

# 33109

ADOPTED – BOARD OF TRUSTEES  
COMMUNITY COLLEGE DISTRICT NO. 508  
December 1, 2016

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

### RESOLUTION

#### ADOPT REVISIONS TO THE BOARD POLICIES AND PROCEDURES FOR MANAGEMENT AND GOVERNMENT OF THE CITY COLLEGES OF CHICAGO OFFICE OF FINANCE AND BUSINESS ENTERPRISE DISTRICT WIDE

**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 Board Policies and Procedures for Management and Government have been developed to ensure that proper governance of district policies related to internal controls and related elements are established, reviewed and publicly communicated;

**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 Business and Finance section (Article 1) of the Board Policies and Procedures for Management and Government have been revised to comply with state law, implement new policies, clarify existing policies and increase readability (an Executive Summary of revisions to the Business Finance Policies is attached as Exhibit A ); and

**WHEREAS**, the Officers of the District support the new Business and Finance policy revisions to the Board Policies and Procedures for Management and Government that are being recommended by the Chief Finance Officer;

**NOW, THEREFORE BE IT RESOLVED**, that the revisions to the Business and Finance section (Article 1) of the Board Policies and Procedures for Management and Government be adopted by the Board of Trustees effective December 1, 2016, and posted on the City Colleges of Chicago website.

## **Exhibit A**

### **City Colleges of Chicago**

## **Revisions to the Business and Finance Section (Article 1) of the Board Policies and Procedures for Management and Government**

**Policy Update Executive Summary**

**December 1, 2016**

### **Policy Revision Goals**

- State statute compliance
- Streamline, simplify and condense policies.
- Eliminate redundancy and conflict in stand-alone document (*Travel Reimbursement Policy*).
- Update/create new policies and delete policies or resolutions that are out dated and thus no longer needed.
- Separate procedures from policy.

### **Content Changes**

- Verbiage added or updated to comply with new “Local Government Travel Expense Control Act”.
- Consolidate the policy language from the Business and Finance Section (Article 1) of the Board Policies and Procedures for Management and Government with the Travel Reimbursement (#32169) Policy.
- Formalize Board Resolution #29253 into a Fund Balance Policy.
- Update verbiage to reflect proper financial and internal controls.
- Eliminate redundant language.
- Minor policy changes to reflect current operations.

### **Structural Changes to Policy Documents**

- Realign, renumber, retitle and create sub-headings to improve document flow and eliminate redundancy.
- Language updates, no change in policy
- Revise policy content to achieve the five goals, above.

In addition, edits were made to improve readability, clarify language, and to conform formatting.

**ARTICLE 1**  
**BUSINESS AND FINANCE**

**1.1**    FISCAL YEAR

The fiscal year of the District shall begin on July 1st of each year and conclude on June 30th of the following year.

**1.2**    BUDGET

The Board of Trustees (the “Board”) shall adopt an annual budget and any additional or supplemental budget which, at the discretion of the Board, may be published in a budget book.

**1.2.1**    Fund Balance

The unrestricted fund balance shall be equal to 3% of the total annual actual operating expenses within the unrestricted funds (Education Fund, O&M Fund, Auxiliary/Enterprise Fund, and Working Cash Fund). Any excess shall be transferred by the Chief Financial Officer or Treasurer to the O& M (Restricted) Fund during the annual close of the fiscal year.

**1.2.2**    Policy Guidelines

Guidelines related to policies and financial matters contained herein, will be compiled and disseminated by the Chief Financial Officer.

**1.3**    FINANCIAL REPORTS

The Chief Financial Officer shall present to the Board periodic summaries of the financial condition of the District showing the status of Board finances.

**1.4**    DEPOSITS

All funds of the District shall be deposited from time to time to the credit of the District in Board-approved banks, trust companies or other depositories upon recommendation of the Treasurer with approval of the Chief Financial Officer.

**1.4.1**    Agency Account

All monies from approved agency account transactions shall be deposited from time to time by the colleges on behalf of student organizations. These funds will be credited to a District bank account that has been authorized and approved by the Board. The District will track and reconcile these funds on the District’s general ledger and provide reporting, as needed.

**1.5**    INVESTMENT AND DEPOSITORY POLICIES.

At its annual meeting, the Board shall, by Resolution, designate the methodology to be utilized for investment of funds, and other financial matters pertaining to depositories.

Short-term investments of cash shall be those which are estimated to be needed within twelve [12] months from the date of availability for investment. Such short-term investments shall be made by the Treasurer or other individual(s) designated by the Board, upon recommendation of the Chancellor, in accordance with the Board’s Short-term Investment Policy. In accordance with the Policy, each investment trade shall be subject to approval of the Chief Financial Officer prior to trade date.

In accordance with the Policy, the Treasurer shall submit a written quarterly report to the Board summarizing all transactions in sufficient detail to enable the Board to determine that the transactions are in accordance with its investment policies and state law. The Treasurer shall make an annual presentation to the Board.

Medium/long-term investments of cash shall be those which are not estimated to be needed within twelve [12] months from the date of availability for investment. Such medium/long-term investments shall be handled by outside money manager(s) selected by the Board, upon recommendation of the Chancellor, in accordance with the Board's Medium/Long-Term Investment Policy.

In accordance with the provisions of the Policy, the Treasurer shall monitor all transactions of the outside money manager(s). Each money manager shall submit a written quarterly report to the Board summarizing all transactions by the money manager in sufficient detail to enable the Board to determine that the transactions are in accordance with its investment policies and state law. Each money manager shall make an annual presentation to the Board.

#### 1.5.1 Authorization of Investment Representatives.

The Chairman of the Board and Chancellor are authorized to designate the individuals and outside money managers to fulfill the duties outlined in Section 1.5 above, subject to formal ratification by the full Board at its next regularly scheduled meeting.

#### 1.5.2 Other Financial Policies.

In addition to the Investment Policies outlined above, the Board shall adopt Resolutions pertaining to the following as needed:

- a. Board-Approved Depositories
- b. Authorized Signatures for Depository Accounts
- c. Designated Investment Accounts

#### 1.5.3 Certification of Investment Policies.

The Secretary or Assistant Secretary of the Board is authorized to certify a copy of the official Board Resolutions and policies enumerated herein in Section 1.5.2 and the names and signatures of the officers authorized to act. The investment entity(s) is authorized to rely upon such Board Resolutions or policies until formally advised by like certification of any changes therein.

