

## Goucher College Food, Travel, and Purchases Policy

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### **I. PURPOSE**

The purpose of this policy is to establish parameters for spending on food and travel related expenses.

### **II. SCOPE**

All faculty, staff, student employees, alumni, and trustees are subject to this policy, as well as any non-Goucher employee seeking reimbursement from the College for expenses incurred while conducting business on behalf of the College. Exceptions to this policy must be approved by both the divisional vice-president and the Controller.

Sponsored projects such as the National Science Foundation or National Institute of Health grants may have additional requirements and/or exceptions. Please consult the applicable award document and the regulations, commonly referred to as Uniform Grant Guidance, codified under Title 2: Grants and Agreements in the US Code of Federal Regulations.

These guidelines conform to “Accountable Plan” requirements published by the IRS.

### III. FOOD

#### A. Permissible Food Expenses for Academic Programs and Centers

- i. Food expenses associated with department or center-based activities (including student groups within the department or center, food expenses for majors and minors during the academic year, end-of-year expenses associated with capstone presentations and graduation celebrations for seniors.)
- ii. Food expenses associated with distinguished guest speakers/lecturers or visiting scholars and faculty.
- iii. Departments will be allocated a budget of \$15 per major (based on the previous years' number of majors and minors) to be used for all food expenses for the academic year.
- iv. Food expenses associated with academic searches or external reviews should be expensed to the Office of the Provost and will fall under a separate spending policy (described below). Food expenses associated with special circumstances (hosting a conference or event) will also fall under the separate spending policy described below.

#### B. Permissible Food Expenses for all other Units of the College

Departments may incur reasonable and necessary expenses for bona fide business functions of the College, subject to the following requirements.

- i. Expenditures must not be for events considered to be primarily social in nature.
- ii. Expenditures must not include any alcohol if funded by grant funding.
- iii. Expenditures must be reasonable, usual, and customary expenses.
- iv. Meals have set allowances or reimbursable limits. All totals should include the full bill inclusive of drinks or alcohol, and any gratuities including a tip.
  1. Breakfast meals should not exceed \$20 USD per person.
  2. Lunch meals should not exceed \$25 USD per person.
  3. Dinner meals should not exceed \$40 USD per person.
- v. Exceptions to the meal limits may be approved by a vice-president and may be submitted on an expense report by using the expense item "Meal Amount Exception – Approval by VP."

#### C. Food Purchase Examples

- i. Permissible food purchase examples

1. Expenses incurred during interviews for an applicant of employment (generally full-time faculty or senior level staff) by official Goucher College host(s); this may include the applicant's spouse for positions of Vice President, Provost, or President.
  2. Meals for visiting scholars and faculty.
  3. Meals for distinguished guest speakers/lecturers.
  4. Meals with business leaders outside of the College for the purpose of conducting college business.
  5. Meals hosted by advancement staff for donors and potential donors on or off campus.
  6. Food for employee awards/appreciation programs planned by Human Resources or the Office of the Provost
  7. Food for student celebrations and awards ceremonies planned by the Office of the Vice President and Dean of Students
  8. Pizza, bagels, pastries, light refreshments provided for students by student facing offices such as the Academic Center for Excellence or the Office of the Associate Provost for Undergraduate Studies.
  9. Meals during unusual hours or at unusual places of work for groups performing college services
  10. Food purchases for conferences, convocations, symposia, and other special events conducted on behalf of, or substantially involving non-Goucher College personnel.
  11. Contract and Grant accounts: if the purchase of food is in the budget, and it is a reasonable and necessary expense given the restricted purpose of the grant.
  12. Other instances that are reasonable and necessary expenses to conduct bona fide business functions of the College.
- ii. Prohibited food purchase examples
1. Personal meals among college employees (both faculty and staff)
  2. Food purchased for routine meetings among college employees (e.g. faculty and staff meetings)
  3. Food purchased for social functions unless approved by the divisional vice president
- iii. Examples that illustrate the correct interpretation of the guidelines above

