



P O L I C Y

Title: Travel & Entertainment Reimbursement	Type
No:	Approval Date: 03/30/2015
Responsible Office: Finance	Approved By: Committee on Policies
Next Review:	Revision No: 3 (07/21/2020)

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I. Introduction/Purpose

Rollins College is committed to establishing and maintaining an environment that embraces the highest standards of ethical conduct and behavior. As stewards of its resources and reputation, faculty and staff share an important responsibility for upholding the standards of excellence that define the College and strengthen the community’s trust and confidence in its integrity. As such, in all cases and situations, reasonableness and sound business judgment are required and expected, as well as proper approvals and auditable documentation.

Purpose

The purpose of this policy is to provide standards to College faculty, staff, students, and others (“travelers”) who are traveling, entertaining, or incurring meal expenses on behalf of the College when College funds are used. Additionally, this policy is designed to assist the College’s compliance with Federal and State laws and regulations applicable to it. This Policy is also intended to ensure consistent and fair treatment between departments throughout the College and the uniform reporting of financial data.

This policy provides information to travelers about reimbursable expenses; defines conditions under which Rollins College (“Rollins” or “the College”) will pay or reimburse for necessary and reasonable expenses incurred for travel, entertainment and other business expenses; and describes circumstances under which certain College paid or reimbursed expenses will be treated as taxable income to the recipient.

All travel expenses are subject to audit by the Finance Office and the College’s external auditors, Internal Revenue Service and Federal granting agencies. The purpose of these audits are to ascertain that the expenses are proper and fully documented. Therefore, it is essential that travelers are aware of the importance of fully documenting their expenses, and Budget Managers recognize their responsibility for critically reviewing travel expense reports prior to approving for reimbursement.

Scope

All staff, faculty, and students who travel, entertain or expend funds for business related expenses are subject to this policy. All persons traveling, entertaining or expending funds on behalf of the College and those who approve travel expense reimbursements are responsible for knowledge of and adherence to College travel policies and procedures. In addition, sponsoring agencies may have additional regulations governing travel expenditures.

Individual departments may impose travel guidelines that are more restrictive than this policy.

Terms of any grant or contract take precedence if they are more restrictive. Federally funded projects are subject to the guidelines in OMB Circular A-21 - Cost Principles for Educational Institutions.

II. Definition

Official travel is defined as movement on official business of the College from one’s home or normal place of employment to another destination, and return from there either to one’s normal place of employment or to one’s home. Commuting between one’s home and regular place of employment is NOT official travel.

The College will reimburse travelers as described below for reasonable, ordinary, and necessary travel and business expenses, provided advance approval is obtained in accordance with this policy. Individuals will be reimbursed only for expenses deemed to be in the best interest of the College. Remember that College resources emanate from students tuition dollars and donations designated to enhance Rollins’ educational mission. Please be responsible in the use of these funds.

This Travel, Meals and Entertainment Policy is intended to meet the Internal Revenue Code (IRC) definition of an “Accountable Plan”. Reimbursements from the College for ordinary and necessary business expenses (that would otherwise qualify as deductible expenses if paid by an employee) under such an “accountable plan” will not be reported by the College to the IRS as taxable income to the recipient. Under “accountable plan” rules, employee advances and reimbursements must meet the following rules:

1. Employees, students, or outside parties incur business expenses while performing services as a College employee; the expenses must not be ones that would have otherwise been paid by the employee;
2. All expenses must be substantiated to the College within a reasonable period of time;

3. All amounts in excess of substantiated expenses (unused money from advances) must be returned to the College within a reasonable period of time.

III. Responsibilities

A. Responsibilities of Travelers

1. Travelers are responsible for making their own travel arrangements, either independently or through a travel agency. Rollins College does not maintain a centralized travel service, though we do have discounts negotiated with certain external vendors. This can be found on the Rollins website under Purchasing- Travel Agreements <https://www.rollins.edu/purchasing/travel-agreements/>
2. Business expenses are paid by the College if authorized, incurred in connection with College business, reasonable and properly documented. Accidents or other incidents that may result in a claim to the College must be reported immediately to Human Resources/Risk Management. Rollins covers faculty and staff traveling overseas for College-related activities with a "Travel Accident and Sickness" policy. In order for coverage to be effective for your trips, Risk Management is requiring **all** faculty and staff to register their travel with the College on FoxLink. We are also requesting you register your domestic trips as well.