### 1.6 PAYMENT TERMS

In order to maintain compliance with the State Prompt Payment Act, City Colleges of Chicago (CCC) will pay all invoices within 60 days from the final invoice receipt date (Net 60).

CCC payment terms are Net 60 unless vendor terms provide a trade discount for quick payment (e.g., 2% in 10 days).

### 1.6.1 Disbursement Authority

The Chairman, Vice Chairman, Chief Financial Officer and the Treasurer shall be authorized to issue appropriate payments (check or electronic) to pay the salaries and wages of employees and related benefits; as well as pay vendors, reimburse students and employees for expenses without additional approval of the Board.

All issued checks shall require two (2) digital signatures from among one of the following: the Board Chair, the Treasurer or other signatory authorized by the Board.

All payments in an amount in excess of \$500,000 shall require an additional manual approval from among one of the following: the Chief Financial Officer, Associate Vice Chancellor of Finance or other signatory authorized by the Board prior to release of the payment.

### 1.7 CASH RECEIPTS POLICIES

All collections of cash, money orders or checks for payments of tuition, fees, fines and other miscellaneous revenues must be done at the Business Office, District Office Finance Department or by Board approved vendors and only by the staff designated to receive funds.

#### 1.7.1 Vault/Safe Access

Physical access to the business office vault/safe must be limited to the Executive Director or designees.

Access to funds deposited into the electronic safes will only be granted to the Board approved armored car vendor.

### 1.8 STUDENT ACTIVITY FUNDS - ALLOCATION, MANAGEMENT AND EXPENDITURE OF FUNDS

#### 1.8.1 Allocation

The Board shall, from time to time by resolution duly adopted, establish a sum per regular college credit hour, per College to be allocated to the Student Government for student activities each fiscal year. All monies allocated are the property of the Board and shall be deposited in the appropriate account.

No commitment or obligation may be made on behalf of the College without prior written approval of the College President or the President's designee. Students are personally liable for those commitments or obligations made without such written approval. Failure to obtain approvals can result in the student being held personally responsible for debts incurred.

#### 1.8.2 Student Activity Fund

The Student Government shall determine the allocation of the Student Activity Fund with the approval of the College President or the President's designee(s), the Dean of Student Services and/or the Director of Student Activities, and in accordance with these Policies.

Student Government may submit requests to the appropriate administrative office of the College for the expenditure of funds. These requests may be approved if they are expenditures for student activities and if they are consistent with applicable law, Board Policies and local college

policy. District funds may not be used for charitable, sectarian, religious or political activities at any of the City Colleges of Chicago.

### 1.8.3 College Newspaper

Each College may publish a newspaper funded by the Education Fund. The College President and the newspaper staff shall determine the number of copies and issues and the size of the newspaper. A newspaper budget will be established and shall follow customary practice and cost efficient standards. The College President may suspend publication of the newspaper if, in the President's judgment, financial irregularities are taking place. The Student Government is not obligated to assist in funding the student newspaper; however, it may choose to do so.

### 1.8.4 Board Regulations Regarding Expenditures

Students may not bind the College or the District to contractual agreements or otherwise authorize the expenditures of College funds. When making purchases, students must follow District procedures. Each request for expenditure must be consistent with the Student Government's approved budget. If any Student Government request for expenditure of monies is denied at the College, the College President shall notify the Student Government in writing. The Student Government shall then have the right to appeal that decision to the Chancellor, whose decision shall be final.

### 1.8.5 Authorization of Student Activity Expenditures

Student requisitions will be authorized and processed by the College in accordance with Section 2.2 of the Board Policies and Procedures for Management and Government.

### 1.8.6 Student Travel

Students must follow the same travel guidelines as City Colleges of Chicago personnel. Student travel expenses will be processed by the College in accordance with District reimbursement policies and procedures.

### 1.8.7 Budgeting Guidelines

By law, Student Government expenditures may not exceed the Student Activities fund appropriations adopted by the Board in the annual City Colleges of Chicago budget. Therefore, each College's Student Government shall develop and approve a Student Activities budget within thirty (30) days after the beginning of the Fall Semester.

The Student Government may allocate no more than ten percent (10%) of the monies allocated for student activities for its own activities and expenses.

Provisions for the Student Government Finance Committee or other budget/finance committees shall be detailed in the Student Government Constitution and/or Bylaws.

Each Student Government budget shall indicate appropriations in the form of specific line items and shall be developed with consideration given to the total allocation and alternative plans for its use.

### 1.8.8 Relationship with the College Business Office

The Student Government President and the Student Government Finance Committee shall work closely with the College Business Office in the management and monitoring of student funds and the development of the Student Government budget.

### 1.8.9 Agency Account Withdrawals

Withdrawals from an Agency Account will be processed by the College in accordance with the student club operations manual and shall comply with all District procurement policies and procedures.

### 1.8.10 Student Government Responsibility for Funds Allocated

Student Government shall develop budget guidelines for the allocation of activity funds. These budget guidelines shall contain provisions for the monitoring and review of each activity's expenditures and for allowing each to question what it may deem unfair or improper allocations.

## 1.9 TRAVEL REIMBURSEMENT AND ALLOWANCE POLICY

The primary means of purchasing valid goods and services necessary for conducting City Colleges of Chicago (CCC) business is the procurement process and not the reimbursement process.

### 1.9.1 Acknowledgement Agreement

Annually Employees electronically sign an Acknowledgement Agreement indicating that they understand and accept the terms of the Employee Reimbursement and Travel Allowance Policy. Failure to comply with this Policy and the related procedures may result in the employee being accountable for any questionable expenditure and subject to disciplinary action up to and including termination of employment.

### 1.9.2 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 and district procedures.

#### *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).

#### Unallowable/Restricted Expenditure Types

- a. 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 and approved in advance).
- b. Refreshments/Food (for meetings), except for student-related events and CCC-wide faculty and staff professional development events only.

