



**Sweet Briar College
Travel and Entertainment Policies and Procedures
Effective February 16, 2004**

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Executive Summary

Significant Provisions of the Travel and Entertainment Policy

Accountable Plan rules (page 6)

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

Air (page 7)

- All air travel should be coach class. First class is prohibited.
- Dues for membership in an airline club are not reimbursable.
- Tickets purchased with frequent flyer miles will not be reimbursed (no known value).

Lodging (pages 7-8)

- 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 (page 8)

- Actual: all original receipts must be included
- Daily maximum allowance for meals and incidentals is \$75.00 per day for full day of business travel
- This is not a per diem- the maximum meal and incidental expense reimbursement is limited to \$75.00 per day

Tips (page 10)

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

Telephone (page 10)

- Documentation of the business purpose for all reimbursed phone calls.
- Monthly Internet line charges from an employee’s personal residence will not be reimbursed

Gifts and Awards to Employees (page 10)

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

Moving Expenses (page 11)

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

International Travel (page 11)

- Federal rates for foreign travel determine the daily maximum allowance for lodging and meals.

Travel Advances (pages 12-14)

- Failure to account for an advance will result in suspension of travel advance privileges,
- Delinquent for 120 days — reporting the advance on the employee’s Form W-2 with withholding 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 16, 2004

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 Business Office and/or Grants Department before the submission of expenses. The Vice President for Finance and Administration, the Assistant Vice President for Finance and Administration and/or Dean of the College 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 are 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 Bank of America/BankCard Services Corporate Cards to employees who frequently travel on College business. The Corporate Card is the primary payment vehicle for travel and entertainment expenses incurred by frequent College travelers. Cards are available upon written request of the chairperson or department head to the Director of Purchasing. The Corporate Card program also gives travelers a variety of travel benefits. For a list of Corporate Card benefits or application instructions, contact the Director of Purchasing at 434-381-6136 or 434-381-6258.

Travel Agency Services

Faculty and staff on College business are encouraged to compare costs of travel arrangements by contacting The Travel Center of Virginia Inc., 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. If the traveler wishes to maximize comfort and convenience for domestic travel (i.e., traveling Business or First Class), the traveler will 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 Business Office 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 *Expense Report*.

As a convenience to travelers business air tickets can be charged directly to a department through the Travel Center of Virginia, Inc. All tickets charged directly to a department must be submitted on a properly approved payment request form subsequent to travel. Air tickets that are not charged directly to a department should be submitted for reimbursement or payment on a properly approved *Expense Report* (see **Completing the College Expense Report**, page 13).

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 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 Bank of America/Bankcard Services Corporate Card. Travelers will not be reimbursed for "no show" charges, unless extenuating circumstances are explained.

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.

Saturday Stay-Overs

Travelers can often reduce the cost of air travel by staying over a Saturday night. Decisions regarding Saturday stay-overs and expenses to be reimbursed for the additional night(s) should be made by the Department Head. Normally, the additional expenses reimbursed will include hotel and meal costs. Travelers must fully document the cost benefit of staying over a Saturday night.

Car Rental

The college has a 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. To make arrangements the traveler should contact the Director of Purchasing for a purchase order number, which is required for car rentals. 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, this insurance is not 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:

- According to actual and reasonable costs accompanied by original receipts not to exceed \$75.00 per day for all meal and incidental expenses per day.

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 Expense Report 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 signed memorandum is attached to the Expense 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. 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) must be included with the Expense Report 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 \$75.00 per day.

Travel Insurance

The Sweet Briar College Travel Accident Insurance Policy at no cost to the traveler automatically 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 is available at no charge through Bank of America/Bankcard Services. To qualify for this insurance, the transportation (e.g., airline ticket) must be charged directly on the traveler's Bank of America/BankCard Services Corporate Card. Contact the Director of Purchasing for information concerning corporate card benefits.