Please note that this is **not** an approval process. The information on travel plans is used to assist you in case of an emergency situation. If you are traveling with a faculty/staff group, all participants must register individually.

Remember to go to Fox Link-> Employee Tab-> Faculty and Staff College Business Travel (right hand column) and indicate your travel in advance.

<https://foxlink.rollins.edu/>

Faculty and staff traveling with students do not register on this site. For international travel with students, contact the Office of International Programs, and for domestic travel with students utilize the Fox Link Trip Registration process under the Community Tab->"Domestic Participant Travel/Trip Waiver and Consent Form".

Should you have any questions or concerns about the insurance, please contact Human Resources immediately at 407-646-2369.

3. Auto accidents or other incidents that may result in a claim to the College must be reported immediately to Human Resources/Risk Management at 407-646-2369.
4. If a work-related injury occurs during official travel (as defined in Section II), the traveler must notify their supervisor and Human Resources immediately at 407-646-2369. This applies to all faculty, exempt and non-exempt staff and students ("employees") who are working for the College through the regular College payroll system. All injuries must be reported even if the employee does not desire treatment. The purpose of this procedure is to identify the steps needed to be taken by Rollins College supervisors and employees to ensure that on-the-job injuries are reported promptly, that injured employees receive medical attention as soon as possible and that the paperwork flow for claims filing is handled appropriately.

B. Responsibilities of Supervisors

Policy:
Reviewed/Revised: [dates]

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1. The supervisor responsible for the budget to be charged should approve travel and business expenditures.
2. If the traveler is the budget supervisor, then the person to whom the traveler reports should be the approver.
3. A supervisor may delegate authority to review and approve expenditures on a temporary basis (for example, vacations) to an appropriate manager or supervisor. Email or other documented communication of this delegation is recommended. This step is completed in Chrome River.
4. Employees may not approve their own expenditures, nor may they approve expenditures for their supervisor.
5. The approving party should understand the business purpose for the travel or entertainment, and be satisfied that the expense has been incurred and reported in a manner consistent with this policy.
6. Expense reports of Vice Presidents are to be approved by the President; and the President's expense reports are to be approved by the Chair of the Board of Trustees or Chair of the Audit Committee.

IV. Procedure or Application

A. Prior Approval

To be eligible for reimbursement, all travel must be approved, prior to travel arrangements being made, by the appropriate Budget Manager of the reimbursement source. Form of approval is at the discretion of the Budget Manager. Travelers are expected to secure the best reasonable price for transportation and accommodations.

B. Post Travel Requirements

Travelers are required to document compliance with this policy,

1. Verify that all expenses requested to be paid or reimbursed by the College are valid and conform to this Policy. Requests lacking required documentation and/or business purpose will be questioned and may not be reimbursed.
2. Attest that expenses submitted for reimbursement have not been previously paid through a prior submitted expense report, cash advance, or College procurement card or by any outside agency or other third party.
3. Enter expenses within 30 days of the trip into Chrome River. Chrome River automatically routes travelers' reports to their Budget Manager's for approval, and then to Finance to approve the reimbursement.
4. Remain accountable for ensuring that all expenses are incurred, and all requests for payment or reimbursement of such expenses are submitted, in accordance with this Policy even though the employee may delegate responsibility for preparation of the form to another person.

C. Guidelines for Reimbursable Travel Expenses

1. Student Academically Related Travel (non-scholarship grants)

Expenses incurred by students must relate directly to the College's educational purpose. If approved in advance, this travel is reimbursable in accordance with these guidelines.

2. Faculty, Staff and Other Travel

To qualify for approval, travel must bear a reasonable relationship to the person's job responsibilities at the College. Examples of appropriate travel include, but are not limited to:

- a. Participating in professional conferences, seminars, association activities or other educational

programs relevant to the faculty member or staff's assignment.

- b. Official representation of the College at meetings or events. The College will not pay for travel expenses incurred in performing any consulting or legal representation, whether compensated or uncompensated, for any other institution, organization, firm, agency, or individual.
- c. Travel to an off campus work location during the day as part of the regular assignment.

