

Travel and Related Expenses

Policy/Procedure

This policy is intended as a guide to reimbursing individuals for business-related travel and expenditures. Dickinson College (the “college”) will reimburse faculty and staff for expenses incurred in the performance of their job duties or other assigned responsibilities relating to appropriate college-related operations.

The responsibility to observe these guidelines rests with the employee, supervisor/budget officer and the senior officer who certifies conformance to these guidelines (or reasonable exceptions to guidelines) by approving the expenditure(s). Accordingly, reimbursement should be sought and authorized for only reasonable and customary expenses, which conform to college policy. The burden of determining whether a particular expense is reimbursable rests with each individual prior to incurring the expense.

Responsibility

This policy is necessary in order to ensure institutional compliance with federal tax law and what the Internal Revenue Service (“IRS”) prescribes under their accountable plan rules. The IRS requires that accountable plans include all three of the following elements:

- Expenses must be business related;
- There must be adequate reporting by the employee to the employer of the amount, time, use, and business purpose of these expenses, within a reasonable period of time (not to exceed sixty days). Receipts must be attached in support of expenses; and
- Excess cash advances or reimbursements must be returned within fifteen days after completion of the trip.

Failure to comply with these requirements could result in an employee having to report as personal income, the costs incurred by the college for business-related travel and/or expenses. The college also reserves the right to refuse payment or reimbursement for noncompliant travel expenses.

Adherence to these policies and procedures will ensure consistent and fair treatment among 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.

Approval Process

The authorization documentation requirements at the time of payment are as follows:

- Purchasing Cards – Monthly transactions require review and approval by the cardholder’s supervisor/budget officer in the Wells Fargo *Commercial Card Expense Reporting* system. It is the responsibility of the cardholder and supervisor/budget officer to ensure the senior officer is made aware of travel plans in advance.
- Reimbursements – Reimbursements for travel must be recorded on the [Dickinson College Expense Reimbursement Form](#). Each expense report must be signed by the individual incurring the expenses (traveler), his/her department head and the senior officer of the division.
- Travel Advances – [Payment Vouchers](#) requesting a travel advance must be signed by the traveler’s supervisor/budget officer. Travel advances are limited to \$100 per trip for domestic travel (provided by the cashier’s office) and \$300 per trip for foreign travel (provided by accounts payable) and should only be used when cash is required and use of the purchasing card is not feasible.

Authorization by oneself or for one’s relative is not acceptable under any circumstances. If the payment is for a supervisor/budget officer, approval by the senior officer of the division is required. The president or another senior officer approves payments to senior officers.

In documenting travel expenses, the following applies:

- Traveler responsibilities are to:
 - Complete and sign the expense report (or review and code purchasing card transactions) with all necessary supporting documentation attached/scanned.
 - Determine that the amounts requested are reasonable and conform to travel and related expense guidelines.
 - Provide the 20-digit budget account number(s) to be charged.
 - Forward the expense report (or purchasing card transactions) to the appropriate supervisor/department head for approval.
- Supervisor/department head responsibilities are to:
 - Review expenses submitted for reasonableness within expense guidelines and business purposes of such expenses.
 - Determine that all information requested on the expense report (or purchasing card system) has been completed and the preparer has signed the report.
 - Verify that the account number(s) to be charged is appropriate, and that sufficient budget funds are available.
 - Sign/approve the expense report (or purchasing card transactions) and forward the expense report to Financial Operations for payment, if applicable.