1. A supervisor meets with a department employee for lunch on a monthly basis. Sometimes the meetings are for social purposes; sometimes the two employees discuss college business. These meals should not be charged to the College.
2. A department holds a day-long retreat or full-day training workshop twice a year – sometimes off-campus, sometimes on campus. Food purchases for the retreat may be charged to the College with the permission of the vice president. For shorter meetings and training sessions, including those held over the lunch-hour, food expenses should not be charged.
3. The office of the Dean of Students regularly sponsors events to celebrate and award students, including Opening Celebration, student athletes' awards ceremonies, and affinity graduation ceremonies. It is permissible to charge food for these events to the College.
4. Two employees spend four hours setting up an art exhibition after 5:00 p.m., when the Rosenberg gallery is not in use. The employees may charge dinner to the College.
5. The risk management committee meets at 5:00 p.m. to do a campus safety walk, which takes three hours. The committee may use College funds to purchase pizza before departing on the walk.
6. An advancement employee meets off campus for lunch with a prominent business leader who is a potential donor. Food expenses may be charged to the College.
7. A department on campus regularly celebrates employee birthdays with pizza lunches. This expense should not be charged to the College.

#### D. Meals While Traveling for College Business Purposes – See Section IV.E.a

#### E. Procedures

Food purchases for the College should be made either with a Goucher credit card, or with a personal credit card, for which the employee will seek reimbursement. Any time the employee has been issued a Goucher credit card, that card must be used and if it is not, a reason must be provided in the expense report memo

- i. Goucher College food purchase reconciliation and reimbursement requests
  1. All food purchases should be reconciled in Workday using an expense report. This is done either as a reimbursement request or as a credit card transactions reconciliation.
  2. Any meals should be reconciled using the appropriate expense items in Workday:

- a. Meals (breakfast) – should be used for breakfast meals and for the total meal cost, inclusive of drinks and tip, should not exceed \$20 per person.
  - b. Meals (lunch) – should be used for lunch meals and the total meal cost, inclusive of drinks and tip, should not exceed \$25 per person.
  - c. Meals (dinner) – should be used for dinner meals and the total meal cost, inclusive of drinks and tip, should not exceed \$40 per person.
  - d. Food for on campus event – should be used for catering costs for events held on campus
  - e. Food for off campus event – should be used for catering costs for events held off campus
3. Any meal cost above the allowed limits need to either:
- a. Use the “Meal Amount Exception – Approval by VP” expense item to request that the VP approve this additional expense.
  - b. Charge only the allowed limit to the department and designate the balance as a personal expense to be paid by the employee or reimbursed by the employee to the College. This is done by itemization on the expense report to split a single charge between multiple funding sources.

ii. Required documentation

1. List of attendees to be included in the expense report, including the number of participants and affiliation with the College. Estimated attendance is acceptable for conferences, convocations, symposia, and other unique events.
2. Explanation of the business purpose, which explains why this is a business expense.
3. The date of the meeting or event.
4. A legible itemized receipt from the restaurant or vendor along with the credit card of paid receipt if requesting a reimbursement, which should be attached to the expense report.

iii. Deadlines

1. All credit card transactions should be reconciled and submitted on expense reports no later than ten days after the transaction date.
2. Reimbursement requests should be submitted within 30 days of the purchase, or conclusion of the event or trip. Failure to submit a reimbursement request by this deadline may result in the reimbursement being denied and not paid.

## F. Resources

G. [Workday Resources site](#) – This site includes numerous training videos and quick reference guides for a variety of different processes in Workday.

# IV. TRAVEL

## A. Authorization and Responsibility

All travel for Goucher College staff, students, and official college guests, must be pre-authorized by the appropriate supervisor. Pre-approval for travel of admissions, advancement, GPEP and athletic staff is not required. However, the travel for these divisions must align with the strategic goals that make the most effective use of college resources. Directors are expected to be able to support such use in the event of an internal examination. In the case of faculty, approval of the Chair or Provost is required. A staff member, with budgetary authority, must approve student travel. For third parties, or guests of the College, travel that conforms to these guidelines need not be separately approved, if part of a contract that was approved, pursuant to the college Contract Review and Approval Policy.

An individual may not approve her/his own travel and/or reimbursement.

## B. Travel Reimbursement Procedures and Definitions

Employees must use their college-issued P-Card ("the college credit card") to pay for expenses when possible. Reconciliation of expenses will comply with the college's policies governing the P Card program. The college reserves the right to deduct fees commensurate to lost rebates from travelers using their personal credit cards in place of the college P-Card.

