

**TRAVEL AND ENTERTAINMENT  
POLICIES & PROCEDURES  
FINANCE AND ADMINISTRATION**

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### **I.Purpose**

The purpose of these guidelines is to establish standards and procedures in order to reimburse reasonable travel and entertainment costs while complying with Federal regulations regarding reimbursement for business expenses for faculty, staff, and students who travel. The guidelines are designed to ensure consistency and fair treatment for members of the Morehouse School of Medicine community whose travel will be reimbursed or paid for by the School and for visitors (speakers, candidates) whose travel is at Morehouse School of Medicine expense. It also provides direction and guidelines, which govern the scope of reimbursable expenses in connection with travel, entertainment, and other business related expenses and the reporting and accountability associated with such expenditures.

### **II.Objective**

To ensure all employees, consultants, contractors, job candidates, etc. (travelers traveling on behalf of the School and being reimbursed for travel expenses by the College), travel arrangers, approvers and auditors, have a clear and consistent understanding of the policies and procedures for arranging, approving, vouching and reimbursement of business travel, entertainment, and other business expenses

### **III.Scope**

The policy applies to all employees, students, trainees and non-employees, *e.g.* trustees, volunteers, consultants, guest lecturers, interview candidates, etc. who incur expenses while traveling or locally to be paid by Morehouse School of Medicine, regardless of the source of funds.

### **IV.Responsibility and Enforcement**

Expense Report Submitters are responsible for:

- 1.Ensuring the accuracy and completeness of all expense reports.
- 2.Exercising proper business judgment regarding travel and entertainment expenses.
- 3.Ensuring actual business travel expenses have been reimbursed.
- 4.Paying excess cost incurred beyond those considered reasonable under the guidelines of this policy, unless management determines that the circumstances surrounding the excess cost were outside of the employee's control.
- 5.Ensuring expense reports are submitted in a timely manner.

Expense Report Approvers are responsible for:

1. Monitoring the individual travel, entertainment, and other business related spending of employees in their department.
2. Reviewing and approving expense reports within 5 business days of receipt to ensure expenses are proper, reasonable, and supported by appropriate documentation.

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3. Rejecting any non-reimbursable or inappropriate expenses outlined by this policy.
4. Knowing and adhering to the policies and ensuring employees in their department understand and comply with these policies.

**APPROVAL TABLE**

The following table outlines who the expense submitters are and the designated approvers of each submitter.

<b>Submitters</b>	<b>Approvers</b>
Vice Presidents	President
Department Heads	Dean, Vice President
Faculty & Staff	Department Heads
All International Travel incl. Hawaii and Alaska	President or designee (Dean for academic requests and Sr. VP for Administration for administrative requests)

**V.Cash Advances**

1. Cash Advances may be requested using the expense reimbursement management system. Advances are available, only for that portion of the estimated cost not absorbed by a third party sponsor or paid directly by the School to a vendor or organization.
2. Advances may be granted for up to 100% of estimated expenses after School direct payments and third party supplements have been deducted.
3. The School will make checks payable to the employee. Appropriate documentation includes itinerary information with confirmation and purchase prices, estimate of hotel costs, taxi, train, shuttles, bus fare and projected car mileage. The appropriate documentation must be included with advance requests. Please allow five working days for receipt of funds after final approval following documentation. For advances using Federal Funds cash cannot be received more than two days before the actual travel event.
4. Normally, only one advance may be outstanding for employees at any time without written justification. Examples of justifications are trips scheduled less than fifteen (15) working days apart. Additional advances will not be issued to an employee until all outstanding advance statements are reconciled.
5. Cash Advance Expense reports should be submitted within five (5) working days after completion of the trip. The expense report must follow the appropriate approval process before reimbursement is issued.

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6. Outstanding advances greater than seven (7) working days may be assumed to be personal expenses, and payroll has the authority to withhold the amount of the advanced funds from the employee paycheck to satisfy the obligation to the School.

## **VI. Transportation & 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 School, 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.**

### 1. Air

A. All employees are required to fly coach class on domestic flights. On international flights lasting eight hours or longer, employees may choose seating in business class. Reimbursement for domestic and international air shall be limited to the lowest coach fare available.