The college’s ability to track and report on travel expenses is greatly enhanced if employees code travel to appropriate accounts in the ledger. The following is a summary of appropriate account coding (the first “A” in the FOAPAL in Banner) for travel and travel-related expenses:

Account	Types of Travel to be Included
70101 – Travel Transportation	Personal vehicle mileage, car rentals, air, train, bus, taxis
70202 – Travel Lodging	Hotels and other lodging
70203 – Travel Meals & Entertainment	Restaurants, including room service or meals at hotels
70204 – Travel Other	Uniglobe fees, fuel, parking, tolls, shipping, Visa fees, incidentals (tips, internet charges, etc.)
70551 – Fees Conferences/Meetings	Registration fees associated with travel
70552 – Fees Professional Dues/ Memberships	Membership fees

Travel and Business Expense Guidelines

These guidelines apply to college faculty and staff who incur travel or business expenses to be paid by the 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 college business. 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 senior officer. Payments by the college for non-business travel by spouses may also result in taxable income to the employee.

Promotional items, such as free tickets for frequent fliers, merchandise, etc., that accrue because of college sponsored business can be retained by the traveler. However, the employee should not incur additional cost to the college with the aim of obtaining such items. The employee may retain benefits obtained due to voluntary bumping, provided the alternative travel resulting from the bumping does not involve any loss of work time or additional cost to the college, and the additional ground cost to take a later flight is borne by the employee. Any promotional items earned by the college for frequent travel or unused travel credits will be allocated to future college related travel based on relative volume in each division.

The college recognizes that due to the level of expertise and reputation of its faculty and staff, requests are made from outside entities for many faculty and staff (“invitees”) to engage in activities, such as speaking engagements, which require the invitee to incur travel and related expenses. Any honoraria or other payments received by the invitee must be used to reimburse the college for travel and related expenses paid by the college. Employee travel expenses relating to non-college business activities are considered the personal responsibility of the employee and should not be charged to the college.

As a non-profit educational institution, the college is generally exempt from the payment of sales and use tax in several states, including Pennsylvania. Sales tax exemption certificates are available on the Financial Operations website at http://www.dickinson.edu/info/20082/financial_operations/1344/sales_tax_exemption and should be presented to vendors when traveling in, or purchasing from a vendor located in, any one of the states noted on the website.

Guidelines are provided in general terms to allow reasonable discretion for travelers. Departments may implement more restrictive guidelines with which departmental personnel should adhere. Budget officers and/or senior officers can make exceptions to these guidelines in the event of extenuating circumstances. However, a written explanation should be included in support of the expense. The guidelines that follow were written to ensure that business and travel expense reimbursements remain tax-free to the employee.

Risk Management Considerations

When planning to travel on college-related business travelers should consider risk management best practices in the following areas.

Step 1: Travel Planning – Pre-Departure Administrative considerations:

Faculty and staff organizing an international or overnight trip that involves students should consider the ratio of faculty and staff on the trip to the number of students. Consider that trip leaders will play many roles including those of educator and emergency manager. A ratio considered a best practice is 1 faculty or staff member to every 10 students. You may consider what might happen if the trip leader falls ill or a student requires emergency care. Having 2 faculty or staff members is advisable. Student clubs and organizations that would like to travel need to have the approval of the Student Life and Campus Engagement department.

International travel: When planning to travel with students, consult with the college's international health and safety assistance provider, International SOS, for pre-travel safety and security advice. International SOS can be contacted 24 hours a day by calling 215-942-8478. The college's membership number is 11BCAS626216.

Step 2: Travel Registration

For international travel and domestic travel over 50 miles from campus (with students): Register your trip on the TRIPS system, accessible via CLIQ within the Gateway. If the trip is part of a required class activity, students do not need to complete the travel waiver. If the trip is voluntary, students should complete the travel waiver. By registering your travel with students in the TRIPS system, the Department of Public Safety is notified of your travel and is more aware of your location should an emergency arise that would necessitate intervention from the college.

Global Medical Insurance for International Travel

Global medical insurance is available for all faculty, staff, and students traveling internationally on college-sponsored travel. This coverage also extends to any legal dependents traveling with a faculty or staff member on a college related trip, including trips for scholarly research. This coverage includes benefits for emergency medical, medical and security evacuation, and repatriation.

To request coverage, please fill out the [International Travel Insurance Request](#) form on the Compliance & Enterprise Risk Management website. Questions about this insurance may be directed to the Director of Compliance & Enterprise Risk Management.

