

Title: Travel and Business Expense Reimbursement Policy
Code: 5-200-050
Date: 1-18-06rev
Approved: WPL

Policy

General

The Boston College Travel and Business Expense Reimbursement Policy provides guidelines and procedures for employees who undertake travel on behalf of the University. The basic intent of the policy is to ensure that individuals traveling on University business neither gain nor lose personal funds as a result of that travel. Travel costs are to be allocated and expended within established budgetary limitations and, as funds to support travel are limited, travelers are not to make commitments to travel or to incur travel expenses without first obtaining the appropriate approvals.

These policies and procedures are intended for University-wide use. However, if an individual organizational unit elects to institute a more restrictive policy for purposes of budgetary control, the Controller's Office will support that policy and will work with the organizational unit to enforce it.

All travelers are to comply with the following travel and business expense reimbursement policies and procedural guidelines.

Travel Authorization

Travel on University business must be authorized in advance by the vice president, dean, department chairperson, or director responsible for the travel budget. This individual is responsible for assuring that budgeted funds are available to meet all travel commitments.

Expense Reimbursement Limitations and Receipt Requirements

General University travel is reimbursed only on the basis of actual and reasonable expenses incurred, subject to the limitations set forth in this policy. Requests for reimbursement are to be submitted on a Boston College Travel Expense Report form (which can be found on the PeopleSoft Financials web page www.bc.edu/offices/fvp/psfinancial).

Original receipts are required for all major travel expenses, including airfare, hotel, and car rental bills, and all individual expenses that exceed \$25.00. In addition, the University reimburses expenses without receipts to a maximum of \$25.00 per day. The \$25.00 allowance for minor unreceipted expenses is intended to accommodate travelers who would otherwise be inconvenienced by obtaining a receipt. It is not intended to allow for a per diem of \$25.00 or any other per diem amount.

Sponsored Project Travel

Travel costs are generally limited to those allowed by the policies and procedures that govern University-related travel. However, certain sponsored projects may contain provisions that further limit the amount and type of reimbursable travel expenditures. For example, under most sponsored project awards, the lowest available commercial discount airfare or customary standard commercial airfare must be used; first-class airfare is not reimbursable. Prior to incurring travel-related expenses, individuals traveling under sponsored project awards are encouraged to contact the Boston College Office of Sponsored Programs for guidance regarding approved travel costs.

Non-Employee Travel

For all non-Boston College employees (e.g., prospective employees, speakers, consultants) when traveling at the University's expense, a voucher must be created in PeopleSoft through the Accounts Payable module.

Transportation and Related Expenses

Travelers are to choose the most practical and economical mode of transportation, and are generally to travel the most direct route. Consideration is to be given to the total cost to the University, including the cost of employee subsistence and lost work time. All travelers are to comply with the following guidelines for actual and reasonable transportation expenditures.

Commercial Transportation

The University reimburses commercial air, rail, and bus transportation fares for economy/coach accommodations. If first-class or business-class accommodations must be used due to lack of available space, time schedules, routing, or cancellations, justification is to be provided on all pertinent travel forms in order to obtain approval for payment. Whenever possible, discounted or reduced round-trip rates should be taken when available. This might include the option of extending one's stay over a Saturday when the expense of an extra night's lodging and additional meals is still less than the lowest available commercial fare not involving a Saturday stay.

Air travel is recommended when the cost of an employee's time is an important factor or when travel time by other methods would increase the subsistence expense.

Purchase and Delivery of Tickets

Transportation arrangements are to be made directly by the traveler through the University's authorized travel agency. (Information regarding the authorized travel agency is available from the Procurement Services Department.) Ticket delivery to the campus is provided by the travel agency; however, tickets for last-minute bookings must be picked up at the appropriate airline, train, or travel agency office prior to departure.