- c. Food, Supplies or Other Costs (for employee events/holiday parties/birthdays etc...)
- d. Gifts/Flowers/Gift Cards
- e. Alcoholic Beverages/Tobacco Products/Controlled Substances
- f. Personal Items or any other item deemed inappropriate/unnecessary
- g. Sponsorships/Donations
- h. Entertainment/Recreational Activities
- i. Appliances (e.g., microwaves, refrigerators, coffee makers)
- j. Kitchen Textiles (e.g., napkins, cups, utensils used in break rooms)
- k. Office Decor Items
- l. Traffic Citations/Parking Violations/ Fines and Penalties
- m. Sporting Goods
- n. Personal Car Washes or car washes for company vehicles done outside of CCC's approved contracts
- o. Cash Advances except those provided for student related activities and those provided to coaches, per the athletic policy/guidelines
- p. Capital Equipment/Construction Office Supplies
- q. Software and Related Licensing Agreements
- r. Professional or Trade Licenses required for employment (unless stated in bargaining agreement or prior approval granted by CFO)
- s. Supplies and Materials for which CCC has a contract to purchase

### 1.9.3 Travel and Expense Reimbursements

Employees traveling on behalf of and for the benefit of the District are expected to exercise good judgment in managing travel costs and make every effort to ensure that the cost of travel is as economical as possible.

Travelers must comply with **all** District travel and reimbursement policy/procedures; as well as state statutes, which include but are not limited to:

- a. Maximum allowable reimbursement for hotel, meal and incidental expenses (outside Chicago region **only**, unless **prior** written exception has been granted by CFO) will be based on GSA per diem rates set by the federal government each year (rates change each October) determined by the travelers destination. The GSA search tool is available at this link <http://www.gsa.gov/portal/category/104711> .
  - o Any amount to be reimbursed to an officer or employee of the district that **exceeds** the maximum allowable reimbursement will require a roll call vote by the Board. In the case of an emergency or extraordinary circumstances, as approved by the CFO or Chancellor,

expense may exceed the maximum allowable amounts but require ratification by the Board at the next scheduled Board meeting.

- Meals are reimbursed at 75% of the per diem rate for the first and last day of travel.
  - Meals will **not** be eligible for reimbursement when they are included in the cost of the conference or event.
- b. Travelers covered by a collective bargaining agreement are required to comply with all district travel and expense reimbursement policies and procedures, including per diem maximums, as stated in paragraph 1.9.3.a. Total reimbursement will equal the maximum allowable per traveler outlined in their collective bargaining agreement (e.g., hotel, meals, registration, and transportation). See section 1.9.3.a which requires a roll call vote by the Board, if maximum is exceeded.
- c. Travelers **not** covered by a collective bargaining agreement are required to comply with all district travel and expense reimbursement policies and procedures and will be reimbursed up to the per diem maximums, as stated in paragraph a. above. The maximum allowable reimbursement for modes (air, rail, bus and car rental) of transportation will be \$1,000.00. See section 1.9.3.a which requires a roll call vote by the Board, if maximum is exceeded.
- d. Prior authorization, excluding mileage for local travel (50 miles or less).
- e. Identified available funding is required for all reimbursements, regardless of dollar amount.
- f. Expenditures that are prohibited by District procurement policy and procedures; as well as state statutes are unallowable and are not considered appropriate when conducting business on behalf of the District.
- g. Supporting documentation is required to be submitted timely for all travel expense requests to appropriately substantiate expenses, regardless of dollar amount.
- Employees **must** electronically submit a completed signed Expense Reimbursement Report Request 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. If the request is submitted for approval after the 15th business day the Office of Finance has the authority to reduce the Employee Expense request up to 20%.

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 the authorized reimbursement request and supporting documentation is not submitted within 30 days, the advance may be included as taxable income on the recipients W-2.
- 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.

#### 1.9.4 Mileage

Public transportation or the District shuttle are the preferred methods of local transportation; although it is recognized that there are times when these modes of transportation may not be feasible due to location, timing, equipment/materials, and/or security reasons.

Local mileage reimbursement is for travel related to the performance of an employee's regular job duties (e.g., occasional required meetings and/or professional conferences within the city).

Travelers must comply with all District travel and reimbursement policy and procedures; as well as state statutes, which include but are not limited to:

- a. The use of the employee's personal automobile will be reimbursed at the current **IRS published rate for authorized official travel.**
- b. Must be a full-time or part-time CCC employee. Employees who are assigned a CCC- owned vehicle are not eligible for mileage reimbursement.
- c. Must be a Licensed driver and carry insurance that meets or exceeds minimum policy limits, as required by Illinois State Statutes
- d. Responsible for all parking/red light violations and moving violations incurred while driving.
- e. Independent consultants and contractors are not eligible for mileage reimbursement.
- f. Supporting documentation is required to be submitted timely.

#### 1.9.5 Vehicle Allowance

Employees who travel frequently as part of their core responsibilities will receive a monthly allowance approved by the Board. Individuals who receive a vehicle allowance may not submit fuel, parking or mileage for reimbursement.

- a. The Vice Chancellor of Administrative Services and the College Presidents will receive a \$500 monthly vehicle allowance
- b. Employees holding the following titles will receive a \$175 monthly vehicle allowance:
  - Director of Business Development
  - Associate Director of Legislative Affairs
  - Community Affairs Liaison
  - Community Outreach Worker and College Recruiter

#### 1.9.6 Authorization for Trustee reimbursement

Any reimbursement to a Trustee, regardless of amount, requires a roll call vote by the Board for approval.

#### 1.9.7 Noncompliance

The District will deny reimbursement for expenditures which do not comply with District policy/procedures. Unreasonable, exorbitant, improper, or unsubstantiated charges will be denied.

#### 1.9.8 Fraud

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

2.0 PETTY CASH POLICY

Petty Cash funds (including Contingency funds) are prohibited.

3.0 PROCUREMENT CARD POLICIES

Procurement cards are prohibited.

