
**Travel and Expense Reimbursement
Policy and Procedures**

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Travel and Expense Reimbursement Policy and Procedures

I. Philosophy and Scope

Frederick Community College (“FCC” or the “College”) is a public institution that relies on public funding. As such, employees and members of the Board of Trustees must be fiscally responsible and accountable for all College expenditures. FCC reimburses authorized travelers for reasonable, necessary, and approved expenses incurred while traveling on official College business. This Policy and Procedures complies with Internal Revenue Service (IRS) Rules.

The College Travel and Expense Reimbursement Policy and Procedures provides guidelines and establishes procedures for all authorized travelers who incur expenses while on official College business and related travel, regardless of funding source. Certain provisions of this Policy and Procedures may not apply to students traveling for College-sponsored activities. Guidelines and procedures are outlined in general terms and may not cover every possible situation. Contact the Vice President for Finance for clarification as needed.

To safeguard the interests of the College, College resources for business and travel-related expenses must be used in a fiscally responsible manner. It is the policy of the College that cash advances are not authorized with the exception of cash advances for athletics.

Each employee and member of the Board of Trustees should be familiar with this Policy and Procedures prior to travel to determine allowable expenses and procedures. The authorized traveler is responsible for submitting to Accounts Payable all forms and detailed receipts related to their travel.

Supervisors and Senior Leaders are accountable for the use of College funds and must verify that all travel is budgeted and expenditures are charged to the proper account(s). They are also the required signatories for the [Non-Local Travel with Accommodations Request Form](#) (TARF), [Travel Expense Reimbursement Form](#) (TERF). The College recognizes four types of travel for employees and members of the Board of Trustees: (1) local, (2) non-local, (3) non-local with accommodations, and (4) international travel.

II. Definitions for the Purpose of this Policy and Procedures

- A. **“Authorized traveler”** refers to any individual, including members of the Board of Trustees, authorized by the College to travel for a business-related purpose.
- B. **“International Travel”** refers to any travel outside the United States (U.S.) or any U. S. Territories.
- C. **“Local travel”** refers to any travel within Frederick County
- D. **“Non-local travel”** refers to any travel outside of Frederick County.
- E. **“Non-local travel with accommodations”** refers to any travel outside of Frederick County that requires an overnight stay.
- F. **“[Non-Local Travel with Accommodations Request Form](#) (TARF)”** refers to the form used to request pre-approval for non-local travel with accommodations. An individual must obtain approval from their supervisor and Senior Leader prior to making arrangements for non-local travel with accommodations.

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- G. **“Senior Leader”** refers to a member of the President’s Senior Leadership Team, which includes the President; Provost/Executive Vice President (EVP) for Academic Affairs, Continuing Education, and Workforce Development; the Vice President (VP) for Finance; the VP for Human Resources; the VP for Learning Support; the Chief of Operations; the Chief Information Officer; and the Special Assistant to the President for Institutional Effectiveness.
- H. **“Supervisor”** refers to an employee with the designated responsibility of conducting performance appraisals for the authorized traveler, with the exception of adjunct faculty who are supervised by Department Chairs.
- I. **“[Travel Expense Reimbursement Form \(TERF\)](#)”** refers to the form used to request reimbursement for expenses for all four types of travel. Itemized receipts must accompany the TERF in order for reimbursement for allowable expenses to occur.
- J. **“Assigned work site”** refers to either the FCC main campus or the Monroe Center where the employee is primarily assigned. With Senior Leader approval, an assigned work site may be a location other than the FCC main campus or the Monroe Center.

III. Responsible Senior Leader and Responsible Office

Vice President of Finance

Finance Office

IV. Entities Affected by this Policy and Procedures

FCC trustees and employees

V. Local Travel

A. Pre-Approval

Local travel does not require submission of a [Non-Local Travel with Accommodations Request Form](#) (TARF), but does require prior approval from the employee’s supervisor.

B. Reimbursement

Itemized receipts are required for all expenses. It is suggested that authorized travelers keep copies of submitted receipts for their own files. The dates on the receipts must correspond with the approved travel dates.