Within 31 calendar days of the completion of travel, the traveler or designee is to reconcile travel expenses charged on a Goucher P-Card or request a reimbursement for any for out-of-pocket expenses in Workday using the task: Create Expense Report. Expense report line items will be routed for approval based on the Cost Center charged. Supporting documents (itemized receipts, mileage support, miscellaneous expenses log) must accompany the report as an attachment. If it is not possible to obtain a receipt, a description of the expense should be included as an attachment. Late expense reimbursement requests (submitted 31 days after return from travel), will not be paid.

Expenses incurred by spouses or others who accompany employees on college business are not reimbursed unless they have been specifically approved prior to the trip by a vice president.

All travel expense reimbursement requests are subject to audit.

## C. Travel Advances

The College encourages the use of its credit cards and travel advances. When circumstances make it necessary to obtain a cash advance, the guidelines and procedures outlined below are intended to establish a minimum administrative procedure for documenting the use of funds advanced and spent while conducting college business.

Travel advances given to directors of Goucher's study-abroad programs or others traveling internationally on official college business and/or leading other delegations from the college internationally are granted an exception to the travel policy listed. Accounting for these advances,

including any foreign currency wired in advance to the program site, is part of the program director's final budget report submitted to the Office of Global Education. Questions regarding overseas travel associated with study-abroad courses should be referred to the Office of Global Education.

The College does not provide travel advances for spouses or dependents who accompany College employees.

Requests for travel advances are made only under extraordinary circumstances for programmatic reasons. These are paid through the Accounts Payable Office. Travel advances must be approved by the cost center manager for the budget charged.

Travel advances by cash or by check will not be processed more than three weeks before the travel expense is expected to be incurred. All unused travel advance funds must be returned to the controller's office within fifteen (15) calendar days of the completion of a trip. The completed travel report and the appropriate accounting must accompany the funds.

New advances will not be made to an employee for whom a report or unused funds are overdue, i.e., after fifteen (15) days. Any person who fails to settle an advance may not receive any future advances. The authorized approver will also be notified of non-receipt of funds. Further, in accordance with the Internal Revenue Code, any unsettled advance is considered taxable income to the employee and will be added to the employee W-2 Form at the end of the calendar year.

#### D. Rebates and Incentives

"Free" tickets or other rebates or incentives derived from group travel bookings are the property of the College, not of the individual or department making the travel arrangements.

#### E. Allowable Travel Costs

##### a. Meals

Meal expenses while traveling on Goucher business are limited to \$85 or less per day unless otherwise specified by the meals and incident rate for the country visited and covered by external funding. Meal expenses incurred on the day of travel are subject to further limits - see Miscellaneous Meal Expenses Rules below. Employees should not claim meal reimbursement when attending a conference at which meals are provided.

- i. College-issued credit card: Credit card expenses should be submitted on expense reports within 10 days of the initial transaction. Itemized receipts are required for all meal purchases and must be attached to the expense report. The appropriate expense item, either Meals (Breakfast), Meals (Lunch), or Meals (Dinner) should be selected, and the expense description must include a reason why this meal is a business expense. If the meal limit is exceeded, faculty and staff must split the charge and code the excess as a personal expense or select an alternate expense item labeled "Meal Amount Exception – Approval by VP". This routes the expense to the Vice President to approve the exception to the allowed limits.
- ii. Reimbursement of out-of-pocket expenses: When seeking reimbursement for out-of-pocket expenses, itemized receipts must always accompany the expense report.

- iii. When the traveler is claiming reimbursement for meals purchased for others, detail must be provided concerning the names of the other diners, relationship to the college, and the business purpose for hosting the meal.
- iv. When groups of students are traveling on Goucher business, such as an away athletic event, it is expected that the average cost for a meal will be approximately the same cost of a meal purchased through the board program.
- v. Miscellaneous meal expense rules:
  - a. Breakfast may be claimed if departure is 2 hours earlier than normal work start time. It is expected that breakfast will not exceed \$20 per person, inclusive of tip.
  - b. It is expected that lunch will not exceed \$25 per person, inclusive of tip.
  - c. Dinner may be claimed if return is 2 hours later than the normal work ending time. As a rule, dinner should not exceed \$40 per person, inclusive of tip.
  - d. Tips are reimbursable within 20% of the cost of the service.
  - e. Alcohol may not be charged to a grant.



