

Sweet Briar College

Travel Policy and Procedures

TABLE OF CONTENTS

EXECUTIVE SUMMARY 3

PURPOSE 4

RESPONSIBILITY 4

TRAVEL AND ENTERTAINMENT POLICIES 5

 Corporate Card Program 6

 Travel Agency Services 6

 Air 6

 Frequent Flyer Awards 6

 Lodging 6

 Saturday Stay-Overs 7

 Car Rental 7

 Car Rental Insurance 7

 Car Rental for Travelers 7

 Meal and Entertainment Expenses 7

 Actual Meal and Entertainment Expenses 7

 Conferences and Professional Meetings 8

 Travel Insurance 8

 Injuries 8

 Taxi and Other Local Transportation 8

 Personal Automobile 8

 College Vehicle 8

 Tips 9

 Gifts and Awards to Employees 9

 Fellowships, Scholarships, and Grants 9

 Employee Recruitment 9

 Moving Expenses 10

 International Travel 10

 Group Travel 10

TRAVEL AND ENTERTAINMENT PROCEDURES	11
Reservation Procedures	11
Travel Advance	11
Unused Air Tickets	12
Completing the College <i>Travel Expense Summary</i>	12
Support for Expenses	12
Approvals	14
Business Office Responsibility and Reimbursement Policy	14
NON-TRAVEL EXPENSES AND ENTERTAINMENT	15
Meal and Entertainment Expenses	15
Food or Refreshments for College Events	15
Local Lodging for Guests of Sweet Briar College	15
EXPENSES NOT REIMBURSABLE BY THE COLLEGE	16
ATTACHMENTS	
ATTACHMENT A	
Travel Service Information	17
ATTACHMENTS B and B1	
<i>Travel Expense Summary</i> Directions	18
<i>Travel Expense Summary</i> Sample Form	21
ATTACHMENTS C and C1	
<i>Request for Travel Advance, Directions</i>	25
<i>Request for Travel Advance, Sample Form</i>	27
ATTACHMENT D	
Travel Insurance Information	28

Executive Summary

Significant Provisions of the Travel and Entertainment Policy

Accountable Plan rules (page 5)

— Specifically stated in the policy, advances >120 days outstanding “must be treated as salary.”

Air (page 6)

— All air travel should be coach class. First class is prohibited.

— Dues for membership in an airline club are not reimbursable. (Exception for President, Development and Alumnae)

— Tickets purchased with frequent flyer miles will not be reimbursed (no known value).

Lodging (pages 6-7)

— Travelers will not be reimbursed for “no show” charges unless a valid business reason can be established.

— No reimbursement for the value of free accommodations used for business travel due to “frequent guest” programs.

Meal and Entertainment (pages 7-8)

— Actual: all original receipts must be included

— Daily maximum allowance for meals and incidentals is the average of \$75.00 per day over the period of the travel.

— This is not a per diem- the maximum meal and incidental expense reimbursement is limited to \$75.00 per day average and must be accompanied by receipts.

Tips (page 9)

— Tips to College employees will result in taxable income to the employee. Reporting should comply with the College’s *Gift, Prizes, and Awards Policy*.

Gifts and Awards to Employees (page 9)

— Gifts and awards given by the College to employees will typically be considered taxable income to the recipients.

Moving Expenses (page 10)

— Additional detail regarding taxable and non-taxable moving expenses.

International Travel (page 10)

— Daily maximum allowance for meals is limited to the allowable federal meal rate per the IRS.

Travel Advances (pages 11-13)

— Failure to account for an advance will result in immediate suspension of travel advance privileges, delinquent for sixty days — payroll deduction, delinquent for 120 days — reporting the advance on the employee’s Form W-2 with with-holding of taxes from the traveler’s paycheck.

— Students with outstanding advances will have the unsettled amount charged to their student account.

Sweet Briar College***Travel and Entertainment Policies and Procedures***

Effective February 1, 2004 (Amended November 1, 2011)

PURPOSE

These policies are intended as a guide to reimburse individuals for College-related travel and entertainment expenses. The responsibility to observe the guidelines rests both with the traveler and the chairperson or department head who certifies conformance to these guidelines by approving the expenditure(s). The same judgment and consideration applies to expense accounts as to any College transaction. Reimbursement should be sought, and authorized, only for expenses that conform to College policy and are reasonable and customary.

RESPONSIBILITY

These policies and procedures are also necessary to comply with Federal tax law and third party sponsoring agency regulations. They will ensure consistent and fair treatment between departments throughout the College and the uniform reporting of financial results. In general, the quality of travel, accommodations, entertainment and related expenses should be governed by what is reasonable and appropriate to the purpose involved. The College respects the personal integrity and discretion of each member of its faculty and staff and conducts expense account affairs accordingly.

Travel and Entertainment Policies

These policies apply to anyone who incurs travel or entertainment expenses paid by Sweet Briar College, regardless of the source of funds. The College will reimburse for reasonable travel, meals, lodging and out-of-pocket expenses incurred in the transaction of Sweet Briar College business.

On occasion, the policy may indicate that certain items “must be treated as salary.” This means that Sweet Briar College must withhold all appropriate taxes from these payments and include them in the employee’s compensation on the Form W-2.

The document outlines policies and procedures in general terms to allow reasonable discretion for travelers. **Departments may implement more restrictive policies and procedures, which departmental personnel should adhere to.** The policy is not expected to cover every possible situation. Federally funded awards may have additional requirements. Items of an unusual nature should be discussed with the Director of Accounting and/or Grants Post-Award Administrator before the submission of expenses. The Vice President, Associate Vice President for Finance and Administration and/or Dean of the Faculty/Vice President for Academic Affairs can make exceptions to this policy in the event of extenuating circumstances. Written explanation must be included with the request for reimbursement.

Sweet Briar College’s travel meets the IRS definition of an “Accountable plan”. As a result, travel reimbursements do not have to be reported as income to the traveler. Under the Accountable plan, travel advances and reimbursement of expenses must meet three requirements:

- Advances must be made for business expenses only and must be reasonably related to the expenses the employer is expected to incur.
- Travelers must provide a statement substantiating the amount, time, use, and business purpose of expenses within a reasonable time after the expenses incurred. Original receipts must be attached to the statement. **Sweet Briar College requires that all amounts be substantiated within 30 days from the last day of travel.**
- Employees must return any advance amounts in excess of substantiated expenses within thirty days after completion of the trip.