In order to ensure appropriate sales tax calculations and processing of allowable reimbursements, receipts submitted should not include unallowable expenses, such as alcohol and companion travel expenses.

Authorized travelers must submit their reimbursement request on a [Travel Expense Reimbursement Form](#) (TERF), along with itemized receipts for allowable expenses, to Accounts Payable within thirty (30) days of completion of travel. A separate TERF must be filed for each authorized traveler, even if joint travel occurred.

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The supervisor and Senior Leader for the authorized traveler must approve and sign the TERF in order for reimbursement to take place. The supervisor and Senior Leader are responsible for reviewing the TERF for compliance with College travel procedures, and to ensure use of the correct account number, and the availability of funds. FCC has the right to deny reimbursement, or charge an employee if a College credit card was used for any unauthorized expenses.

C. Allowable Expenses

The following are allowable expenses for local travel:

1. Transportation

- a. **Personal Vehicles:** Use of an employee's personal vehicle for College business requires the employee to possess a valid driver's license and to carry personal automobile liability insurance. Personal auto insurance will be primary in the event an accident occurs while traveling on College business. Damage to a privately owned vehicle used for College business is covered by the individual's private insurance. The College does not assume responsibility for the cost of repairs to the vehicle or other costs, whether they result from the authorized traveler's actions or the actions of others. The College will not reimburse parking or moving violations. Use of an authorized traveler's personal vehicle will be reimbursed at the current IRS mileage rate. In addition to the mileage rate reimbursement, an authorized traveler will be reimbursed for parking and tolls. Mileage reimbursement will be based on the miles in excess of the normal daily commute. Actual mileage will be reimbursed on days outside an employee's regular work schedule. Each leg of a trip must be itemized on the [TERF](#).

If an authorized traveler departs from or returns to their home instead of their assigned work site, only the miles in excess of their normal daily commute will be reimbursed. The cost of traveling between the authorized traveler's residence and an assigned work site is considered a personal commuting expense and therefore is not reimbursable.

- b. **Public or Ground Transportation:** Transportation costs with reasonable tips (not to exceed 20%) will be reimbursed with a receipt. Allowable public or ground transportation expenses are transportation to, from, and between places of business and the train or bus station.

2. Conference Registration Fees

Upon supervisor's approval for attendance at a conference, any conference registration fees paid directly by the employee attending the conference are eligible for reimbursement. The expenses can be submitted for reimbursement on the [TERF](#).

3. Meals

Meals during local travel may be allowable in some circumstances with supervisor written pre-approval (an email is sufficient documentation). Each meal will be reimbursed for the actual cost as evidenced by an itemized receipt, up to the following limits for each meal. These limits include taxes and a reasonable gratuity (not to exceed 20%):

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Breakfast - \$12

Lunch - \$18

Dinner - \$30

The employee will not be reimbursed for a meal when the meal is provided at a meeting, event, or conference.

VI. Non-Local Travel

A. Pre-Approval

Non-local travel does not require submission of a [Non-Local Travel with Accommodations Request Form](#) (TARF), but does require prior approval from the employee's supervisor. Meals during non-local travel may be allowable in some circumstances with a supervisor's written pre-approval (see Section VI.C.3.).

B. Reimbursement

Itemized receipts are required for all expenses. It is suggested that authorized travelers keep copies of submitted receipts for their own files. The dates on the receipts must correspond with the approved travel dates.

In order to ensure appropriate sales tax calculations and processing of allowable reimbursements, receipts submitted should not include unallowable expenses, such as alcohol and companion travel expenses.

Authorized travelers must submit their reimbursement request on a [Travel Expense Reimbursement Form](#) (TERF), along with itemized receipts and any written pre-approvals for meals, to Accounts Payable within thirty (30) days of completion of travel. A separate TERF must be filed for each traveler, even if joint travel occurred.

The supervisor and Senior Leader for the authorized traveler must approve and sign the TERF in order for reimbursement to take place. The supervisor and Senior Leader are responsible for reviewing the TERF for compliance with College travel procedures and to ensure use of the correct account number and availability of funds. FCC has the right to deny reimbursement, or charge an employee if a College credit card was used, for any unauthorized expenses.