## b. Lodging

Except in instances in which hotel arrangements have been obtained at group rates by the sponsor of a conference or other event, travelers are expected to make their own arrangement for lodging using internet travel sites like Trivago, Expedia, Travelocity, etc. to find the most competitive rates.

The lodging chosen is expected to be the least costly available consistent with a reasonable level of comfort and convenience for the traveler. Accommodations should be reasonably convenient to the place where business or research is transacted. If a spouse or other family member accompanies the employee, the cost of a shared room need not be allocated between the staff member and family member. Hotel cancellation fees are not reimbursable unless the charge was incurred due to circumstances beyond the traveler's control.

## c. Limited Residency Lodging

For your convenience, the College arranges for blocks of rooms during Residency. Please make your Program Director aware of your desire to use these accommodations as early as possible. If your itinerary changes, please inform your director at least three full business days in advance of the hotel check-in. In case of a no-show the hotel will implement charges, and you will be responsible for paying the charges.

Faculty staying at the Sheraton Baltimore North during times other than Residency should call 410-321-7400 to make a reservation. You may request the Goucher rate. If your travel has been pre-approved by your Program Director, Goucher will reimburse you after submission of appropriate travel forms, as outlined above. Goucher will cover the room and room tax only. You will be responsible for any incidental charges.

When staying somewhere other than the Sheraton or traveling on college business other than Residency, your travel must be pre-approved by the Program Director. Accommodation is expected to be the least costly that is available, and consistent with a reasonable level of comfort and convenience. If a guest accompanies the faculty member, the cost of a shared room need not be allocated between the faculty and their guest. Hotel cancellation fees are not reimbursable unless the charge was incurred due to circumstances beyond the traveler's control.

## d. Air Travel

Airfare is expected to be at the most reasonable and economic rates consistent with the traveler's itinerary providing a reasonable level of comfort and convenience. For domestic travel, faculty and staff are strongly encouraged to use Southwest Airlines wherever possible, because of low fares, free baggage check, and no cancellation fees. It is the traveler's responsibility to book well in advance of travel to secure the lowest rates possible. Reasonable add-on airline expenses are reimbursable (examples: checked baggage fee and excess baggage fee). The following expenses are not reimbursable: upgraded seating, Early Bird check-in, flight insurance, and airline cancellation fees not caused due to circumstances beyond the traveler's control. Advanced seat selection is reimbursable for international travel only.

e. Rail Travel

Coach accommodations must be used for trips shorter than 150 miles. Reserved seating accommodations may be used for longer trips or for overnight travel, when necessary.

f. Private Automobile Travel

The College will reimburse transportation costs if they exceed the employee's normal commuting cost to the college, and the trip is greater than ten miles. The traveler should attach an itinerary from a map and directions website to the expense report. The normal daily roundtrip commute should be subtracted from the total miles driven on Goucher business. If Goucher College is either the point of origin or the point of return, commute miles for that leg of the trip need not be subtracted. If Goucher is both, no deduction need be made. Generally, travel to and from Goucher College is not eligible for reimbursement, except for the following circumstances:

1. The employee is a remote worker, and their work location is outside the state of Maryland.
2. Limited residency faculty required to come to campus for the residency portion of their class.

Costs for repairs or damages to a traveler's private automobile while traveling on College business are considered the personal expenses of the owner. No reimbursement will be made for parking or traffic violation fines; such fines are the individual's responsibility. Full reimbursement for personal vehicle use is made through the standard mileage allowance.

Reimbursement for use of a private car on college business is at the mileage rate published by the IRS. The mileage rate includes reimbursement for use of the vehicle and includes gas, depreciation, insurance, and other expenses of ownership and operation. Additional reimbursement is made for tolls and parking fees. The College does not reimburse employees for parking tickets, fines for moving violations, vehicle towing charges, or damages to the private car for any reason.

Frequent business use of personal vehicles is not encouraged. Again, no reimbursement is made for the cost of repairs to personal vehicles used for college travel even if those repair costs result from business travel. Further, it is the personal obligation of the owner of a vehicle being used for college business to carry adequate insurance for his or her protection and for the protection of any passengers. Refer to the college's Personal Vehicle Policy for more details.

g. Parking

Parking fees and personal automobile mileage is reimbursable if the total cost is less than the expense of a round-trip shuttle service or taxi. The traveler is expected to select a reasonable parking option when parking at the airport.