If an employee does not substantiate expenses and/or return any excess advance within a reasonable period of time this amount must be treated as if it were paid under a non-accountable plan and must be treated as salary, subject to withholding, on the employees’ Form W-2.

In order for business and travel expense reimbursements to remain tax-free to the employee, the policies and procedures that follow must be adhered to.

Corporate Card Program

Sweet Briar College provides a corporate credit card or College Purchasing card, hereafter referred to as Pcard to employees who frequently travel on College business. The Pcard is the primary payment vehicle for travel and entertainment expenses incurred by frequent College travelers. Pcards are available upon the written request of the chairperson or department head to the Director of Purchasing. The Pcard program also gives travelers a variety of travel benefits. For a list of Pcard benefits or application instructions, contact the Director of Purchasing at 434-381-6136 or 434-381-6390.

Travel Agency Services

Faculty and staff on College business are encouraged to compare costs of travel arrangements by contacting Covington Travel which provides travel services to the College community. See Attachment A for business hours and other necessary information.

Internet travel sites such as Priceline.com, Expedia .com, Travelocity.com etc may not always provide the best price.

Air

Travelers must book the lowest priced nonstop coach class airfare available. Consolidated tickets will be reimbursed at the actual price paid by the traveler. Consideration should be given to possible penalties imposed by the carrier by comparing the cost of the penalties against any potential savings.

If the traveler wishes to maximize comfort and convenience for domestic travel (i.e., traveling Business or First Class), the traveler shall pay the difference between the lowest priced nonstop coach class fare and the final fare. Appropriate documentation of such arrangements should be submitted to the College with the business or first-class ticket.

Except as noted below, travelers on federally-funded trips outside the continental United States must travel on U.S. flag carriers at coach rates. Airfare costs in excess of the lowest available commercial discount airfare or customary standard (coach or equivalent) airfare on a U.S carrier are unallowable except when such accommodations would:

- Require circuitous routing
- Require travel during unreasonable hours
- Excessively prolong travel
- Greatly increase the duration of the flight
- Be inadequate for the medical needs of the traveler

Federal sponsor travel guidelines fully explain the exceptions. Recipients of federal awards are advised to consult those guidelines before making arrangements for any travel. Justification for any exception to the federal requirements must be documented on the *Travel Expense Summary*.

As a convenience to travelers business air tickets can be charged directly to a department through Covington International Travel of Virginia, Inc. Air tickets that are not charged directly to a department should be submitted for reimbursement or payment on a properly approved *Travel Expense Summary* (see **Completing the Travel Expense Summary**, page 18).

The use of aircraft owned or rented and operated by the Traveler on College business is prohibited.

Individual dues paid for membership in an airline club are generally not reimbursable. If an exception is pre-approved (by the President or Vice President for Finance and Administration), the reimbursement will be considered a working condition fringe benefit, excludable from income to the extent that the employee meets the substantiation requirements of the IRS.

Frequent Flyer Awards – Sweet Briar College will not reimburse travelers for tickets purchased with frequent flyer miles because it is difficult to determine the dollar value of these tickets. Accumulated awards remain the property of the traveler; however, if a traveler arranges a more expensive flight solely based on a Frequent Flyer program, the traveler is responsible for the difference in cost. Frequent Flyer bonus awards should not be the deciding factor when selecting flights.

Lodging

The College will pay actual room costs, as supported by the detailed hotel bill, for each day that lodging away from home is required for business purposes. Travelers should choose good quality, but reasonably priced hotels or motels whenever practical. However, when attending a conference, travelers may stay at the conference hotel even if it is not the most economical option available.

Sweet Briar College Director of Purchasing can assist with hotel confirmations, but generally arrangements are made by the traveler. The minimum Corporate Rate should always be requested. Rooms can be guaranteed to the

traveler's Pcard. Travelers will not be reimbursed for "no show" charges, unless extenuating circumstances are explained and approved.

Many hotels have frequent guest programs that reward travelers with free accommodations in exchange for a specified number of paid room nights at the hotel. Sweet Briar College will not reimburse travelers for the value of free accommodations used for business travel.

Car Rental

The college has a regional contractual agreement with Enterprise Rent A Car, which allows a traveler with a valid drivers license to rent a car for approved College travel if valid identification as a College employee or student is presented can students do this?. To make arrangements the traveler should contact the Director of Purchasing for a purchase order number or if the traveler has a Pcard go to www.sbc.edu/business-office and click on the *Enterprise Reservations link*. The use of a rental car should be justified as an economical, business necessity. All rentals should be at the Corporate Rate or the lowest possible rate per day. When traveling in groups, sharing of cars is encouraged to reduce costs.

Fuel costs will be reimbursed based upon actual fuel purchased, not mileage.

Use of a mid-size, 4-door vehicle or smaller is encouraged.

Car Rental Insurance

Collision damage insurance (sometimes referred as CDW or LDW), personal accident insurance (PAI), and liability insurance supplement (LIS) should be declined when traveling within the United States; if elected, the insurance shall not be reimbursable. However, when traveling outside the United States, this coverage should be selected and is reimbursable.

Questions regarding car rental insurance should be directed to the Director of Purchasing at 434-381-6136.

Meal and Entertainment Expenses

Sweet Briar College will reimburse travelers for reasonable meal expenses (breakfast, lunch, dinner) incurred while traveling or entertaining on College business. Travelers will be reimbursed for meal expenses as follows: the average of \$75 per day over the time period of the travel.

Actual Meal and Entertainment

According to IRS guidelines, meal and entertainment charges for business guests are reimbursable when names, positions, or titles, and the organizational affiliation of the guest(s), along with the business purpose are indicated on the Travel Expense Summary or supporting documentation.

NOTE: Original documents must be submitted as support for expenses. Photocopies of invoices, credit card statements or record of charge slips accompanying the monthly billing statement, receipts or restaurants stubs are not acceptable unless the original document was lost and a Missing Receipt Form is attached to the Travel Expense Summary giving full explanation of circumstances.