Please also refer to the college's International Travel Policy at:

https://www.dickinson.edu/download/downloads/id/8387/international_travel_policy.pdf

Sustainable Travel

As an institution focused on sustainability, Dickinson recognizes the impact travel has on our environment and endeavors to promote sustainable travel when feasible and in line with our strategic goals. Examples of sustainable travel options include the following:

- Use of mass transit options or ride sharing as opposed to single occupancy car travel.
- Use of the college's hybrid vehicles in place of a personal vehicle.
- Video conferencing in place of travel to conferences and meetings.
- Combining trips when possible and flying direct when feasible and cost effective.

Further information on sustainability practices at the college can be obtained by contacting the Center for Sustainability Education.

Uniglobe Travel Designers

The college has entered into an agreement with Uniglobe Travel Designers ("Uniglobe") to create a third-party corporate travel program. The college expects that procurement for air travel, car rentals and hotels will be made through the Uniglobe system unless specific travel circumstances warrant an exception (e.g. conference lodging, local travel not offered through Uniglobe such as taxis and ride sharing services, etc.).

Uniglobe will report to the college on any deviations from the lowest rates available and the associated costs. This will not prevent the traveler from booking travel but will be used to identify additional opportunities to reduce travel costs, including the use of preferred vendors.

The Uniglobe system can be accessed for personal travel, including travel accommodations for students, along with college-paid travel for guests. Careful attention must be paid during the booking process to ensure personal travel is not charged to the college.

Further information on the Uniglobe program can be found on the Travel Services web page at https://www.dickinson.edu/homepage/1110/travel_services.

I. Air Travel

The employee is responsible to ensure that the cost of commercial air travel is limited to the lowest logical fare available, which means:

- Coach/economy class, unless an exception exists for (1) medical necessity; (2) extreme emergency; and (3) international travel with airtime over six hours. For these exceptions, an upgrade to economy plus or similar status is allowed with prior supervisor/budget officer approval. Under no circumstances is business class or first class allowed to be charged to the college.
- Using a regularly scheduled commercial carrier (see additional requirements below if travel is supported by Federal funding).
- A trip may be extended to take advantage of cost savings. For example, if a conference is scheduled for Sunday through Wednesday, it may be more cost-effective to fly on Saturday and pay for the extra day's lodging and meals. Arrangements must be approved by the traveler's supervisor/budget officer, and the traveler must document the cost-benefit of extended travel.
- The cost of any deviation from the original business itinerary for personal reasons is the traveler's responsibility and will not be reimbursed, unless an approved exception exists and has been documented in the travel receipts.
- Non-refundable or change-restricted fares are typically less expensive and should be used in place of refundable fares. Travel credits may be obtained for cancelled trips under the college's corporate travel program as long as the trip is cancelled before the actual date of travel. Uniglobe is able to track unused travel credits and apply them to subsequent business travel. The college will accept charges and fees to use these credits towards college-related travel. Travel credits for cancelled business trips cannot be used for personal travel.
- Additional charges for upgrades and other ancillary services may be paid by the traveler but should not be charged to the college unless an approved exception exists, as noted above.

Examples include the following:

- Baggage – only additional charges for baggage that are reasonable and appropriate to the length and purpose of the trip will be allowed.
- Preferred seats and premium seats requiring additional fees over regular seat selection.
- Amenity kits.
- Premium check-in/premium boarding.
- Frequent flyer membership fees.
- Lounge access.

Flight insurance purchased by employees is not typically a reimbursable expense. Information about the college's standard travel accident insurance benefits for employees on college business can be obtained by contacting the Director of Enterprise Risk Management.