When making transportation reservations, the traveler is to supply the authorized travel agency with his or her American Express Corporate Card number (see [EXHIBIT A](#), American Express Corporate Card Program). To secure reimbursement, the traveler must retain all transportation ticket receipts (including boarding pass, e-tickets or passenger receipt) for purposes of documenting Travel Expense Report reconciliations.

American Express Business Travel Accounts

Business Travel Accounts (BTA) are for air transportation charges only. Assigned by American Express to each vice presidential area, BTA numbers are to be used only for team/group travel or by departments with travelers ineligible for individual corporate charge cards. For students, new employees, and non-University employees authorized to travel at University expense, tickets must be ordered through the authorized travel agency by the responsible VP representative.

Payment for Tickets in Advance of Travel

To receive reimbursement for transportation tickets in advance of travel, the itinerary invoice (reflecting travel dates and cost) provided by the authorized travel agency is to be submitted to the Accounts Payable department accompanied by a properly completed Travel Advance form (which can be found on the PeopleSoft Financials web page under "Forms.") Following completion of travel, a Travel Expense Report accompanied by the original transportation ticket receipt is to be submitted to the Accounts Payable department to reconcile the outstanding advance.

Unused Tickets

Any ticket or portion of a ticket that is not used must be returned to the authorized travel agency for

appropriate credit to the American Express Corporate Card account originally charged. If the traveler has already received payment for the ticket in advance of the trip, the traveler must provide reimbursement directly to Boston College by completing a Travel Expense Report accompanied by a check.

Private Automobile

When travel by private automobile is chosen over commercial transportation in order to save time, to transport equipment, or to reduce costs when a number of people are traveling together to the same destination, reimbursement to the traveler is made on the basis of mileage traveled. The reimbursement rate is travel.

When, primarily for the convenience of the traveler, a private automobile is used for official travel, reimbursement is not to exceed the cost (or the sum of the costs for more than one traveler) of round-trip air travel (to include cost of economy/coach airfare and incidental expenses to and from airports) between the nearest commercial airports serving the cities of origin and destination.

The mileage allowance covers all operating costs of the vehicle. Repair costs are not reimbursable, whether they result from the traveler's acts or the acts of others. However, ferry, bridge, tunnel, toll road, and parking charges are reimbursable in addition to the mileage allowance.

An accurate daily record of miles traveled is to be maintained. Upon completion of travel, mileage and expenses are to be submitted on a Travel Expense Report form.

Automobile Rental

The use of rental cars is authorized when their use results in savings of cost or time or when other modes of transportation are not available.

The traveler is to charge the rental to his or her American Express Corporate Card and is to do business with the rental car agency offering the best rates. (Information regarding the rental car agencies that provide special discounts to University travelers is available from the Procurement Services Department.) Upon request, the authorized travel agency will reserve rental cars when commercial transportation reservations are booked. To secure reimbursement following completion of travel, the receipted rental car bill must accompany a properly completed Travel Expense Report form.

Rental Car Insurance

Boston College maintains an agreement with American Express, in lieu of the usual rental car company agreements (e.g., CDW or LDW, Collision or Loss Damage Waiver), to provide insurance coverage up to a maximum of \$50,000 for loss of and damage to a rental car due to fire, theft, vandalism, or collision under the following conditions:

- (1) The car is used for the official business of Boston College;
- (2) The American Express Corporate Card is used to rent and pay for the car;
- (3) The rental agency's Collision or Loss Damage Waiver (CDW or LDW) is rejected at the time the rental car agreement is signed;
- (4) All individuals expected to drive the car are declared on the signed rental agreement; and
- (5) The rental period does not exceed 42 consecutive days.

This program does not extend to personal American Express cards nor to any other credit cards. If the traveler does not use the American Express Corporate Card to charge the car rental, he or she must purchase the insurance offered by the rental car company.

The following types of vehicles are excluded from the American Express rental car insurance coverage: off-road vehicles, motorcycles, mopeds, recreational vehicles, trucks, antique automobiles, campers, trailers, cargo vans, and any other vehicle which is not a rental car or passenger van traveling on public paved roads.