Injuries

Injuries on the job, whether on or off campus, are generally covered by the workers compensation statute. If injured while on College business, travelers should contact Human Resources at 381-6202 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. Car wash expenses are generally not 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 *Expense Report*. 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 15% of the bill. Tips should be reasonable and any unusual amounts should be explained. Tips are considered included in the daily maximum 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 — It is anticipated that all employees when needed will use the College's connection to the Internet. Internet phone 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 Assistant 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

Questions regarding the taxability and processing of gifts and awards should be directed to the Business Office. Cash gifts or gift certificates given to employees will not be approved nor reimbursed. Any gifts of cash or gift certificates would be taxable to the recipient.

Fellowships, Scholarships, and Grants

Fellowships, scholarships, or grants awarded to individuals should not be processed on an *Expense Report* 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 the Dean of the College 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 College or the Vice President for Finance and Administration, must approve all international travel in 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.

Airline boarding passes must be submitted to the Business Office to substantiate the travel dates and destination of foreign travel.

Expense reports 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.

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 The Travel Center of Virginia, Inc., the traveler will be asked for a college department code to which the air travel should be charged. Travel booked directly with Travel Center 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 Bank of America/Bankcard Services Corporate Card (or another method) then seek reimbursement for the charge or submit a properly approved invoice for direct payment to the agency/airline. *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 Bank of America/Bankcard Services Corporate Card, is not covered by the Bank of America/Bankcard Services 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 Corporate Card) 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 Bank of America/Bankcard Services Corporate Card.

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 10 working days prior to the departure date.

After travel is complete, an approved *Expense Report* (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 Expense Report. 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 *Expense Report* is processed by the Business Office. A travel advance should be settled promptly (generally 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 or substantiate expenses will result in:

- *delinquent sixty (60) days substantiating expenses*
 - suspension of travel advance privileges

- *delinquent one-hundred and twenty (120) days*
 - reporting outstanding amounts to the IRS on the employee's Form W-2
 - withholding of taxes 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.

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 *Expense Report*, with a note indicating which coupons were returned for credit.

Completing the College *Expense Report*

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

Original receipts are required for all expenses indicated below. The *Expense Report* must be signed by the traveler and approved by the chairperson or department head. The report should be submitted within 30 days after the completion of the trip.

Expense reports 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 Expense Report) |
| 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 signed memorandum is attached to the Expense 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 *should* be submitted for all expenses; receipts *must* be submitted for all meals.

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

Approvals

Expense Reports 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 *Expense Report*. In no instance shall a peer or subordinate approve a traveler's *Expense Report*.

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), 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 *Expense Reports* 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.

Properly completed *Expense Reports* submitted to the Business Office will be processed within 10 working days (i.e., if an *Expense Report* is turned into the Business Office before 12:00 p.m. Monday, your check will ready by Friday, 12:00 p.m.). If the Business Office is required to return a report, which does not have adequate support or proper approval, the reimbursement process may be delayed.

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 *Expense Report*. Support for the *Expense Report* should include the specific details outlined above. Liquor and entertainment expenses are not chargeable to federal grants and contracts. Alcohol is not reimbursable to Sweet Briar College undergraduate or graduate students regardless of source of funds.

Food or Refreshments for College Events

All food or refreshments required for a College event (breakfast, luncheon, dinner or reception) can be provided through the College Food Service'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 Bank of America BankCard 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 Assistant VP 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 of Purchasing
BankCard Services (P-Card/Corporate Card)
3rd Floor Student Commons

(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

Travel Center of Virginia, Inc.

(434) 847-1244

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**Expense Report Directions****Introduction**

A properly completed and approved *Expense Report* (see Attachment B1) is required for reporting expenses applicable to College-related travel and entertainment.

Purpose

The purpose of the *Expense Report* is to provide a means for faculty and staff to request 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 *Expense Report* 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 *Expense Report*):

- | | |
|-----------------------------|---|
| 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 Expense Report) |
| 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 a signed memorandum is attached to the *Expense 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 *should 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.