While entertaining large groups an event attendance list or itinerary is to be provided. A travel itinerary is acceptable for prearranged dinners.

A receipt is defined as a written acknowledgment that a specified remittance, article or delivery has been made. At a minimum, the name of the payee, date and amount should appear on the receipt. Any unusual items or special circumstances causing a policy deviation should be fully explained on an attached, signed memorandum and properly approved.

Conferences and Professional Meetings

The conference agenda (meeting schedule) should be included with the Travel Expense Summary to support the business purpose of the trip.

When attending a conference that has a designated airline, the traveler should notify the travel agent about the designated carrier so that the special conference air fare can be obtained if lower than other available fares.

When attending a conference, travelers may stay at the conference hotel, even though it may not be the most economical option available.

If a meal is included in the conference fee, but the traveler chooses to eat elsewhere, the additional expense will not be reimbursed. Meals not provided in the conference fee will be reimbursed on an actual cost basis not to exceed the daily maximum allowance of an average of \$75.00 per day over the period of travel.

Travel Insurance

The Sweet Briar College Travel Accident Insurance Policy, which is provided at no cost to the traveler, covers faculty and staff traveling on business, either domestically or abroad. This coverage applies only to trips on College business, not for a traveler's personal business.

Additional business travel accident insurance may be available at no charge through the current purchasing card provider Services. To qualify for this insurance, the transportation (e.g., airline ticket) must be charged directly on the traveler's PCard. Contact the Director of Purchasing for information concerning corporate card benefits.

Injuries

Injuries on the job, whether on or off campus, may be covered by the workers compensation statute. If injured while on College business, travelers should contact Human Resources at 381-6206 for guidance.

Taxi and Other Local Transportation

The cost of taxis or other transportation to and from hotels, airports or railroad stations in connection with business activities is reimbursable. Airport parking over the long-term should be avoided. Alternative arrangements for travel to airports should be considered when airport parking charges would exceed the cost of a round-trip or limousine service.

Personal Automobile

Use of the traveler's personal automobile will be reimbursed at the current College mileage reimbursement rate for actual miles driven (which is designed to cover gas, oil, and fixed costs such as insurance and depreciation) or by original receipt for fuel purchased (if mileage is not claimed). When traveling on College business, the departure and termination point for determining the actual mileage will be the lesser of the mileage from the College or from the traveler's home. Tolls and parking fees are reimbursable.

College Vehicle

When using a College vehicle for business travel, fuel and oil expenses will be reimbursed at the actual costs paid by the traveler, not the mileage rate. The use of a College vehicle should be noted on the *Travel Expense Summary*. Tolls and parking fees are also reimbursable.

Tips

Tips are reimbursable for normal services associated with business travel such as food services, porters, etc. Tips included on meal receipts will be reimbursed. As a rule, travelers should not tip more than 20% of the bill. Tips should be reasonable and any unusual amounts should be explained. Tips are considered included in the daily average allowance.

Tips to College employees will result in taxable income to the employee. Reporting should comply with the College's Gifts, Prizes and Awards Policy.

Telephone and other Communication Charges

Business — The College will pay charges for metropolitan and long-distance calls made outside a College office provided the calls are substantiated by a hotel or telephone bill. The Internal Revenue Service requires documentation of the business purpose for all reimbursed phone calls.

Internet Charges — Internet charges while in travel status will be reimbursed if appropriate business purpose is documented.

Monthly Internet line charges from an employee's personal residence will not be reimbursed, unless documented as to business purpose and approved by the Associate VP for Finance and Administration.

Please note that SBC Telecom has calling cards available. Contact the Director of Telecommunications for more information.

Gifts and Awards to Employees

Gifts and awards given by the College to employees will typically be considered taxable income to the recipients. Questions regarding the taxability and processing of gifts and awards should be directed to the Director of Accounting.

Fellowships, Scholarships, and Grants

Fellowships, scholarships, or grants awarded to individuals should not be processed on *Travel Expense Summary* form. The recipients are not employees performing services and therefore cannot satisfy the "business purpose" requirement under an "accountable plan" as defined by the IRS.

Employee Recruitment

Travel for prospective employees and their families must be authorized by Dean of the Faculty/Vice President for Academic Affairs or the Vice President for Finance and Administration in order to be reimbursed. Reimbursements for authorized travel expenses such as airfare, hotel, and meals incurred during the recruitment process are not taxable to the prospective employee. Prospective employees are not covered by College insurance. Once an offer of employment has been accepted, travel expenses incurred by the prospective employee and family are considered taxable.

Moving Expenses

The College is required to report certain payments and reimbursements for moving expenses to the IRS. Employees should refer to the College Human Resources Moving Expense policy to determine eligibility and guidelines.

Non-taxable “qualified” moving expenses include:

- Packing of furniture and personal belongings
- Transportation of furniture and personal belongings from the previous principal place of residence to the new principal place of residence
- Insurance and in-transit storage for periods of up to 30 days
- Travel and lodging costs associated with one trip to move to the new residence by the employee and members of the employee’s household

Taxable “non-qualified” moving expenses include:

- Pre-move house hunting, including travel, meals, and lodging once an offer has been accepted.
- Meals and lodging while occupying temporary quarters in the Sweet Briar College area.
- In-transit storage charges beyond the 30 day limit.
- Personal needs such as a driver’s license and auto insurance.
- Real estate fees incurred when leaving the former residence or acquiring the new residence.
- Meals during trip to move to new residence.

International Travel

In addition to all other policies set forth in this travel policy, the following policies must be adhered to when traveling internationally.

The President, the Dean of the Faculty/Vice President for Academic Affairs or the Vice President for Finance and Administration, must approve all international travel in advance. They should approve the travel advance form when submitted for an advance.

Reimbursable international expenses include expenditures incurred for travel, personal meals, business meals and entertainment, lodging, passport fees, airport taxes, exchange rate fees, and other items necessary for the conduct of College business. Airline travel cannot exceed the rates charged for tourist/coach fare.

