

# College of Musical Arts Travel Expense Policy

*This is adapted from the University Travel Expense Policy*

## Introduction

The purpose of this policy is to provide guidance and direction for Musical Arts employees traveling on University-related business. It is not intended to address every travel-related issue, exception or contingency that may arise in the course of University travel. Specific issues not covered should be directed to the College Budget Coordinator for clarification and resolution.

## Policy

Bowling Green State University shall conduct its business-related travel activities in an efficient and cost-effective manner that supports the mission of the University while maintaining compliance with applicable state and federal laws and regulations. All University travel reimbursement requests shall be administered through the Division of Finance and Administration (and not through a department's petty cash account) and will be conducted in a manner that is compliant with applicable federal and state regulations and best practices.

Employees who travel on University business are encouraged to incur the lowest practical and reasonable expense while still traveling in an efficient and timely manner. Those traveling on University business are expected to avoid impropriety, or the appearance of impropriety, in any travel expense. Employees should conduct University business with integrity, in compliance with applicable laws and Ohio Ethics guidelines, and in a manner that excludes consideration of personal advantage. Should an expense be incurred that is subsequently determined to be improper or in excess of normal costs of travel, the traveler may not be fully reimbursed.

More restrictive policies and procedures may apply to travelers receiving funding from restricted sources (e.g., federal, private and/or state grants) or from departments, programs or centers that have chosen to enact more restrictive travel reimbursement practices.

Employees are responsible for following this policy and, if applicable, the policy of their particular program or department.

## University Approved Travel

University approved travel is generally defined as transportation on University business in excess of one's normal commute. University approved travel includes any travel on official University business from home or primary work location to another, secondary destination, and return to home or primary work location from a secondary location. Per IRS regulations, University approved travel does not include commute between home and primary work location and thus is not considered eligible for mileage reimbursement.

## Restricted Fund Programs (e.g., Grants & Contracts)

This policy applies to all restricted fund programs. However, if specific agency guidelines for a restricted fund program are more restrictive than University policy, the agency rules apply. Principal investigators and others traveling on restricted funds should be familiar with the allowable cost provisions of their funded program. In no case will an amount larger than that allowed under the University's policies be reimbursed. Travel expenses that do not conform with both this policy and the grant funded program guidelines will not be reimbursed or charged to the sponsoring agency.

## Travel Authorization

All travel must be authorized in advance and approved by the traveler's supervisor. This means that you must use the appropriate department travel expense request form provided by your department Chair. Please note that individual departments may have chosen to delegate travel authorization to the applicable Budget Administrator. If the Budget Administrator or any department head is the traveler, the travel must be authorized by his/her next level of supervision.

The approval of the Travel Expense Report by the traveler and his/her supervisor constitutes certification to the accuracy and appropriateness of all expenses and allowances listed as actually necessary in the performance of official University business and in conformity with University travel policy and procedures.

## **Travel Expenditures**

Generally, travel expenses should not be paid in advance (e.g., hotel, meals). However, allowable travel items charged to a University purchasing card (e.g., airfare, conference registration) may be charged in advance. Any unused airline or train ticket purchases remain the property of the University. Advances of University funds for individual travel purposes are not permitted.

No personal travel expenditures will be reimbursed without a receipt.

## **Air Travel**

### **Common Carrier**

University employees are expected to take advantage of the lowest airfare available and to obtain the lowest possible fare by booking travel tickets well in advance of planned travel times, whenever possible.

No reimbursement will be made for first-class or premium rates where other options are available. Expenses claimed under this section must be supported by a ticket stub, receipt, confirmation, or similar evidence of expense showing the details (destination and cost) of travel.

### **Private or Chartered Aircraft**

The use of private or chartered aircraft requires written authorization by the President or a Vice President.

Reimbursement shall not exceed the equivalent of the lowest available common air carrier rate available at the time the travel was authorized plus necessary commercial ground transportation to the travel destination.

The employee must submit with his/her Travel Expense Report a copy of the written authorization to use a private or rented aircraft (receipts are required for rental) indicating a private or chartered aircraft was used.

Note that the University's general travel risk insurance covering employees while in travel status does not provide coverage to employees while piloting an aircraft. Consistent with the way travel is managed for personal autos, it is understood that the primary insurance for aircraft hull and liability shall be the responsibility of the owner of the aircraft or the employee if the employee is the owner. The cost to maintain this insurance is not recoverable beyond the mileage allowance that is paid.

## **Frequent Flyer Miles**

In accordance with Ohio Ethics Commission Advisory Opinion 91-010, University employees are prohibited from accepting, soliciting or using the authority or influence of their position to receive discounted or free "frequent flyer" airline ticket for personal travel if the ticket or benefits were obtained through the purchase of airline tickets for the use on official University travel. Any rebates or commissions earned based on University business and paid to a University employee offered by any source, including but not limited to credit card issuers, can only be applied to University approved travel.