B. When planning your airline itinerary, consider the following cost saving strategies:

1. Stay over one Saturday night. Many discounted airfares require staying over a Saturday night. Compare the cost of hotel and meal expenses of staying Saturday night to the savings in airfare.
2. Make reservations in advance, most discounted fares are available when purchased 14 to 21 days prior to departure.
3. Be flexible in selection of airlines and flight time.

C. When on international business using federal funds to pay for airfare, faculty and staff should fly on U.S. flag air carriers when available. This information should be confirmed with the agent or carrier when making the reservations and documented on the authorization form.

D. For reimbursements and advances of electronic airline tickets, appropriate proof of purchase includes:

1. customer receipts with airline itineraries with proof of ticket price
2. boarding pass
3. copy of credit card statement

### 2. Automobile Rental

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A. Automobile rentals should be limited to situations where other means of transportation are not practical, economical, or available. The use of a rental car must be justified as a business need and not as a matter of personal convenience.

B. It is expected that reservations will be made for a compact vehicle, depending on the type of travel. A mid-size vehicle may be appropriate when more than one employee will be using the vehicle and in a small number of other circumstances. The cost of premium, luxury or four-wheel drive vehicles will be charged to the individual renting the vehicle and reimbursement will be made at the compact or mid-sized rates as appropriate.

C. Rental Insurance: Automobile rentals should be made in the name of the employee. The employee should select liability coverage through the car rental or leasing agency.

D. Required Documentation: All automobile rentals must be documented with the itemized bill. The original bill must be included with the Expense Reports to receive full reimbursement.

E. Refueling: Employees are encouraged to refuel cars before returning them to the rental agency in order to avoid their excessive price for gasoline. The employee should inquire which gas option is the most cost efficient.

3. School Owned Vehicles

A. Operators of School owned vehicles are responsible for payment of fines incurred for parking or moving motor vehicle violations while engaged in official School business. Such fines shall not, under any circumstances be reimbursed by the School. Only authorized School employees are permitted to drive the vehicle while on School business. Employees are to report any accidents involving School owned vehicles immediately to the Office of General Counsel.

4. Other Transportation

A. Train: Train transportation in the United States must be in economy class. Where overnight is involved, standard sleeping accommodations for each person is allowed.

B. Taxi and Other Local Transportation: Charges for taxi, buses, shuttle, public transportation, and airline limousines are reimbursable. Shuttle services are the preferable means of transportation.

C. Personal Car: Use of a personal vehicle is permitted when conducting official School business. Reimbursements for personal vehicle outside of the State of Georgia shall be permitted when such arrangements prove to be more efficient and economical than other forms of transportation. Use of personal cars will be reimbursed at the standard mileage rate prescribed by the Internal Revenue Service. Tolls and parking charges will be reimbursed with accompanying receipts in addition to the mileage allowance. Gas purchases will not be reimbursed.

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4.C.1.1 When driving between MSM or home (point of departure) and another business location (destination), the miles reimbursed will be calculated as the total miles driven, less normal commuting miles between home and the School's main campus or offsite MSM location. For example, if the employee leaves home and drives directly to a business meeting, the number of miles to reimburse would be the difference between the total miles driven from home to the meeting and the miles normally driven from home to the work location. If the employee drives from his/her work location to the business meeting, the total miles driven to the meeting will be reimbursed.

4.C.1.2 All employees using personal vehicles on School business must have a valid driver's license, valid registration, and current automobile liability insurance. Employees using personal vehicles on School business must complete an Authorization and/or Expense Report in order to obtain reimbursement for incurred expenses.

5. Airport Parking

A. Employees who park their cars at the local airport while on School business should use the economy or daily parking lots. Park and ride lots may also be used provided the rate does not exceed the daily parking rate charged by the airport vendor.

B. The School will not be responsible for damage to an employee's car or loss of items while the car is parked at the airport or park and ride facilities.

