

Policy for Travel and Related Expenses

I. PURPOSE

The purpose of this Policy is to establish requirements for the reimbursement of official college travel and related expenses of individuals.

II. SCOPE

All faculty, staff, students, and limited residency participants who travel for College business purposes are subject to this policy. Official guests of the College whose travel or other business expenses are paid directly by the College or reimbursed by the College are also subject to this policy. Exceptions to this policy must be approved by both the Vice President for your division and the Controller.

Sponsored projects such as the National Science Foundation or National Institutes 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 U.S. Code of Federal Regulations.

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

III. 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 (development), and athletic recruiting 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 and 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 Center Director is required. Student travel must be approved by a staff member with budgetary authority. 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 is approved pursuant to the college Contract Review and Approval Policy.

For trips reimbursable by petty cash (less than \$75), the supervisor’s approval on the travel expense form is required.

For trip expenses greater than \$75, the traveler must obtain written pre-approval. This approval should be attached to the travel expense form when submitted for reimbursement. All faculty travel must be approved 30 days in advance of trip departure to ensure maximum cost savings for airfare and hotel conference rates. Faculty travel pre-approval may be documented using the top section of [Travel - 4.1 Form TR.2019.01](#) [Travel Pre-Approval, Expense Report, And Reimbursement Request Form]; the

bottom can be used to help estimate the cost of the trip for the supervisor's consideration. The same form can be used to seek reimbursement of out-of-pocket expenses. Use form [Travel – 5.1 Form MR.2019.06](#) [Mileage Reimbursement Worksheet] to help calculate the amount of personal mileage reimbursement. For faculty travel, an electronic approval may be considered to be written pre-approval.

An individual, other than Vice Presidents, may not approve her/his own travel and/or reimbursement. Vice Presidents may request their own travel expense reimbursements provided the total is less than \$500. If the request is more, it must be approved by the President or another Vice President.

IV. TRAVEL REIMBURSEMENT PROCEDURES

Employees are required to use their college-issued P-Card (“the college credit card”) to pay for expenses whenever 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 designate is to reconcile travel expenses and submit reimbursement requests for out-of-pocket expenses to the Controller's Office. Travel expense reports, completed and properly authorized as described above, must be presented to receive reimbursement. Supporting documents (original itemized receipts, mileage support, miscellaneous expenses log) must accompany the report. If it is not possible to obtain a receipt, a description of the expense should be included on an attachment to the statement. Late expense reimbursement requests (submitted 31 days after return from travel) will not be paid.

Reimbursement Request Forms (Travel Pre-Approval, Expense Report, and Reimbursement Request Form, TR 2019.01, and Mileage Reimbursement Worksheet, MR 2019.06) are available on the Goucher College website under the [departments/controller's office link](#).

An approved Reimbursement Request Form must be presented before reimbursement will be issued. Reimbursements for employee travel expenses that are less than \$75 can be processed via petty cash. Please see the Petty Cash Reimbursement Policy. Reimbursements in excess of \$75 will be paid through the Accounts Payable Office.

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.

V. TRAVEL ADVANCES

The college strongly encourages the use of its credit cards and discourages the use of 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 in the course of 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 International Studies. Questions regarding overseas travel associated with study-abroad courses should be referred to the Office of International Studies.

The college does not provide travel advances or reimbursements for the travel expenses of spouses or dependents who accompany College employees on official travel.

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

Travel advances are made only to employees of the college. Cash travel advances are generally limited to \$100 per trip per person. An open \$100 travel advance must be reconciled (receipts approved, submitted and reimbursed) prior to receiving a second \$100 for a second trip. Travel advances must be approved by the recipient's department head or by the person immediately responsible for the budget area.

Requests for travel advances in excess of \$100 per trip are made only under extraordinary circumstances for programmatic reasons. These are paid through the Accounts Payable Office.

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, the amount of any unsettled advance is considered to be taxable income to the employee and will be added to the employees W-2 Form at the end of the calendar year.

VI. ALLOWABLE TRAVEL COSTS

A. Meals

Meal expenses while traveling on Goucher business are limited to \$50 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.

