


| | | | |
|---|---|---------------------------------------|---------------|
|  | CONTROLLER'S OFFICE POLICY AND PROCEDURE DOCUMENTS | Date Issued: 24-Mar-10 | Last Updated: |
| | | Subject: Travel and Conference Policy | |
| | Section: Travel and Conference Policy | Document Id: FI-3000-10-010 | |

General Statement of Policy:

The purpose of this policy is to provide guidelines and procedures regarding the reimbursement of travel while on official college business. It is the College's policy to pay reasonable and necessary travel and conference expenses incurred as a result of official college business subject to appropriate documentation.

Approval for travel on official college business and for disbursement of college funds related to travel, including reimbursement of expenses incurred by the traveler, is obtained from the Budget Manager responsible for the account(s) to which the travel expenses will be charged. **Except in unusual circumstances, travel should be approved by one's supervisor.**

Conference Expenses

Reimbursement of expenses will be limited to conference registration fees which have been approved, charges for meals which are part of an organized convention or conference program, and costs of a copy of the published proceedings.

Travel Expenses

Travelers are expected to use the most economical mode of travel that is suited to the itinerary and the purpose of the trip.

- Tourist, economy, coach or "standard" accommodations for air travel are to be used whenever practical.
- When possible, travelers should take advantage of educational discount rates and the College's New York State sales tax exemption should be claimed when applicable. Tax exemption certificates are available from the Controller's Office.
- Use of personal or rental automobile is allowable where itinerary, number of travelers, accompanying equipment or baggage, or the like support the choice.

- If the itinerary is altered for personal reasons, the traveler is expected to pay any additional costs incurred.
- If first class air travel or a luxury car is used instead of a less expensive alternative, written justification must be provided with the request for reimbursement or reimbursement will be limited to the cost of the less expensive mode of travel.

Automobile travel: Private automobiles or rented cars should be used only where the itinerary or other special aspects of the College business make auto travel the most practical means. Expenses incident to mechanical failure or accidents to personal cars are not reimbursable, nor are fines for parking or traffic violations. Parking fees and tolls are reimbursable as miscellaneous travel expense.

Private Automobiles: A traveler may wish to use his or her own automobile to save time, to transport equipment, or to reduce the cost of travel for a group to a given destination. An allowance which is based on the current IRS reimbursement rate (**not to exceed the equivalent of coach air fare**) is provided to cover all vehicle operation costs. As noted above, parking fees and tolls are reimbursable as miscellaneous travel expense.

Rental cars: When college business travel requires the use of a rental vehicle, the least costly available vehicle and rental arrangement which are suited to the trip are to be used, taking into account the number of passengers, luggage or equipment, etc. Whenever practical, cars are to be rented from **Enterprise Rent-A-Car** as the College has negotiated corporate rates with this vendor. When a more costly rental is employed, a justification must be included in the travel report, or reimbursement may be limited to the cost of the less expensive rental. When the traveler uses a rental car also for a personal side trip, he or she must pay the appropriate portion of both the per-diem and the mileage expense related to the personal side trip.

Air and rail travel: The College requires the traveler to obtain the least expensive coach fare available. No employee shall use a personally owned or personally leased aircraft on behalf of or on college business.

Lodging

Lodging and related miscellaneous expenses while an employee is on travel status for the College will be reimbursed in their actual, reasonable amounts when properly documented.

Accommodations are expected to be comfortable and appropriate to the particular purpose of the trip—not luxurious or extravagant. Wherever available, educational discounts should be used, and the College’s New York State sales tax exemption should be claimed when applicable. Tax exemption certificates are available from the Controller’s Office.

When a traveler stays with family or friends in lieu of a hotel, the traveler may request reimbursement for host gratuity—not to exceed \$75. These gratuities would be in place of meals and/or lodging for accommodations provided by the host.

Meals while Traveling

Meals, including tips between 15-20%, and related miscellaneous expenses while an employee is on travel status for the College will be reimbursed when properly documented.