3. Eligibility of Faculty or Staff on Leave

Normally, faculty members or staff are not eligible for expense reimbursement while on unpaid leave of absence from the College, unless the faculty member or employee is requested to represent the College at a professional meeting, event, or other activity. A sabbatical is considered a paid leave; therefore, faculty on sabbatical typically will be eligible to receive reimbursement for pre-approved, College-related travel expenses.

4. Non-Faculty/Staff Member or, Spouse, Domestic Partners or Other Dependent Travel Expenses ("Companion")

If a person on official travel is accompanied by a person not on official travel, and the expenses for travel, accommodations, or other services are incurred jointly by such persons, then reimbursement by the College to the person on official travel is limited to the actual expenses attributable to the traveler, or to the amount that traveler would have incurred if traveling alone.

Except as indicated for guests of the College, no travel expenses, transportation, lodging, meals, or registration fees, etc., for Companions accompanying faculty members or staff on College travel will be reimbursed unless such travel significantly benefits the College and is specifically approved in writing by the traveler's Vice-President, Provost, or President in advance. Approval is necessary to document whether the spouse's or other person's expenses may be reimbursed on a given trip.

Reimbursed travel expenses of Companions on travel for College purposes will be reported as taxable income to the employee unless:

1. The activities performed by the spouse are necessary and required as put forth in IRS guidelines,
2. The travel of the spouse or other person is for a bona fide business purpose of Rollins College, AND
3. The expense would otherwise be deductible by the spouse or other person.

NOTE: ALL THREE (3) CONDITIONS MUST BE MET IN ORDER TO COMPLY WITH IRS REGULATIONS.

5. Group Travel

Students traveling as groups or teams are to be sponsored by a faculty or staff person(s) who will be responsible for complying with College policies. For these trips, if one Travel Expense Report is being entered into Chrome River all travelers should be listed in the report. Students can also be reimbursed individually by entry of the faculty or staff person(s) into Chrome River.

6. International Travel

Foreign travel supported by College funds should be approved in the same manner as domestic travel. Travelers should follow the same documentation standards as outlined in this policy for all foreign travel expenses. It is recommended that travelers consult with the Office of Risk Management for any special insurance requirements, as these may differ from those for domestic travel.

7. Pay for Travel Time (Non-Exempt Employees Only)

In accordance with U.S. Department of Labor guidelines for the payment of travel time by non-exempt

employees, employees should record compensable travel time on their biweekly time sheet. The paragraphs below describe common instances when travel time will and will not be compensated.

- a. **Normal Commuting and Travel during Work Day:** Before the scheduled workday commences, and when an employee commutes from home to work and, at the end of the day, from work to home, the time spent in ordinary transit normally is not compensable time. Our general rule, once the regularly scheduled workday begins, time spent by an employee in travel as part of his or her activities on behalf of the College, is compensable.
- b. **Special One-Day Assignments:** In limited circumstances, the time spent traveling from home to work, or vice-versa, may be compensable. For example, time spent traveling on a special one-day assignment to a location other than the employee's main place of work, performed at the College's request, is generally compensable time, except for time that would constitute the employee's usual travel to and from his or her work location. Example: Employee's ordinary commute time to and from his or her usual worksite is 30 minutes at the start and end of each day, for which the employee is not compensated. On one occasion, Employee travels to a location other than your main place of work on business for an 8:00 a.m. meeting and returns home that evening at 7:00 p.m. The time between 8:00 a.m. and 7:00 p.m. is compensable, except for one hour that constitutes employee's usual non-compensable travel time.
- c. **Overnight Travel to Other Locations:** For overnight trips out of town (e.g., attending a conference), including hours on Saturdays, Sundays, and holidays, all time spent is compensable work time when it corresponds with the employee's regular working hours. Hours spent in travel outside of regular working hours as a passenger in a car, train, or airplane, etc., are not counted as compensable time.
- d. **Questions:** Please direct questions about applying travel pay to non-exempt employees to Human Resources.

8. Transportation

Reimbursement of travel expenses will be based on the following general considerations:

- a. The mode of travel should be the most economical means reasonably possible. Reimbursement normally will be made at this rate only. However, if time and convenience of the traveler and time away from the College cause a traveler to select a mode of travel other than the most economical, those factors will be considered in the computation of reimbursement.
- b. Travel, including the mode of travel, should be approved before purchases are made.
- c. Reimbursement for air, rail, rental vehicles, and taxicabs must be evidenced by receipts issued by the carrier.
- d. Travelers who choose to use their own automobiles on a trip for which air travel is more economical will be reimbursed for an amount not to exceed the least expensive, logical airfare to the destination.