Foreign travel is reimbursed using the lodging and meals and incidental expenses per diem rates for foreign travel which can be found at www.state.gov/m/a/als/prdm by choosing the appropriate year in the left-hand column and then the current updated maximum travel per diem allowance for foreign areas. If a specific city is not listed, use the “other” rate shown for that country. The M&IE portion of the maximum per diem rate covers the cost of meals as well as incidental expenses.

The Travel Expense Summary must be submitted in U.S. dollars with an explanation and translation of the foreign receipts and their conversions. Travelers must use the currency rates that were in effect when travel took place. Boarding passes must be presented as well.

Group Travel

Group travel guidelines are normally applicable to groups of ten or more. Airfare and hotel discounts are often negotiable for group travel. The Director of Purchasing can be consulted for specific information. Group discounts should be utilized when available.

Travel and Entertainment Procedures

Reservation Procedures

When making business travel arrangements with Covington International Travel, the traveler will be asked for a college department code to which the air travel should be charged. Travel booked directly with Covington International Travel of Virginia is covered directly by American Express. The College will charge the appropriate department code directly based upon this information. For travel booked at other travel agencies or directly with the airlines, the traveler should charge the ticket to his/her Pcard (or another method). The traveler should then submit a properly approved invoice for direct payment to the agency/airline. Though not encouraged, if the traveler used personal funds, the cost may be reimbursed before the date of travel however it will be treated as a Travel Advance (with proper approvals) and will not be expensed until boarding passes have been submitted to the Business Office. This expense will be subject to the same settlement requirements as settlement for cash Travel Advances. *It is important the traveler recognize that travel paid directly by the College to an outside agency or airline, or not charged on his/her Pcard, is not covered by the Pcard business travel insurance.*

Travel Advance

Travel advances will be issued to College faculty, staff and students traveling on College business. Travel advances will be made to travelers who anticipate incurring *out-of-pocket cash expenses* in excess of \$100 per trip. Thus, if cash expenses (i.e., expenses such as taxis, tolls, tips, and meals not chargeable to the Pcard) will likely exceed \$100, a travel advance can be approved by the traveler's chairperson or department head (or their designee). A travel advance should not be issued for airfare, lodging, service payments such as honoraria, conference fees, or other substantial costs that can be prepaid, prearranged, invoiced, or charged on the Pcard.

Authorization of a travel advance should be documented on the *Request for Travel Advance* (Attachment C1) and submitted to the Business Office where the travel advance is processed. The request should be submitted at least 7 working days prior to the departure date.

After travel is complete, an approved *Travel Expense Summary* (Attachment B1) should be submitted to the Business Office (Attachment E). If the advance exceeded the actual expenses, a check made payable to Sweet Briar College should accompany the Travel Expense Summary. If expenses were greater than the advance, the College will reimburse the traveler the net amount due.

A travel advance will be held as a receivable from the traveler until a supporting *Travel Expense Summary* is processed by the Business Office. A travel advance shall be settled promptly within 30 days after the trip's completion, and before other advances or reimbursements are requested.

An employee may have only one travel advance outstanding at any given time. Failure to account for a travel advance will result in:

delinquent sixty (60) days

- suspending of travel advance privileges
- payroll deduction of amount advanced this is not clear to me and I wrote it!. You have to return unused funds within 60 days and expenses must be substantiated within 120 days. These are IRS deadlines- we need to have the travel cleared sooner to expense and show on our books.

delinquent one-hundred and twenty (120) days

- reporting the advance to the IRS on the employee's Form W-2
- withholding of taxes on the advance from the employee's paycheck

Once an unsettled advance has been added to the employee's W-2, it cannot be reversed even if settled.

Students with an outstanding advance will have the amount in excess of documented expenses charged directly to their student account.

Faculty Grant Advance

Faculty Grant Advance will be issued to those faculty members who have been awarded a faculty grant and will not be using their college Pcard or do not have a Pcard. Advance and Faculty Travel Grant reimbursement are handled in the Grants Office and require the approval of the Post-Award Grant Administrator. For questions regarding the Faculty Grant please contact Mary Woerner, Post-Award Grant Administrator at 381-6353 or mwoerner@sbcc.edu.

Unused Air Tickets

Unused air tickets purchased by the College should be returned immediately to the place of purchase for processing. The "passenger receipt" should be attached to the *Travel Expense Summary Report*, with a note indicating which coupons were returned for credit.

Completing the College Travel Expense Summary Expense Report

All travel and entertainment should be reported on the Sweet Briar College Travel Expense Summary Report. (Attachment B1).

Original receipts are required for all expenses indicated below. The *Travel Expense Summary Report* must be signed by the traveler and approved by the chairperson or department head. The report should be submitted within 15 days after the completion of the trip if the college Pcard was not used. When the travel is divided to cash payments and Pcard purchases the Travel Expense summary should accompany the corresponding Pcard statement and any reimbursements will be processed at that time. The Travel Expense Summary Report must be approved by the person with budgetary authority over the accounts from where the travel is to be expensed. The traveler may not approve reimbursement for themselves or someone in their immediate family.

The Travel Expense Summary must be submitted in U.S. dollars with an explanation and translation of the foreign receipts and their conversions. Travelers must use the currency rates that were in effect when travel took place.

Support for Expenses

The following support for reimbursement requests will be required for all expenses:

- | | |
|-----------------------------|---|
| a. Air transportation | Airline ticket "receipt" coupon, copy of invoice and boarding passes |
| b. E-Tickets | Airline "receipt/itinerary", charge card receipt and boarding passes |
| c. Car rental | Car rental agreement and charge card receipt (if applicable) |
| d. Personal Auto | Miles driven or original gas receipts |
| e. College Vehicle | Original gas and/or oil receipts (note use of College vehicle on Travel Expense Summary) |
| f. Lodging | Itemized original hotel bill and charge card receipt (if applicable) |
| g. Meals | Itemized original hotel bill, charge card or restaurant receipt (if applicable name(s), position(s), company of the person(s) entertained and business purpose) |
| h. Conference | Agenda (meeting schedule) and paid receipt |
| i. Entertainment | Charge card receipt with name(s), position(s), company of the person(s) entertained and business purpose |
| j. Telephone, Fax, Internet | Hotel bill or other connection charges |

- k. Taxi, Bus, Tolls, Other Receipt or bill

NOTE: Original documents must be submitted as support for expenses. Photocopies of invoices, credit card statements or record of charge slips accompanying the monthly billing statement, receipts or restaurant stubs are not acceptable unless the original document was lost and a missing receipt form is attached to the Travel Expense Summary Report giving full explanation of circumstances.