- Employees will be reimbursed for breakfast, if on the day of departure the traveler begins travel before 7:00 a.m., or on the day of return the traveler's trip ends after 8:00 a.m.
- Employees will be reimbursed for lunch when traveling away from home/campus on official College business.
- Employees will be reimbursed for dinner, if on the day of departure travel begins before 6:00 p.m., or on the day of return the traveler’s trip ends after 7:00 p.m.
- The College’s New York State sales tax exemption should be claimed when applicable. Tax exemption certificates are available from the Controller’s Office.

Business Meals and Events

Meals at which faculty, staff, students and other external parties are present for the purpose of conducting substantial and bona fide College business. For a business meal to be reimbursed, a business purpose with a list of attendees and their business relationship to the College is required by the I.R.S. regulations. A detailed list of attendees will be required for meals up to and including 10 people. For a group of more than 10 people, a description of the group will suffice.

Certain events sponsored in connection with student, faculty or staff-oriented social activities, fund raising, employee recognition, holiday gatherings and other similar functions may be allowable as business expenses and should be

discussed in advance with the VP/Dean/Chair/Head of the department. The following examples illustrate the types of activities that may qualify for payment of expenses incurred in connection with meals and social events using College funds:

- Student-oriented functions that are designed to enhance campus life and a sense of community.
- Faculty and staff social functions and meals to foster collegiality and recognition among St. John Fisher College personnel in addition to promoting teamwork and community building among employees who work together to achieve common College goals and objectives.
- Social events and meals that are held to entertain alumni, current donors, prospective donors, and supporters of the College.

The frequency and related costs of these events must be appropriate to the situation(s) and the nature of business conducted.

Miscellaneous Travel Expenses

Miscellaneous travel expenses **that are reimbursable** are the following:

- Expenses for shipping College equipment, or baggage handling and storage.
- Tips for baggage handling, etc.
- Tips for meals not to exceed between 15-20%.
- Business telephone calls.
- Highway and bridge tolls.
- Necessary parking fees.

Expenses Not Reimbursed

Expenses that **are not reimbursable** include:

- Alcohol.
- Tips in excess of 20% and tips in excess of pre-applied gratuity.
- Hotel Room/Housekeeping tips.
- Lost or stolen tickets, cash, or personal property.
- Fines.
- Accident insurance premiums.
- Costs resulting from failure to cancel transportation or hotel reservations.
- Child- or house-sitting expenses.
- Penalties or fees for cancellation or change of discounted tickets when the cancellation or change came about from personal rather than College choice.
- In-room movie rental.

- Dry cleaning.
- Hairdresser's charges and Spa Services.
- Personal recreational activities while attending a conference such as theatre, movie, amusement tickets and golf outings.
- Purchase or repair of personal luggage.
- Personal telephone or postage expenses.
- Sales Tax for purchases made in NYS.

Payment of Travel and Conference Expenses

College travel and conference expenses are paid in three ways:

- Travel and conference expense items can be charged to the Travel and Conference Credit Card (See Issuance of Travel and Conference Credit Card).
- Personal Credit Card or check.
- Paid in cash. Most travelers limit the amount of cash carried, and use cash only for smaller out-of-pocket expenses. The employee may use his or her own cash, or may obtain a cash advance (see next section, **Advances**).

In the few cases where, for example, advance registration payments or hotel deposits are required and the Travel and Conference Credit Card will not be accepted, the College will prepay by check when the request is made to the Controller's Office on a Payment Request Form (with sufficient lead time). This check will be payable directly to the conference registration agency or hotel, will be charged to the FOAP specified on the form, and will be sent by the Controller's Office directly to the payee. This transaction is handled separately, and is not entered among the reimbursable items on the Credit Card Form.

Advances

To obtain an advance, the traveler must complete an Advance Request Form to show the desired cash advance, the dates, and reason for the trip. The traveler's original signature is required on the Advance Request Form. The Advance Request Form must also be signed by the traveler's supervisor or other individual authorized to charge the account.