I. Airlines:

The College reimburses the cost of coach airfare for air travel. A higher class must be approved in advance, by the appropriate Budget Manager for good cause. Good cause typically will be limited to a documented significant health or medical reason that reasonably necessitates travel at a higher class or a situation in which the College requires the employee to make an unscheduled trip on an emergency basis and no coach tickets are available. Only the airline ticket or electronic ticket receipt can serve as a receipt for air travel; the itinerary alone is not sufficient. Airline reimbursement is also subject to the following restrictions and considerations:

Checked baggage: Rollins will reimburse the cost of transporting two bags while traveling on College related business. In addition, Rollins will reimburse excess baggage fees if the traveler is

traveling with heavy or bulky materials or equipment necessary for business. However, the traveler should assess whether these materials can be sent via mail or overnight delivery at a more economical rate. Traveling for extended periods of time may also require excess baggage charges and will be reimbursed.

Other airline fees: Generally, the College will not reimburse various airline fees other than for food or other items purchased during the flight if and to the extent those expenses would be reimbursed under the meal reimbursement guidelines (See Section X). Reimbursements for additional fees may be approved on a case by case basis by the Budget Manager. The College will not reimburse a traveler for alcohol consumed on a flight.

Airport parking: When parking at airports, travelers should use economical and reasonable parking available subject to safety and disability concerns. For College negotiated vendors and pricing, contact the Purchasing department or visit the Purchasing website <https://www.rollins.edu/purchasing/travel-agreements/>

Frequent Flyer Awards: Rollins will not reimburse for tickets purchased with frequent flyer miles. Frequent flyer memberships should not influence travelers in making their flight decisions. Additional fees charged for frequent flyer upgrades are non-reimbursable.

Airport Airline Club/Lounge Memberships: Dues/memberships are generally not reimbursed or provided by Rollins. Exceptions must be approved by the President. Reimbursements of such memberships may be taxable income to the recipient.

II. Automobile

Travelers will be reimbursed for reasonable parking costs, bridge tolls, and turnpike tolls. The College will not reimburse faculty members or employees for parking tickets, fines for moving violations, or vehicle towing charges. The College will not provide reimbursement for vehicle repair or servicing costs, regardless of cause.

Personal Vehicles

Any person authorized to travel on College business may choose to use his/her personal automobile if other means of transportation are more costly, not available, or impractical.

For approved business travel, use of the traveler's automobile will be reimbursed at the current IRS standard mileage rate for business and is published on the Finance website. This rate covers all auto expenses such as depreciation, fuel, and insurance.

If an employee drives to a location other than his or her primary place of employment for a meeting, conference, etc. that exceeds the mileage they would normally commute, the College will reimburse the employee for the difference between the total miles driven to the alternate location, and his or her normal commuting mileage. If travel occurs on Saturday, Sunday, or a holiday, mileage should be calculated from personal residence. If you travel to a conference and return to work, mileage will be reimbursed. Travelers should carpool when possible; only the owner of the vehicle will receive reimbursement.

The College is insured against claims for damage or injury to third parties while the vehicle is used on College business. However, the College's insurance coverage is a secondary liability policy to whatever insurance the employee may have for his/her own vehicle. All individuals utilizing

personal vehicles are required to carry auto insurance with the following minimum limits of liability: \$100,000/\$300,000 bodily injury as well as \$50,000 property damage, or \$300,000 combined single limits. While the College does have liability coverage which protects it in the event of an accident for the excess over the traveler's coverage, the College's coverage does not protect the traveler who may be personally liable or at fault.

Using College Vehicles

Travel in a College-owned vehicle may be arranged in advance, subject to availability, but is not mandatory. Travelers must be on the approved driver list maintained by Human Resources/Risk Management before they are permitted to check out and drive a College vehicle. Fuel, not mileage, is reimbursed to travelers with receipts.

Vehicle Rental

Vehicle rentals may be used when justified as economical and a business necessity. Reimbursable rental costs include daily rental fees, fuel charges (actual fuel purchased not miles driven), tolls and rental company fees for miles used. When traveling in groups, carpooling is encouraged to reduce costs.