A receipt is defined as a written acknowledgment that a specified remittance, article or delivery has been made. At a minimum, the name of the payee, date and amount should appear on the receipt. Receipts are to be submitted for all expenses.

Any unusual items or special circumstances causing a policy deviation should be fully explained on an attached, signed memorandum and properly approved.

Approvals

Travel Expense Summary should be signed by the traveler and signed as approved by an appropriate authority. As each department has a different supervisory structure, the appropriate authority is defined by this structure (normally the travelers' immediate supervisor, department chairperson or department head). No traveler should approve his/her own *Travel Expense Summary*. In no instance shall a peer or subordinate approve a traveler's *Travel Expense Summary*.

The approval indicates that the reviewer examined the *Expense Report* in detail, verified the appropriateness of expenditures in accordance with College policy, attests to the mechanical accuracy of the form (or had a designee perform this step the designee must have a completed Delegation of Signing Authority form on file in the Business Office), and is satisfied with the amount reimbursed to the traveler.

All policy deviations should be addressed and approved by the appropriate authority.

Business Office Responsibility and Reimbursement Policy

The Business Office and/or Grant Post Award Administrator will review the *Travel Expense Summary Report* for the appropriate signatures, check the mechanical accuracy of reports, and review expenditures and support for compliance with College Policy prior to processing the reimbursement.

A properly completed *Travel Expense Summary* submitted to the Business Office will be processed within 5 working days (i.e., if an *Travel Expense Summary* is turned into the Business Office before 5:00 p.m. on Friday, your check will be ready by Friday, 12:00 p.m.). A *Travel Expense Summary* lacking proper approval, documentation, or is not in accordance with College policy will be returned to the official who approved the documents and will not be submitted for reimbursement.

Non-Travel Expenses and Entertainment

Meal and Entertainment Expenses

To be reimbursable, entertainment expenses should be expenditures essential to transacting College business. The Internal Revenue Code requires that specific details regarding the names of guests entertained, cost, date, place, business purpose and the business relationship of the individuals entertained be supplied. An original receipt is required. Expenses for meals and entertainment should be submitted for reimbursement on a properly approved *Travel Expense Summary*. Support for the *Travel Expense Summary* should include the specific details outlined above. Liquor and entertainment expenses are not chargeable to federal grants and contracts.

Food or Refreshments for College Events

All food or refreshments required for a College event (breakfast, luncheon, dinner or reception) can be provided through Sweet Briar College's Catering Department. The Catering Department can charge directly to the sponsoring department's organization and account number.

Local Lodging for Guests of Sweet Briar

Whenever possible, guests should be housed at the Florence Elston Inn on campus. Reservations can be made by calling the Florence Elston Inn (434-381-6207).

Expenses Not Reimbursable by the College

The following list is presented only as a guide and is not intended to be a complete list of expenses, which are not reimbursable, by the College:

- Airline, car rental and travel insurance in addition to the amount provided free through Pcard Services and the College.
- Portion of air travel, train travel, auto rental, mileage, hotel costs, or meals for personal use.
- Upgrades — air, hotel or car rental.
- Traffic fines, court costs, parking violations, auto repairs, towing charges and services to gain entry to a locked vehicle.
- Unused room reservations not properly canceled.
- Annual premiums for personal property insurance, or annual fees for personal credit cards including liability insurance for lost cards.
- Personal expenses such as movies, snacks, haircuts, reading material, toiletries, etc.
- Transportation from home to office to home.
- Theft, loss or damage to non-business related personal property.
- Contributions to public officials or candidates to public office.
- Membership dues, including airline club dues and country club dues unless authorized by an appropriate authority.
- Baby sitter fees, kennel costs, pet or house-sitting fees
- Doctor bills, prescriptions and other medical services.
- Monthly internet line charges from an employee's personal residence will not be reimbursed unless appropriate business purpose is documented and approved by the Vice President for Finance and Administration.
- Spouse travel expenses when the spouse's presence is not required by the College.
- Cellular or airfone usage (except when documented with appropriate business purpose).
- Credit card delinquency fees or finance charges.
- Saunas, massages or exercise facilities.

Purchasing Department Information

Cynthia Ponton, Director
BankCard Services (P-Card/Corporate Card)

3rd Floor Prothro

(434) 381-6136

Fax: (434) 381-6445

cponton@sbc.edu

Services Offered:

- Air tickets, domestic and international
- Car rentals and other ground transportation
- Group travel, domestic and international
- Hotel

Covington International Travel

Patty Phelps

888-747-7077

Business Hours: 8:00 a.m.- 5:30 p.m. Monday-Friday

24 Hour Emergency Assistance Number: (800) 795-6828 (Code S5V1)

for emergencies only, additional fees are charged

Services Offered:

- Air tickets, domestic and international
- Car rentals and other ground transportation, including United Limo services
- Conference services
- Free delivery
- Group travel, domestic and international
- Hotel
- Rail, domestic and international
- Travel information
- Visa/passport assistance
- 24 hour emergency service.

Attachment B**Travel Expense Summary Directions****Introduction**

A properly completed and approved *Travel Expense Summary* (see Attachment B1) is required for reporting expenses applicable to College-related travel and entertainment. The *Travel Expense Summary Report* is a .pdf doc available at www.sbc.edu/business-office

Purpose

The purpose of the *Travel Expense Summary* is to provide a means for faculty and staff to seek reimbursement from the College for business expenses and to give department heads the opportunity to fully review all expenditures associated with College travel and entertainment. In addition, the format of the *Travel Expense Summary* is intended to comply with Internal Revenue Service reporting requirements.

