

Travel Reimbursement/Travel Expense Reports

Expenses must be recorded in detail in order to be reimbursable for traveling on official College business and to account for travel advances. All travel expenses should be reasonable and necessary and relate to a College business purpose.

Procedure

Please be sure to detail and explain expenses as follows:

Airfare: Air travel will be reimbursed at coach class rates only, not business or first class.

Ground Transportation: Mileage on personal vehicles should be recorded in this section, as well as taxi and bus fares, and rental vehicles. Mileage will be paid at the current IRS rate.

Lodging: Record lodging expenses in this section, including the name and location of the hotel.

Meals/Other Expenses: Record meal and gratuity (tip) expenses in this section. The cost of breakfast will not be reimbursed on the day travel is commenced if departure is after 8:30 a.m. Dinner expenses will not be paid if the time of return is prior to 5:00 p.m.

For meals, there is a limit of up to \$55 per whole travel day. Don't feel you have to spend it all—it's an amount not to go over per day, not a gift card you can continue to spend until it's gone.

This amount is based on a \$15 meal for breakfast, a \$15 meal for lunch, and a \$25 meal for dinner, including tax and tip. If you do not spend those amounts, but have eaten sufficient three meals for the day, it does not mean that you have a "balance" to spend the next day or that you should buy something else because the money is there.

If a meal was paid for as part of an event you attended, included with your hotel (or some other reason), hooray! You have eaten a meal and did not have to pay for it. That is money back to MCAD, not an additional amount for you to spend. Remember that you work for a non-profit, and every dollar counts as a student's tuition dollar.

No snack bar charges to your room bill or your MCAD credit card will be covered. All food charges from hotel restaurants included in your hotel charge should be broken out and listed as such in the expense report.

Alcohol is not covered by MCAD travel expense.

Other expenses, such as registration fees or reasonable telephone charges, are reimbursable and should be listed in this section. Flight insurance is not reimbursable. Dry cleaning may be reimbursed if necessary due to extensive travel. MCAD will not reimburse snack bar charges or movie rentals in the hotel.

Add each subtotal to determine the total expenses and subtract items such as prepaid amounts, charges to MCAD credit cards, and travel advances. The account number(s) to be charged for the expenses must also be listed. Signatures of the individual requesting the reimbursement and his/her supervisor must appear on the form. Senior managers will need the approval of the President or his designee.

Receipts for lodging, airfare, meals, rental vehicles, and all other expenses must be attached to the "Travel Expense Report". To maintain proper auditing controls, the original receipts must be provided unless the original receipt was attached to a credit card statement. The College is required by the IRS to have itemized billings for all hotel charges. Receipts will not be returned. If a receipt is not available, please provide an explanation.

The "Travel Expense Report" should be submitted within 10 business days of return from travel. To facilitate calendar year reimbursements, any outstanding advances are due in the Business Office by December 15 of each year. Additionally, outstanding advances are due in the Business Office by May 15 of each year (regardless of the date of travel) to ensure processing by the fiscal year-end date of May 31.

Accounts Payable will process a check and mail it to the employee, unless otherwise instructed.

Reconciliation of Travel Expense Reports with Travel Advances

If the approved travel expense exceeds the amount of a travel advance, the excess amount will be paid to the individual filing the report. If the amount of a travel advance exceeds the amount of the approved travel expenses, the excess amount must be paid to the Business Office at MCAD when the Travel Expense Report is submitted.

Meal Purchase Policy

In order to receive reimbursement for meals purchased for employees or guests of the College, a receipt must be presented that indicates the business purpose of the meal and who was present at the meal (as required by IRS regulations). It is expected the expenditure will be reasonable in cost. Examples of when the purchase of food or meals would be appropriate are an occasional celebratory lunch or dinner, staff meeting, or all-College event. Both the requester and his/her supervisor must sign the request for reimbursement.

For meals purchased while traveling for College business, please see the "Travel Reimbursement" section.

Vehicle Use/Mileage Reimbursement

MCAD employees will be reimbursed for mileage expenses incurred while conducting official College business. MCAD also retains vehicles as part of a motor pool to use for College-related business.

Personal Vehicle Use

Employees who use their private vehicles on authorized College business (including the transport of students and other employees) will be reimbursed for mileage expenses at the standard IRS rate. In such cases, employees must have their own personal insurance coverage, which will be the primary insurance for any accidents that occur.

Out-of-pocket expenses, such as parking fees, incurred while on authorized College business, will also be reimbursed. Parking tickets and moving violations will not be reimbursed.

A “Mileage and Expense Report” must be completed, signed by your supervisor, and submitted to the Business Office for reimbursement. Mileage reimbursement amounts of less than \$100 can be paid from Petty Cash (see “Petty Cash” section). Mileage reimbursements of \$100 or more will be paid by check (see “Requisition for Disbursement” section).

MCAD Vehicle Use

An MCAD vehicle may be used for business purposes. Prior to using an MCAD vehicle, an evaluation of your driving record must be completed. The evaluation uses standards set by MCAD’s insurance carrier and may vary from year to year. Please see the Public Safety Department to request an evaluation or to check out a vehicle, if you have previously been approved. Please give Public Safety at least one week to process your driving evaluation.

A motor pool vehicle may be used by faculty and staff for student field trips. Only previously approved drivers may use an MCAD vehicle for field trips and other excursions involving students. If transporting students for longer distances outside of the metropolitan area or state, rental vehicles may be appropriate (see “Car Rental Insurance” section for further information). Students may not drive rental vehicles.

Use of Other Transportation

Use of other transportation, such as taxis or local buses, for business purposes may be reimbursed if approved by your supervisor.