Rollins College has negotiated discount rental car arrangements. Contact Purchasing at ext. 6313 for the most recent discount code, prior to entering into your car rental agreement or visit the Purchasing website for College negotiated vendors and pricing <https://www.rollins.edu/purchasing/travel-agreements/>

Rental arrangements are also subject to the following restrictions and considerations:

1. A traveler is expected to rent a mid-size or smaller vehicle unless a larger car is required by the number of bags and/or travelers in the College group.
2. Documentation by an original rental agreement is required for reimbursement. Credit card receipts are not sufficient for reimbursement.
3. The College will not reimburse for Rental Car insurance. Individuals traveling domestically on College-related business are covered under the College's automobile policy (for collision damage/loss and liability insurance) and should check "decline" when renting a vehicle. Individuals traveling internationally must obtain "Collision Damage/Loss" and "Liability" insurance by checking off the "accept" indicator for insurance with the car rental agency.
4. Additional fees charged for frequent flyer upgrades are non-reimbursable.
5. All potential drivers should be added to the rental agreement.

Rail

Rail travel should be by coach class; exceptions to class restrictions can be made by the approving Budget Manager. Only the original rail ticket serves as receipt. Travel using the auto-train must be approved, in advance, by the appropriate Budget Manager.

Taxicabs/Rideshare/Limousine

Taxi, rideshare (Uber, Lyft, etc) or limousine travel, when appropriate, will be reimbursed if properly substantiated by the original receipt. Airport limousines, hotel shuttles, or buses should be used whenever reasonably possible, if less expensive than taxis.

Lodging

Travelers are expected to use economical accommodations. In addition, the following specific guidelines apply:

- a. Reimbursement for lodging may not exceed the normal rate for a standard room.
If an individual is attending a convention or conference, using the convention or conference hotel is appropriate, but not required. However, if the individual elects not to stay at the convention or conference hotel, reimbursement is limited to the lower of the actual or conference/convention rate. Should the rate of a conference hotel exceed market rates for the area, travelers are encouraged to stay in a non-conference hotel.
- b. Under all circumstances, travelers should request the lower corporate or educational institution rate when available.
- c. Reimbursement requests must be documented by an original itemized hotel bill and receipt, and is limited to room and tax (if required) and fixed-rate Internet service if necessary to complete College business.
- d. Rollins is exempt from sales tax including taxes paid on lodging in Florida and multiple other states. Travelers lodging in these states should present the College's tax certificate upon check-in to abate these taxes. <https://www.rollins.edu/finance/tax/>
- e. Normally, the College will not reimburse items and services such as dry cleaning and replacement clothing. If the individual is away for more than five days, or traveling internationally, reasonable laundry costs may be reimbursed if approved in advance by the appropriate Budget Manager.
- f. Charges for personal items, such as movies, babysitting, spa services, and in-room mini-bar charges, including alcohol and snacks, are not reimbursable and should be paid for separately with the traveler's personal funds.
- g. Tips for valet, baggage handling, housekeeping, and other services are reimbursable as long as they are reasonable for the type of service provided.

9. Meals

Domestic Travel Meal Reimbursement

Travel on approved Rollins business (not including travelers teaching in Rollins study-abroad programs) and having expenses whether paid directly by a College Purchasing Card or seeking reimbursement will not have to submit receipts for daily meals totaling \$60 or less. However, the documentation submitted to Accounts Payable should include the name of person(s) attending, date, location and business purpose. If a traveler is seeking reimbursements for the actual amount spent on meals, the original receipt must be provided along with the name of person(s) attending and business purpose.

While the College does not require receipts for meal expenses totaling \$60 or less while traveling, guidelines for reasonable expense amounts are \$12 for breakfast, \$18 for lunch and \$30 for dinner. The College reimburses for only one breakfast, lunch and dinner per day. The daily meal allowance is prorated based upon the time of departure/time of return; breakfast is not reimbursed if you leave home after 8:00 a.m. and dinner is not reimbursed if you arrive home before 6:00 p.m. If the traveler is utilizing this method, reimbursement must be for use of personal funds (purchases must not have been made with the College Purchasing Card or other College funds). In addition, the traveler should not submit for reimbursement of meals if they were provided by the conference or other individuals.

If the actual amount spent for daily meals while traveling is in excess of \$60, acceptable documentation must be submitted.