## **Airport Transportation and Parking**

Airport parking and airport transportation will be reimbursed based on actual receipt. Other services that may be available at a parking facility such as car washing, detailing, oil changes, are personal in nature and are not reimbursable.

## **Miscellaneous Transportation and Expenses**

If the traveler is required to use other transportation (bus, taxi, subway, ferry, etc.) between airports, between home and the departure point, at a destination or overnight lodging, the actual cost of the transportation will be reimbursed based on actual receipt.

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## Personal Automobile

The use of a privately owned vehicle will be reimbursed at the current IRS rate <http://www.irs.gov/2014-Standard-Mileage-Rates-for-Business,-Medical-and-Moving-Announced>. The IRS-specified mileage rate is intended to cover all expenses incurred for using a privately owned vehicle except parking fees and tolls.

Mileage reimbursements for a traveler who chooses to drive rather than fly should not exceed the lowest round trip coach airfare available at the time travel was authorized. The traveler must supply documentation to support what the airfare would have been at that time.

It is the responsibility of the owner of the vehicle being used for business to carry adequate insurance coverage. The owner's personal insurance on the vehicle is considered primary at all times. It is the responsibility of the vehicle owner to maintain insurance in an amount sufficient to pay for any loss and as required by the laws of the state of Ohio. The University does not provide coverage for loss of or damage to personal vehicles of employees when used in conjunction with University travel. Likewise, the University is not responsible for the loss of or damage to any personal property stored in the vehicle.

Expenses for the maintenance and repair of privately owned vehicles used for University business are the responsibility of the traveler.

## Car Rental

Rental cars are authorized if their use is as economical as any other type of transportation. Additionally:

1. Reimbursable expenses. Travelers may be reimbursed for a rented vehicle and for the gasoline purchased for official University business in the rental vehicle.
2. Vehicle Class. University guidelines do not provide for the reimbursement of luxury vehicles. The University standard is an intermediate size car or comparable vehicle.
3. Insurance. The employee should waive the rental company's loss/damage supplemental liability and/or personal accident insurance. This insurance adds to the cost of the rental and duplicates coverage already carried by the University. (*See exception for international rentals*)
4. International rentals. An international driver's license or permit may be needed in addition to your U.S. driver's license, in which case, the cost can be reimbursed with receipt. For travel outside the United States and Canada, the employee should accept the liability and collision damage insurance offered through the rental company.

## Meals

The College will reimburse meals based on actual receipts. Actual meal expenses will not be reimbursed in excess of the standard per diem rate for the area traveling in. For example, if your meal costs \$37 and the per diem meal rate is \$27, you will only be reimbursed at the max per diem meal rate. The per diem allowance includes incidental expenses such as fees and tips for porters, baggage carriers, housecleaning and bell staff, therefore, requests for reimbursements of these types of expenses will be disallowed.

Current standard, high cost city, and foreign per diem rates can be found at the U.S. General Services Administration website: <http://www.gsa.gov/portal/category/21287>. IRS per diem rates are provided as a total daily rate. For purposes of calculating partial days, breakfast represents 20 percent of the daily per diem total, lunch represents 31 per cent of the daily per diem total, and dinner represents 49 percent of the daily per diem total.

University travelers do not qualify for personal meal reimbursement during same-day travel. IRS regulations require that an employee be away from home substantially longer than an ordinary day's work AND during the time away from home, need sleep or rest (referred to as the "overnight rule" – i.e., overnight stay is required).

No alcoholic beverages of any kind can be reimbursed from University funds.

For partial days of travel, meals will be reimbursed for one day prior and one day after an overnight stay as shown below:

- Breakfast: Travel beginning prior to 6 am and continuing until after 9 am
- Lunch: Travel beginning prior to 11 am and continuing until after 1 pm
- Dinner: Travel beginning prior to 5 pm and continuing until after 8 pm

### **Conference Meals**

No reimbursement will be made for a meal that is provided as part of a conference registration fee. Reimbursement may be made for meals in excess of per diem allowances, when such meals are an integral part of the conference or seminar and are listed separately on the registration materials or are included in the cost of the conference or seminar. Supporting documentation such as the registration receipt or printed material showing which meal(s) are covered is required. Conference meals will be reimbursed regardless of the overnight stay requirement.

### **Lodging**

Travelers will be reimbursed at the actual, reasonable single room rate for University business that is 50 miles or more from the traveler's primary work assignment. The reasonableness of the hotel will be determined by the immediate supervisor of the employee. Hotel stays in Toledo are not reimbursable unless part of a conference. Exceptions to the 50 mile rule will only be granted for exceptional circumstances.

When travel on official business requires overnight lodging more than fifty miles from the traveler's home or headquarters, reimbursement will be made for the actual and reasonable cost plus taxes per night. When in the State of Ohio, the traveler should inquire as to the availability of a state tax exemption due to the tax exempt status of the University. A copy of the University's tax exemption certificate is attached.

Personal expenses such as in-room movies, non-business telephone calls, in-room beverage or snack bars, child care, recreational activities, and other similar expenses will not be reimbursed.