**SPECIFIC POLICY CHANGES**  
**ARTICLE 1 OF THE BOARD POLICIES AND PROCEDURES FOR MANAGEMENT AND GOVERNMENT**  
**December 1, 2016**

Existing Policy	New Policy	Comments
<p>1.2 <u>BUDGET</u>  The Board shall adopt an annual budget and any additional or supplemental budget which, at the discretion of the Board, may be published in a budget handbook.</p>	<p>1.2 <u>BUDGET</u>  The Board of Trustees (the "Board") shall adopt an annual budget and any additional or supplemental budget which, at the discretion of the Board, may be published in a budget book.</p>	<p>Clarified language.</p>
	<p>1.2.1 <u>Fund Balance</u>  The unrestricted fund balance shall be equal to 3% of the total annual actual operating expenses within the unrestricted funds (Education Fund, O&amp;M Fund, Auxiliary/Enterprise Fund, and Working Cash Fund). Any excess shall be transferred by the Chief Financial Officer or Treasurer to the O&amp; M (Restricted) Fund during the annual close of the fiscal year.</p>	<p>New governance policy.  Replaces BR # 29253 (see attached appendix a).   Minor updates to policy language.</p>
	<p>1.2.2 <u>Guidelines</u>  Guidelines related to policies and financial matters contained herein, will be compiled and disseminated by the Chief Financial Officer.</p>	<p>New governance policy sector guidelines will include language on how policy will be adopted and implemented; as well as procedural updates for proper financial management and internal controls.</p>
<p>1.4 <u>DEPOSITS</u>  All funds of the District shall be deposited from time to time to the credit of the District in such banks, trust companies or other depositories upon recommendation of the Chancellor with approval of the Board.</p>	<p>1.4 <u>DEPOSITS</u>  All funds of the District shall be deposited from time to time to the credit of the District in Board-approved banks, trust companies or other depositories upon recommendation of the Treasurer with approval of the Chief Financial Officer.</p>	<p>Clarified language to reflect current operations and internal controls.</p>
<p>1.4.1 <u>Agency Account.</u>  All monies from approved agency account transactions shall be deposited from time to time by the colleges on behalf of student organizations. These funds will be credited to a District bank account that has been authorized and approved by the Board. The District will track and reconcile these funds on the District's general ledger and provide reporting as needed.   In accordance with District procedures, the colleges may request a general ledger agency fund account for monies collected during campus related events, promotions or activities as long as the request for establishing an agency fund meets predetermined Districts criteria.</p>	<p>1.4.1 <u>Agency Account.</u>  All monies from approved agency account transactions shall be deposited from time to time by the colleges on behalf of student organizations. These funds will be credited to a District bank account that has been authorized and approved by the Board.</p>	<p>Clarified language and remove procedural language.</p>

Existing Policy	New Policy	Comments
<p>1.6 <u>PAYMENT TERMS.</u></p> <p>In order to maintain compliance with the State Prompt Payment Act, City Colleges of Chicago (CCC) will pay all invoices within 60 days from the final invoice receipt date (Net 60). Therefore, all invoices are required to be dated stamped upon receipt using an official College or District stamp. CCC payment terms are Net 60 unless vendor terms provide a trade discount for quick payment (e.g. 2% in 10 days).</p>	<p>1.6 <u>PAYMENT TERMS</u></p> <p>In order to maintain compliance with the State Prompt Payment Act, City Colleges of Chicago (CCC) will pay all invoices within 60 days from the final invoice receipt date (Net 60).</p> <p>CCC payment terms are Net 60 unless vendor terms provide a trade discount for quick payment (e.g., 2% in 10 days).</p>	<p>Clarified language and eliminated procedural language.</p>
<p>1.7.2 <u>Disbursement Authority.</u></p> <p>The Chairman, the Vice Chairman, and the Treasurer of the Board, and the Chief Financial Officer shall be authorized to issue appropriate payments (check or electronic) to pay the salaries and wages of employees; as well as pay vendors and reimburse students and employees for expenses without additional approval of the Board.</p> <p>All issued checks shall require two (2) signatures and a third manual signature for payments issued in an amount in excess of \$500,000, from among one of the following: the Chancellor, the Vice Chancellor for Finance, the Treasurer, the Controller or other signatory authorized by the Board. All electronic payments in an amount in excess of \$500,000 shall require approval from among one of the following: the Chancellor, the Vice Chancellor for Finance, the Treasurer, the Controller or other signatory authorized by the Board prior to release of the payment.</p>	<p>1.6.1 <u>Disbursement Authority</u></p> <p>The Chair, Vice Chair, Chief Financial Officer and the Treasurer shall be authorized to issue appropriate payments (check or electronic) to pay the salaries and wages of employees and related benefits; as well as pay vendors, reimburse students and employees for expenses without additional approval of the Board.</p> <p>All issued checks shall require two (2) digital signatures from among one of the following: the Board Chair, the Treasurer or other signatory authorized by the Board.</p> <p>All payments in an amount in excess of \$500,000 shall require an additional manual approval from among one of the following: the Chief Financial Officer, Associate Vice Chancellor of Finance or other signatory authorized by the Board prior to release of the payment.</p>	<p>Clarified language.</p> <p>Revised policy and updated signatories for proper segregation of duties and internal controls.</p> <p>Included language for employee benefits and updated language to all for digital signatures.</p>
<p>1.7 <u>CASH RECEIPTS POLICIES.</u></p> <p>All collections of cash, money orders or checks for payments of tuition, fees, fines and other miscellaneous revenues must be done at the Business Office and only by the staff designated to receive funds.</p>	<p>1.7 <u>CASH RECEIPTS POLICIES</u></p> <p>All collections of cash, money orders or checks for payments of tuition, fees, fines and other miscellaneous revenues must be done at the Business Office, District Office Finance Department or by Board approved vendors and only by the staff designated to receive funds.</p>	<p>Clarified language and added sentence to cover district office and third parties.</p>
<p>1.7.1 <u>Vault/Safe Access.</u></p> <p>Access to the vault/safe must be limited to the Executive Director or designees. Access to funds deposited into the electronic safes will only be granted to the Board approved armored car vendor</p>	<p>1.7.1 <u>Vault/Safe Access</u></p> <p>Physical access to the business office vault/safe must be limited to the Executive Director or designees.</p> <p>Access to funds deposited into the electronic safes will only be granted to the Board approved armored car vendor.</p>	