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

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), and is satisfied with the amount reimbursed to the traveler.

Completing the Expense Report

The *Expense Report* is designed to record business expenses, by category, on a daily basis. The “From” and “To” columns request the origination and destination points of the travel. If there was more than one destination, an additional line should be used. Expense columns are provided for most typical business expenditures (e.g., travel, lodging, meals, per diems, etc.).

The *Expense Report* is intended to summarize expenditures related to a business trip paid by the employee. Do not include amounts charged to a Sweet Briar College Bank of America Bank Card Services credit card. You will need to disclose the business purpose for any business travel when you submit your monthly credit card statement for payment. Refer to the Bank of America Bank Card procedures for information on documentation needed for travel related charges.

Include allowable expenses paid by cash or personal credit card on the Travel Expense Reimbursement Voucher. Submit the detailed, original credit card receipt and a copy of the credit card statement. Prepaid amounts should be listed (as negative values) below the “Total Expense” row. If total prepaid expenses and cash advanced for a trip exceed the total trip expenses, the amount due the College should appear as a negative amount on the report.

Specifics regarding the expense columns include:

- All airline tickets, regardless of whether they were charged directly to the department or purchased by the employee, should be listed in the Airline Tickets column. If prepaid by the College, the amount should be included in the prepaid total and subtracted from the total expenses for the trip.
- The travel advance associated with a trip should be deducted from the total expenses.
- When seeking reimbursement for personal vehicle mileage, the current College mileage reimbursement rate (which is designated to cover gas, oil, and fixed costs such as insurance and depreciation) should be used.

The *Expense Report* must be signed by the traveler and a copy of the *Request for Travel Advance* attached with, if applicable. The report should be submitted within 30 working days of the completion of the trip.

Foreign Travel — *Expense Reports* 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

All *Expense Reports* require the manual signature of the employee and the appropriate authority (chairperson, department head, or his/her designee). In no instance shall a peer or subordinate approve a traveler’s *Expense Report*.

Processing the Expense Report

Properly completed and approved *Expense Reports* should be forwarded to the Business Office for processing. All properly completed and approved *Expense Reports* will be processed within 10 working days (i.e., if an *Expense Report* is turned into the Business Office before Monday 12:00 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*) will not be processed until the traveler completes the open items.

Attachment B1

Sweet Briar College Travel Expense Reimbursement Voucher							
General Information							
Department Name: _____							
Traveler's Name: _____							
Mailing Address: _____							
City, State, ZIP: _____							
Specify: Check delivered () campus mail, () U.S. mail, () held for pick-up							
Purpose of Travel: _____							
Dates of Travel: _____							
Travel Points							
Date	From	To	Miles				
Total Mileage Requested for Reimbursement							
Expenses							
ENTER DAYS AT RIGHT							Total
Registration Fees							
Air/Rail/Bus							
Mileage=miles x rate							
Lodging							
Meals							
Other: Cab/Limo							
Other: Parking and Tolls							
Other: Tips							
Other:							
Other:							
Other:							
Total of all Expenses							
Coding							
	Index	Fund	Org	Account	Program	Amount	
						\$	
						\$	
						\$	
						\$	
						\$	
						\$	
Less:						\$	
Employee Travel Advance		111010		121030		\$	()
Faculty Grant Advance		111010		121040		\$	()
Prepaid hotel,air, conf fees						\$	()
Balance due Employee (College)							\$
Signature of Employee _____						Date _____	
Department Head Approval/Signature _____						Date _____	
Business Office Use:							
Date Paid: _____				Banner Invoice Number: _____			

