Act**-amounts actually paid (check has been cut)
- **Enc**- amount encumbered in Purchase Order status
- **Bgt**-amount budgeted for that GL
- **Unexp**- available budget unexpended which is **Bgt** minus both **Act** and **Enc**

To check the transaction details, move highlight to desired line and enter. Enter 'No' to exclude voided transactions when prompted. **Enc** will give you PO #.

If you do not have enough funds in a GL and you need to make an expenditure, you must complete a BAR form and submit to VP of Finance & Administration.

Fund – Enter 100 if I&G, 150-Restricted I&G, 101 or 151-If Public Service or Grant

GL – Enter GL (range 6100-6699)

Func – Department Assigned Number

Srbf - Enter 2001 if Instruction & General otherwise it's specific to department.

BAR (Budget Adjustment Request)

Purpose: Method used to Increase/Decrease or Adjust Budget

Reasons to Increase

1. You have additional revenue
2. Approved Additional Staff
3. Authorization from other department to transfer funds

Reason to Decrease

1. You have less revenue
2. Authorization from President/Deans to transfer from other departments

Reason to Adjust

1. Move Items charged/reported incorrectly
2. Move funds from one line item to another (ie, 6400 to 6300)

Steps to Complete BAR

1. Determine need
2. Determine Budget Availability
3. Complete Form
 - Detail Justification of need to transfer
 - Obtain Dean's signature
 - Obtain President's signature
4. Submit to Vice President of Finance & Administration for approval and input

You will receive notification from VP of Finance & Administration as to deadline to submit **final** BAR's. All BAR's are combined and computed to form the College's BAR that is submitted to Higher Education Department by a specific date designated by HED. The final BAR is then used to develop the subsequent year's proposed budget. For this reason it is imperative to monitor budget and departmental needs.

NOTE

Final BAR's are completed by mid-February estimating the budget needs within the department for any expenses thru June 30 of the current year. Any purchases/services made via an RP with an unavailable balance will be **disapproved** and department will have to resubmit the purchase in the new fiscal year (July) if the purchases/services are still needed.



BUDGET ADJUSTMENT REQUEST FORM (Enter FY)

DEPARTMENT/PROGRAM NAME _____

G/L	LINE ITEM DESCRIPTION	EXISTING BUDGET	INCREASE	DECREASE	AMENDED BUDGET
100-8400-DEPT-2001	Supplies	3,313.00		1,000.00	2,313.00
100-8500-DEPT-2001	Travel	0.00	1,000.00		1,000.00
TOTALS:		3,313.00	1,000.00	1,000.00	3,313.00

Sample

JUSTIFICATION:

I CERTIFY THAT THE ABOVE IS REQUIRED FOR EFFICIENT PROGRAM OPERATION.	
SIGNATURE OF DIRECTOR/SUPERVISOR _____	DATE _____
PRESIDENT'S APPROVAL _____	DATE _____

Finance & Administration		
Data Entry Signature _____	BG Journal # _____	DATE _____
Vice-President of Finance & Administration _____	JOURNAL # _____	DATE _____

7/11/2011

Budget Request Form—New Budget

1. **Enter your adjusted budget (based on the final BAR for current fiscal year.)** Enter the budget for GL codes 6300, 6400, 6500, 6600, and GL 6190 if you are requesting work studies. Salary and benefit line items are usually budgeted by the Fiscal Office based on prior year FTEs and any projected salary/benefit cost increase.
2. **On a separate page, for each line, detail all your department's major expenditures and based on the total, enter the increase or decrease for each line item in the appropriate columns and calculate the figures for the new fiscal year budget.** Consider the following as you develop your budget:
 - ∅ Projected student enrollment (growing/stable/dwindling)
 - ∅ Classes needed (new classes/program requirements)
 - ∅ Supply needs
 - ∅ New/Special events
 - ∅ Licensing/software
 - ∅ Dues, memberships, fees
 - ∅ Contractors, presenters
 - ∅ Maintenance contracts for specific equipment
 - ∅ Equipment needs
 - ∅ Staffing needs
 - ∅ Major remodeling
 - b. If you are projecting or requesting an increase in FTE, include that in the increase column. You may obtain base salary and benefit information for new/increased FTEs from the Human Resources Department.
 - c. All equipment must be justified, detailed with one cost estimate.
3. Meet with your immediate supervisor to have your Budget Request approved/signed. You will also meet with the Vice President of Finance & Administration to review and submit your Budget Request at an appointed time. The Budget Request will not be accepted if you have not obtained the signature of your supervisor.
4. All Budget Requests will be reviewed by the VP of Finance & Administration, the Dean, the President and the Finance Committee. Changes based on college priorities, goals, available funds, and projected needs, will naturally occur during this review process. The proposed budget will then be developed based on the President's recommendations. The proposed budget will be presented at a public meeting of the Board of Trustees for approval; once it is approved, it will be submitted to HED for final approval.



LUNA COMMUNITY COLLEGE

AFFIDAVIT FOR LOST RECEIPTS
Travel and Per Diem

I, _____, certify that actual receipts for expenses in the
(print name)

amount of \$ _____ incurred while in the conduct of business for Luna
Community

College, were lost or are otherwise not available.

Travel Date	Lodging Expenses	Meal Expenses	Other Expenses

Employee Signature

Date

Verified to PO:

Vice-President/Finance & Administration

Date

NOTE: Please attach copy of travel authorization that corresponds with claim for reimbursement.

Reimbursement without receipts is limited to 50% of allowable amount as approved by the Board of Trustees 5/07.



Finance & Administration

Vice-President for Finance & Administration
Donna Flores-Medina

Fiscal Office Manager
Francina Martinez

Executive Office Manager
Evelyn Montoya

Cashier, Urszula Abeyta
Student Account Manager, Francina Martinez
Special Project Coordinator, Georgia Baca
Accounts Payable, Cathy Gonzales

*“Some things can be
inherited
But good reputations,
Trust,
respect,
and wages
must
All be earned.”*

For additional copies, questions or suggestions on contents of this manual,
call Evelyn Montoya
505-454-2507 or email at emontoya@luna.edu

