



BRYN MAWR COLLEGE  
EXPENSE AND REIMBURSEMENT POLICY  
March 2016

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## Overview

funds, the various avenues available for spending and the supporting documentation required.

## Appropriate Business Expense

In order to be considered a tax free business expense the basic rule is that the expense must be both ordinary and necessary and be directly connected with or related to your job duties. The term ordinary refers to an expense connected to a common and accepted practice for your department. The term necessary refers to an expense that is appropriate and helpful in developing or maintaining your department or program activities

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## E-Market Purchasing Program

### **Purchase of Tangible Goods**

The purchase of tangible goods should be done through the College on-line purchasing system. The rare exception is when there is an immediate need for an item or a significant cost savings that would preclude the use of the E-market system. There are several reasons for this policy:

**Efficiency.** The E-market system is a completely electronic ordering system and with some vendors it is also a completely electronic payment system. It eliminates the need for any paper process or other system process such as the credit card approval and record-keeping system.

**Cost.** The College has contracts with preferential pricing with many of the vendors enabled on the E-market system.

**Purchasing data availability.** The data that can be accessed from the E-market system is used to improve the management of the purchasing process at the College including the ability to negotiate favorable joint-purchase or individual contracts based on the data.

**Contractual agreement.** The E-market system automatically sends a College Purchase Order to the vendor which is a contract that provides legal obligations for the vendors to supply the items ordered at the agreed-upon price with a reasonable delivery method and time.

The E-market procedures and detailed instructions are available on the Finance website.

### **Purchase of Services**

Services can be purchased through businesses or individual proprietors. In all cases there must be a contract or written agreement in place before the service is performed. The written agreement or contract shall describe the service to be performed and includes when the service is to be performed and the cost of the service. Please see the policy on contracts.

Typically businesses will have their own contract or agreement document that they will submit to the College faculty or staff member who is arranging for the service. The document should be first reviewed by the faculty or staff member arranging for the service and then submitted to College Counsel, who will review the agreement and take it to the Chief Administrative Officer for signature once any issues have been resolved.

### **Payment for Services**

Payments for independent contractors need to be processed through the E-market system. Independent contractors must have a completed W-9 on file with the College. The employee arranging for the service will complete and submit a new supplier form in the E-market system if the contractor/vendor does not currently exist in the system. A completed W-9 is required when submitting a new supplier form. A parst iti7cti7cti7cti762.01 Tm0 g0 G[A]g65 G[s]2e(A)g63.▲ syst



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**Charges:** The cardholder is responsible for all charges made on the card. A cardholder who makes unauthorized purchases will be liable for the total dollar amount of such purchases, plus additional costs incurred in connection with the misuse.

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**DEPARTMENTAL RESPONSIBILITIES:**

**Approval of Monthly Cardholder Purchases:** Each cardholder is responsible for maintaining adequate documentation of purchases. The cardholder shall review card activity each month to assure that all charges listed were approved and





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taxable. Travel expenses which fall outside this policy, if reimbursed, may be treated as salary with taxes withheld and reported with wages on Form W-2.

Business travel expenses should be submitted in a timely manner, usually within 10 working days of returning from a trip or incurring the expenses. Business travel expenses submitted more than 60 days after completion of the travel activity or incurring the expense will be reported as additional taxable income to the individual, in accordance with Internal Revenue Service regulations.

- A. **Authority to Approve Travel** - Authority and responsibility for approving travel by employees and authorized non-employees of the College rests with the person responsible for the College budget or project to which the expense is to be charged.

Travel expenses are reimbursable only when all required approvals, including approval from government agencies or other project sponsors, are obtained prior to incurring the expense.

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lodging. Or other sabbatical or leave expenses which are exceptions to this or other College policies. Lack of prior approval may result in limited reimbursement of expenses.

residence. If a faculty member has secured funding (such as an outside grant from a funder that permits transportation expenses; a College start-up fund; or a College research fund) s/he may be reimbursed for travel expenses that are incurred during sabbatical or research leave which are research-related, reasonable, and substantiated.