Intermediate Forms of Travel

- Hotel Shuttles and Taxis - Complimentary hotel vans to and from the airport should be utilized whenever possible. When the hotel does not supply airport service, a taxi or other ride-sharing service (e.g. Uber, Lyft, etc.) should be used when convenient to and from the airport.
- Limousine and Shuttle Services - Limousines should only be used when they are less expensive than alternative means of transportation or when there are convenience or safety issues which justify the additional cost. Limousines should be booked in advance through Uniglobe.
- Rail - Employees should use rail for transfers to and from airports where direct services exist and they represent value for money over other ground transportation. Rail also represents a viable alternative to air or road travel and should be considered when booking travel. The class of travel follows the guidelines for air travel above.

Group Travel

Group travel guidelines are normally applicable to groups of ten or more. Airfare and hotel discounts are often negotiable for group travel and should always be utilized when available. Arrangements for group travel should be made by contacting a Uniglobe representative.

II. Vehicle Travel

The use of vehicles should be limited to situations where other means of transportation are not practical, economical or available. Two or more employees traveling on the same schedule should share a vehicle when possible.

Parking fees should not exceed the amount of a round trip taxi fare. Travelers are encouraged to utilize off-site airport parking whenever practical.

Travelers are personally responsible for compliance with all traffic laws. Traffic fines are not reimbursable by the college.

Any person who operates a Dickinson owned, leased, or rented vehicle must comply with the college's [Motor Pool Vehicle Policy](#). Highlights of this policy include the following:

- All drivers of Dickinson owned, leased, or rented vehicles must complete training to become Dickinson Certified Drivers and must consent to having a Motor Vehicle Record check completed on a periodic basis.

- Family members, personal friends or other individuals not traveling for a college related business purpose are not permitted to operate or ride in a Dickinson owned, leased, or rented vehicle without the permission of the Director of Compliance & Enterprise Risk Management, as the college's auto liability insurance covers drivers (and passengers) in Dickinson owned, leased or rented vehicles. Faculty and staff who would like to have their friends or family accompany them in a vehicle may do so provided that the faculty or staff member rents the vehicle with personal funds and seeks reimbursement from the college in accordance with the policies outlined below. Employees personally renting automobiles are responsible for determining if their own personal auto insurance is sufficient or if they should elect to purchase auto liability or physical damage coverage through the auto rental company. The college's auto liability coverage does not extend to personal rentals.

a) College Owned or Leased Automobiles

The college owns a fleet of vehicles for general employee use and leases additional vehicles for specific departments and employees with regular needs (e.g. advancement). These vehicles are maintained by public safety and represent a significant investment on behalf of the college. Therefore, the use of these vehicles is considered a preferred method over car rentals and use of a personal vehicle.

When using a college vehicle for business travel, expenses will be reimbursed for the actual costs paid by the traveler (tolls, parking, etc.), not at the mileage rate. Travelers should use the fuel card provided with each vehicle. Public safety will determine a per-mile amount to charge back to each department based on vehicle usage.

b) Car Rentals

Car rentals should be booked through the Uniglobe travel portal and should be used when the cost of renting a car is cheaper than reimbursement for mileage. Travelers should choose compact or mid-sized cars unless there is a business reason for an upgrade. The cost of any personal upgrades, including personal insurance, should not be charged to the college.

Similar to college owned vehicles, expenses will be reimbursed for the actual costs paid by the traveler, including fuel (not the mileage rate). Travelers must refuel rentals prior to return in order to avoid surcharges. Rental agreements should not include the prepaid fuel option unless the price is comparable to local gas prices.

The use of a rental car for personal purposes is not reimbursable under any circumstances. If a rental car is used for both business and personal purposes, only the portion of the rental applicable to business should be charged to the college.

Rental vehicles may be driven only by the authorized renter (college faculty, staff, or student who is signing the rental agreement). The college expects all travelers to read, understand and abide by the vehicle rental agreement terms. 15-passenger vans should not be rented without first consulting with the Director of Compliance & Enterprise Risk Management.