Rental car insurance is available only in conjunction with the use of the American Express Corporate Card. BTAs cannot be used for this purpose. All claims are to be reported within 24 hours to the Boston College Office of Risk Management and Insurance as well as to the claims administrator for American Express. For the name and phone number of the company responsible for administering the claims or for additional information regarding rental car insurance coverage, including a copy of the rental car insurance policy, please contact the Office of Risk Management and Insurance.

Miscellaneous Transportation-Related Expenses

Tolls

Necessary, reasonable tolls are reimbursed.

Parking

Necessary charges for parking are reimbursed, including airport parking fees that do not exceed normal taxi fares to and from the airport.

Traffic Violations

Traffic and parking violations received while driving rental, personal, or University-owned vehicles are not reimbursed.

Public Transportation

As the preferred mode of transportation, public transportation is to be used whenever possible and practical. Public transportation costs are to be itemized on the Travel Expense Report.

Shuttle Service

The cost of shuttle service to and from airports and railroad stations, plus reasonable tips, is reimbursed to the extent that such service is not included in air or rail fares.

Taxi Service

Taxi fares, including reasonable tips, are reimbursed when public transportation or shuttle service is not practical.

Lodging, Meals, and Related Expenses

Travelers are expected to use prudent judgment in the selection of hotels and restaurants while traveling on official University business. Travelers are to use standard accommodations in first-class hotels and motels, and dine in restaurants of equivalent quality. As educational discounts are commonly given by many hotels, inquiry regarding their availability should always be made. Expenses for lodging and meals are reimbursed, as explained below, either on an actual, reasonable expense basis or on a per diem basis. Personal expenses, such as guest accommodations and other nonbusiness charges, are the responsibility of the traveler.

Lodging

The traveler is to make lodging reservations in advance through the authorized travel agency or directly with the lodging facility, and is to provide the agency with the appropriate lodging accommodations specifications. Sufficient advance notice to the travel agency will assure the best accommodations at the most reasonable cost. Lodging reimbursement is limited to single occupancy, single rooms only, unless rental accommodations are shared by more than one authorized traveler. The traveler is to use his or her American Express Corporate Card to pay the lodging bill immediately upon receipt, and is reimbursed for the actual expense of his or her lodging. To secure reimbursement following completion of travel, the itemized hotel bill must accompany a properly completed Travel Expense Report form.

Travelers who lodge in a private residence with family or friends while traveling on University business must obtain prior approval from the responsible vice president, dean, department chairperson, or director in order to receive reimbursement for expenses in lieu of normal hotel costs. Such travelers are reimbursed for the actual and reasonable expenses incurred in extending appreciation for the hospitality of their hosts.

Meals

The traveler is reimbursed for the actual, reasonable cost, including tax and gratuity, of his or her meals during the travel period. To secure reimbursement following completion of travel, appropriate receipts for all meals must accompany a properly completed Travel Expense Report form. A restaurant tear tab is an acceptable receipt for meal expenses of \$50.00 or less. Credit card or itemized restaurant receipts are required for amounts greater than \$50.00. If reimbursement is for persons other than the traveler, IRS regulations require that the names of the individuals involved and the purpose of the expense be provided.

Per Diem Allowance

In certain cases, it may not be practical or possible to establish actual reimbursable expenses for lodging and/or meals. In such cases, consistent with any contractual limitations or those imposed by individual organizational units, a per diem charge in lieu of actual expenses may be reimbursed. Per diem reimbursement for these expenses is the payment to the traveler of a fixed amount per day to cover the cost of lodging and/or meals and all related taxes and gratuities necessarily incurred. With a per diem allowance, the traveler is not required to provide documentation and an itemization of actual lodging and/or meal costs but is required to provide documentation that authorized travel did occur. This method of reimbursement may be advantageous in circumstances where an individual traveler's actual expenses are difficult to separate from those of a group that is sharing costs, or when the record keeping involved in actual reimbursement would be unusually difficult.