1. College-issued credit card: If meal receipts remain within the daily rate, faculty and staff are not required to upload meal receipts when reconciling their credit card statement each month. The expense description must include the meal (breakfast, lunch or dinner) and the date (mm/dd/yy). If the daily rate is exceeded, faculty and staff must scan and upload the itemized receipt into their

college account during the reconciliation. Instructions are available and will be provided as needed.

2. Reimbursement of out-of-pocket expenses: When seeking reimbursement from the Controller's Office, original itemized receipts must always accompany the Travel Reimbursement Form or the Payment Requisition Form and reimbursement may not exceed the \$50 per day or partial day guidelines.
3. 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.
4. 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.
5. Miscellaneous meal expense rules:
 - Breakfast may be claimed if departure is 2 hours earlier than normal work start time. It is expected that breakfast will not exceed \$15 per person.
 - Dinner may be claimed if return is 2 hours later than the normal work ending time. As a rule, dinner should not exceed \$30 per person.
 - Tips are reimbursable within 15-20% of the cost of the service.
 - Alcohol is not a reimbursable expense.
 - Individual meal expenses incurred by a traveling companion are not a reimbursable expense.
 - Since Goucher arranges for regular meals during limited residency programs, additional food items purchased beyond those provided will not be reimbursed.

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 arrangements 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 to the extent such costs exceed the employee's normal daily cost to commute to the college and the trip is greater than ten miles. The traveler should print an itinerary from a maps and directions website in support of the calculation. 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, only half the normal daily roundtrip commute is required to be deducted. If Goucher is both, no deduction need be made. Use Travel - 5.1 Form MR.2019.06 to help calculate the amount of personal mileage reimbursement. Travel to and from Goucher College on the weekend for official college business is considered personal and not eligible for reimbursement.

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 the use of a personal vehicle is made through the standard mileage allowance.

Reimbursement for use of a private car on College business is at the mileage rate announced by the Office of the Controller. 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. Goucher has an agreement with Airport Fast Park, which is available at BWI and other national airports. The enrollment link for the Fast Park Relax for Rewards program for Goucher College faculty and staff is (Account code is 0326207): Auto Rentals

Airport or hotel limousine, bus, or taxi service should be used in lieu of car rental whenever it is less costly to do so. Rental cars are to be obtained through the college's travel portal available through the [Goucher website](#). Rental of 12-passenger vans must be arranged through the rental site directly. Note that rental of 15-passenger vans is not permitted.

P.A.I. (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:

1. Domestic Travel: Do not accept Collision Damage Waiver (CDW); CDW is provided when using the Goucher credit card;
2. 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 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 10%, 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 Appendix B.

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 immediately when a College credit card is lost or stolen.

VII. PROPER SUPPORTING DOCUMENTATION FOR COMMON MEAL AND ENTERTAINMENT EXPENSES

A. Meals while Travelling

Receipts are not required if the cost of a meal is \$50 or less and is purchased using the college credit card; however, a “bona-fide” business purpose is required. Both a detailed and summary receipt may be required for individual meals totaling more than \$50 and for meals of any value not purchased with the college credit card. A business purpose is required.

A business purpose should include attendee’s name, their relationship to the College, reason for the meals, date, and location.

B. Meals while Local

Both detailed and summary receipts are required for local meals regardless of cost. A business purpose is required. A business purpose should include attendee’s name, their relationship to the University, reason for the meal, date, and location.

One meal is allowed for same day travel, if the employee is away from their primary place of business for a period of time substantially longer than a primary work day. The College defines this as a 12-hour period.

C. Entertainment

A detailed receipt is required in all cases for payment. If the entertainment includes a meal, both a summary and detailed receipt is required. Entertainment expenses must be “directly related to” or “associated with” the active conduct of business.

A business purpose should include attendee’s name, their relationship to the College, reason for the meal, date, and location.

D. Other (specify)

Both a detailed receipt and a business purpose are required for all “other” transactions. A business purpose should include attendee’s name, their relationship to the College, reason for the meal, 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.

VIII. NON-REIMBURSABLE 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 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 that are not directly related to, or necessary for, the performance of the travel assignment 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 wireless phone for personal communication while on travel. If the employee does not have a wireless phone or service is limited, one personal telephone call home per day is reimbursed to a maximum of \$10.

Questions about this policy should be addressed first to the divisional vice president, and then to the college controller.