6. Reporting of Vehicle Accidents

A. In the event, an employee is involved in an automobile accident within the scope of his/her MSM employment; he/she should report the accident as soon as possible to the Department of Human Resources Benefits Manager and to the Office of General Counsel. Since the School has legal responsibilities under the provisions of the Workers Compensation Act, each supervisor and faculty/staff member should make every effort to complete and forward the necessary forms to the Human Resources Department within 24 hours of the occurrence. Should an employee be severely injured in the accident, an oral report from the supervisor, or other individual who has immediate knowledge, should be submitted to the Human Resources Department, Benefits Manager

## **VI. Lodging**

Travelers are strongly encouraged to use standard accommodations at reasonably priced mid-market hotels or motels. Requests should be made for educational discounts or business traveler's rates. Original itemized hotel receipts are required for reimbursement. If reservations were made on the internet, documentation must indicate that. The School does not approve accommodations at up market or luxury hotels (Ritz, Four Seasons, etc.) unless such hotel is the location for the approved travel event. In general, lodging rates should not exceed the government maximum rates for the city of travel. Staying with family or friends is allowed. A small token of appreciation, e.g. gift or meal up to \$50, is permitted.

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1. Reimbursement for deluxe accommodations (i.e., suites) are not allowed unless the business purpose requires such an accommodation or use by more than one employee or is less than the standard room rate.
2. All lodging expenses must be documented by the final itemized bill. The original bill must be included with the Expense Report to receive reimbursement.

### **VII. Employee Meals/Business Meals/Entertainment**

Morehouse School of Medicine will reimburse a traveler for allowable meal and incidental expenses incurred during college-related travel and local meals when a business purpose can be substantiated. In the case of meals for meetings with employees, students, alumni, donors, colleagues from other institutions, or other guests, a primary business purpose must be evident, with personal consumption secondary. The fact that mealtime is a convenient period during which to schedule a gathering or meeting does not automatically convert a personal expense to a business expense.

1. The school provides two distinct methods for reimbursement:
  - A. Meal and incidentals per diem during travel and
  - B. Actual cost, for travel or local meals.
2. Morehouse does not reimburse for additional meals that are otherwise included as part of a conference registration.
  - A. Many conference meetings and seminars provide meals to those attending. When this occurs, meals are typically included in the registration fees. These meals provide an opportunity to network with people from other organizations; therefore employees are strongly encouraged to attend such events.
3. Meals expenses will be reimbursed at a daily meal per diem rate of \$60. Taxes and tips are allowable expenses; however they are included in the total cost of the meal. Reimbursement for alcoholic beverages is prohibited. The meal per diem rate of \$60 does not require a receipt for reimbursement.

Employees should adjust their Per Diem to exclude reimbursement for meals if provided by the conference.

#### **MEAL TABLE**

<b>Meals &amp; Incidentals</b>	<b>Allotted Amount</b>
Breakfast	\$12
Lunch	\$18

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Dinner	\$30
<b>Total Allotted Amount</b>	<b>\$60</b>

4. Local Meal Reimbursement

A. Local Reimbursement occurs in the Atlanta city limits up to a 50 mile radius and does not require an overnight stay.

B. Local meal allowance for employees are should follow the meal table or as otherwise specifically stipulated in grant requirements. Reimbursement for alcohol is not permitted.

5. Business Meal and Entertainment Expenses

A. Business Meal and Entertainment expenses are only permitted if the relative funding source permits. Such meals or entertainment expenses must have a valid business purpose. This expense must contain an itemized receipt, list of attendees and business purpose for the meal.

**VIII. Telephone Usage**

1. Telephone and Cell phone reimbursement

A. Charges for telephone calls on official business are allowed, but the use of a personal cell phone is preferred.

B. When staying out of town overnight, employees will be reimbursed for one ten (10) -minute personal phone call each day.

C. Employees who are required to use their home or personal cell phones for School business may request reimbursement. Documentation of expense is required. The detailed home or cell phone statements must be attached with the Expense Statements in order to receive reimbursement.

**IX. Incidental Expenses**

1. Reimbursable miscellaneous expenses include tips for baggage handling, memberships, dues, stationery, supplies, internet charges, fax, and/or duplicating.

2. Tips to taxi drivers and baggage handlers at airports and hotels will be allowed on the first and last day of the trip only, up to a maximum of \$6 per day.