International Travel Meal Reimbursement

To subsidize the cost of food while traveling internationally on approved Rollins business (not including faculty members teaching in Rollins study-abroad programs), travelers may receive

reimbursement in accordance with the following policy, the supplemental Per Diem policy, and the information published by the U.S. Government General Services Administration (“GSA”). You can look up the location-specific information at <https://www.gsa.gov/travel/plan-book/per-diem-rates>. The M&IE rate for your location will be one of the six tiers listed on this table. Find the corresponding amount on the first line of the table (M&IE Total) and then look below for each specific meal deduction amount.

1. Travelers may be reimbursed up to the meals Per Diem set for the relevant location by the GSA, upon approval by the appropriate Budget Manager.
2. Reimbursement will not be provided when meals are covered by conference or registration fees.
3. Meal expenses above and beyond the Per Diem will not be reimbursed without good cause and advance approval.

If traveling on grant funds, it is incumbent on the traveler to understand and follow the restrictions set by the grant.

10. Entertainment

Business entertainment expenses are reimbursable if they are both ordinary and necessary, and are either “directly related to” or “associated with” the active conduct of business. A “bona-fide” business purpose is required for this type of expenditure. Entertainment expenses should be reasonable in nature, bearing in mind that College resources emanate from students tuition dollars and donations designated to enhance Rollins’ educational mission.

For entertainment expenses to be considered “directly related” to the active conduct of business, the following must be shown:

- a. The main purpose of the combined business and entertainment was the active conduct of business; and
- b. The employee did engage in business during the entertainment period.

For entertainment expenses to be considered “associated with” the active conduct of business, the following must be shown:

- a. The entertainment is associated with the active conduct of business; and
- b. The entertainment occurred directly before or after a substantial business discussion.

11. Receipts

All claims for reimbursement must be documented by itemized bills or receipts. Exceptions for providing receipts include:

- a. Meals – Totaling no more than \$60 per day or the international Per Diem as applicable
- b. Taxi, parking, tolls, or other transportation – Less than \$50 each expense
- c. Tips given to service personnel (e.g. bellman and luggage handlers), but must be reasonable in amount.
- d. Mileage- Map in Chrome River must be used.
- e. Lost Receipts: If a traveler loses their receipt, a lost receipt form is required for expenses other than items outlined above.

12. Submitting Travel Expense Reports

Travelers must sign and submit their Travel Expense Report to the appropriate person no later than 30 days after the end of the individual's trip. Reimbursement may be denied if the report is submitted late.

13. Cash Advance

Cash advances are available but discouraged. A traveler can request an advance by submitting a Cash Advance request supported by a copy of the approved travel form. Please allow at least 10 days for processing. The cash advance must be cleared through the Chrome River with a Travel Expense Report and be documented by appropriate receipts. Money not spent is entered into Chrome River as a Cash Advance Return and payment is submitted to Student Account Services.

Cash advances are to be reconciled no later than 15 days after the end of the individual's trip. If the cash advance exceeded the actual expense incurred, the return of excess funds must be entered into Chrome River as well as the Travel Expense Report. Expense advances not accounted for by cash within 60 days after the end of the trip may be deducted from the faculty members or employees' paycheck or added to the employee's taxable income. The individual may also be disqualified from receiving future advances.

A cash advance is not appropriate for items that can be covered with a College check or purchasing card.

No other expense may be entered into Chrome River for the user until the Cash Advance has been resolved. Any reimbursement or invoice entered will be counted against the Cash Advance. If you have any questions or concerns about this, please contact the Accounts Payable office.

14. Sales Tax Exemption

Rollins is exempt from sales tax including taxes paid on purchases in Florida and multiple other states. Travelers traveling in these states should present the College's tax certificate upon purchase to abate these taxes. Tax exemption certificates are available on the Finance website <https://www.rollins.edu/finance/tax/> and in the AP Office or Tax Office (422 Building, 3rd Floor) and should be presented upon registration for lodging, car rental, and wherever else possible.

D. Other Reimbursable Business Expenses

In addition to travel, the College reimburses faculty members or employees for other business-related expenses. To be reimbursable, the business expense must be approved in advance and must bear a direct relationship to the employee's position and responsibilities. Examples of expenses eligible for reimbursement include the following:

- a. Reasonable professional dues or membership fees for professional associations directly related to an employee's job;
- b. Reasonable office services while traveling (i.e., faxes, copies, overnight delivery/postage);
- c. Currency conversion fees;
- d. Business gifts – Refer to the College Gift Policy;
- e. Seminar fees/training classes with prior approval;
- f. Subscriptions with prior approval; and
- g. Reasonable expenses for condolence or recognition to the extent permitted by College guidelines.