The College expects that the faculty member will seek out the least expensive, most reasonable transportation arrangements for the travel to/from the sabbatical destination/s and for the duration of the extended stay, as per other sections of the College's policy.

## Lodging and Meals

- A. Lodging Choice** - College business travelers are expected to use lodging accommodations that are safe and reasonable. The lowest standard room rates are generally available through conference listings and through travel sites on the web.
- B. Reimbursement Options** - The traveler may claim reimbursement by one of two methods for expenses incurred in connection with official College travel of more than one day. The method selected must be used for the entire trip.
  - 1. Actual Expenses** - The traveler may be reimbursed for the actual costs of reasonable and necessary meals, lodging, and gratuities. Tips for meals must not exceed 20% of the cost of meals. Any tip charges in excess of that amount will not be reimbursed. Reimbursement of meals when there is no overnight travel will be paid by the College only when the meal has a defined College business purpose (see One-day Travel, below). Payments for alcohol and related taxes and tips may not be charged to a government sponsored project or activity.
  - 2. Actual Lodging Expenses plus Per Diem for Meals** - The traveler may be reimbursed for actual lodging costs plus the applicable federal per diem rate for meals. This rate varies by geographic area and is discussed in paragraph E below. The federal domestic and foreign per diem rates are available at <http://www.gsa.gov>
- C. Overnight Stay for One-Day Travel** - In general, trips of less than 50 miles one way from the College or the considered local travel and do not qualify for an overnight stay.

The Internal Revenue Service (IRS) does not allow reimbursement of meal expense for one-day travel (no overnight stay). Per Diem rates may not be used for one-day travel. However, a bona fide business meal may be reimbursed (see section 9.B.6 below).

- D. Departmental Discretion** - Departments may elect to reimburse per diem for fewer days than the actual stay and may decrease the amount of per diem to reflect actual expenses.
- E. Per Diem Rates** - Bryn Mawr College follows U.S. Government General Services Administration travel rates.







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- C. **Indirect Routes** - If, for other than College business, the traveler takes an indirect route or interrupts a direct route, reimbursement for air fare will be at either the actual charge or the charge that would have been incurred by traveling the direct route by the most economical means, whichever is less. The charge that would have been incurred for a direct route must be documented, at the time of booking the actual flight, with a printout from an online travel site, and a copy of the printout included with the reimbursement request.
- D. **Rental Cars:**
  - 1. **Reimbursement** - Any personal portion of the cost of a rental car must be subtracted from the total rental bill before requesting reimbursement. The personal portion is calculated by prorating the cost of the rental over the number of days for personal use and number of days for business use.
  - 2. **Insurance** - If the traveler accepts extra insurance cost for a domestic car rental in order to be covered during the personal portion, the entire cost of the insurance coverage for the entire rental period will be a personal expense and not reimbursable. However, if the rental occurs in a foreign country, the cost may be prorated.

### Travel Expenses of Spouses and Others

- A. **Non-business Expenses** - In general, the expenses of a spouse, family member, or other person accompanying the business traveler are not reimbursable. Such expenses are only reimbursable if the accompanying person has a position with the College and is traveling to make a significant contribution in furtherance of College business.
- B. **Exceptions** - It is expected that there will be no exceptions to this policy, which is designed to assure compliance with legal requirements. Any request for an exception in truly extraordinary circumstances must be approved, in advance of the travel, by the Chief Administrative Officer, Provost, or Treasurer.
- C. **Hotel Rates** - When a double hotel room is occupied by the business traveler and others whose attendance does not constitute a business purpose, the College will pay the single room rate. The single vs. double room rate must be provided in the notes section in the reimbursement request or bacS csingle