Sweet Briar College Travel Expense Reimbursement Voucher							
General Information							
Department Name:		(A)					
Traveler's Name:		(B)					
Mailing Address:		(C)					
City, State, ZIP:		(D)					
Specify:		<input type="checkbox"/> Check delivered () campus mail, () U.S. mail, () held for pick-up					
Purpose of Travel:		(E)					
Dates of Travel:		(F)					
Travel Points							
Date	From	To	Miles				
(G)							
Total Mileage Requested for Reimbursement							(H)
Expenses							
ENTER DAYS AT RIGHT	(I)						(J)
Registration Fees							
Air/Rail/Bus							
Mileage=miles x rate							
Lodging			(K)				
Meals							
Other: Cab/Limo							
Other: Parking and Tolls							
Other: Tips							
Other:							
Other:							
Other:							
Total of all Expenses							(L)
Coding							
	Index	Fund	Org	Account	Program	Amount	
						\$	
			(M)			\$	
						\$	
						\$	
						\$	
Less:						\$	
Employee Travel Advance		111010		121030		\$	()
Faculty Grant Advance		111010		121040		\$	()
Prepaid hotel, airfare, conf fees			(N)			\$	()
Balance due Employee (College)						\$	(O)
Signature of Employee						Date	
(P)							
Department Head Approval/Signature						Date	
(Q)							
Business Office Use:							
Date Paid:				Banner Invoice Number:			

Travel Expense Reimbursement Voucher Instructions:

Include all amounts paid for with cash or personal credit card. Amounts charged to the Sweet Briar College credit card should be reported according to the Purchasing card procedures. You are still responsible for providing the business purpose and dates of trip, but the payment is being made to a 3rd party and should not be included on the Travel reimbursement Voucher, which supports the payment being made to the employee.

- A** Enter your department name
- B** Enter the name of the employee for the travel expenses being reported
- C** Enter your mailing address if you select U.S. mail for D
- D** Check one of the means of delivery if you are to be reimbursed
- E** Enter the business purpose for the travel or entertainment
- F** Enter the date travel commences and ends
- G** This section must be completed if you are requesting mileage reimbursement. Also, enter the mileage in section K. Mileage reimbursement should only be claimed if you are using your personal vehicle.
If you use a rental or College vehicle you will be reimbursed for actual fuel purchased
- H** Enter the total miles for the entire trip.
- I** Enter the month and day for each day of travel. If travel days are greater than 7 then use an additional voucher
- J** This column is used to report the total for all days of travel
- K** Enter the amount you spent based on the type of expenditure. Separate receipts/invoices by type of expense and by day.
- L** Total Column J expenses. This amount should be the total of all expenses for your travel.
- M** Enter the Index and account or Org and account if you do not have an index code.
The total amount coded should agree to the Total of all Expenses. If the total expenses are less than the amount advanced and prepaid, attach a check made payable to Sweet Briar College and submit to the Business Office for processing.
- N** Deduct any amounts advanced or prepaid (generally deposits for lodging)
- O** Calculate the amount due to employee or due to College by subtracting the travel advance and prepaid amounts from the total expenses for the trip.
- P** The employee must sign the voucher attesting that all expenses were made for the business purpose from section E.
- Q** The employee's supervisor must sign the voucher approving the expenses and business purpose
No employee can approve their own travel voucher. Approval must be made by supervisor.

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 Corporate Card) 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 Bank of America/Bankcard Services Corporate Card.

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 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 *Expense Report*.

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 *Expense Report* (Attachment B1) should be submitted to the Business Office. If the advance exceeded the actual expenses, a check made payable to Sweet Briar College should accompany the *Expense Report*. 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 *Expense Report* is processed by the Business Office. A travel advance should be settled promptly (generally within 30 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 30 days) is required from the Assistant Vice President for Finance and Administration. Failure to account for a travel advance within 120 days will result in:

- suspending of travel advance privileges- if expenses are not substantiated within 60 days
- reporting the advance to the IRS on the traveler's W-2
- withholding of taxes on the advance from the traveler's paycheck

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.