Support for Expenses

The following support for reimbursement requests will be required for all traveling and in-town expenses (original receipts are required for all expenses indicated on the *Travel Expense Summary*):

- | | |
|-----------------------------|--|
| a. Air transportation | Airline ticket "receipt" coupon, copy of invoice and boarding passes |
| b. E-Tickets | Airline "receipt/itinerary", charge card receipt and boarding passes |
| c. Car rental | Car rental agreement and charge card receipt (if applicable) |
| d. Personal Auto | Miles driven or original gas receipts |
| e. College Vehicle | Original gas and/or oil receipts (note use of College vehicle on Travel Expense Summary) |
| f. Lodging | Itemized hotel bill and charge card receipt (if applicable) |
| g. Meals | Hotel bill, charge card or restaurant receipt (if applicable name(s), position(s), company of the person(s) entertained and business purpose). |
| h. Conference | Agenda (meeting schedule) and paid receipt |
| i. Entertainment | Charge card receipt with name(s), position(s), company of the person(s) entertained and business purpose |
| j. Telephone, Fax, Internet | Hotel bill or other connection charges |
| k. Taxi, Other | Receipt or bill |

NOTE: Original documents must be submitted as support for expenses. Photocopies of invoices, credit card statements or record of charge slips accompanying the monthly billing statement, receipts or restaurant stubs are not acceptable unless the original document was lost and Missing Receipt form is attached to the *Travel Expense Summary* giving full explanation of circumstances. A receipt is defined as a written acknowledgment that a specified remittance, article or delivery has been made. At a minimum, the name of the payee, date and amount should appear on the receipt. Receipts *should be* submitted for all expenses.

Any unusual items or special circumstances causing a policy deviation should be fully explained on the *Travel Expense Summary Report*.

The *Travel Expense Summary* must be signed by the traveler with the appropriate approvals and a copy of the *Request for Travel Advance* attached with it, if applicable.

The approval indicates that the reviewer examined the *Travel Expense Summary* in detail, verified the appropriateness of expenditures in accordance with College policy, attests to the mechanical accuracy of the form (or had a designee perform this step), and is satisfied with the amount reimbursed to the traveler.

Completing the Expense Report

The *Travel Expense* is designed to record business expenses, by category, on a daily basis.

The *Travel Expense Summary* is intended to reflect the total cost of a trip. It provides reporting for expenses paid by the employee that are reimbursable, expenses that are charged to the employees Pcard and expenses charged to the college's American Express account via Covington International Travel.

The *Travel Expense Summary* is designed for one week of travel. Use the Summary for as many weeks of travel for one trip as necessary.

The Summary is basically divided into two parts. The first part is the documentation of expenses. The second part is the coding of expenses, and provides space for the business purpose of the trip and explanations of any unusual items associated with the expense.

Part 1 – Documentation of Expenses – Please note the weekly total of all expense are totaled for you as is the Report total.

This section is divided into parts.

Section 1 – recording of trip date and mileage

Please enter the date with the corresponding day of the week for each day of travel.

Then if seeking reimburse for mileage, enter the miles traveled that are to be reimbursed. The form is programmed to compute the amount reimbursable based on the College's mileage reimbursement rate.

Section 2 – recording of expenses paid by employee. These are expenses that can be reimbursed to the employee. Please note daily meals are broken out into the traditional 3 meals per day. The meal total for the day is computed for you. Please include snacks and sundries in the other column.

Section 3 – recording of expenses paid by Pcard. This section is much like the section above. Please include snacks and sundries in the other column.

There is also a space for expenses charged to the SBC American Express account with Covington International Travel.

The final section is the Total Expenses section. Please enter any travel advances received .

The report automatically computes Total Due.

Part 2 – Coding for Expenses and Purpose.

Please enter the Banner index or foapal and the amount to expense for each. Please note the amount expensed must equal the Total Expenses.

The next section is for giving the Business purpose for the college activity or trip (travel itineraries accepted by dev, alum)

The section below gives space for listing entertainment expenses etc.

The last section gives space for explanation of unusual expenses or items.

It is on this page where the employee submitting the report signs and well as the approver. This form may be completed, saved to your desk top and printed.

If an employee has both, paid for some expenses personally and charged some expenses on his/her Pcard . Please submit the original Travel Summary Report with the reimbursement, using copies of Pcard receipts to document the Pcard portion of the report. When reconciling his/her Pcard statement, please submit an approved copy of the report with the original Pcard receipts.

- The travel advance associated with a trip should be deducted from the total expenses.

The *Travel Expense Summary* must be signed by the traveler and a copy of the *Request for Travel Advance* attached with it, if applicable. The report should be submitted within 15 working days of the completion of the trip.

Foreign Travel — *Travel Expense Summary* must be submitted in U.S. dollars with an explanation and translation of the foreign receipts and their conversions. Travelers must use the currency rates that were in effect when costs were incurred.

Signatures

The *Travel Expense Summary* requires the manual signature of the employee and the appropriate authority, chairperson, department head, or his/her designee (Signing authority form must be on file in Business Office). In no instance shall a peer or subordinate approve a traveler's *Travel Expense Summary Report*.

Attachment B-1

Processing the Travel Expense Summary

A properly completed and approved Travel Expense Summary should be forwarded to the Business Office for processing. All properly completed and approved Travel Expense Summary Reports will be processed within 7 working days (i.e., if a Travel Summary Report is turned into the Business Office before Friday 5:00 p.m., your check will be ready by the following Friday 12:00 p.m.). Reports which are submitted without appropriate signatures and/or documentation (as defined in the Travel and Entertainment Policies and Procedures) or are not in accordance with College Policy will be returned to the individual who approved the Summary report and will not be processed.

