BELOIT COLLEGE

TRAVEL AND EXPENSE REIMBURSEMENT GUIDELINES
Effective June 1, 2008

Following are the College guidelines for all travel and expense reimbursements. Employees are responsible for following this policy unless limited by Divisional policy. Please confer with your department head before your first College business trip or purchase.

I. TRAVEL EXPENSE REIMBURSEMENT

A. Advances

1. Completed advance voucher must be signed by the employee and approved by the respective department head.
2. Advances of $150 or less may be obtained in cash at the Accounting Office counter while those greater than $150 will be issued in check form. Check requests must be submitted to Accounts Payable by noon on Wednesday to be available on Friday.
3. Special requests for specific denominations of currency should be made by noon on Wednesday of the week prior to the date needed.
4. Employees may not have more than one travel advance outstanding unless travel plans do not allow ample processing time between trips.
5. An accounting of expenditures plus any unexpended portion of the cash advance is required within 10 days of completing the scheduled travel. If an advance is outstanding over 120 days, the advance will be charged to the employee's departmental budget and, as required by federal law, the amount of the advance will be reported as W2 taxable income to the employee and subject to withholding. Employees will still remain responsible for adequate documentation or the return of the advance.
6. Failure to comply with College policy, either implied or expressed, as contained in the travel and expense reimbursement guidelines will result in the revocation of travel advance privileges and possible disciplinary action.

B. Allowable Expenses

1. Meal Expenses:
   • Per diem amounts may not be used.
   • Only actual reasonable expenses consistent with location and nature of trip are allowed.
   • Itemized receipts are required for substantiation and must include names of attendees, relationship to the college, and the business purpose for the meal.

2. Lodging Expenses:
   • Per diem amounts may not be used.
   • Only actual reasonable expenses consistent with location and nature of trip are allowed.
• Itemized receipts are required for substantiation.

3. Transportation:
   a. Commercial Air Travel
      • Use most reasonable and economical rate available.
      • Obtain advance booking discounts when possible.
   b. Car Rental
      • Economy, compact, or subcompact vehicle should always be rented.
      • Do not purchase collision damage waiver (CDW or LDW) or personal accident insurance (PAI).
      • Refuel vehicle before returning.
   c. Ground Transportation
      • Use the most economical mode of transportation.
      • Bus, taxi, limousine, or rail.
      • Personal vehicle.
        o Reimbursement rate of $0.42 per mile.
        o Gas, oil, insurance, repairs, and other costs are included in the mileage rate.

4. Tips and Gratuities - Guidelines
   • Airport Porter: $1/bag
   • Hotel bellhop: $1/bag
   • Chambermaids: $1/night
   • Valet: $2
   • Restaurant Wait Staff: not to exceed 20%
   • Drivers: (taxi, limousine, bus) not to exceed 20%

5. Incidental
   • Phone cards are to be used for all telephone calls and can be obtained in the Accounting Office.
   • Phone calls placed through a hotel operator are only authorized as a last resort.
   • Personal telephone calls should be limited to one per day with a 15 minute maximum.
   • Necessary and reasonable work supplies (pens, paper, stamps, etc.)
   • Internet access for business purposes.

C. Disallowable expenses
   1. Personal entertainment expenses including in-flight headsets, hotel pay-per-view movies, sporting event tickets, golf fees, health club fees, and other social activities.
   2. Room Service
   4. Meals already covered by registration fees.
5. Personal toiletries.
7. Traffic and/or parking violations.
8. Lost, stolen, or damaged personal property.
9. Avoidable failure to cancel hotel or transportation reservations.
10. Travel expenses for spouse or other personal guests.
11. Flight insurance.
12. Laundry and dry cleaning.
13. Any other expenses not directly related to the performance of the travel assigned.

Grant-funded employees should note that federal grant regulations specifically disallow reimbursement for alcohol and entertainment expenses.

D. Expense Report

1. The expense report must be completed, signed, and submitted to Accounting within 10 days of completing travel. All expense reports must include the entire 14-digit general ledger account number.
2. Attach original receipts only for expenses reported in the upper portion of the expense report. Receipts must be organized and assembled in an orderly fashion by day or expense category. It is recommended that small receipts be taped or stapled to a letter-sized sheet of paper.
3. In the event a receipt is not available, the affidavit form must be completed and signed as part of the expense report. Please note: the affidavit form is to be used for the occasional missing receipt and is not meant for an aggregation of expenses.
4. Reimbursement from non-federal funds for alcoholic beverages must be charged to object code 7231.
5. Foreign travel expense reports must state the currency conversion rate used at the time the travel was taken.
6. The employee's supervisor must sign the expense report, affirming that s/he has verified the appropriateness of expenditures in accordance with college policy, and the report is complete and accurate. Exception: Department heads can self-approve reimbursements up to $150.
7. Any policy deviations must be addressed by the appropriate corporate officer before submission to Accounting.
8. An expense report that is incomplete or unintelligible will be returned to the employee.

II. NON-TRAVEL EXPENSE REIMBURSEMENT

A. Advances

1. Completed advance voucher must be signed by the employee and approved by the respective department head.
2. Advances of $150 or less may be obtained in cash at the Accounting Office counter while those greater than $150 will be issued in check form.
Check requests must be submitted to Accounts Payable by noon on Wednesday to be available on Friday.

3. Employees may not have more than one advance outstanding.

4. An accounting of expenditures plus any unexpended portion of the cash advance is required within 10 working days of the scheduled event. If an advance is outstanding over 120 days, the advance will be charged to the employee's departmental budget and, as required by federal law, the amount of the advance will be reported as W2 taxable income to the employee and subject to withholding. Employees will still remain responsible for adequate documentation or the return of the advance.