Existing Policy	New Policy	Comments
<p>1.8.1 <u>Allocation.</u> The Board shall, from time to time by resolution duly adopted, establish a sum per regular college credit hour, per College to be allocated to the Student Government for student activities each fiscal year. All monies allocated are the property of the Board and shall be deposited in the appropriate account.</p> <p>No commitment or obligation may be made on behalf of the College without prior written approval of the College President or the President's designee. Students are personally liable for those commitments or obligations made without such written approval. Failure to obtain approvals can result in the student being held personally responsible for debts incurred. No reimbursements will be made without receipts which must be submitted to verify all reimbursable expenditures.</p>	<p>1.8.1 <u>Allocation</u> The Board shall, from time to time by resolution duly adopted, establish a sum per regular college credit hour, per College to be allocated to the Student Government for student activities each fiscal year. All monies allocated are the property of the Board and shall be deposited in the appropriate account.</p> <p>No commitment or obligation may be made on behalf of the College without prior written approval of the College President or the President's designee. Students are personally liable for those commitments or obligations made without such written approval. Failure to obtain approvals can result in the student being held personally responsible for debts incurred.</p>	<p>Clarified language, and eliminated procedural language.</p>
<p>1.8.5 <u>Authorization of Student Activity Expenditures.</u> a. The Student Government must submit a signed purchase requisition to the College President's designee(s) for approval. The requisitions will be consistent with its approved budget.</p> <p>b. Student requisitions will be authorized and processed by the College in accordance with Section 2.2 of the Board Policies and Procedures Manual</p>	<p>1.8.5 <u>Authorization of Student Activity Expenditures</u> Student requisitions will be authorized and processed by the College in accordance with Section 2.2 of the Board Policies and Procedures for Management and Government.</p>	<p>Clarified language and eliminated procedural language.</p>
<p>1.8.6 <u>Student Travel</u> Students must follow the same travel guidelines as City Colleges of Chicago personnel. Student travel expenses will be processed by the College in accordance with District reimbursement policies and procedures.</p>	<p>1.8.6 <u>Student Travel</u> Students must follow the same travel policies, procedures and guidelines as City Colleges of Chicago personnel. Student travel expenses will be processed by the College in accordance with District reimbursement policies and procedures</p>	<p>Clarified language to include coverage for policies and procedures</p>
<p>1.8.7 <u>Monitoring of Student Government Funds.</u> The total amount in the Student Government account shall be reported by the College President or the President's designee to the Student Government President at the end of each month.</p>		<p>Section 1.8.7 is deleted procedural. New 1.8.7 starts with budgeting guidelines</p>

Existing Policy	New Policy	Comments
<p><b>1.8.8 <u>Budgeting Guidelines.</u></b>            By law, Student Government expenditures may not exceed the Student Activities fund appropriations adopted by the Board of Trustees in the annual City Colleges of Chicago budget. Therefore, each College's Student Government shall develop and approve a Student Activities budget within thirty (30) days after the beginning of the Fall Semester.</p> <p>The Student Government may allocate no more than ten percent (10%) of the monies allocated for student activities for its own activities and expenses. Provisions for the Student Government Finance Committee or other budget/finance committees shall be detailed in the Student Government Constitution and/or Bylaws.</p> <p>Each Student Government budget shall indicate appropriations in the form of specific line items and shall be developed with consideration given to the total allocation and alternative plans for its use. The Student Government budget shall be submitted to the College President and the President's designee (s) for approval. The President or designee (s) shall notify the Student Government President of budget approval or disapproval within 48 hours.</p>	<p><b>1.8.7 <u>Budgeting Guidelines</u></b>            By law, Student Government expenditures may not exceed the Student Activities fund appropriations adopted by the Board in the annual City Colleges of Chicago budget. Therefore, each College's Student Government shall develop and approve a Student Activities budget within thirty (30) days after the beginning of the Fall Semester.</p> <p>The Student Government may allocate no more than ten percent (10%) of the monies allocated for student activities for its own activities and expenses.</p> <p>Provisions for the Student Government Finance Committee or other budget/finance committees shall be detailed in the Student Government Constitution and/or Bylaws.</p> <p>Each Student Government budget shall indicate appropriations in the form of specific line items and shall be developed with consideration given to the total allocation and alternative plans for its use.</p>	<p>Clarified language and, eliminated procedural language which resides SGA manual.</p>
<p><b>1.8.10 <u>Agency Account Withdrawals.</u></b>            Withdrawals from an Agency Account, if justified, shall be made through the use of a requisition signed by the proper club officers and College administrators. If a withdrawal is denied, the Club President shall consult with the Student Government. If the Student Government considers the denial invalid, the matter shall be adjudicated by the College President or the President's designee (s).</p>	<p><b>1.8.9 <u>Agency Account Withdrawals</u></b>            Withdrawals from an Agency Account will be processed by the College in accordance with the student club operations manual and shall comply with all District procurement policies and procedures.</p>	<p>Clarified language to point readers to the SGA manual and follow district policies</p> <p>Eliminated procedural language.</p>
<p><b>1.9 <u>REIMBURSEMENT POLICY</u></b>            Purpose:            The primary means of purchasing valid 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 petty cash and procurement cards. The following protocols and related procedures need to be complied with; however, they are not intended to address every situation.</p>	<p><b>1.9 <u>TRAVEL REIMBURSEMENT AND ALLOWANCE POLICY</u></b>            The primary means of purchasing valid goods and services necessary for conducting City Colleges of Chicago (CCC) business is the procurement process and not the reimbursement process.</p>	<p>Clarified language, retitled sections, and renumbered sections.</p> <p>Removed reference to procurement cards and petty cash as they are prohibited.</p>