SWEET BRIAR COLLEGE										Page: _____	
Travel Expense Summary											
Name: A			Phone: B			Email: C					
Department: D			Specify: <input type="checkbox"/> Check Delivery E			<input type="checkbox"/> Campus Mail		<input type="checkbox"/> U.S. Mail		<input type="checkbox"/> Held For Pickup	
To: F			Business Purpose (see page 2 if needed) G			Date of Trip/Activity H					
Day of Week	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Total Miles	Total	J	
Date	I										
Personal Auto Mileage										\$ 0.00	
Business Expenses PAID BY EMPLOYEE											
Breakfast		K									L
Lunch											
Dinner											
Total meals for each day											
Lodging											
Parking/Tolls											
Telephone/Fax											
Taxi/Bus/Limo											
Car Rental & Fuel											
Entertainment - Meals											
Entertainment - Other											
Other - Explain on Back											
Paid Subtotal	M									Subtotal - A	
Business Expenses DIRECTLY CHARGED TO SBC P CARD											
Air Travel											
Visa - Breakfast											
Visa - Lunch											
Visa - Dinner											
Total meals for each day											
Visa - Lodging											
Visa - parking											
Visa - Telephone/Fax											
Visa - Taxi/Bus/Limo											
Visa - Car Rental & Fuel											
Visa - Entertainment - Meals											
Visa - Entertainment - Other											
Visa - Other - Explain on Back											
Paid Subtotal										Subtotal - B	
SBC American Express Charges N											
CHECK LIST: Have you: -- attached original receipts for all expenses -- explained all entertainment expenses and business meals -- signed form and had form signed/approved by department head dean, VP of Finance or President?						TOTAL EXPENSES (A+B) + mileage			\$ 0.00		
						Less: Temporary Cash Advance O					
						Less: Expenses Charged to SBC P Card					
						Less Expenses Charged to SBC American Express					
						TOTAL DUE:			\$ 0.00		
			1. To Faculty and Staff			\$ 0.00					
			2. To Sweet Briar College			\$ 0.00					
			(Attach check payable to Sweet Briar College)								

Coding for Expenses						Page 2
	INDEX	FUND	ORG	ACCOUNT	PROGRAM	TOTAL EXPENSES: 5.00
Less:						AMOUNT EXPENSED MUST EQUAL TOTAL EXPENSES
Employee Travel Advance		111010		121030		
Faculty Grant Advance		111010		121040		
Expenses charged to SBC PCard						
Expenses charged to SBC American Express						
Balance due Employee (College)						

Coding for Expenses	
DATE	PURPOSE OF TRIP OR COLLEGE ACTIVITY, PLACE AND PERSONS VISITED

DETAIL OF ENTERTAINMENT EXPENSES OR MEALS					
DATE	PERSONS PRESENT	TITLES	BUSINESS PURPOSE	LOCATION	AMOUNT
Total:					

DATE	DETAIL OF ENTERTAINMENT EXPENSES OR MEALS

Department Head Approval / Signature	Signature of Employee	Date	Print Form
--------------------------------------	-----------------------	------	------------

Travel Expense Summary Instructions:

Include all amounts paid for with cash, personal check, personal credit card, college Pcard or the college's American Express account via Covington International Travel. Forms that are incomplete, missing documentation, signatures or are not in accordance with College policy will be returned to the individual who approved the form and this will remove the document from the accounting process.

This form is intended to be completed electronically, allowing you to save a copy to your computer for your records. After completing the form simply click on the "Print" button at the bottom of page two. We do require original signatures. All total and subtotal fields are computed for you using the information you enter into the form. You may not overwrite these fields.

- A** Enter the name of the employee whose travel expenses are being reported.
- B** Enter the employee's campus phone number in this block
- C** Enter the employee's SBC email address
- D** Enter the employee's Department
- E** Specify the method of delivery for the reimbursement
- F** Enter the destination of the trip, then the place of departure.
- G** Enter a brief business purpose of the trip, i.e. conference, competition, alumnae event (a more complete purpose will be entered on page 2).
- H** Enter the date travel commences and ends
- I** This section must be completed if you are requesting mileage reimbursement. Enter the month and day for each day of travel in the appropriate block. If travel days are greater than 7, use an additional form. Enter the mileage in the corresponding blocks.
- J** The report will compute the total miles and the total amount to be reimbursed for you using the mileage you entered and the college's rate of reimbursement.
- K** This section is to be completed in the traveler used personal funds to pay for any expenses. Please note the total meals for each day are divided into the traditional breakfast, lunch and dinner. The daily meal total is computed for you. Snacks are to be recorded in the "Other" expenses row. Please record the remaining expenses in the appropriate row and column.
- L** All expense categories are totaled for you based on the information you entered.

- M** This section is to be completed **if** the traveler used their college Pcard to pay for any expenses. If no personal funds were used and the traveler is not claiming mileage, submit this form with the traveler's corresponding Pcard statement with original Pcard receipts. The form must be completed in full with appropriate approvals. **If** the traveler used personal funds and/or is seeking mileage reimbursement, then submit **copies** of the Pcard receipts with the form. A copy of the Approved Travel Expense Summary should be submitted along with the original Pcard receipts when reconciling the corresponding Pcard statement. Expenditures are recorded in the same manner as the section above. Again, all expense categories are totaled for you based on the information you entered.
- N** Enter the amount of the American Express expenses charged to the College's American express account via use of Covington International Travel.
- O** If the traveler received a cash advance, enter the total advanced here.
- P** The amount to be refunded to the traveler or to be reimbursed in computed here. This report is programmed to determine if there is a refund due or reimbursement and placed in the appropriate block. If reimbursement is due submit a check made payable to Sweet Briar College and attach to this report.
- Q** The Total Expense(s) associated with the travel is noted here.
- R** Enter the Index and Account or the Fund, Org, Account and Program (foapal) if you do not have an Index code. The total amount coded should agree to the Total Expenses. The error message will stay until all amounts have been expensed.
- If the travel is to be funded from more than one org/account/fund then indicate which source on each receipt.
- S** Enter the amount of the advance you received for this trip. If the balance due is displayed in parentheses, attach a check made payable to Sweet Briar College and submit with you completed and approved report.
- T** Enter the date of the trip and the related business purpose.
- U** If you entertained and provided meals for others during this trip, enter the date the expense was incurred, who the individuals were and their titles, and the business purpose of the entertainment.
- V** If you encountered any unusual expenses during your trip, please date and provide an explanation here.
- W** The individual authorized to approve expenses for employee signs here.
- X** The employee for who the travel expenses are being reported signs and dates here.

Attachment C**Request for Travel Advance Directions****Introduction**

A travel advance will be made to the traveler who anticipates incurring out-of-pocket cash expenses in excess of \$100 per trip. Thus, if cash expenses (i.e., expenses such as taxis, tolls, tips, and meals not chargeable to the Pcard) will likely exceed \$100, a travel advance can be approved by the traveler's chairperson or department head (or their designee). A travel advance cannot be issued for airfare, lodging, service payments such as honoraria, conference fees, or other substantial costs that can be prepaid, prearranged, invoiced, or charged on the Pcard.