Airport or hotel limousine, bus, or taxi/Lyft/Uber service should be used in lieu of car rental whenever it is less costly to do so.

Personal accident insurance is not reimbursed, as employees are covered under Workers' Compensation and other Goucher College insurance when renting automobiles for business purposes. As to the Collision Damage Waiver:

Domestic Travel: Do not accept Collision Damage Waiver (CDW); CDW is provided when using the Goucher credit card.

Foreign Travel: Accept Collision Damage Waiver; Goucher College auto insurance covers rented vehicles, however, in foreign countries it is advised to accept primary or secondary insurance options. The college credit card also provides primary collision coverage for rental vehicles, although some countries are excluded. Contact the Procurement Services Specialist for more information (x6133).

Rental vehicles may be driven only by an authorized renter. An authorized renter is the person signing the rental agreement, the traveler's spouse or a person who has appeared at the time of the rental and has signed the vehicle rental agreement. All authorized renters and drivers warrant that they are at least 21 years of age, or the minimum age required by the rental agency, and that they each have a valid driver's license. The rental of 15-passenger vans is not permitted.

The College expects all travelers to read, understand, and abide by the vehicle rental agreement terms.

#### h. Taxis, Rideshare and Shuttle Services

Local taxi and rideshare fares, as well as shuttles to and from airports and railroad stations are reimbursable (including a reasonable tip, not to exceed 15%, unless the vendor automatically charges a larger tip for large groups), to the extent that such service is not included in the air or rail fare.

#### i. Miscellaneous Travel Expenses

Non-reimbursable expenses are described in Section G

#### j. Lost Items

Loss of luggage, clothing or other personal items is not the responsibility of the College. Each traveler is personally responsible for such items. Recovery of personal losses may be possible through the individual's homeowner's insurance. The College is not responsible for the loss of any of these items.

Employees are required to email [ControllersOffice@goucher.edu](mailto:ControllersOffice@goucher.edu) immediately when a college credit card is lost or stolen.

## F. Proper Supporting Documentation for Common Meal and Entertainment Expenses

- a. Meals while traveling – see Section IV. E. Allowable Travel Costs
- b. Meals while local

An itemized receipt is required for local meals regardless of cost. A business purpose is required. A business purpose should include attendees' names, their relationship to the College, reason for the meal, date, and location.

- c. Entertainment

A detailed receipt is required in all cases. Entertainment expenses must be "directly related to" or "associated with" the active conduct of business.

A business purpose should include attendees' names, their relationship to the College, reason for the meal/activity, date, and location.

- d. Other

Both a detailed receipt and a business purpose are required for all "other" transactions. A business purpose should include attendees' name, their relationship to the College, reason for the expense, date, and location.

Tips given to service providers, such as catering staff, should be documented with:

1. A signed acknowledgement of the amount paid to the individual and, if applicable, the employer.
2. The person's printed name, address, and telephone number or a completed Form W-9. If the person is a foreign national, the College must pay the person directly.

## G. Non-Reimbursable Travel Related Items

- a. Non-reimbursable items for federal grants

Certain items may not be reimbursed with federal grant funds according to the Uniform Guidance and/or OMB A-21 Circular, Section J. These items include:

1. Alcoholic beverages
2. Entertainment costs, unless authorized by the federal funding agency as a cultural or other programmatic experience
3. Goods or services for personal use
4. First class, economy plus, and business class accommodations on commercial airlines

Individuals traveling internationally on federal grant funds should consult the Fly America Act for limitations and guidelines on booking flights

5. Passports and Visa expediting fees

b. Miscellaneous non-reimbursable items

Incidentals, such as personal recreation, movies, snacks, or any other expenditure not directly related to, or necessary for, the travel assignment's performance will not be reimbursed. This includes personal travel while on college business and travel expenses for family members.