E. Use of College Credit Cards

Please see the P-Card Cardholder handbook (<http://r-net.rollins.edu/finance/forms/p-cardhandbook.pdf>) for the College.

F. Expenses in Foreign Currencies

Our expense system, Chrome River, converts International currency spent per date of the purchase of the made. Please direct any questions or issues with this to the Accounts Payable Coordinator.

G. Travel and Business Expenses for Non-Faculty members or non-employees

Travel and business expense reimbursement for individuals other than College faculty members or employees, such as guest speakers, consultants, and prospective faculty members or employees are subject to these same guidelines, including the requirement of advance approval. The College will not reimburse travel expenses for family, friends, or other guests of an employee on College business unless approved in advance in writing by the appropriate Vice President, Provost, or President or specifically provided for by a written contract of engagement.

H. Non-Reimbursable Travel and Business Expenses

In general, the following expenses will NOT be reimbursed. The following list is not to be considered all-inclusive, and a rule of reasonableness must be applied by the appropriate Budget Manager.

- a. Entertainment expenses for faculty and staff members when only faculty and staff members are involved and not otherwise justified as necessary travel or required for College business;
- b. Repair or insurance of personal automobiles;
- c. Home internet service;
- d. Theft, loss or damage of personal luggage, property and effects or theft/loss of cash advance money;
- e. Membership dues in private or social clubs, organizations, health clubs, gyms, and the like;
- f. Political or charitable contributions;
- g. Passenger insurance (flight insurance) or other non-compulsory insurance coverage, unless the policy specifically requires the insurance to be elected;
- h. Personal credit card annual fees, interest charges or delinquency fees;
- i. Day-care or babysitting fees for children;
- j. Boarding or kennel charges for pets;
- k. Fees for upgrades of air, hotel, or automobile or other mode of travel;
- l. Golfing, green fees or golfing cart rental, unless part of approved development activity;
- m. Personal grooming or spa services, such as barbers, nail services, hairdressers, massages and shoe shines;
- n. Medicine or toiletries;
- o. Movies (in-room, in-flight or at the theater) and movie expenses, such as headphones on airlines;
- p. Expenses for travel incurred by companions or family members, except as approved in advance, as noted above;
- q. Expenses related to vacation or personal days while on a business trip;
- r. Excess baggage charges, except as noted above;
- s. Avoidable "no-show" charges for hotel or car service; and
- t. Tips exceeding 20%, and, in most instances, tips in addition to pre-applied gratuity.

V. Exceptions

The President, appropriate Vice President or Provost has the sole authority to approve exceptions to this policy. Approved exceptions must be explicitly justified as beneficial to the College, must be justified in writing (and typically in advance), and generally require the recommendation of the individual's department head or supervisor.

VI. Enforcement

Failure to comply with the policies pertaining to documentation of expenses in this policy will result in non-payment of expenses to faculty members or employees, in addition to other possible consequences, up to and including termination and legal prosecution, addition of the expenditures to the individuals form W-2 as taxable income or requirement of cash remuneration as appropriate.

VII. Related Policies or Applicable Publications

- A. P-Card Card Holder Handbook
- B. Gift Policy
- C. HR – Insurance Policy
- D. Business Expense Policy

VIII. Appendices/Supplemental Materials

- A. Lost Receipt Form

Lost Receipt

Attachment to Expense Report

Please accept this statement in lieu of the original receipt:

Amount: \$ _____ Date of Purchase: _____

Paid To: _____

Goods/Services: _____

Incurred for (describe College business) _____

This expense is accurately stated on my expense report; and I have not received, nor will I receive, reimbursement for this expense from any other source.

I understand that the College requires original receipts to help ensure all disbursements are proper and in compliance with tax, audit, legal, and other regulatory requirements. A duplicate of the original receipt has been pursued and is not available.

(PRINT name of purchaser) (Signature of purchaser)

Printed name and signature of person authorized to approve:

(PRINT name of approver) (Signature of approver)

Date Prepared: _____ Date Approved: _____