

6.11 TRAVEL AND BUSINESS RELATED EXPENSES

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Purpose

The purpose of the Travel and Business Related Expenses Policy is to provide guidelines to employees for allowable expenses incurred during travel on official College business and the requirements concerning the approval and documentation of these expenses.

The policy ensures that reimbursable expenses including travel expenses are in support of the College's goals and strategic initiatives and assures the fair, consistent, equitable, and prudent use of College funds.

Policy

This policy applies to all official College travel. The College will reimburse employees for reasonable and necessary expenses incurred in connection with approved travel on behalf of the College. Prior approval of the immediate supervisor is required for all travel. Authorized travelers may obtain reimbursement within the limitations set forth in the attached procedures.

When travel is funded by a grant or contract, the use of travel funds will be governed by the more restrictive of the grant, contract, or College policy.

Scope

This policy and the associated regulations and procedures are intended to provide information and guidance to faculty, administrators, and staff members regarding College travel. The procedures are outlined in general terms to allow reasonable flexibility. They are not expected to cover every possible situation.

Procedures and Regulations

A. Approvals

The primary responsibility for review and approval of all College business travel and related expenses rests with the budget manager that is fiscally responsible for the budget unit to which the expenditures will be charged. No one may authorize reimbursement of his or her own business travel and related expenses. Prior approval of the immediate supervisor is required for all travel.

All travel must be accomplished in the most economical manner, considering the distance to be traveled, time, and number of persons involved. Reimbursement will be for the cost of the most economical mode of travel, regardless of the actual mode of travel selected. Every reasonable effort should be made to minimize the number of College employees traveling to any single meeting, conference, or event. The president must approve exceptional conditions requiring unusual expenses in advance.

B. Transportation

Travel by Automobile

The College will reimburse employees for mileage when they use their personal vehicle for official College business according to the rate that has been determined by the IRS for business travel. Since the

College does not reimburse mileage for commuting to and from work, mileage must be computed to and from the College or employee's home, whichever is closest to the travel site.

- The College may verify the reported mileage using "Mapquest.com" or other similar travel sites
- Expenses for gasoline and wear and tear on the employee's vehicle are included in the mileage reimbursement. Expenses for parking and tolls are separately reimbursed when receipts are submitted with an approved Personal Expense Reimbursement Request Form.

All employees traveling on College business, driving a College vehicle or a personally owned vehicle, must be properly licensed and adequately insured.

Inter-Campus Travel

Employees whose assignments are at more than one location, or who are required to travel between locations, will be authorized mileage reimbursement for required intercampus travel for official activities.

- Reimbursement for travel to a location as an intermediate stop between the employee's home and the location will only be provided for the mileage that exceeds the mileage commuting to and from work. For example, if an employee who commutes 10 miles to work travels 14 miles to a location on the way home, the employee is entitled to reimbursement for 4 miles.
- Reimbursement will be according to the rate that has been determined by the IRS for business travel

Automobile Rental

Ground transportation should be used whenever possible, i.e. shuttle buses to and from the airport and taxis to the hotel or conference center. Car rentals will be approved only when the cost of ground transportation exceeds the automobile rental cost. The business purpose of a rental car must be clearly documented on the Personal Expense Reimbursement Request Form. Employees are responsible for automobile rentals for personal convenience.

Travel by Common Carrier

Travel made by public carrier, rail, bus, airline, or boat will be reimbursed on the basis of actual cost, inclusive of applicable taxes and related charges. Reimbursements for air travel are limited to coach fare. All travelers are expected to travel using the most economical mode of transportation whenever practical.

- Airline reservations shall be charged directly to the College whenever possible using a College P-Card
- All airfare shall be booked at least 14 days in advance, whenever possible, to ensure the lowest available fare
- If travel occurs over a Saturday night in order to achieve reduced airline rates, hotel, and meal expenses for the one extra day will be reimbursable if the cost savings for the reduced fare exceed the additional lodging and meal costs.

C. Lodging

Hotel

The College will reimburse the actual reasonable cost based on the lowest available single room rate.

Hotel expenses will be reimbursed to the employee upon submission of a properly completed and signed Travel Request/Report Form with an

original hotel receipt accompanied by proof of payment in the form of a credit card statement or an original itemized hotel statement.

Arrangements may be made for the College to prepay the anticipated expense of hotel charges.