1. The following is a list to be used as a guide and is not an all-inclusive list of miscellaneous non-reimbursable items:

- Air phone usage (unless documented with an appropriate business purpose)
- Annual fees for personal credit cards
- ATM fees, unless associated with foreign currency exchange
- Babysitting services
- Barber and hairdresser fees
- Clothing or toiletry items
- Contributions to public officials or candidates to public office
- Credit card (personal) delinquency fees or finance charges
- Doctor's bills, prescriptions, and other medical services
- Exercise facility fees
- Expenses related to vacation or personal days taken before, during or after a business trip
- Frequent flyer award ticket fees
- Gift cards
- Golf fees (unless associated with business entertainment)
- Insurance - domestic car rental, optional travel or baggage insurance
- Kennel costs
- Late fees
- Laundry services, when travel is 4 business days or less

- Valet services
- Loss or theft of personal funds or property
- Luggage and briefcases
- Magazines, books, newspapers, or other personal reading materials
- Medicine
- Membership dues, including airline club dues and country club dues unless authorized by the appropriate authority and required for business use
- Movies
- Mini-bar charges for alcoholic beverages, food, and non-alcoholic drinks (unless in lieu of a meal)
- Personal automobile service or repairs
- Personal entertainment, including sports events
- Pet or house-sitting fees
- Recreation
- Satellite radio and other automobile subscriptions (XM radio, ON-Star, etc.)
- Saunas, massages, manicures and pedicures
- Shoeshines
- Shower gifts, engagement gifts, birthday gifts, and congratulations on personal related achievement, whether in the form of a gift or meal
- Souvenirs or personal gifts
- Traffic fines, court costs, or parking violations
- Transportation from home to office, or office to home
- Upgrades for air, hotel, or rental car or unused room reservations not properly canceled
- U.S. Travelers' check fees
- Valet fees/services

2. Employees are expected to use their cell phone for personal communication while travelling. If the employee does not have a cell phone or service is limited, one personal telephone call home per day is reimbursed to a maximum of \$10.

## H. Resources

# V. RESTRICTED OR PROHIBITED PURCHASES

## A. Prohibited Purchases

- a. Purchases that benefit an employee individually, rather than support the mission of the College, except for purchases of items that are a necessary accommodation for a documented disability as determined by the Department of Human Resources.
  - i. Types of unallowable purchases include:
    1. Appliances for private employee offices (refrigerators, microwaves, personal printers).
    2. Clothing expenditures for employees, except for uniforms or college apparel worn by staff for identification at college events or activities.
    3. Flowers, gift, or meals for employee illness, retirements, funerals, etc (see Permissible Purchases in Section IV.B.)
    4. Contributions to memorial funds
    5. Office decorations including plants, pictures, rugs and other decorations for use in private employee offices (see Permissible Purchases in Section IV.B)
    6. Division or department-specific prizes, awards, or appreciation gifts for faculty, staff, or student employees (see Permissible Purchases in Section IV.B)
    7. Fines, fees, and penalties (e.g. parking and driving violations)
    8. Charitable donation to another organization.
- b. Sales and use tax – the College is exempt for sales tax collected by merchants on items purchases in state. A tax-exempt card can be obtained from the Controller’s Office.
- c. Alcohol – alcoholic beverages may not be purchased and charged to any grant.

## B. Permissible Purchases

- A. The President's Office may send flowers and plants on behalf of the College on rare occasions and when deemed appropriate (e.g., illnesses, deaths, and special events).
- B. The Vice President of Advancement may send flowers to alumni, trustees, trustee emeriti, and/or donors who have demonstrated consistent and significant support to the College. Flowers may also be sent to their family members to acknowledge a death.
- C. In the event of an employee death or the death of an employee's spouse or dependent child, the College will provide a \$500 support gift to the family to be used for food and hospitality costs for the funeral or memorial service. This will be arranged by Human Resources.
- D. Office decorations for common areas such as lobbies or public reception.
- E. College prizes and awards to students from endowed funds.
- F. College-wide prizes, awards or appreciation gifts for faculty, or staff, acknowledging contributions to the College (e.g. employee recognition, length of service).
- G. Items purchased as incentive tools to encourage participation or attendance.

## VI. RESPONSIBLE OFFICE

Questions about this policy should be directed to the [Controller](#).

## VII. HISTORY

The Food, Travel and Purchases Policy was adopted in December 2024 – it merged the previous Restricted or Prohibited Purchases Policy (prior update April 2020); The Food Purchases Policy and Procedures (prior update August 2019); and the Faculty and Staff Travel and Related Expenses Policy (prior update June 2024).