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. Forms submitted without appropriate signatures and/or appropriate documentation (as defined in the *Travel and Entertainment Policies and Procedures*) will not be processed until the traveler completes the open items.

**Sweet Briar College
Request for Travel Advance**

General Information

Sweet Briar College will issue travel advances to faculty, staff and students 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 Wachovia Bankcard Services Corporate card, or another credit card.

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.

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. Students will have this amount charged directly to their student account.

Meals are limited to a daily maximum of \$75.00 per day for each full day of travel

Department Name: _____

Employee Name: _____

Specify: Check delivered () campus mail, () U.S. mail, () held for pick-up

Purpose of Travel: _____

Dates of Travel: _____

Total Travel Advance Requested \$ _____

Coding

	Index	Fund	Org	Account	Program	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: _____

Date Paid: _____ Banner Invoice Number: _____

Attachment D**Bank of America/Bankcard Services Business Travel Accident Insurance**

Bank of America/Bankcard Services 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 Bank of America/Bankcard Services Corporate Card. This is additional travel insurance; there is no "coordination of benefits" with the Sweet Briar College Travel Accident Insurance Policy.

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

Baggage Coverage

Bank of America/Bankcard Services also 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).

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

Attachment E

Business Office Information

PO Box A
Sweet Briar, VA 24595

GENERAL ACCOUNTING

General Travel and Entertainment Issues
Tracey T. Garrett, Director of Accounting — 381-6231
tgarrett@sbc.edu

Grants

Restricted Fund Travel and Entertainment Issues

Mary Woerner, Grant Post-Award Administrator — 381-6353
mwoerner@sbc.edu

Team Travel Policies

The College *Travel and Entertainment Policies and Procedures* are intended to apply to all College business. However, special circumstances can exist concerning athletic team travel.

The following policies and procedures apply to team travel only. Policies and procedures not specifically addressed below are governed by the College standards.

Roster List/Travel Plan

A completed team travel roster and detailed travel itinerary must be submitted to the Events and Facilities Manager if athletic, or Office Manager of the Riding Center if equestrian prior to leaving campus. The roster and itinerary must be signed by the coach or instructor.

Per Diem

Per diem expenses are permitted when necessary. The per diems are intended to cover actual meal and certain incidental costs incurred when traveling on College business. Per diems should only be paid when the College is not otherwise providing the meal.

Persons receiving per diems should sign the *Per Diem Distribution* form provided by the coach or instructor upon receipt of the cash. This properly completed form must be approved by the coach or instructor, or his/her designee (other than the person distributing the cash) and submitted to the respective Office Manager with the Team Travel Expense Report to support per diems paid.

The suggested per-meal amount is \$5 for breakfast or lunch, and \$10 for dinner. The coach or instructor has the discretion to adjust these amounts. However, deviations from the suggested amounts are subject to approval by the Office Manager.

Telephone

Personal telephone expenses for team members are not permitted.

Travel Advance

Travel advances are available for team travel to the extent that expenses cannot be covered by a credit card or the Bank of America/Bankcard Services Travelers Cheques. For instance, cash will be issued for per diems, tips, and other miscellaneous cash expenses. Where possible, the Bank of America/Bankcard Services Travelers Cheques or Corporate Card should be used to pay for expenses.

Receipts should be obtained for all cash expenditures, where practical.

The coach or instructor should return excess cash to the Events and Facilities/Office Manager's office immediately after a trip. The Events and Facilities/Office Manager will provide the coach or instructor with a signed receipt documenting the amount of cash returned.

Expense Reports

The coach or instructor is responsible for reconciling the total expenses for the trip, both cash and credit card and preparing the Team Travel *Expense Report*. This report must be signed by the coach or instructor as preparer, signed by the office manager as reviewer and signed by the department head as approver.

Support for the Team Travel *Expense Report* should include the *Per Diem Distribution* form and other support as detailed in the College policy