Car Rental Collision Damage Waiver and Personal Accident Insurance

The college carries blanket liability insurance covering all employees during domestic business travel. Therefore, when asked, the employee should deny coverage for collision, damage and personal accident insurance (unless traveling outside of the U.S. and Canada). In the case of an accident, the employee must contact public safety for instructions on how to process any claim which may arise. A police report and any other information must be obtained so that claim information can be completed. Questions about insurance coverage may be directed to the Director of Compliance & Enterprise Risk Management.

The college will be responsible for the insurance deductible and additional expenses not covered by insurance. Travelers are reminded to check the rental car before leaving the lot for any damage to the car. Any scratches or dents must be noted on the rental form. In the event of an accident, the driver must contact local police and public safety immediately.

Refer to the college's restrictions on persons allowed to travel in Dickinson owned, leased or rented vehicles above.

c) Use of a Personal Car

Use of a personal car for business travel will be reimbursed at a rate not in excess (at or below) of the rate established by the IRS, plus toll and parking charges. The IRS rate for standard auto expenses is subject to periodic revision by the IRS and can be found on the [Dickinson College Expense Reimbursement Form](#). This rate is intended to offset expenses such as gasoline, oil, repairs, insurance, etc., for operating and maintaining a personal automobile used for business purposes. Operating and maintenance expenses, therefore, as well as personal expenses such as parking tickets, traffic violations, car repairs and collision damage, are not reimbursable.

Total reimbursement for use of a personal vehicle should not exceed the cost of either a rental car (including fuel) or discounted airfare, whichever is less.

Mileage Calculation

Travel between home and the college (commuting) is not a business expense and should not be included in the mileage reimbursement calculation.

If an employee does not report to the college, but travels directly to another location, he/she will be reimbursed for the mileage in excess of what would normally be traveled between home and the college as follows:

- 1) Determine the total number of business-related miles traveled during the day, beginning and ending at your residence.
- 2) Subtract from that total your base mileage (normal commuting distance) when making a round trip between your residence and your assigned office.
- 3) The difference is your allowable mileage reimbursement. Documentation for reimbursed mileage amounts must include the above calculation, destination and business purpose.

III. Lodging

The college will pay actual room costs, as supported by an itemized hotel bill, for each day that lodging away from home is required for business purposes. Travelers should choose good quality, but reasonably priced lodging. Employees must use discretion in selecting hotels and generally must request single occupancy or other economical room types. Suites or higher-priced room types are not considered necessary accommodations. Upgrades (spa services, in-room movies, etc.) should not be charged to the college unless there is a documented and approved business purpose. Laundry (dry cleaning, etc.) services, unless travel is over 7 consecutive days, are not reimbursable.

Hotel bills often include charges other than room and taxes (i.e., internet, room service, etc.). These additional charges should be coded to the proper budget account, as outlined under the *Approval Process* section above. Itemized hotel bills must be included with supporting documentation.

The college is exempt from sales tax (but not hotel occupancy tax, as in Pennsylvania) in several states. The appropriate exemption form should be completed by the traveler and presented to the front desk upon arrival. Upon departure, the itemized bill should be reviewed to verify that the sales tax was not charged. Please review the status of the college's exemption certificates on the Financial Operations website at http://www.dickinson.edu/info/20082/financial_operations/1344/sales_tax_exemption.

No reimbursements will be made for expenses incurred by a spouse or other family member (or other non-business associate) unless there is a legitimate business purpose. An employee traveling with a spouse or other family member (or non-business associate) must request reimbursement for the single room rate when the hotel bill indicates double occupancy.

Conferences and Professional Meetings

The conference agenda (meeting schedule) should be included with supporting documentation for the business purpose of the trip. It is understood that travelers may stay at the conference hotel when attending a conference, even though it may not be the most economical option available. If meals are included in the conference fee, but the traveler chooses to eat elsewhere, the meal expenses are not reimbursable unless there is an approved and documented business reason for the deviation.