5. Failure to comply with College policy, either implied or expressed, as contained in the travel and expense reimbursement guidelines will result in the revocation of advance privileges and possible disciplinary action.

B. Recruiting and candidate visit expenses

1. Candidate expenses shall be consistent with employee reimbursement policy for transportation, meals and lodging.

2. Meals with candidates shall be limited to department head and department head's spouse or partner where appropriate unless an exception is specifically approved in advance by a corporate officer. Itemized receipts are required for substantiation and must include names of attendees, relationship to the college, and the business purpose of the meal.

3. Candidate travel arrangements for all academic appointments are coordinated through the office of the Dean of the College.

C. Allowable expenses

1. Classroom and office supplies necessary to carry out daily work tasks such as, but not limited to, paper, pens, books, ink cartridges, etc.

2. Business meals conducted to support the College's mission. Per diem amounts may not be used. The meals should be reasonable and consistent with the location and nature of the meeting. Itemized receipts are required for substantiation and must include names of attendees, relationship to the college and the business purpose for the meal.

3. Staff lunches and gatherings conducted to support departmental and College goals, not to exceed four per department annually. Itemized receipts are required for substantiation and must include employee names and the business purpose for the meal.

D. Disallowable expenses

1. Staff lunches and gatherings not work-related. Those that include spouses are not considered work-related.

2. Federal regulation prohibits reimbursement with federal funds for purchase of alcoholic beverages.

3. Gifts to staff members (including flowers).
E. Requisition for reimbursement

1. Requisition form must be filled out completely and signed.
2. Original receipts must be submitted with reimbursement request.
3. In the event a receipt is not available, the affidavit form must be completed and signed as part of the reimbursement request. Please note: the affidavit form is to be used for the occasional missing receipt and is not meant for the aggregation of expenses.
4. Reimbursement from non-federal funds for alcoholic beverages must be charged to object code 7231.
5. The requisition must be signed by the department head, affirming that s/he has verified the appropriateness of expenditures in accordance with college policy, and the report is complete and accurate. **Exception:** Department heads can self-approve reimbursements up to $150.
6. Any policy deviations must be addressed by the appropriate corporate officer before submission to Accounting.
7. A requisition that is incomplete or unintelligible will be returned to the employee.

III. CREDIT CARD USE

***All credit card purchases are subject to the expense guidelines as stated in the previous sections.***

A. Acquiring a College credit card

1. Complete a credit card application form (available from the Accounting Office). The application must be approved by the department head and the appropriate corporate officer.
2. Return the application to the Accounting Office. Allow approximately three weeks for processing the application and issuing the credit card.

B. Personal Use

1. Use of the College credit card for personal expenses is prohibited.

C. Travel expense reporting

1. Use the Travel Expense Report form for reporting travel expenses. The upper portion is for reporting expenses paid for by means other than a College credit card (Please refer to section I - Travel Expense Reimbursement for guidelines for reimbursement). The lower portion is for expenses charged to the College credit card. Complete both portions of the Travel Expense Report form if applicable.
2. Receipts for expenses charged to the College credit card must be submitted with the credit card statement and Payment Distribution Form. It is recommended that small receipts be taped or stapled to a letter-sized sheet of paper grouped either by day or expense category.
D. Payment processing

1. Each month M&I Bank will send an account statement to every employee with a credit card balance outstanding. The employee must compare the line items on the statement to the receipts which have been retained. Any discrepancies should be brought to the attention of the M & I service representative promptly.

2. Complete the Payment Distribution Form and return to the Accounting Office along with the original statement and all receipts, retaining a record copy. This form must be returned by the first day of the following month.

3. Charge slips are not adequate documentation; the original itemized receipts are required for substantiation. In the event a receipt is not available, the affidavit form must be completed and signed as part of the Payment Distribution Form. Please note: the affidavit form is to be used for the occasional missing receipt and is not meant for an aggregation of expenses.

4. The Payment Distribution Form must be signed by the card holder and supervisor affirming that s/he has verified the appropriateness of expenditures in accordance with college policy, and the report is complete and accurate.

5. Any policy deviations must be addressed by the appropriate corporate officer before submission to Accounting.

6. Each credit card holder will be assigned a personal charge card number in addition to a personal advance account number (01-0000-XXXX-1215). The Accounting Office will pay the M&I corporate statement by the due date and charge the outstanding amount to the card holder's personal account until the Payment Distribution Form is received.

7. Failure to return a Payment Distribution Form within 90 days of the due date will result in a temporary credit card suspension. The College credit card will be re-activated upon receipt of the outstanding Payment Distribution Forms. Credit card balances outstanding over 120 days will be charged to the employee's departmental budget and, as required by federal law, the amount of the charges will be reported as W2 taxable income to the employee and subject to withholding. Employees will still remain responsible for adequate documentation of the charges.

E. Revocation

1. Failure to comply with credit card policies, either implied or expressed, as contained in the travel and expense reimbursement guidelines or abuse of College credit cards will result in revocation of credit card privileges and possible disciplinary action.

Beloit College is a tax-exempt organization and is exempt from states sales tax on College related travel and institutional purchases.

Please make every effort to notify vendors that the college is tax-exempt.

The Beloit College sales tax exemption number for Wisconsin is ES-0057 and the Illinois number is E9965-0411-03. To obtain written confirmation of our tax-exempt status, please stop by the Accounting Office in advance of any scheduled travel or purchases.