Existing Policy	New Policy	Comments
<p><b>Acknowledgement Agreement:</b> 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 accountable for any questionable expenditure and subject to disciplinary action up to and including termination of employment.</p> <p><b>Allowable /Unallowable Types of Expenditures:</b></p> <p><i>Allowable:</i> Employees may incur reimbursable expenses in the course of doing CCC business, which may include taxi fare for times when public transit is not available; travel expenses for approved conferences; mileage, etc., that are allowed under the District's travel policy.</p> <p><i>Unallowable:</i> A listing of expenditures that are not considered appropriate when conducting CCC business can be found in the travel and reimbursement manual.</p>	<p>1.9.1 <u>Acknowledgement Agreement</u> Annually Employees electronically sign an Acknowledgement Agreement indicating that they understand and accept the terms of the Employee Reimbursement and Travel Allowance Policy. Failure to comply with this Policy and the related procedures may result in the employee being accountable for any questionable expenditure and subject to disciplinary action up to and including termination of employment.</p> <p>1.9.2 <u>Allowable/Unallowable Types of Expenditures</u> <i>Allowable:</i> 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 <i>allowed as detailed under this travel policy and district procedures.</i></p> <p><i>Unallowable:</i> 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).</p> <p><u>Unallowable/Restricted Expenditure Types</u></p> <ol style="list-style-type: none"> <li>a. 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 and approved in advance).</li> <li>b. Refreshments/Food (for meetings), except for student-related events and CCC-wide faculty and staff professional development events only.</li> <li>c. Food, Supplies or Other Costs (for employee events/holiday parties/birthdays etc...)</li> <li>d. Gifts/Flowers/Gift Cards</li> <li>e. Alcoholic Beverages/Tobacco Products/Controlled Substances</li> <li>f. Personal Items or any other item deemed inappropriate/unnecessary</li> <li>g. Sponsorships/Donations</li> <li>h. Entertainment/Recreational Activities</li> <li>i. Appliances (e.g., microwaves, refrigerators, coffee makers)</li> <li>j. Kitchen Textiles (e.g., napkins, cups, utensils used in break rooms)</li> <li>k. Office I Items</li> <li>l. Traffic Citations/Parking Violations/ Fines and Penalties</li> <li>m. Sporting Goods</li> <li>n. Personal Car Washes or car washes for company vehicles done outside of CCC's approved contracts</li> <li>o. Cash Advances except those provided for student related activities and</li> </ol>	<p>Clarified language, retitle and renumbered section Reorganized content under sub-headings for readability and eliminated unnecessary procedural language.</p> <p>Incorporated additional language to comply with new State Statute "Local Government Travel Expense Control Act" (see attached appendix b).</p> <p>Incorporated additional travel policy language in this section to eliminate stand-alone policy (section 1.9-1.9.6 herein).</p>

Existing Policy	New Policy	Comments
	<p>those provided to coaches, per the athletic policy/guidelines</p> <ul style="list-style-type: none"> <li>p. Capital Equipment/Construction Office Supplies</li> <li>q. Software and Related Licensing Agreements</li> <li>r. Professional or Trade Licenses required for employment (unless stated in bargaining agreement or prior approval granted by CFO)</li> <li>s. Supplies and Materials for which CCC has a contract to purchase</li> </ul> <p>1.9.3 <u>Travel and Expense Reimbursements</u></p> <p>Employees traveling on behalf of and for the benefit of the District are expected to exercise good judgment in managing travel costs and make every effort to ensure that the cost of travel is as economical as possible.</p> <p>Travelers must comply with <b>all</b> District travel and reimbursement policy/procedures; as well as state statutes, which include but are not limited to:</p> <ul style="list-style-type: none"> <li>a. Maximum allowable reimbursement for hotel, meal and incidental expenses (outside Chicago region only, unless prior written exception has been granted by CFO) will be based on GSA per diem rates set by the federal government each year (rates change each October) determined by the travelers destination. The GSA search tool is available at this link <a href="http://www.gsa.gov/portal/category/104711">http://www.gsa.gov/portal/category/104711</a> . <ul style="list-style-type: none"> <li>○ Any amount to be reimbursed to an officer or employee of the district that <b>exceeds</b> the maximum allowable reimbursement will require a roll call vote by the Board. In the case of an emergency or extraordinary circumstances, as approved by the CFO or Chancellor, expense may exceed the maximum allowable amounts but require ratification by the Board at the next scheduled Board meeting.</li> <li>○ Meals are reimbursed at 75% of the per diem rate for the first and last day of travel.</li> <li>○ Meals will not be eligible for reimbursement when they are included in the cost of the conference or event.</li> </ul> </li> <li>b. Travelers covered by a collective bargaining agreement are required to comply with all district travel and expense reimbursement policies and procedures, including per diem maximums, as stated in 1.9.3.a. Total reimbursement will equal the maximum allowable per traveler outlined in their collective bargaining agreement (e.g., hotel, meals, registration, transportation). See section 1.9.3.a which requires a roll call vote by the Board, if maximum is exceeded.</li> </ul>	<p>Clarified language, retitle and renumbered section</p> <p>Reorganized content under sub-headings for readability and eliminated unnecessary procedural language.</p> <p>Incorporated additional language to comply with new State Statute "Local Government Travel Expense Control Act" (see attached appendix b).</p> <p>Incorporated additional travel policy language in this section to eliminate stand-alone policy (section 1.9-1.9.6 herein).</p>

Existing Policy	New Policy	Comments
	<p>c. Travelers <b>not</b> covered by a collective bargaining agreement are required to comply with all district travel and expense reimbursement policies and procedures and will be reimbursed up to the per diem maximums, as stated in paragraph a. above. The maximum reimbursement for modes (air, rail, bus and car rental) of transportation will be \$1,000.00. ). See section 1.9.3.a which requires a roll call vote by the Board, if maximum is exceeded</p> <p>d. Prior authorization, excluding mileage for local travel (50 miles or less).</p> <p>e. Identified available funding is required for all reimbursements, regardless of dollar amount.</p> <p>f. Expenditures that are prohibited by District procurement policy and procedures; as well as state statutes are unallowable and are not considered appropriate when conducting business on behalf of the District.</p> <p>g. Supporting documentation is required to be submitted timely for all travel expense requests to appropriately substantiate expenses, regardless of dollar amount.</p> <p>o Employees must electronically submit a completed signed Expense Reimbursement Report Request 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. If the request is submitted for approval after the 15th business day the Office of Finance has the authority to reduce the Employee Expense request up to 20%. All expenditures must be substantiated by the following supporting documentation:</p> <ul style="list-style-type: none"> <li>▪ Reason and purpose of the purchase, as well as why the item was not purchased via the normal purchase order/procurement process.</li> <li>▪ Original receipts with proof of payment, which include vendor name, date of purchase, individual items itemized with exact dollar amounts.</li> <li>▪ Additional supporting documentation (packing slips, etc.) must also be original. This would include documentation of any pre-approval for expenditures.</li> <li>▪ In case of cash advance, if the authorized reimbursement request and supporting documentation is not submitted within 30 days, the advance may be included as taxable income on the recipients W-2.</li> </ul> <p>o 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.</p>	<p>Clarified language, retitle and renumbered section</p> <p>Reorganized content under sub-headings for readability and eliminated unnecessary procedural language.</p> <p>Incorporated additional language to comply with new State Statute "Local Government Travel Expense Control Act" (see attached appendix b).</p> <p>Added language outlining impact to traveler for non-compliance to policy</p> <p>Incorporated additional travel policy language in this section to eliminate stand-alone policy (section 1.9-1.9.6 herein).</p>