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Non-Employee Travel

A. **FOREIGN VISITOR TRAVEL**

1. **Documentation Required** - Payments to foreign visitors, or on behalf of foreign visitors (direct payments to hotels, etc.), may be made only if the visitor enters the United States on an appropriate visa (see e documentation required for all travel reimbursements, requests for reimbursement to nonresident aliens must include a signed the Tax Information Questionnaire, photocopies of the traveler's visa, I-94 card, and, for J-visas, a copy of Form DS-2019 (Certificate of Eligibility for Exchange Visitor (J-1) Status).
2. **Advances** - Foreign visitors who will be present here for longer than two weeks may request an advance for the amount of the air ticket. Required documentation must be included (copy of airlines invoice/itinerary, and documentation listed above). If the expense will be subject to withholding taxes, deductions will be made from the advance payment.
3. **Reimbursement** Foreign visitors may be reimbursed for lodging, meals, and incidental expenses on a per
4. **Accounting** - Note that if a trip either originates or terminates in a foreign country, the entire cost of the trip is coded to a foreign travel account code. This includes any reimbursement for meals and lodging in the United States when the trip originated outside the United States.
- 5.



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**Lodging** - Itemized lodging bill. Express checkout itemized receipts are acceptable and must show the credit card being charged. When the per diem meal option is chosen, there will be no reimbursement of meals charged to the lodging bill.

**Foreign Exchange Rate** - The U.S. dollar equivalent should be included on receipts for purchases in foreign currencies. A currency converter is available on the web at <http://www.oanda.com/converter/classic>. If a personal credit card is used for any receipted item, a copy of the traveler's credit card statement should be included with receipts and reimbursement will be for the amount shown for the item on the statement.

**B. Missing Original Detailed Receipts** - The traveler must seek a duplicate of a missing original detailed receipt from the billing agency. When submitting a reimbursement request, include the duplicate detailed receipt showing proof of payment and a memorandum or statement, signed by the person incurring the expense and the person approving the expense, stating that:

No original detailed receipt is available

The expense was on behalf of the College

The item and amount of the expense are accurate

No other reimbursement of expense has been, or will be, sought or accepted from any source

This statement may be included in the notes section of the reimbursement request. In those rare cases when all attempts have failed to yield an acceptable receipt, a suitable explanation must be included by the traveler's supervisor with reimbursement request.

**C. Reimbursement Request** - The College requires preparation of a reimbursement request to account for any travel expenses that are to be charged to a College account or project. The properly completed and approved reimbursement request should be submitted within 10 working days after returning from each trip. If all expenses cannot be submitted on one reimbursement request, subsequent requests must reference the initial reimbursement request.

- 1. Purpose** - The reimbursement request must include a statement of the purpose of the travel that shows the direct relationship of the travel to an official College function. The purpose for any stopover en-route must also be included. If conference expenses are charged to a sponsored project, the conference must directly support the purpose of the sponsored project. A copy of the conference agenda or program should be included with the submitted backup documentation.
- 2. Dates** - All days from day of departure to the return date must be included on the reimbursement request. Days for personal use should be listed as such.
- 3. Expenses** - Costs of transportation, meals, lodging, and miscellaneous expenses need to be listed by date and location on the reimbursement request.
- 4. Approvals** - The request must be approved by the appropriate person authorized to approve expenses for the account or project being charged. No one may approve expenses for himself/herself or for an individual to whom he or she reports either directly or indirectly. By initiating the request for reimbursement, the traveler is attesting that the expenses relate to College business and comply with the College policies.
- 5. Improperly Completed Forms** - The traveler is responsible for the accuracy and completeness of the request and backup receipts. If the request is not completed properly, it will be returned to the traveler. Accounts Payable needs to receive all required backup documents before a reimbursement can be processed.

**D. Explanation Required for Travel Expenses and Arrangements** - Written explanations for the following must be submitted with the reimbursement request:

- 1. Reimbursement from Other Sources** - The traveler must report, including all pertinent details, if expenses for any part of the trip were or will be reimbursed by any source other than the College. Source name, address, and amount must be included