Other Alternatives to Hotels

The college understands that alternative rentals (Airbnb, VRBO, etc.) may be the most cost-effective option when traveling. However, there are risks inherent in these arrangements due to the increased liability of privately-owned residences and the possibility of last-minute cancellations. Travelers should carefully consider their options before choosing alternative lodging.

Cancellations

It is recommended to cancel reservations through Uniglobe since some vendors won't allow a travel agency booking to be cancelled by anyone other than the travel agent. Travelers can cancel through Uniglobe online, via the app, or by phone.

It is important to notify Uniglobe by phone before cancelling any reservations within the penalty period. Uniglobe will attempt to contact the vendor to waive the cancellation penalty but vendors will typically not work with Uniglobe if the reservation has already been cancelled.

Travelers will not be reimbursed for “no show” charges or late cancellations unless extenuating circumstances have been documented and approved by the traveler’s supervisor/budget officer.

IV. Meal and Business Expenses

The college will reimburse travelers for reasonable meal expenses (breakfast, lunch and dinner) incurred while traveling on or conducting college business.

Local meal expenses are normally not reimbursable unless there is a business purpose for a lunch. Requests for reimbursement must include explanations of the business need for special consideration. A business purpose would generally include non-college personnel. Dining among college employees is generally a personal expense and not reimbursable.

In general, expenses incurred by a spouse or other member of an employee’s family (or other non-business associates), are not reimbursable. Exceptions may be made in business entertainment situations that require the spouse to be present. Such circumstances should always be approved in advance and should be documented on the expense report.

Employees are expected to use discretion regarding food and beverage costs incurred. Entertainment by college employees is discouraged and must be used judiciously and only in those cases where there is a business purpose to be served. Alcoholic beverages should not be charged to the college, except as appropriate to meetings related to fund raising, relationship cultivation, business meetings with non-staff guests and other business purposes as approved by a senior officer.

The following guidelines are in place to provide adequate documentation for supervisor review and compliance with IRS guidelines:

- Receipts must be submitted as support for expenses. If the original documentation was lost or not available, a signed memorandum should be included with a full explanation of the transaction and business purpose of the expense.
- The Internal Revenue Code requires specific details for business meal expenses. These details must be provided with the expense documentation:
 - Amount
 - Date
 - Name and location of establishment
 - Place and nature of entertainment
 - Purpose, including the nature of discussion
 - Names, titles and business relationships of all attending
- Itemized receipts should be submitted in place of credit card statements, restaurant charge slips, etc. in order to provide adequate documentation for supervisor/budget officer review.

- When more than one college employee is present at a business meal event, the most senior employee should pick up the tab. An individual may not approve business meals or entertainment expenses when he or she also attended the event.

V. Federally Funded Travel

In addition to following the college's guidelines and procedures, a traveler supported by federal funding must also adhere to federal guidelines. Among the most common restrictions are:

- The purchase of alcoholic beverages with federal funds is prohibited.
- Airline travel must comply with the Fly America Act, which requires that airfare be on either an American Flag Carrier or a carrier party to the Open Skies Agreement. Further guidelines and explanations concerning the Fly America Act can be found at <http://www.tvlon.com/resources/FlyAct.html>.
- Travelers supported by federal funds still must follow college guidelines on the use of receipts and documentation as noted earlier in this policy and will be reimbursed based on actual expenses. Please note that federal per diem rates for lodging, meals and incidentals provide the maximum that may be reimbursed per day. Rates differ by location (please refer to IRS Publication 1542 for more information on per diem rates). When actual expenses exceed the applicable per diem rate, travelers should find a non-federal source of funds to make up the difference in order to receive a full reimbursement.
- More detailed information on federally-funded travel can be found in the Code of Federal Regulations (CFR) 2 CFR 200 and 48 CFR 31.205.46 or by contacting the Director for Grants/Sponsored Program Accounting in Financial Operations.