3.

**X. Expense Reporting Process**



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**1. Use of Travel and Expense Reporting**

A. Morehouse School of Medicine Business, Entertainment & Other Related Expense Reimbursement must be processed through the designated electronic expense reimbursement management system.

B. The Institution will reimburse employees for business expenses incurred as part of their job responsibilities or incurred while on MSM required travel.

C. The employee should submit all supporting documents, i.e. receipts, for these expenses utilizing the web based expense reimbursement system. The transactions will flow through the electronic approval process. Once all the approvals have occurred, if to be paid from restricted sources, the document will electronically pass to Grants and Contracts or Title III Administration, as appropriate, and then to Accounts Payable. Accounts Payable will review the supporting documentation and if acceptable will approve the report for reimbursement. Small dollar purchases of \$250.00 or less will be made via direct deposit or a check using the web base reimbursement system.

D. All receipts or a copy of your detailed expenses on your credit card statement supporting the reimbursement request must be scanned and attached.

E. Travelers submitting expenses that are not in compliance with this policy risk delayed partial or forfeited reimbursement.

F. Travelers are expected to exercise prudent business judgment regarding expenses covered by this policy.

**2. Receipts**

A. In accordance with IRS regulations, the School must maintain scanned receipts for all expenses incurred, including airline or train passenger ticket coupons, hotel bills, automobile rental bills, taxi and limousine services, registration fees, telephone charges, toll fees, public transportation fees, and meals exceeding \$60. An itemized bill, receipt or stub must accompany reported expenses.

B. For international, currency conversion rates should be noted for all receipts and charges. When involves multiple locations and currencies, it should be noted for each individual receipt what currency was used for the specific charge. The electronic reimbursement system can calculate conversion rates.

C. In certain cases, such as when expenses are divided between two or more employees, photocopies will be accepted in place of the original receipts. The original receipt should be submitted by the

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employee responsible for the largest percentage of that expense. Reasons for submission of photocopies must be explained on the Expense Reports.

D. Map quest or a mileage log should be used to designate mileage for:

- a. Use of personal automobile for non-local travel
- b. Consultant
- c. To calculate variance in mileage from home to work

E. Lost Receipts: In the case of a lost receipt, the following documentation is acceptable:

Submit a letter to your expense approver for signature with the detailed explanation of the expense, date and amount of the charge. Attach the letter as documentation for reimbursement of expense or submit a detailed expense item from your credit card.

#### **XI. Non-Reimbursable Expenses**

**Morehouse School of Medicine considers the below expenses personal and will not be reimbursed by the School under any circumstances:**

- A. Personal entertainment expenses (movies, games, health clubs, golf outings, and other optional conference activities not included in the general conference fee)
- B. Valet parking, unless the hotel or venue prohibits guests from parking their own vehicles
- C. Travel accident insurance premiums
- D. Costs incurred by failure to cancel transportation or hotel reservations
- E. Traffic and/or parking violation fines, towing charges, or other payments resulting from illegal actions.
- F. Repairs to personal vehicles used for School travel
- G. Family members' expenses
- H. Commuting costs between home and the School
- I. Laundry service (unless the trip is longer than 7 consecutive days)
- J. Donations to other non-profit organizations unless approved by your Expense Approver

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K. Celebratory events where there is no business purpose. This includes employee and student birthday cakes and gifts. For office functions that are business related, a nominal amount such as, \$15 total per person may be covered by a departmental budget but must be approved in advance by the appropriate senior staff member. Federal Funds cannot be used.

L. Gifts or flowers for individual employees are not allowable using Federal Funds. Holiday decorations (e.g. poinsettia plants) may be ordered for public, common areas only after approval by the senior staff member

M. Expenditures deemed extravagant or excessive

N. Gifts from a department to other offices on campus

O. Haircuts and hairstyling

P. Alcoholic beverages

### **XIII. Diners Club Card Program**

A Diners Club Card is available to employees however the employee must apply for the card based on their own credit worthiness and will be responsible for paying their own bill. Any reimbursements should be made through the expense reimbursement system.