

**Marietta College**  
**Travel and Entertainment Expense Policy**  
**20 March 2008**

**I. Terminology**

The terms “traveler” used in this policy refer to persons who are traveling on behalf of Marietta College. The “traveler” may not necessarily be an employee of Marietta College. The term “employee” used in this policy refers to specifically to persons employed by the College.

**II. General Overview**

The College policy is to reimburse travelers for reasonable and necessary expenses incurred while transacting the affairs of the College. There are specific types of expenses, however, that are considered to be personal, and are therefore not reimbursable. The following list is illustrative, and does not necessarily include all items considered to be personal expenses.

- Cleaning, pressing, and laundry
- Airline and other trip insurance
- Barber or hair salon
- Traveler’s check fees
- Repairs on personal automobiles damaged while on College business
- Traffic violations and parking tickets
- Loss or theft of personal property

From time to time family members may accompany travelers on business trips. The College generally encourages travelers to take advantage of business travel for family members. However, the additional expense incurred as a result of family members is strictly the responsibility of the traveler. Whenever possible, separate receipts should be obtained for the traveler’s expenses.

**III. Cash Advances for Travel**

Travel advances can be obtained by getting approval from the person responsible for the operating budget or the account to which expenses will ultimately be charged. The proper form for an advance is the Payment Request Form.

The approved Request Form should be forwarded to the Business Office, Accounts Payable, well in advance of travel in order to permit sufficient time for processing and the preparation of travel advance checks. Checks are available each Tuesday and Friday after 2 p.m. In order to be processed in a timely manner, requests for Tuesday checks must be delivered to the Business

Office by noon on the preceding Friday; requests for Friday checks must be delivered to the Business Office by noon on the preceding Wednesday.

Travel advances should be accounted for as soon as possible after expenses are incurred, but no longer than seven (7) calendar days after travel has ended. Unless overwhelming circumstances can be demonstrated, the College will not issue a travel advance unless all previous travel advances have been accounted for in a satisfactory manner.

#### **IV. Accounting for Advances and Expense Reimbursement**

IRS regulations require college procedures to be “accountable”. An “accountable” plan requires that expenses have a legitimate business purpose and be substantiated with sufficient records and the return of advances in excess of substantiated business expenses.

The law provides that timeliness is a must in this process. Accordingly, the College has adopted the following policy: (1) an advance will be made no more than 14 calendar days before expenses are incurred; (2) the traveler must substantiate expenses no more than 7 calendar days after the related travel has ended; and (3) the traveler must return all unsubstantiated amounts no more than 7 calendar days after travel has ended. Within this time frame the following guidelines apply:

All travel advances and requests for reimbursements must be accounted for using an official Marietta College Travel Expense Report form which can be found at: [http://www.marietta.edu/employees/expense\\_report\\_022008.xls](http://www.marietta.edu/employees/expense_report_022008.xls).

The report must include the following information:

- The destination and purpose of the trip;
  - The business relationship of persons entertained, if applicable;
  - Original itemized receipts (i.e. hotel folio) supporting all lodging expenses; and,
  - Original itemized receipts supporting all expenditures of \$10 or more.
- Exception to this is standard mileage reimbursement.

The request for reimbursement must include the departmental budget to be charged and must be approved by the budget director of that department. No employee may authorize his/her own expense report. The appropriate senior staff member should approve expense forms submitted by budget directors. The president should approve expenses submitted by senior staff members.

A receipt is required for all expenses in excess of \$10. The College requires original itemized receipts (examples provided on page 7 & 8) for normal expenses, such as meals, lodging, and so forth. For expenses less than \$10 and lacking a receipt, a description of the expense should be included on the request for reimbursement, or classified in the appropriate space provided on the Travel Expense Report form. When receipts for meals are not obtained, the College will reimburse the lesser of actual meal expenses or \$10.

## **V. Use of Credit Cards**

Travelers may use their personal credit cards to pay for travel expenses and be reimbursed by the College for those expenses in accordance with this policy. To request reimbursement, the traveler must submit the Marietta College Travel Expense Report form and/or the Marietta College Payment Request form, whichever is appropriate, and all receipts for which reimbursement is requested. The documentation should be submitted to the head of the administrative unit or department for which the travel was conducted. Following approval of the request by the administrative unit or department head, the documentation should be submitted to the Business Office for processing. Unless unexpected issues arise, the Business Office usually completes processing within 2-5 business days.

If an employee is routinely expected to travel in the normal course of business, that employee may request a MasterCard commercial credit card. Commercial credit cards are available to budget units at the discretion of the budget unit head and the corresponding Cabinet officer. They can be managed in numerous ways to expedite procurement logistics without compromising budget control by the budget unit head or other designee.