Employees whose travel is funded by a sponsored grant or contract must check in advance of the trip with the sponsored project group to ensure that all college and/or granting agency procedures and restrictions are followed. Sponsors may impose procedures that are more restrictive than those of the college. This includes internal funding such as travel supported by R&D and the Dean's Faculty Conference Fund (formerly known as the 1% fund). For more information please refer to http://www.dickinson.edu/homepage/91/research_and_development_committee.

VI. Miscellaneous Expenses

The following are examples of other expenses that may be incurred in the normal course of business travel:

- Tips are reimbursable for normal services associated with business travel such as food, services, housekeepers, etc (except when funded by federal agencies). Tips must be reasonable according to local custom and any unusual amounts must be explained.
- Subscriptions and memberships in professional and other organizations must relate to college business and be approved in advance.
- Travel for prospective employees and their families must be authorized by the hiring department 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, relocation expenses incurred by the prospective employee and family and paid by the college are considered taxable.

- 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. Expense reports must be submitted in US 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.

VII. Expenses Not Reimbursable by the College

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

- Travel insurance in addition to the amount provided through the college (unless approved by an external sponsor).
- Travel or incremental costs associated with personal use.
- Personal upgrades for air travel, hotel or car rental.
- Traffic fines, court costs, parking violations, and personal auto maintenance and repairs.
- Transportation from home to office to home (commuting).
- Unused travel reservations not properly cancelled.
- Alcoholic beverages, except as appropriate to meetings related to fund raising, relationship cultivation, business meetings with non-staff guests and other business purposes as approved by a senior officer.
- Annual premiums for personal property insurance, or annual fees for personal credit cards including liability insurance for lost cards.
- Theft, loss or damage to non business-related personal property not covered by one of the college's insurance policies.
- Personal entertainment expenses while traveling, such as movies, reading materials, etc.
- Membership dues, 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 a senior officer.
- Spouse or other companion travel expenses, when the spouse or other companion's presence is not required by the college for business purposes.
- Cellular or airphone usage (except when documented with appropriate business purpose).
- Personal credit card delinquency fees or finance charges.
- Saunas, massages or other personal services.
- Sales taxes paid when exemptions are available. Exemptions are typically available on retail purchases and in the consumption, rental or use of tangible personal property when traveling on college-related business in certain states. Further information on exemptions can be found

on the Financial Operations web site at
http://www.dickinson.edu/info/20082/financial_operations/1344/sales_tax_exemption.

VIII. Travel Advances

In many states, vendors will only honor the tax-exempt status of the college when college funds are used to pay for travel expenses (e.g. direct invoice, use of purchasing card). Travel advances should only be used when cash is required and the use of a college purchasing card is not feasible. Loaner purchasing cards are available in financial operations for infrequent use. A travel advance will not be issued for lodging, conference fees, or other substantial costs which can be prepaid, prearranged or invoiced.

Travel advances given to directors of short-term (up to six weeks) domestic and study-abroad programs constitute an exception to the travel advance policy. Accounting for these advances, including any foreign currency wired in advance to the program site, is part of the program director's final budget report submitted to the office of global education and reviewed by financial operations at the conclusion of the program. For further information regarding travel as part of a short-term program, consult the office of global education. Additional information is also included in the office of global education's *Policies and Procedures Manual for Overseas Directors*.

Completing the Request for Travel Advance

Authorization of a travel advance should be documented on the [Payment Voucher](#) in accordance with the approval process noted under *Expense Reimbursement Form* below. The request should be submitted at least seven (7), but no more than twenty-one (21), days prior to the departure date.

Travelers may request an advance up to \$100 in cash from the cashier's office or up to \$300 from accounts payable via check. Last-minute requests and requests over the stated thresholds are subject to approval and availability of college funds.

Responsibility of Traveler after the Trip

After travel is complete, an approved [Dickinson College Expense Reimbursement Form](#) must be submitted to the cashier's office (or accounts payable if the advance was received via check), along with all itemized receipts and unused funds.