The advanced funds are **not** available more than five work days before the trip. The funds can be picked up at the Bursar's Office.

Issuance of Travel and Conference Credit Cards

Travel and Conference Credit Cards are issued to employees on a limited basis and only after approval by the division Vice President or Dean. The employee is

responsible for paying the Visa bill and documenting all purchases made with the card each month in order to receive reimbursement from the Controller's Office. The employee will be responsible for completing a Travel and Conference Credit Card Form and submitting it to the Controller's Office with accompanying documentation and receipts in order to be reimbursed.

Reimbursement

A traveler may request reimbursement as soon as the expenditure has been incurred. The Travel Reimbursement Form or Travel and Conference Credit Card Form must be completed.

The Travel Reimbursement Form or Travel and Conference Credit Card Form, accompanied by necessary documentation, is signed by the traveler and countersigned by an authorizing College official or supervisor who is aware of the business nature of the expense. **Except in unusual circumstances, travel should be approved by one's supervisor.**

The reimbursement will be made by check/direct deposit, depending on the payment method established with Accounts Payable. Please consult the payment schedule for Accounts Payable Employee Reimbursement Schedule.

Documentation

The traveler can assist in assuring prompt and full reimbursement by taking care to save receipts and to attach them to the Travel Reimbursement Form or the Travel and Conference Credit Card Form with clear explanations where needed. The following documents should be attached:

- Original, dated receipts or bills for hotel, car rental and airline expenditures.
- Original detailed meal receipt. Credit card receipts reflecting only the subtotal, tip, and total are not considered acceptable documentation. Alcoholic beverages are not reimbursable.
- Receipts for any other reimbursable items of expense.
- Other out-of-pocket expenses should be listed by date, type, and purpose on the Payment Request Form.

If a required receipt is lost or unavailable, a Missing Receipt Form must be attached to justify the expense (see Forms Section).

Taxability of Reimbursements

In general, when a detailed accounting of bona fide business expenses is supplied to the employer, the amounts reimbursed are not taxable income to the traveler. It is in the travelers' interest, therefore, to follow carefully the College's procedures for reporting and documenting expenses.

Definitions

Reimbursable expenses—Expenses which are reasonable and essential to the conduct of the College's official business, and which have been paid by a college employee. The College reimburses employees for such expenses incurred on travel which have been approved in advance by the person authorized to charge the account from which the reimbursement is expected.

Conference expenses—Expenses incurred by a College employee in meeting with non-college personnel on college business, whether at the College or elsewhere.

Official travel—Travel on college business away from the College, i.e., one's normal place of employment, or one's home, to another destination inside or outside the Rochester area, between off-premises official College business appointments, and back again. Travel between the individual's home and the regular place of employment is not official travel.

Prepaid expenses—Expenses, such as conference registration fees or hotel deposits that must be paid in advance, should be paid with a College check made payable to third party, which is obtained by submitting a request for payment.

Personal travel—Travel that is not essential for College business is **not** reimbursable. This includes personal travel which interrupts official travel, or precedes or follows a college business trip.

Personal expenses—Non-reimbursable even when incurred while on a college sponsored trip. Examples of such excluded expenses are travel to and from a vacation site, pet care, house, or child-care expenses, hairdresser's charges and spa services, personal recreational activities while attending a conference such as theatre, movie, amusement tickets and golf outings, purchase or repair of personal luggage, personal telephone or postage expenses.

Travel & Conference Credit Card Form—The College’s Credit Card Form, on which a traveler summarizes and certifies travel and meeting expenses incurred while on college business and requests reimbursement if it is due. Receipts and other supporting documentation are to be attached to the Credit Card Form.

Contacts

To report a lost/stolen card, erroneous charges, or for any additional information please contact:

Susan Wisniewski – 585-385-8059, swisniewski@sjfc.edu

Diane Dugan – 585-385-8053, ddugan@sjfc.edu

Linda Steinkirchner – 585-385-5242, lsteinkirchner@sjfc.edu

Bank of America – 1-888-449-2273