The intention of the commercial credit card program is to reduce costs and transaction completion associated with certain purchases. Commercial credit card use is encouraged in lieu of purchase orders for transactions valued at less than \$500 and is permitted for purchases greater than \$500. Commercial credit card users are required to follow the procedures described in the procurement policy, including bidding requirements and sole source justification. Proof of bidding must accompany receipts submitted to the Business Office with the cardholder's monthly credit card report. Questions concerning the use of the commercial credit cards may be answered by the Business Office at x4614.

Lost or stolen cards should be reported by the cardholder immediately and directly to MasterCard and to the Business Office. Upon leaving the employ of Marietta College, the MasterCard must be turned in during the exit interview.

## **VI. Transportation**

College business travelers are expected to use the most economical and direct mode of transportation available, consistent with the authorized purpose of the travel. If an employee chooses to drive rather than fly on a business trip, reimbursement for travel by personal automobile will be limited to the lesser of mileage or the most economical, direct airfare available. Whenever a traveler, for his or her own convenience, travels by an indirect route or interrupts college travel for personal travel, the additional expenses are the responsibility of the traveler.

### Use of automobiles and vans.

College liability insurance requires that any traveler driving a vehicle on college business (including driving a personal vehicle) complete a Request for Check of Driving Record form prior to travel. The form must be reviewed by the college insurance agency and the agency must approve the traveler for driving on college business prior to the traveler driving on college business. Travelers should submit the completed form to the Physical Plant at least a week in advance of the date travel is to commence. *Travelers who are not approved by the college insurance agency are prohibited from driving on college business.*

- Personal vehicles - Reimbursement for business travel by personal automobile is currently 50.5 cents per mile. This per mile rate covers all expenses, except toll charges and parking fees, related to the operation of the car. Requests for mileage reimbursement must be submitted on Marietta College Travel Expense Report form if also reporting other travel expenses. Requests for mileage reimbursement only can be submitted on a Payment Request Form. Requests must include dates traveled, mileage, destination and business purpose of travel.
- College vehicles and vehicles rented through college - For one or two day trips, leasing a vehicle through a local car rental agency is often more cost effective than use of personal vehicle. See the Vehicle Policy at <http://www.marietta.edu/employees/vehicle.pdf> for information regarding policies and procedures for use of college vehicles and for rental of vehicles through the college.

### Air Travel

Air travel should be booked at the most economical fares. Generally, airfares from either Columbus or Akron are less expensive than fares from Parkersburg. However, travelers should consider mileage reimbursement and parking costs when comparing costs between airports. Travelers should check various fares.

A traveler may use a travel agent. Travel agencies may not be willing to bill the college directly. If not, the traveler will need to pay the agency directly and then request reimbursement from the college.

More economical fares may be found using the internet. Travelers should check several websites in order to find best available fare.

## **VII. Lodging**

The college will pay for single occupancy hotel accommodations. The college expects travelers on college business to use moderately priced hotel accommodations. An exception may be allowed if the hotel is the location of the conference or symposium attended.

## **VIII. Meals for Overnight Travel**

The college normally reimburses the *lower* of the actual cost of meals or the amount allowed under the Federal per diem rate. The Federal per diem rate includes total cost of meals per day and is generally \$30, unless the locale has been assigned different rates by the IRS. A list of these exceptions is available at the IRS website <http://www.irs.gov/pub/irs-pdf/p1542.pdf>. Refer to Table 2.

If the actual cost of meals is *higher* than the Federal per diem rate, reimbursement of the traveler must be approved on a case-by-case basis by the Cabinet officer whose department/account is funding reimbursement.

Itemized receipts for all meals must be submitted with the Travel Expense Report, whether using the actual cost or the IRS per diem.

Breakfast will be allowed whenever the travel begins earlier than the normal breakfast hour.

Lunch will be reimbursed provided that the trip begins before the lunch hour.

Dinner reimbursement will be made when the traveler is away from home for the evening meal or does not return home until after the normal dinner hour.

Policy pertaining to the purchase of alcoholic beverages at meals is provided in the following paragraph.

## **IX. Alcoholic Beverage Purchases**

The College recognizes that the judicious and responsible consumption of alcoholic beverages can be in appropriate cases part of conducting College business, for example when the College is hosting or entertaining alumni, donors, volunteers, friends, or other affiliates. Therefore, the College will reimburse for the purchase of alcoholic beverages to the extent that the amount of purchase is responsible and proportional to the completion of College business under the circumstances stated above and to the number of persons involved in the activity. However, the College discourages employees from consuming more than two drinks at any one sitting or event. This paragraph applies to meal settings and non-meal situations. Appropriate receipts and related documentation as described elsewhere herein and in other related College policies are required for reimbursement.