Travelers should reserve the hotel room using a College P-Card or their own personal credit card.

- A check may be requested through the Accounts Payable Office using a Travel Request/Report Form. Requests for checks must be submitted to Accounts Payable no less than 10 business days prior to travel.
- Business related charges beyond the anticipated room and taxes must be paid by the traveler and later submitted for reimbursement.

D. Meals and Related Expenses

Meal Allowance

Reasonable meal costs will be reimbursed. Claims must be itemized and include original receipts. Employees that are unable to provide original receipts will be reimbursed at a maximum rate of thirty dollars (\$30) per day for meals. No meal allowance will be granted in instances in which meals are covered by conference or registration fees, or any other instance in which the employee does not pay for the meal. The standard maximum daily meal allowance for official overnight College travel, including gratuity and tips, is based on the College's established meal allowance guidelines.

- If meals cannot be obtained for the standard maximum, the Vice President for Administration will consider exceptions on a case-by-case basis. When individual meals are obtained, they will be reimbursed on the actual cost basis not to exceed the established limits noted above. Receipts must accompany all requests for reimbursement.
- Senior staff, defined as Vice Presidents and selected other staff designated by the president, may be required to make expenses above the reasonable limits. The President is required to review and approve expenditures under these circumstances.
- The College will not reimburse employees for any alcohol purchased.

Related Expenses

Related expenses are defined as meals and beverages for non-employees deemed to be in the best interest of the College, i.e. local visit by an external candidate for a position within the College. Authority to incur related expenses must be properly approved and documented by receipts and records indicating name(s) of guest(s) and justification for the expenditure. Rental of in-room movies and other entertainment expenses are considered personal expenses and will not be reimbursed by the College. Business meals are allowable if the employee establishes that the meal is directly related to the active conduct of College business. The employee must substantiate the expense by including a statement about where the activity took place, who attended, and what was discussed. Expenses for business meals will not be allowed for food or beverages to the extent that such expense is lavish or extravagant under the circumstances.

E. Telephone and Internet

The College will reimburse employees for all necessary or official College business calls. Employees are responsible for all personal telephone calls. The College will reimburse employees for Internet access only in

the event the hotel does not provide complimentary access through a shared business suite or in the guest room.

F. Registration Fees

Conference

An invoice, or copy of the event program or other literature in which the fee is printed, will be required for the reimbursement of a conference registration fee.

Professional Membership

Professional organization fees in the name of the College, but not in the name of an individual, are reimbursable. Professional fees in the name of an individual may be reimbursable if corporate membership is unavailable and there is a direct business relationship that is beneficial to the College and is approved by the employee's Supervisor

G. Miscellaneous

Incidentals

Reasonable miscellaneous expenses will be reimbursed to the employee without necessity of a receipt due to the nature of the expense. These may include gratuities for luggage and baggage handling, etc.

Insurance

The College provides travel accident insurance for all employees. Additional individual travel insurance is considered a personal matter and will not be reimbursed.

Advances

A cash advance, not to exceed 75% of the estimated out-of-pocket cost of the trip, but not less than \$50 may be requested for special trips when an employee cannot be expected to advance the total funds required for the trip.

- Cash advances may be obtained from the Business Office by presenting a Travel Request/Report Form approved by the employee's immediate Supervisor and the employee's direct Senior Manager.
- The Business Office must receive all requests for travel advances at least ten (10) days in advance of departure.
- Final settlement must be made directly with the Business Office within ten (10) days of the completion of the trip.

International Travel

Employees engaged in international travel on behalf of the College may request reimbursement of allowable expenses in one of two ways. The employee may use the U.S. Department of State's per diem rates for lodging and meals, which are updated monthly and may be found at www.state.gov/travelers (<https://www.state.gov/travelers/>). Incidentals that exceed the maximum per diem must be documented with receipts if reimbursement is requested. Travelers may also choose not to use the government's per diem rates and may opt to provide receipts for all expenditures for which they seek reimbursement. Only one method per trip may be used.

State Sales Tax Exemption

Delaware County Community College is exempt from paying sales tax in certain states. In order to exempt purchases from sales tax, a Pennsylvania Exemption Certificate must be filled out and presented to the vendor at the time of purchase. Documentation regarding the College's tax-exempt status is available in the Purchasing Office. Please contact Purchasing at 610-359-5305 if the vendor will not accept the tax exemption information provided.