For cash expenditures totaling less than \$100, the College will reimburse the traveler after the trip in accordance with the College's stated Travel Policies and Procedures. Exceptions to the \$100 minimum can be approved on a case-by-case basis by the traveler's immediate supervisor or department chairperson.

A travel advance will only be issued to College employees.

Purpose

The purpose of the *Request for Travel Advance* is to provide a means for travelers who do not have a college Pcard to seek funds in advance of a trip. The form will serve as the Business Office's documentation supporting the request and approval for the disbursement. In addition, the form will be maintained as an open accounts receivable until the travel advance is cleared with a properly approved *Travel Expense Summary Report*. *The trip must have adequate funding and the Banner foapal to be charged must be on the Travel Advance form.*

Completing the Request for Travel Advance

Authorization of a travel advance should be documented on the *Request for Travel Advance* and submitted to the Business Office, where the advance is processed. The request should be submitted at least 10 working days prior to the departure date.

To provide the individual responsible for departmental approval and the Business Office with adequate information regarding the purpose of the travel advance, the traveler should complete the information requested on the form (see Attachment C1).

Signatures

All *Request for Travel Advance* forms require the traveler's manual signature (indicating his/her review of the document) and the manual signature of the department chairperson or department head (or their appropriate designee) indicating their approval of the advance. No *Request for Travel Advance* forms will be accepted without these signatures.

Responsibility of Traveler after Trip

After travel is complete, an approved *Travel Expense Summary* (Attachment B1) should be submitted to the Business Office (Attachment F). If the advance exceeded the actual expenses, a check made payable to Sweet Briar College should accompany the *Travel Expense Summary*. If expenses were greater than the advance, the College will reimburse the traveler the net amount due.

A travel advance will be held as a receivable from the traveler until a supporting *Travel Expense Summary* is processed by the Business Office (Attachment F). A travel advance should be settled promptly (generally within 15 working days of the completion of the trip), and before other advances or reimbursements are requested.

Failure to Account for an Advance on a Timely Basis

An employee may have only one travel advance outstanding at any given time. Occasionally there will be a need for an advance while having an outstanding advance (i.e. team travel, foreign travel). Approval for an advance while one is outstanding (less than 15 days (again, 30 days is usually the turnaround time) is required from the Associate Vice President for Finance and Administration. Failure to account for a travel advance within 120 days will result in:

- suspending of travel advance privileges
- reporting the advance to the IRS on the traveler's W-2
- withholding of taxes on the advance from the traveler's paycheck
- payroll deduction (within 60 days)

Once an unsettled advance has been added to the traveler's W-2, it cannot be reversed even if settled.

Students with an outstanding advance will have the amount in excess of documented expenses charged directly to their student account.

All Travel Advances for travel during the current fiscal should be reconciled before June 30 in order to expense the travel amounts to the current fiscal year. Advances that are not settled before the fiscal year is closed will reduce the next fiscal year's budget.

Processing Request for Travel Advance

Properly completed and approved *Requests for Travel Advance* forms should be forwarded to the Business Office no more than 10 days prior to travel. Incomplete forms will be returned to the individual approving the advance and will not be processed,

Attachment C-1

SWEET BRIAR COLLEGE				Request for Travel Advance	
General Information					
<p>Sweet Briar College will issue travel advances to faculty and staff traveling on College business if the expected CASH expenditures of the trip exceed \$100.00. Cash expenditures are defined as expenses which cannot be charged on the Pcard, or another credit card.</p> <p>Requests for travel advances must be properly approved and submitted to the Business Office at least 10 working days prior to departure. Accounting for travel advances should be submitted within 30 days after completion of the trip and before other travel advances or reimbursements are requested.</p> <p>Failure to return unused advance funds or properly account for travel expenses within one-hundred and twenty (120) days will result in reporting the advance as wage subject to withholding on the employee's W-2 as well as withholding the employer's share of FICA taxes.</p> <p>Meals are limited to a daily maximum average of \$75.00 per day for each full day of travel.</p>					
Department Name: _____ Employee Name: _____ Employee ID: _____ Employee Email: _____ Employee Campus Phone Number: _____					
Specify: <input type="checkbox"/> Check Delivered <input type="radio"/> campus mail <input type="radio"/> U S mail <input type="radio"/> held for pick-up					
Funding for trip to come from:					
Index: _____ Fund: _____ Org: _____ Account: _____ Program: _____					
Destination: _____					
Purpose of Travel: _____					
Dates of Travel: _____					
Total Travel Advance Requested: _____					
Coding					
	FUND	ACCOUNT		AMOUNT	
Employee Travel Advance	111010	121030			
Faculty Grant Advance	111010	121040			
Total Advance					
Signature of Employee _____ Date _____					
Department Head Approval/Signature _____ Date _____					
Business Office Use:					
Banner Invoice Number: _____		Date Paid: _____		Vendor Number: _____	
<small>SBCBUSOFC FORM/AP_TA_02_09.pdf</small>					<input type="button" value="Print Form"/>

Attachment D**Visa Management Bankcard Services (Pcard) Business Travel Accident Insurance**

Visa Management Bankcard Services, PCard, provides business travel (accidental death and dismemberment) accident insurance to faculty and staff when the associated travel (rental cars and taxis are excluded) is charged directly to the individual's Sweet Briar College Pcard. This is additional travel insurance; there is no "coordination of benefits" with the Sweet Briar College Travel Accident Insurance Policy.

Check with Cindy P to see if this is still applicable.

Details regarding this coverage can be obtained by contacting the Director of Purchasing at 381-6136.

Baggage Coverage

Pcard provides insurance against the physical loss of baggage and other personal effects in excess of the amount payable by a Common Carrier responsible for the loss. This coverage provides up to \$500 (per eligible person) for checked baggage and \$1,250 (per eligible person) for baggage and certain personal effects "carried on" a Common Carrier (certain items (e.g., cameras, jewelry) are limited in coverage to a combined maximum of \$250 per trip). Check with Cindy P to see if these amounts are still applicable/

Details regarding this coverage can be obtained by contacting the Director of Purchasing at 381-6136.