C. Allowable Expenses

The following are allowable expenses for non-local travel:

1. Transportation

- a. **Personal Vehicles:** Use of an employee's personal vehicle for College business requires the employee to possess a valid driver's license and to carry personal automobile liability insurance. Personal auto insurance will be primary in the event an accident occurs while traveling on College business. Damage to a privately owned vehicle used for College business is covered by the individual's private insurance. The College does not assume responsibility for the cost of repairs to the vehicle or other costs whether they result from the authorized traveler's actions or the actions of others. The College will not reimburse parking or moving violations.

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Use of an authorized traveler's personal vehicle will be reimbursed at the current IRS mileage rate. In addition to the mileage rate reimbursement, an authorized traveler will be reimbursed for parking and tolls. Mileage reimbursement will be based on the miles in excess of the normal daily commute. Actual mileage will be reimbursed on days outside an employee's regular work schedule. Each leg of a trip must be itemized on the [TERF](#).

If an authorized traveler departs from or returns to their home instead of their assigned work site, only the miles in excess of their normal daily commute will be reimbursed. The cost of traveling between the authorized traveler's residence and an assigned work site is considered a personal commuting expense and therefore is not reimbursable.

- b. Public or Ground Transportation: Transportation costs with reasonable tips (not to exceed 20%) will be reimbursed with a receipt. Allowable public or ground transportation expenses are transportation to, from, and between places of business and the train or bus station.

2. Conference Registration Fees

Upon supervisor's approval for attendance at a conference, any conference registration fees paid directly by the employee attending the conference are eligible for reimbursement. The expenses can be submitted for reimbursement on the [TERF](#).

3. Meals

Meals during non-local travel may be allowable in some circumstances, such as an extended workday, with supervisor written pre-approval (an email is sufficient documentation). Each meal will be reimbursed for the actual cost as evidenced by an itemized receipt, up to the following limits for each meal. These limits include taxes and a reasonable gratuity (not to exceed 20%):

Breakfast - \$12

Lunch - \$18

Dinner - \$30

The employee will not be reimbursed for a meal when the meal is provided at a meeting, event, or conference.

VII. Non-Local Travel With Accommodations

A. Pre-Approval

Non-local travel with overnight accommodations must be requested and approved through the [Non-Local Travel with Accommodations Request Form](#) (TARF). The authorized traveler may begin making travel arrangements only after they have obtained approval from their supervisor and Senior Leader. Authorized travelers are expected to use College funds responsibly and make their travel arrangements accordingly, using the most cost-effective transportation and accommodations available. Special travel arrangements must be supported by written justification on the TARF and approved in advance.

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B. Reimbursement

Itemized receipts are required for all expenses. It is suggested that authorized travelers keep copies of submitted receipts for their own files. The dates on the receipts must correspond with the approved travel dates.

In order to ensure appropriate sales tax calculations and processing of allowable reimbursements, receipts submitted should not include unallowable expenses, such as alcohol and companion travel expenses.

Authorized travelers must submit their reimbursement request on a [Travel Expense Reimbursement Form](#) (TERF), along with itemized receipts and a copy of the approved [TARF](#), to Accounts Payable within thirty (30) days of completion of travel. A separate TERF must be filed for each traveler, even if joint travel occurred.

The supervisor and Senior Leader for the authorized traveler must approve and sign the TERF in order for reimbursement to take place. The supervisor and Senior Leader are responsible for reviewing the TERF for compliance with College travel procedures and to ensure use of the correct account number and availability of funds. FCC has the right to deny reimbursement, or charge an employee if a College credit card was used, for any unauthorized expenses.

C. Allowable Expenses

The following are allowable expenses for Non-Local Travel with Accommodations:

1. Transportation

- a. **Personal Vehicles:** Use of an employee's personal vehicle for College business requires the employee to possess a valid driver's license and to carry personal automobile liability insurance. Personal auto insurance will be primary in the event an accident occurs while traveling on College business. Damage to a privately owned vehicle used for College business is covered by the individual's private insurance. The College does not assume responsibility for the cost of repairs to the vehicle or other costs whether they result from the authorized traveler's actions or the actions of others. The College will not reimburse parking or moving violations.