## **X. Day Trips not Involving Overnight Travel and Entertaining on Campus**

Meals consumed during day trips which do not include overnight travel are reimbursed only if there is a business purpose directly related to the meal. Therefore, a meal consumed while traveling to or from a meeting is not reimbursable. IRS views this as a personal expense.

On occasion it is necessary for an employee to entertain a campus visitor. This could include someone who is interviewing for a position or a guest lecturer. When circumstances require that the employee accompany the visitor during a meal the college will pay for both the visitor's and the employee's meal, including alcoholic beverages in accordance with the Paragraph IX above, since there is a business purpose directly related to the meal.

The college does not normally reimburse for meals involving only college employees. This includes the cost of staff luncheons. The college also does not normally reimburse employees for groceries or catering costs for hosting staff luncheons or dinners in the employee's home. Requests for reimbursement for staff meals/luncheons and/or groceries or catering costs must be approved on a case-by-case basis by the Cabinet officer whose department/account is funding reimbursement.

## **XI. Telephone Charges**

While on overnight travel the college will reimburse travelers for business related calls. The college reimburses travelers for personal calls up to \$5 daily for domestic calls (calls within the continental United States) and up to \$20 daily for international calls (calls from outside of the continental United States to the United States).

**END**

**PSieburg  
DCBRyant**

**12Mar02**

**19Apr02**

**29Apr02**

**Approved by Cabinet 30Apr02**

**Mileage reimbursement to \$.405/mile-01JUL05**

**AmEx info replaced with MasterCard-14JUL05**

**Mileage reimbursement to \$.505/mile-01JAN08**

**Amended by Cabinet 20MAR2008**

Receipt Examples



BIG KMART STORE 7477  
502 PIKE STREET  
MARIETTA, OH 45750  
(740)374-8019

\*\* WELCOME TO YOUR \*\*  
\*\* KMART STORE 7477 \*\*

CASHIER: NORMA

GENERAL MERCHANDISE

03091800164 PORTFOLIO

9.99

\*\*\*\* TAX .70 BAL 10.69  
Cash 11.00  
CHANGE .31

TOTAL NUMBER OF ITEMS = 1



04L DW2 89X 01G 71E 6WK

06/05/06 2:05 PM 7477 08 8377 0010

BOTH ACCEPTABLE, BUT SALES TAX WILL NOT BE REIMBURSED ON THE KMART PURCHASE.

RADIOSHACK 01-4684  
River'S Edge  
211 Captain D Seeley Mia  
Marietta, OH 45750-3508  
(740) 374-2795

Order: 188651 06/06/2006 02:32P 007 JH

2790333	HNDST UNTANG WHT	1	N	6.19
	Subtotal			6.19
	Tax 7.00%			0.00
	Total			6.19
	Cash			10.00
	Change Due			3.81

Tax Exempt# 31-73-0264F

MARIETTA COLLEGE  
215 5TH STREET  
MARIETTA, OH 45750  
(740) 376-4613

Your name, address and the original sales receipt are required for all refunds. Sales and returns are subject to the terms and conditions identified on the back.

THANK YOU  
MARIETTA COLLEGE  
FOR SHOPPING AT  
RADIOSHACK

RadioShack Corporation  
<http://www.RadioShack.com>

NO OTHER STORE HELPS  
YOU GET MORE FROM YOUR  
PERSONAL ELECTRONICS  
THAN RADIOSHACK.

FROM AN UNBEATABLE  
SELECTION OF ACCESSORIES  
TO THE VERY BEST IN EXPERT  
ADVICE, RADIOSHACK IS  
READY TO HELP YOU DO  
MORE AND ENJOY MORE.

.....  
CLEVELAND ZOO GIFT SHOP  
3900 MIDDLIFE WAY  
CLEVELAND OH 44109-3132  
216-398-7959

*COPY*  
*07/07/2006 12:14:36*  
*Sale:*

Transaction # **18**  
Card Type: MasterCard  
Acc: \*\*\*\*\*~~62X~~  
Entry: *07/07/2006*  
Total: *\$196.79*  
Tax: 0.00  
Device ID: 0516  
Reference No.: MCBK2TRKD40707

Auth. Code: 148682  
Respon. AUTH/TKT 148682  
Merchant number: \*\*\*23877

CUSTOMER *Rebecca Summers*  
*07/07/2006*

UNACCEPTABLE

- NOT ITEMIZED

- ALTERED