Reimbursement on a per diem basis must be approved by the traveler's supervisor. Such allowances are not reimbursed whenever lodging and/or meals are furnished at no additional cost to the traveler. Moreover, conference attendees are not reimbursed for additional meals if meals are already included in the conference registration fee, unless specifically approved by the supervisor.

Per diem allowances for lodging and individual meals are set at the federal government continental U.S. (CONUS) rate in effect at the time. The CONUS standard rate is to be used if the per diem locality (city or county) is not among those on the CONUS rate listing. Reimbursement for lodging and meals in excess of the CONUS rate requires receipts. For portions of days or meals, the per diem allowance is to be prorated. Reimbursement for lodging on a per diem basis requires an overnight stay.

The current CONUS rates are available from the Controller's Office or the [federal government](#). As is the case with federal mileage allowance rate adjustments, the Controller's Office will notify policy manual holders of any adjustments in the federal CONUS standard rate.

Business Expenses

Other expenses normally associated with travel that are reimbursable regardless of whether a traveler receives lodging and/or meal reimbursement on an actual expense or per diem basis include registration fees, telephone calls made while on official business, and miscellaneous expenses clearly related to the purpose of the travel and fully documented as such.

Registration Fees

University employees are frequently required to preregister for conferences and workshops. In the

event of preregistration, a voucher made payable to the vendor should be created using the Accounts Payable module. The check will be sent directly to the vendor with any back-up documentation. To secure reimbursement following completion of travel for registration fees that are paid at the conference or workshop, the proper documentation must accompany a completed Travel Expense Report form.

All travelers who attend a conference or seminar are required to submit a copy of the conference/seminar agenda with the Travel Expense Report.

Telephone Calls

Charges for all telephone calls made while on official business are reimbursed.

Entertainment Expenses

Certain entertainment expenses are considered an appropriate expenditure of University funds. The propriety of such expenses is to be determined by the responsible vice president, dean, department chairperson, or director. Expenditures for entertainment, including alcohol, are not reimbursable under sponsored project awards.

Other Miscellaneous Expenditures Not Reimbursable

- (1) Costs incurred by unreasonable failure to cancel transportation or lodging reservations;
- (2) Fines for automobile violations;
- (3) Lost or stolen tickets, cash, or property;
- (4) Damage to property;
- (5) Additional travel expenses incurred when an itinerary is altered to accommodate personal affairs (e.g., airline change fee);
- (6) Child care expenses; and
- (7) Other expenses not directly related to the performance of the travel assignment (e.g., in-room movies, personal items).

Travel Reports and Payments

Travel Advances

Participation in the University's American Express Corporate Card Program ([EXHIBIT A](#)) precludes the need for most travel advances. However, advances may be obtained in those circumstances in which University travel would impose a financial burden on the individuals involved. Generally, advances will be made to the following individuals or groups for approved University travel:

- (1) New employees who have not yet received American Express Corporate Cards;
- (2) Team travel (funds to be advanced to the travel manager for the team);
- (3) Employees traveling outside the continental United States;
- (4) Temporary employees; and
- (5) Nonexempt employees

Procedures for Obtaining a Travel Advance

A Travel Advance form (available on the PeopleSoft Financials web page) signed by the organizational unit head, must be received by the Accounts Payable department two weeks prior to the date the advance is needed. Typically, travel advances are not issued more than ten (10) days in advance of departure dates.

Travel advances from Boston College to American Express Corporate Card holders are limited to \$50.00 per day, and up to \$500.00 per trip for domestic travel, excluding airfare. Advances are not issued to employees who have yet to reconcile previously issued advances.

Boston College considers a travel advance to be a loan. As such, each advance must be settled within thirty (30) days of an employee's return from travel. To reconcile an advance it must be reported on the Travel Expense Report form that documents the trip, and any unused portion must be deducted from the Report's final balance due.