Existing Policy	New Policy	Comments
<p>1.10 <u>MILEAGE AND PERSONAL AUTOMOBILE</u>  The use of the employee’s personal automobile will be reimbursed at the current IRS published rate for authorized official travel. Local mileage reimbursement is for travel 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 when applicable).  Employees who utilize their personal vehicles to conduct CCC business are required to do the following:</p> <ol style="list-style-type: none"> <li>a. Must have prior authorization from their Officer of the District or Department Head on annual basis to use their personal vehicle performing business on behalf of the District (see annual local mileage and travel acknowledgement form)</li> <li>b. Must complete the required annual Certification of Driver’s License and Automobile Liability Coverage form that meet or exceed minimum insurance policy limits as required by Illinois State Statues., as follows: <ul style="list-style-type: none"> <li>• \$20, 000—Per Person for Bodily Injury</li> <li>• \$40, 000—Per Accident for Bodily Injury</li> <li>• \$15,000—Per Accident for Property Damage</li> </ul> </li> <li>c. Full-time employees must have the personal vehicle registered in Illinois and have a current City vehicle sticker. <ul style="list-style-type: none"> <li>• New employees, a current vehicle registration from any state is required, however once residency is established, a current Illinois vehicle registration and city sticker will be required (generally 6 months to 1 year from date of hire).</li> <li>• Part-time employees do not require City of Chicago residency and therefore a current vehicle registration from any state will suffice.</li> </ul> </li> <li>d. Must <b>not</b> have any outstanding debt owed to the City of Chicago, such as unpaid parking tickets or water bills (confirm compliance on reimbursement form and CCC will review City Data base).</li> <li>e. Must <b>not</b> have been convicted of more than 3-three moving violations in the last 3-three years or of driving under the influence within the last 5-years (confirm compliance on reimbursement form).</li> <li>f. Are <b>not</b> eligible to receive additional reimbursement for other vehicle-related expenses, such as gas, oil, car washes, maintenance, repairs, insurance or stipends.</li> <li>g. Responsible for all parking/red light violations and moving violations incurred while driving.</li> </ol>	<p>1.9.4 <u>Mileage</u>  Public transportation or the District shuttle are the preferred methods of local transportation; although it is recognized that there are times when these modes of transportation may not be feasible due to location, timing, equipment/materials, and/or security reasons.</p> <p>Local mileage reimbursement is for travel related to the performance of an employee’s regular job duties (e.g., occasional required meetings and/or professional conferences within the city).</p> <p>Travelers must comply with all District travel and reimbursement policy and procedures; as well as state statutes, which include but are not limited to:</p> <ol style="list-style-type: none"> <li>a. The use of the employee’s personal automobile will be reimbursed at the current <b>IRS published rate for authorized official travel.</b></li> <li>b. Must be a full-time or part-time CCC employee. Employees who are assigned a CCC- owned vehicle are not eligible for mileage reimbursement.</li> <li>c. Must be a Licensed driver and carry insurance that meets or exceeds minimum policy limits, as required by Illinois State Statues</li> <li>d. Responsible for all parking/red light violations and moving violations incurred while driving.</li> <li>e. Independent consultants and contractors are not eligible for mileage reimbursement.</li> <li>f. Supporting documentation is required to be submitted timely.</li> </ol> <p>1.9.5 <u>Vehicle Allowance</u>  Employees who travel frequently as part of their core responsibilities will receive a monthly allowance approved by the Board. Individuals who receive a vehicle allowance may not submit fuel, parking or mileage for reimbursement.</p> <ol style="list-style-type: none"> <li>a. The Vice Chancellor of Administrative Services and the College Presidents will receive a \$500 monthly vehicle allowance</li> <li>b. Employees holding the following titles will receive a \$175 monthly vehicle allowance: <ul style="list-style-type: none"> <li>○ Director of Business Development</li> <li>○ Associate Director of Legislative Affairs</li> <li>○ Community Affairs Liaison</li> <li>○ Community Outreach Worker and College Recruiter</li> </ul> </li> </ol>	<p>Clarified language, retitle and renumbered section  Reorganized content under sub-headings for readability and eliminated unnecessary procedural language.</p> <p>Incorporated additional language to comply with new State Statute “Local Government Travel Expense Control Act” (see attached appendix b).</p> <p>Incorporated additional travel policy language in this section to eliminate stand-alone policy (section 1.9-1.9.6 herein).</p>

Existing Policy	New Policy	Comments
<p>h. Independent consultants and contractors are not eligible for mileage reimbursement; although personnel from outsourced departments are eligible for mileage reimbursement based on position requirements.</p> <p>i. Mileage reimbursement under this policy shall apply to CCC and not extend beyond the City of Chicago limits unless approved in advance by the Department Head via a conference leave, employee reimbursement form or email.</p>	<p>1.9.6 <u>Authorization for Trustee reimbursement</u> Any reimbursement to a Trustee, regardless of amount, requires a roll call vote by the Board for approval.</p>	<p>Incorporated additional language to comply with new State Statute "Local Government Travel Expense Control Act" (see attached appendix b).</p> <p>Incorporated additional travel policy language in this section to eliminate stand-alone policy (section 1.9-1.9.6 herein).</p>
<p>1.11 <u>PETTY CASH POLICY.</u> Petty Cash funds (including Contingency funds) will no longer be allowed.</p>	<p>2.0 <u>PETTY CASH POLICY</u> Petty Cash funds (including Contingency funds) are prohibited.</p>	<p>Clarified language and updated section number</p>
<p>1.12 <u>PROCUREMENT CARD POLICIES</u> Although the City of Chicago does not use general credit or procurement cards, City College of Chicago will have limited use of Procurement Cards for emergency purposes, or large (&gt;\$1,000) transactions where purchase orders are not accepted by the merchant. Procurement cards are not to be used as a regular vehicle with which to conduct CCC business. All non-emergency expenditures shall be submitted for payment through the regular Employee Reimbursement process (refer to Section I above). <u>If it is determined that an expenditure purchased with a procurement card is not for emergency purposes, the CCC's access to procurement cards will be revoked.</u> Procurement Cards (P-Cards) will only be used for CCC business purposes; personal expenditures of any type are strictly prohibited. In addition to only being allowed for emergency purposes, the listing of Unallowable Types of Expenditures on Page I of this Policy also applies to P-Card purchases. In addition to the signing and acknowledgement of the Employee Reimbursement Policy, Cardholder Agreement/Acknowledgement will be signed by each cardholder.</p> <p>a. Limited Access Access to P-Cards will be limited (no more than 5 cards) and controlled/administered by CCC's CFO and registered with the City Comptroller.</p>	<p>3.0 <u>PROCUREMENT CARD POLICIES</u> Procurement Cards are prohibited.</p>	<p>Removed language as procurement cards are prohibited and updated section number.</p>