Use of an authorized traveler's personal vehicle may be reimbursed at the current IRS mileage rate. In addition to the mileage rate reimbursement, an authorized traveler will be reimbursed for parking and tolls. Mileage reimbursement will be based on the miles in excess of the normal daily commute. Actual mileage will be reimbursed on days outside an employee's regular work schedule. Each leg of a trip must be itemized on the [TERF](#).

If an authorized traveler departs from or returns to their home instead of their assigned work site, only the miles in excess of their normal daily commute will be reimbursed. The cost of traveling between the authorized traveler's residence and an assigned work site is considered a personal commuting expense and therefore is not a reimbursable business expense.

- b. **Public or Ground Transportation:** Transportation costs with reasonable tips (not to exceed 20%) will be reimbursed with a receipt. Allowable public or ground transportation expenses are transportation to, from, and between places of business, lodging, and the airport or train or bus station. Public or

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ground transportation may be used as the primary form of transportation for non-local travel with accommodations when it is the most economical means of transportation available.

- c. **Rental Vehicles:** Automobile rentals will be reimbursed based on the most economical means of transportation available. The rental of a vehicle must be approved in advance. The reimbursement will be based on the size of the rental car that is the least expensive model consistent with the number of authorized travelers and the business requirements of the trip. In addition to the rental fee, an authorized traveler will be reimbursed for parking, tolls, and gas.

Authorized travelers must decline all additional insurance at the time of rental. In the event of an accident involving the rented/leased vehicle, a copy of the accident report (or other documentation) should be submitted to Finance upon return to the College. The College does not reimburse for lost, damaged, or stolen personal items in a rental car.

A College credit card cannot be used for rental of vehicles unless the full amount of the rental is an allowable expense.

- d. **Air Travel:** The authorized traveler must make their own air travel reservations unless informed otherwise. Air travel will be reimbursed based on the most direct and least costly alternative consistent with the itinerary. Frederick Community College will only reimburse an amount equal to coach fare.

2. Conference Registration Fees

Upon supervisor's approval for attendance at a conference, any conference registration fees paid directly by the employee attending the conference are eligible for reimbursement. The expenses can be submitted for reimbursement on the [TERF](#).

3. Meals

Meal costs are allowable for non-local travel with accommodations. Each meal will be reimbursed for the actual cost as evidenced by an itemized receipt, up to the following limits for each meal. These limits include taxes and a reasonable gratuity (not to exceed 20%):

Breakfast - \$12

Lunch - \$18

Dinner - \$30

The employee will not be reimbursed for a meal when the meal is provided at a meeting, event, or conference.

4. Lodging

Pre-approved lodging costs will be reimbursed at the lesser of actual costs or the current federal travel allowance (view the General Services Administration Lodging Rates at: <http://www.gsa.gov/portal/category/21287>). Exceptions may be approved for conference rates which exceed the GSA lodging rate if determined appropriate by the supervisor.

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Business-related internet, if needed, is allowable if included and approved on the [TARF](#).

VIII. International Travel

A. International travel must follow the [International Travel Policy and Procedures](#), including procedures for obtaining approval prior to making travel arrangements.

B. Reimbursement

Itemized receipts are required for all international travel expenses. It is suggested that authorized travelers keep copies of submitted receipts for their own files. The dates on the receipts must correspond with the approved travel dates.

In order to ensure appropriate sales tax calculations and processing of allowable reimbursements, receipts submitted should not include unallowable expenses, such as alcohol and companion travel expenses.

When applicable, authorized travelers should obtain documentation of currency conversion (e.g. receipt from currency exchange).

Authorized travelers must submit their reimbursement request on a [Travel Expense Reimbursement Form](#) (TERF), along with itemized receipts, documentation of currency exchange (if applicable), and a copy of the approved [TARF](#), to Accounts Payable within thirty (30) days of completion of travel. A separate TERF must be filed for each traveler, even if joint travel occurred.