Travel Expense Reports

Travel Expense Reports must be properly completed and submitted to the Accounts Payable department following completion of travel. Expenses claimed on the Reports must be supported by original receipts for all individual transactions of \$25.00 or more. Expenses below this dollar amount do not require a receipt, but they must be identified and itemized on the Reports. The University reimburses expenses without receipts to a maximum of \$25.00 per day. A properly completed Travel Expense Report includes:

- (1) Full name and campus address of the University employee requesting reimbursement;
- (2) Eagle ID number of the employee;
- (3) Business purpose;
- (4) Travel destination;
- (5) Departure and return dates and times (including A.M. and P.M.);
- (6) Expenses incurred, itemized by day and supported by attached, original receipts;
- (7) Reconciliation of any travel advance; and
- (8) Signature of the employee being reimbursed, to certify the expenses claimed.

As a good business practice, it is suggested that each Travel Expense Report be signed by the traveler's direct supervisor or by the responsible vice president, dean, department chairperson, or director, as required. Individuals responsible for certifying Travel Expense Reports are to ensure that expenses are appropriate and that all required receipts are attached.

Following the submission to the Accounts Payable department of a properly completed Travel Expense Report, the traveler is reimbursed for expenses. Reports are processed promptly to enable employees to pay their American Express Corporate Card bills in a timely manner. All reimbursements are made payable to the traveler, and not to American Express or other credit card companies.

Travel Advances are to be reconciled on the Travel Expense Report form. If the amount of a Travel Advance exceeds travel expenditures, the unused portion of the advance is to be returned to the University with the Travel Expense Report. Such settlements are to be made by personal check, travelers check, or registered check, made payable to "Trustees of Boston College," and are to be submitted with the Travel Expense Report form.

The Accounts Payable department will make every effort to reconcile outstanding travel advances. If, after repeated notices to an employee, an advance remains outstanding, the responsible vice president is notified and appropriate, legal collection action taken.

Sponsored Project Travel Approvals

All Travel Advances and Travel Expense Reports charged against sponsored projects must be submitted for approval to the Office of Sponsored Programs. This office then forwards approved Advances and Expense Reports to Accounts Payable for processing.

Spouse

The University does not reimburse travel expenses incurred by a spouse. Any employee who travels with a spouse is expected to pay for all incremental costs associated with the spouse's travel including transportation costs; additional lodging expenses, if any; meal expenses; and registration fees.

Foreign Travel

Foreign travel expenses are reimbursed at the federal maximum travel per diem rates for foreign areas in effect at the time or on an actual, reasonable expense basis if original receipts are submitted with the Travel Expense Report. The current federal maximum travel per diem rates for foreign areas are available from the Controller's Office or the [U.S. State Department](#).

Arrangements for foreign travel under sponsored project awards can be complex, often requiring detailed justification for each trip. Many sponsors must approve each trip abroad well in advance of departure, whether or not such travel is referenced in the award notification. In particular, foreign travel under federal sponsored project awards must be authorized in advance by the sponsor; however, certain federal sponsors delegate this approval authority to the University's Office of Sponsored Programs. Federal awards also require that U.S. flag air carriers be used regardless of cost, convenience, or personal travel preference. For specific information regarding sponsor requirements, individuals traveling under sponsored project awards are encouraged to contact the Office for Sponsored Programs prior to incurring any foreign travel expenses.

All claims for foreign travel expenses must be converted to U.S. dollars. The conversion rate and computation, as well as the source used to verify the rate (e.g., WALL STREET JOURNAL), must appear on each receipt. Foreign travel expenses charged to American Express Corporate Cards are converted by American Express, and are reimbursed to the traveler as they appear on the Corporate Card bills.

Posted: January 26, 1998

Updated: June 9, 2003; January 18, 2006