Existing Policy	New Policy	Comments
<p>b. Expenditure Limits and Proper Approval CC will work with the City Comptroller to determine the appropriate total monthly credit limit. A Matrix of the approved P-Card holders and their individual monthly card and transaction limits will also be developed by CCC. The Matrix will Include the necessary required Approvals for each Cardholder</p>		<p>Removed language as procurement cards are prohibited and updated section number.</p>

**Appendix A**

29253

ADOPTED - BOARD OF TRUSTEES COMMUNITY COLLEGE  
DISTRICT NO. 508 FEBRUARY 5, 2009

**BOARD OF TRUSTEES OF COMMUNITY COLLEGE DISTRICT 508**  
**County of Cook and State of Illinois**

**RESOLUTION**

**ANNUAL TRANSFER OF FUNDS TO THE RESTRICTED OPERATIONS AND MAINTENANCE  
(O & M) FUNDS**

**WHEREAS**, on December 22, 2008, the District completed its audit and issued its Comprehensive Annual Financial Report (CAFR) for the Fiscal Year ended June 30, 2008; and

**WHEREAS**, the Chief Financial Officer now recommends that the annual transfer of funds from the unrestricted fund balance exceeding 3% of the unrestricted fund actual expenses, be approved by the Board; and

**WHEREAS**, the Chief Financial Officer recommends that the remaining fund balance exceeding 3% of the unrestricted fund actual expenses be transferred to the O & M Funds for the projects deemed necessary by the Officers of the District and subject to the approval by the Board.

**NOW THEREFORE BE IT RESOLVED**, that the Chancellor recommends that the Board authorizes the Chief Financial Officer and /or the Treasurer to make the annual transfer of funds from the unrestricted fund balance exceeding 3% of the unrestricted fund actual expenses to the O & M Funds for the projects deemed needed and approved and appropriated by the Board.

February 5, 2009 -Office of Finance

Appendix B – Local Government Travel Expense Control Act

HB4379 Enrolled

LRB099 15813 AWJ 40122 b

1 AN ACT concerning local government.

2 **Be it enacted by the People of the State of Illinois,**  
3 **represented in the General Assembly:**

4 Section 1. Short title. This Act may be cited as the Local  
5 Government Travel Expense Control Act.

6 Section 5. Definitions. As used in this Act:

7 "Entertainment" includes, but is not limited to, shows,  
8 amusements, theaters, circuses, sporting events, or any other  
9 place of public or private entertainment or amusement, unless  
10 ancillary to the purpose of the program or event.

11 "Local public agency" means a school district, community  
12 college district, or unit of local government other than a home  
13 rule unit.

14 "Travel" means any expenditure directly incident to  
15 official travel by employees and officers of a local public  
16 agency or by wards or charges of a local public agency  
17 involving reimbursement to travelers or direct payment to  
18 private agencies providing transportation or related services.

19 Section 10. Regulation of travel expenses. All local public  
20 agencies shall, by resolution or ordinance, regulate the  
21 reimbursement of all travel, meal, and lodging expenses of  
22 officers and employees, including, but not limited to: (1) the

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1 types of official business for which travel, meal, and lodging  
2 expenses are allowed; (2) maximum allowable reimbursement for  
3 travel, meal, and lodging expenses; and (3) a standardized form  
4 for submission of travel, meal, and lodging expenses supported  
5 by the minimum documentation required under Section 20 of this  
6 Act. The regulations may allow for approval of expenses that  
7 exceed the maximum allowable travel, meal, or lodging expenses  
8 because of emergency or other extraordinary circumstances. On  
9 and after 180 days after the effective date of this Act of the  
10 99th General Assembly, no travel, meal, or lodging expense  
11 shall be approved or paid by a local public agency unless  
12 regulations have been adopted under this Section.

13 Section 15. Approval of expenses. On or after 60 days after  
14 the effective date of this Act of the 99th General Assembly,  
15 expenses for travel, meals, and lodging of: (1) any officer or  
16 employee that exceeds the maximum allowed under the regulations  
17 adopted under Section 10 of this Act; or (2) any member of the  
18 governing board or corporate authorities of the local public  
19 agency, may only be approved by roll call vote at an open  
20 meeting of the governing board or corporate authorities of the  
21 local public agency.

22 Section 20. Documentation of expenses. Before an expense  
23 for travel, meals, or lodging may be approved under Section 15

24 of this Act, the following minimum documentation must first be

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1 submitted, in writing, to the governing board or corporate  
2 authorities:

3 (1) an estimate of the cost of travel, meals, or  
4 lodging if expenses have not been incurred or a receipt of  
5 the cost of the travel, meals, or lodging if the expenses  
6 have already been incurred;

7 (2) the name of the individual who received or is  
8 requesting the travel, meal, or lodging expense;

9 (3) the job title or office of the individual who  
10 received or is requesting the travel, meal, or lodging  
11 expense; and

12 (4) the date or dates and nature of the official  
13 business in which the travel, meal, or lodging expense was  
14 or will be expended.

15 All documents and information submitted under this Section are  
16 public records subject to disclosure under the Freedom of  
17 Information Act.

18 Section 25. Entertainment expenses. No local public agency  
19 may reimburse any governing board member, employee, or officer  
20 for any entertainment expense.