The supervisor and Senior Leader for the authorized traveler must approve and sign the TERF in order for reimbursement to take place. The supervisor and Senior Leader are responsible for reviewing the TERF for compliance with College travel procedures and to ensure use of the correct account number and availability of funds. FCC has the right to deny reimbursement, or charge an employee if a College credit card was used, for any unauthorized expenses.

C. Allowable Expenses

The following are allowable expenses for International Travel:

1. Transportation

- a. **Public or Ground Transportation:** Transportation costs with reasonable tips (not to exceed 20%) will be reimbursed with a receipt. Allowable public or ground transportation expenses are transportation to, from, and between places of business, lodging, and the airport or train or bus station. Public or ground transportation may be used as the primary form of transportation for international travel when it is the most economical means of transportation available.
- b. **Air Travel:** The authorized traveler must make their own air travel reservations unless informed otherwise. Air travel will be reimbursed based on the most direct and least costly alternative consistent with the itinerary. Frederick Community College will only reimburse an amount equal to coach fare.

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2. Conference Registration Fees

Upon supervisor's approval for attendance at a conference, any conference registration fees paid directly by the employee attending the conference are eligible for reimbursement. The expenses can be submitted for reimbursement on the [TERF](#).

3. Meals

Meal costs are allowable for international travel. Meals will be reimbursed for the actual cost as evidenced by itemized receipts up to the Foreign Per Diem rate for Meals and Incidental Expenses (M&IE) for the location as determined by the U.S. Department of State (<https://aoprals.state.gov>). M&IE limits include taxes and a reasonable gratuity (not to exceed 20%).

If a meal is included in meeting, event, or conference fees, or is paid to a travel vendor as part of an international trip, an employee may not receive reimbursement for that meal and the corresponding meal allowance will be deducted from the per diem rate.

4. Lodging

Pre-approved lodging costs will be reimbursed at the lesser of actual costs, as evidenced by itemized receipts, up to the Foreign Per Diem rate for Lodging for the location as determined by the U.S. Department of State (<https://aoprals.state.gov>).

Business-related internet, if needed, is allowable if included and approved on the [TARF](#).

IX. Unallowable Expenses

Non-reimbursable expenses include, but are not limited to, the following:

- A. Alcoholic beverages;
- B. Snacks, groceries, beverages, etc. outside of a meal;
- C. Any entertainment, including, but not limited to, exercise facilities, movie rental, videos, games, or other non-business related items;
- D. Spouse, family member(s), and guest travel costs;
- E. Cancellation charges (unless justified);
- F. Lost or stolen cash;
- G. Lost, stolen, or damaged personal property;
- H. Personal items (e.g., toiletries, luggage, clothing, medications, etc.);
- I. Traffic citations, parking tickets, and other fines;
- J. Local transportation charges incurred for personal reasons;
- K. Repairs, towing service, etc. for personal vehicle;
- L. Meals included in the cost of registration fees and airfare;
- M. Gasoline costs if mileage reimbursement is used;

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- N. Cost differential on premium and luxury car rentals or first or business class airline tickets;
- O. Flight Insurance or other supplemental travel insurance, unless required for international travel and approved by the supervisor;
- P. Convenience fees other than Southwest Airlines EarlyBird Check-In[®] (e.g., seat upgrades, TSA pre-check);
- Q. Excess personal baggage fees;
- R. Amenities such as movies, health clubs, or in-room bars;
- S. Any tips not supported by a receipt;
- T. Personal telephone calls;
- U. Time share/condominium fees in lieu of hotel expenses;
- V. Additional hotel charges for late checkout or early check-in;
- W. Child care, baby-sitting, house sitting, or pet sitting costs;
- X. Magazines, books, or other reading materials;
- Y. Laundry;
- Z. Unauthorized modifications to travel arrangements; and
- AA. Personal portions of a trip – On those occasions when personal travel is combined with business travel, the College will not reimburse any expenses associated with the personal portions of a trip. Personal portions of a trip must be noted on the [TARF](#).

X. Related Policies and Procedures

[International Travel](#)