A travel advance will be held as a receivable from the traveler until supporting documentation has been received. A travel advance must be settled promptly (generally within 15 working days after completion of the trip), and before other advances or reimbursements are requested.

Failure to account for a travel advance within 60 days may result in:

- The suspension of travel advance privileges.
- Taxable income added to the employee's W-2.

IX. Expense Reimbursement Form

A properly completed and approved [Dickinson College Expense Reimbursement Form](#) is required for requesting reimbursements or reconciling advances related to college travel and business expenses.

The purpose of the expense report is to provide a means for faculty and staff to seek reimbursement from the college for travel and business expenses, and to give supervisors/budget officers and senior staff the opportunity to fully review these expenditures. In addition, the format of the expense report is intended to provide evidence of compliance with IRS reporting requirements.

Support for Expenses

Receipts must be submitted as support for expenses. Invoices, credit card statements, or records of charge slips accompanying the monthly billing statement should not be used in place of an itemized receipt unless the original document was lost and a signed memorandum is attached to the expense report giving a full explanation of the circumstances.

A receipt is defined as a written acknowledgement that a specified remittance, article or delivery has been made. At a minimum, the name of the payee and guest(s), date and amount should appear on the receipt. Itemized receipts should be submitted in place of summarized receipts, in order to allow for adequate supervisor/budget officer review. If a receipt includes non-allowable items, such as a meal for an accompanying spouse, the traveler must indicate which items are allowable and note the reimbursable total on the receipt.

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

The expense report must be signed by the traveler and submitted to the supervisor/budget officer with a copy of the properly approved travel advance [Payment Voucher](#), if applicable.

Frequency of Submission

An approved expense report must be submitted with all appropriate documentation within 15 working days after the later of the completion of the trip or the date expenses were incurred. Expense reports submitted more than 60 days after expenses are incurred may not be processed.

Signatures

All expense reports require the original signature of the employee, department head and senior officer of the division. Expense reports of senior officers are approved by either the president or another senior officer.

Processing the Expense Report

Properly completed and approved expense reports should be forwarded to financial operations as follows:

- Reimbursement requests up to \$100 and return of unused funds – cashier’s office
- Reimbursement requests over \$100 – accounts payable¹

X. Purchasing Card

The college provides purchasing cards to employees who travel frequently and/or purchase goods on a regular basis. A purchasing card is issued based on the approval of a departmental budget officer or senior officer. Further detail on policies and procedures relating to purchasing cards can be found at http://www.dickinson.edu/info/20082/financial_operations/1335/dickinson_purchasing_card.

The college encourages the use of purchasing cards when possible, in place of travel advances. In addition to the decreased administrative burden associated with accounting for travel advances, employees using purchasing cards receive added protection and benefits, including travel assistance. Travel-related purchasing card charges will be accounted for in the Wells Fargo *Commercial Card Expense Reporting* system rather than the [Dickinson College Expense Reimbursement Form](#).

Employees may not put non-allowable charges, either personal or those of an accompanying spouse or other person, on the college purchasing cards, even with the intent of reimbursing the college. Uniglobe can assist in booking travel with mixed personal and business usage.

<h3>Related Information</h3>

Departmental Chairs (Academic)
 Global Education (Academic)
 Team Travel Policy (Athletics)
 Fleet Vehicles (Public Safety)
 Petty Cash
 Sponsored Projects and Grants Administration
 Accounts Payable Payment Methods
 Payments to Students
 Procurement of Goods and Services
 Invoice Processing
 Procurement Authorizations
 Personal Purchases
 Purchasing Card
 Tax-Exempt Purchases

<h3>History/Revision Information</h3>
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¹ Direct deposit is available for employees who complete the [Direct Deposit Authorization Form](#) in advance of their reimbursement request

Responsible Office/Division: Financial Operations
Effective Date: December 2012
Last Amended Date: March 2019 (Travel Program Task Force)
Next Review Date: Annually in June
Also Found In: