Allegany College of Maryland

Purchasing and

Accounts Payable Procedures

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Purchasing and Accounts Payable Overview

The Accounts Payable/Purchasing Department performs the primary disbursement function for the College which plays a critical role in its financial cycle. We process for payment the general obligations of the College and non-payroll related reimbursement to faculty & staff in accordance with current state and federal laws, education code policies and procedures and audit practices. To comply with this we ensure the accuracy, completeness and appropriateness of payments made to outside vendors for goods and services, to staff for expense reimbursements and to students for grants, tuition refunds, and other reimbursements. This office functions as the final approver of all college purchases and payments. This office is also responsible for maintaining fixed assets /inventory management records. The following are some general functions this office performs:

- Maintaining Vendor files
- Purchase Order Approval
- Processing of checks for Payment
- Recording and Maintenance of fixed assets and other College Inventory
- Completion of Year-End Tax Reporting, Form 1099-MISC and Non-Employee Compensation (NEC)
- Credit Applications
- Certificates of Insurance

Contact

Accounts Payable
Email: acmap@allegany.edu
Phone: 301-784-5222
Location: College Center, Room 166
Hours: Monday-Friday, 8:30 a.m. to 4:30 p.m.

General Purchasing Information

Prior to placing an order with any vendor please ensure the following guidelines are followed. If the below are not followed the requests will be denied and returned to the requestor.

Budget

Funds must be available and in the correct account prior to ordering. If there is a deficit, a budget change must be processed and sent to the Budget Coordinator. Once funds are available the order can be processed.

BRF (Budget Request Form)

A Budget Request Form, BRF, is a document that has been established to help departments provide an objective rationale for purchases over $500. This form allows for these purchases to be tied to specific parts of the overall College mission, vision, and strategic direction.

The BRF is to be completed when requesting funds for any furniture, equipment or special requests over $500 and for small capital improvements. For small capital improvement requests, the project renovation proposal and request form also needs completed (blank form located - 365 SharePoint / Finance / Finance Documents / Small Capital Improvements folder).

Book / Textbook Purchases

When ordering textbooks or other published books, please contact the College Bookstore to verify the order. In certain cases, this department may have the ability to contact one of their distributors/vendors to place the order for you. Sometimes they may be able to get the published text at a discounted price. If the Bookstore is unable to process your request, please indicate on the purchase order paperwork that the purchase was verified with the Bookstore and that your department was given permission to proceed with the order.

Computer Hardware

IT must be notified of all anticipated hardware purchases. This includes speakers, webcams, headsets, keyboards, monitors, laptops, desktop units and tablets. Please be sure to check with IT if you have questions on what is considered hardware. Once notified, the Administrative Associate to the Dean of IT will process the PO paperwork for the requested hardware and forward for all required signatures.

Computer Software

Please contact IT to verify the purchase for the requested software. The following will need to be provided in order to approve: title of software, number of licenses, department name, lab and/or PC where the software will be used. Once approved, the purchase request can be sent. Please be sure to include approval of our records. If IT has not approved the purchase the PO will be denied and returned to the requestor.

Credit Cards

Credit cards will be issued upon request and submission of a purchase order for the vendors listed below. Card information is very sensitive and vulnerable to cyber breaches; therefore, the requestor must pick up and return the card with original receipt and/or order confirmation to the AP Office. If placing an order online please ensure that the card information is not saved for future transactions. Failure to comply will result in denial of future requests.

- Amazon
- Lowes
- M&T Bank (online orders only)
- Walmart (in-store purchases only)

Furniture and Equipment

All furniture requests regardless of cost, must be reviewed and approved by the Administrative Associate to the VP of Finance and Administration. Furniture items under $500 are considered a supply but still must be approved prior to purchasing. Items over $500 are considered to be furniture/equipment. In order to proceed, funds must be available and designated within the correct departmental account.

- Items over $500 but under $4,999 must be charged to object 571100
- Items over $5,000 must be charged to object 571200

Fund Balance

Fund balance monies are generally released to approved areas during the fall semester. All fund balance POs must be sent to the Accountant – Budgeting for approval and signature before sending to Accounts Payable.

Grant Funded Purchases

Items that are to be ordered using grant funds (fund 12) will need to be approved by all respective individuals.

Perkins Grant – All purchases must be sent and approved by the Administrative Associate to Dean of Career Education and the Grant Accountant.

Other Grants – All purchases must be sent and approved by Grant Accountant

Independent Contractors

Independent contractors are individuals who work in an independent trade, business, or profession, in which they offer their services to the public, and are not employees of ACM.

The IRS general rule is that an individual is an independent contractor if you, the person for whom the services are performed, have the right to control or direct only the result of the work and not the means.

An independent contractor must complete and submit an IRS Form W-9 and provide a copy of their certificate of liability insurance (COI) from their insurance carrier, listing Allegany College of Maryland as the certificate holder. If the contractor does not possess a valid workman's compensation policy within the liability insurance the Sole Proprietor Form must also be completed and submitted. A copy of this form is available in Accounts Payable. All documents will be kept within the vendor file.

ACM submits a Form 1099 for all independent contractors who have a filing status of Individual/Sole Proprietor or qualifying Partnership and compensation for the calendar year that exceeds $1999.99.

Sales Tax Exemption/Non-Exemption

The college currently holds a lifetime sales tax exemption within the state of Maryland only. This exemption is valid for all purchases made for and sent to the Cumberland Campus. If items are purchased for one of our PA locations and delivered to their address, the College is required to pay the sales tax due. The sales and use tax account number is 30200044 and it has been issued with no expiration date.

Travel Reimbursements

All travel requests must be submitted for approval prior to attending and submitting for reimbursement. This includes but is not limited to: meetings, conferences, webinars, and trainings. In order to begin the approval process, staff are required to complete the https://alleganycollege.formstack.com/forms/fy27_finance_professional_development_travel_request_copy. Once this form is completed, the staff member will receive an email which must then be forwarded to their supervisor for approval. Once approved, supervisors will forward the request to the administrator overseeing the area for final approval. Final approvals must be forwarded to the Accounts Payable email, acmap@allegany.edu. Upon approval notice, the staff member may then register and submit for reimbursement. *For detailed travel reimbursement information please see the travel policy on page 14-19*.

Vendors

A vendor is a party in the supply chain that makes goods and services available to companies or consumers. The term "vendor" is typically used to describe the entity that is paid for goods that are provided, rather than the manufacturer of the goods itself. However, it is possible for a vendor to operate as both a supplier (or seller) of goods and a manufacturer.

New vendor requests should be sent through email to acmap@allegany.edu. In order to establish vendor records the Accounts Payable Department will need to obtain the following:

- IRS Form W-9
- Certificate of Insurance, listing Allegany College of Maryland as the certificate holder (if work is to be done while having a physical presence on any ACM Campus)
- Business name and address
- Phone and fax number
- Email address (if available)

Purchase Orders

A purchase order is the basic procurement contract issued to all off-campus vendors for goods and/or services. This document is a legal contract binding the college and the vendor. A purchase order provides details about the goods and/or services the college wishes to purchase including a description, price per unit and quantity being purchased. The bottom of the purchase order lists the College's Standard Terms and Conditions. This form is generated from a purchase order request. Once created, the purchase order paperwork must be signed by the approving budget manager and sent to the Accounts Payable Office along with any supporting documentation, (quotes, contracts, etc.).

Purchase orders should be used whenever possible to ensure the quality of goods and services we intend to receive.

Please note normal processing time for all purchase order requests is 2 to 3 business days.

Prepayment of Goods and Services

A pre-paid transaction/request is one in which a vendor requires payment prior to the actual delivery of the goods or services. It is the College's policy to not make prepayments; however, certain transactions may require this special request.

The College recommends that the department attempt to find another suitable vendor for the needed item or service. If no other vendor can be found, the department should prepare a purchase order for the transaction. A request for prepayment should be included on the purchase order comments section. Attach supporting documentation verifying price and requirement for prepayment to the purchase order. Once the purchase order request is approved, Accounts Payable will generate a check for the pre-payment and it will be sent directly to the vendor.

Purchase Order Modifications/Change Order Requests

If a change needs to be made after the submission of the PO, please contact the Accounts Payable Office as soon as possible. This will alleviate any delay or confusion once the goods are received. Changes may include the following:

- Price adjustments
- Quantity modifications
- Deletion of items
- Voiding of the original PO request
- Vendor information updates

Authorizing Payments for Purchase Orders

Once a Purchase Order has been issued and goods or services received, the college must pay the vendor invoice. Departments are responsible for reviewing and receiving all goods and services listed on the purchase order. The initial requestor must go into the system to verify receipt of goods. Once received, the Accounts Payable Department will use this as confirmation to begin processing payment.

Please note in order to accurately and timely process and remit payment, normal processing time for all purchase order requests is 2 to 3 business days.

Request for Payments

A request for payment is simply a request to authorize payment to a vendor when a college purchase order was not used. Although purchase orders are strongly encouraged, vouchers are sometimes relevant. Vouchers can be used for the following:

- Travel reimbursements
- Contracted services
- Rental payments
- Lease payments
- Dues/Memberships/Renewals
- Travel accommodations
- Registrations

When submitting a voucher please be sure to include the original invoice and any supporting/relevant documentation. Reimbursement requests must include paid receipts/invoices. The voucher request must also be signed by the approving budget manager. If this information is missing the request will be denied and returned to the original requestor. Please note that the Accounts Payable Office has the right to request further documentation if deemed relevant. Requesting additional information may result in a delay in payment processing.

Please note in order to accurately and timely process and remit payment, normal processing time for all requests for payments is 2 to 3 business days.

PURCHASING/BIDDING THRESHOLDS:

Small non-capital procurement of goods and services:

- All purchases must have documentation of the purchase price from the outside vendor
- Purchases over $10,000, but less than $100,000 require three (3) written quotes from vendors
- Purchases between $25,000 and $100,000 additionally require approval by the College President
- Purchases over $100,000 generally must be competitively bid, and additionally require approval by the ACM Board of Trustees. *Any purchase over $100,000 that is a new purchase including new software or grant purchases, and that was not part of a prior operating budget or fund balance designation, will need to have special Board approval.*
- In cases of a sole source purchase, the Sole Source Justification Form must be completed and sent to Accounts Payable for review and approval (see below for additional information regarding Sole Source purchases)
- Purchases that are part of the normal annual operating budget approved by the Board each June will **not** need special Board approval.
- Large capital project procurement for goods and services: These contracts require approval by the ACM Board of Trustees and the Maryland Board of Public Works and must follow applicable State regulations pertaining to Maryland Community College Capital Improvement Projects
- The College is not required to select the lowest quote or bid, but will need to document the justification for selection of a vendor that is not the lowest bidder based on experience, qualifications, and other applicable criteria.

Sole Source Justification

Definition

A sole source purchase means that only one supplier (source), to the best of the requestor's knowledge and belief, based upon thorough research, (i.e. conducting a market survey), is capable of delivering the required product or service. Similar types of goods and services may exist, but only one supplier, for reasons of expertise, and/or standardization, quality, compatibility with existing equipment, specifications, or availability, is the only source that is acceptable to meet a specific need.

Guidelines:

- A sole source purchase is a method of acquisition. It is not to be used to avoid competition.
- A sole source justification is required for any purchase over $10,000.
- Sole source justifications must be approved by Accounts Payable prior to an order being placed.

- Price cannot be used as a factor in determining if a sole source exists because it indicates the existence of a competitive marketplace.

Note: An item being a “sole brand” or a “sole manufacturer” does not automatically qualify to be a “sole source”. Many manufacturers sell their products through distributors. Therefore, even if a purchase is identified as a valid “sole brand” or “sole manufacturer”, the requester should verify whether the manufacturer has multiple distributors. If the manufacturer does have multiple distributors, competition should be sought among the distributors.

Grant Funded Sole Source: In some limited circumstances, an item or service may be available from only one source. In that case, the documentation you provide along with the purchase order will be a “sole source justification” that explains what makes the provider in question unique. (The price quoted must still be reasonable in order for it to be charged to a federal grant award.) Sole source justifications should be the exception rather than the norm. In most situations some cost comparison is possible, even if that involves comparing just two price quotes. As a general rule, three written quotes are needed. In situations where it is difficult to obtain three due to a lack of competition or a product/service that is highly specialized, two quotes are sufficient

GENERAL BIDDING PROCEDURE:

1. If funds are not budgeted for the estimated cost of the purchase, obtain budget approval as the first step.

2. DRAFT the bid specifications using the attached Bid Specification Guidelines and Sample Advertisement Notice. Have the appropriate Dean or VP approve the specifications. Forward the approved specifications along with proposed advertisement dates to the Director of Fiscal Affairs for placement of advertisement. Email the approved bid specifications file and the proposed Advertisement Notice to the director of Fiscal Affairs for placement of advertisement. Be sure to include bid due date in the advertisement. A minimum of 3 working days’ notice is required for the advertisement to appear in the Cumberland Times News. Failure to send complete bid packet information could result in a delay.

3. At a minimum have the NOTICE appear twice in the legal notice section of the local newspaper, one time in each of two consecutive weeks. The first notice must appear at least two weeks before vendor proposals are due. The notice will also be posted on eMaryland Marketplace as well as the college website.

4. Once the NOTICE first appears in the legal notice section of the local newspaper, you can send copies of the Bid Specifications (Request For Proposal - RFP) which includes the Notice to known vendors. If you send out copies of the RFP to vendors, be sure to include all vendors you have knowledge of. Also have extra copies available to give out

or mail out upon request.

5. Proposals should be due from vendors no sooner than two weeks after the Notice first appeared in the newspaper. However, you should give vendors as much time as possible to respond to your RFP.

6. Bid proposals are NEVER opened until after the deadline for receiving them has passed. All bids received early must be kept sealed, until all proposals can be opened at the same time. Vendors should be allowed to be present at bid openings.

7. Once Bid Proposals are received from vendors and opened. The department wanting to purchase the item will be required to analyze all bid proposals and prepare a written recommendation to the Board of Trustees through the College President. The recommendation should be for the lowest bid, unless there exist reasons why it would not be in the best interest of the College to award the contract to the lowest bidder. Recommendations for other than the low bid should be fully explained in your written recommendation.

8. Award of the purchase contract must be by the Board of Trustees at one of their public meetings. The Board of Trustees has the right to accept or reject any proposal which it feels is in the best interest of the College, and if necessary, the Board of Trustees can request that other proposals be obtained.

9. Once the Board of Trustees has awarded the purchase contract, a purchase order should be prepared and sent to the successful vendor. Unsuccessful vendors should be notified at the same time by letter.

10. A copy of all documentation related to the Bid and subsequent award must be kept on file in the Finance Office.

<u>GENERAL AND LEGAL BIDDING GUIDELINES</u>:

- All purchases which exceed $100,000 must be bid by law. This applies to every contract for any building, improvement, equipment, or supply. There are few exceptions. The exceptions that do exist relate to the purchase of emergency repairs, instructional materials/books, professional services, buying under a State contract, and when it is a verifiable sole source purchase. To be a sole source purchase it must be shown that only one vendor sells the item and that item only, will function with the systems or equipment already in place at the College.

- Please refer to the separate ACM Federal Grants Procurement Procedures for applicable information pertaining to processes and guidelines related to purchases using Federal funds such as grant funds.

- The College by law must advertise at least two weeks before bids are due.

- The College may name in the specifications and advertisements for bids the particular make, kind, or brand of article to be contracted for or purchased. The College prefers that if a particular make, brand, model, or kind of item is specified in the bid specifications and/or advertisements then the words "OR EQUIVALENT" also be used. Naming a make, brand, model or kind is a good idea because it provides a clearer description of the item to prospective bidders. However, it is important to add the words "or equivalent" so that options will not be initially eliminated by prospective bidders.

- One of the following statements must be a part of any formal bid specification. Use exact wording.

  1. Alternative proposals with similar but not exact specifications are welcome, but must be comparable in performance to the item specified. However, the College always reserves the right to reject any alternative proposal.

     (OR)

  2. Alternative proposals which do not meet the specifications exactly are not acceptable and should not be bid.

- Use the NOTICE (example attached here) as the first page of your bid specifications and also as the NOTICE which is advertised in the newspaper. Attach to the NOTICE your specific bid specifications and give the entire package to prospective bidders (in conjunction…) This step is now covered under General Bidding Procedure item #3

- The contract shall be awarded to the lowest responsible bidder, who conforms to the specifications with consideration given to:
  1. quantities involved,
  2. time required for delivery,
  3. purpose for which the item is purchased,
  4. competence and responsibility of the bidder, and
  5. ability of bidder to perform the contract.

- Allegany College of Maryland has the right to reject any or all proposals and request other proposals. Allegany College of Maryland reserves the right to accept any proposal it feels is in the best interest of the College.

Employee Travel

The purpose of the Allegany College of Maryland Travel Policy is to provide faculty and staff with specific guidelines covering business related travel expenses as well as the documentation required to substantiate requests for reimbursement of those expenses. The travel policy is intended to address issues related to consistent and fair reimbursement of all necessary and reasonable business-related travel expenses, and at the same time maintain controls for internal accountability. Travel costs are defined as the expenses for transportation, lodging, meals, and related items incurred by employees who are traveling on official business for Allegany College of Maryland.

All employees are expected to exercise prudent responsibility when committing funds. As a general guideline, it is expected that travelers will interpret these policies in a manner that keeps expenses to a minimum and fairly assigns the costs of business-related activities to the College for achieving the success of the mission. Accordingly, the primary responsibility for adherence to these policies rests with the individual and their supervising department.

Travelers should also bear in mind that government agencies and other interested parties may view certain expenditures as being either excessive or inappropriate in the context of a regulatory audit, an IRS audit or other similar review of College activities.

Reporting Requirements

Regulations issued by the Internal Revenue Service and various other governmental agencies require that the College maintain a policy under which employees must account for all advances, allowances and other reimbursement of expenses. This accounting must include:

Sufficient information to establish the business purpose of the travel, entertainment or other expenditure; An adequate record of each expenditure including the amount, date and place;

Substantiation of the expenditure with original receipts.

Employees must keep record and substantiate their travel expenses by submitting a completed Allegany College of Maryland Travel Expense Summary Report (along with all required documentation) to the Finance Office within 30 days of completing their travel.

Travel Approvals

Travel must be college business related, budgeted and pre-approved by a department head, Dean, or Vice President. Expenses which are not necessary and reasonable college business expenses will not be reimbursed. Depending on the travel time required, an additional travel day may be granted provided justification/rationale is documented and approved by your supervisor.

A copy of the conference agenda and/or itinerary for all conference related travel expenses must be provided. A hard-copy brochure (or online equivalent) must include workshop/conference/seminar name, dates, location, lodging and registration costs, and a schedule of events/workshops.

Documentation (Original Receipts) that shall be attached is as follows: (if applicable)

Commercial Travel (airline, bus, and rail) detailed receipt Hotel itemized receipt Car rental itemized receipt Meal itemized receipts (for preapproved single day meal allowances only) Shuttle, cab/Uber fare, parking fees, toll charges Copy of Conference/Meeting Agenda - including dates and times Other supporting receipts

The Travel & Meal Expense Summary Form must be signed by the employee. All voucher requests need to be signed by the employee's direct supervisor and 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.

Lodging Expenses

All travel arrangements shall be made utilizing the most economical means. The employee is urged to use the various travel web sites such as, expedia.com, travelocity.com or orbitz.com. If lodging is arranged through the seminar provider, Allegany College of Maryland will pay the agreed upon rate per night per person. If there is no prearranged lodging, lodging is to be secured at the most reasonable and least expensive, yet appropriate location possible. Individuals should always ask for the corporate or educational conference discount rate before confirming a room. Overnight room accommodations are to be requested for the minimum cost rooms available. Lodging expenses will be reimbursed on the basis of actual itemized room expense receipts at the single room rate only. Any amount charged above the single room rate will be the personal responsibility of the employee. It is also important to check with the hotel to obtain all tax exemptions for which the college is entitled. Some hotels will exempt college employees from the state sales tax given a tax exemption certificate is provided. Tax-exempt certificates are available from the Finance Department. All efforts must be made to make sure Allegany College of Maryland is not charged sales tax. When a conference provides lodging arrangements supporting rationale & approval must be granted before lodging reservations can be made at other locations. NOTE: Any additional charges incurred by the employee in excess of the conference room rate and applicable taxes shall be paid by the employee.

Lodging Expenses – (Local Travel)

Reimbursement of lodging accommodations for local travel (authorized inter-campus travel and travel between an individual's assigned work site and other points of official college business not to exceed 150 miles) is not authorized unless approved in advance by the authorized traveler's supervisor in order to meet the requirements of the purpose of travel. For example, an event session begins too early to allow for reasonable traveling that morning.

Lodging Expenses – (In-State Travel)

Special approval for overnight travel within a 150 mile range from the campus or within the Baltimore or Washington, D.C. metropolitan corridor must be obtained. A brief justification of the reasoning should also be noted on the request. No reimbursement of meals will be granted on the day overnight lodging has been approved. For purposes of meal reimbursement, meal allowances will start on the first day of the conference and will be reimbursed according to established guidelines. Note: a single day conference does not qualify for meal reimbursement even though lodging was approved.

Meal Expenses

Meals (Single Day Travel) – Meals for single day travel are not considered a reimbursable expense. Same day travel meals are not a qualified business expense under IRS accountable plan.

Meals (Multiple Day Trips with Overnight Travel) – The following are guidelines for multiple day trips reimbursed under a pre-established per diem rate. Meal per diems will not be issued in advance prior to travel.

A per diem rate of $68.00 will be allowed for meal expenditures associated with a full day of travel with an overnight stay, first and last days of travel will be reimbursed at a rate of $51.00 with the full amount on all days in between. Meal receipts are not required under these circumstances.

The employee will not be reimbursed for meals provided as part of the conference or registration fees, or any other instance in which the employee does not pay for the meal. Reductions from per diem rate will be as follows: (a) breakfast $16.00, (b) lunch $19.00 and (c) dinner $28.00.

Multiple Day Meal Per Diem Rates: (No Receipts Required)
First day of travel $ 51.00 (this amount includes meals and incidentals)
Daily rate for days in between $ 68.00 (this amount includes meals and $5.00 allowance for incidentals/tips)
Last day of travel $ 51.00 (this amount includes meals and incidentals)

If per diem rate is waived, itemized receipts are required and the actual meal cost will be reimbursed up to the daily meal allowance. All receipts must be itemized. Credit card charge slips or charges on an itemized hotel bill are not sufficient for reimbursement. The receipt must have the name of the restaurant, the date and time of services, and an itemized list of the food items purchased. If you order from room service, an itemized receipt is required. You must list each meal and the amount requested for reimbursement. Groceries purchased for an extended stay will be reimbursed for the employee only and must be accompanied by a written explanation of the type of meal (breakfast, lunch, etc.) and the dates covered. Alcoholic beverages will not be reimbursed.

Miscellaneous Travel Expenses - Miscellaneous expenses will be reimbursed based on the reasonable and necessary business cost of such things as tolls, parking, taxicab fares or internet. These expenses must be business related, necessary, and reasonable. Receipts or ticket stubs for all of the above must be attached to the travel expense summary form. Expenses will not be reimbursed for missing itemized receipts.

Transportation Costs - Efforts should be made to obtain transportation at a minimum cost. Employees are expected to book the least expensive fare via the most direct route or some other reasonable routing that result in a lower fare for air and/or rail transportation. Bus, taxi, or airport limousine service should be used to commute between hotels, airports and rail stations. Only if special circumstances warrant should the employee make arrangements for car rental, and these circumstances need to be approved in advance. (See Policy on Car Rentals)

Using College Vehicles - College vehicles may only be driven by authorized college employees or agents of the college while acting within the scope of their official college duties. The college is not obligated to reimburse an employee for any traffic and/or parking violation fines. Any person driving a college vehicle must have a valid driver's license, comply with all laws, and obtain college approval as required under college policy and procedures. The reasonable number of miles allowed per trip on a college vehicle would be less than the round-trip mileage plus 15 to 30 miles per day extra for local transportation needs if required during stay.

Use of a college vehicle for more than this number of miles would require specific explanation and approval of the Transportation Department. (SEE TRANSPORTATION'S POLICY ON USE OF COLLEGE VEHICLE)

Using Personal Vehicles - Properly insured personal vehicles may be used for travel on college business. No provision is made for any repair charges for a personal vehicle that might be incurred while on college business. The college is not obligated to reimburse an employee for any traffic and/or parking violation fines. Requests to use your personal vehicle and expense reimbursements, based on mileage for use of an individual's personal vehicle on college business, is authorized and reimbursed by college through the Transportation Department. The reasonable number of miles to request reimbursement for would be less than the round-trip mileage plus 15 to 30 miles per day extra for local transportation needs if required during stay. Reimbursement requests for mileage above this amount would need specific explanation and approval by the Transportation Department. (SEE TRANSPORTATION'S POLICY ON USE OF PERSONAL VEHICLE)

Spouse Traveling with Employee - When an employee's spouse travels with the employee, but the spouse is not representing the institution in an official capacity, then employee must be careful to keep the spouse's travel costs separated. Expenditures incurred by a spouse are not expenses which are reimbursed by the college.

Credit Cards - Individuals traveling should have and use their own personal credit card to make reservations and charge appropriate travel expenses. If the employee makes a timely request for reimbursement of all necessary and reasonable business expenses, the college will be able to reimburse the employee for business related expenses before the employee's credit card bill comes due. There is no college credit card available for individual travel.

NON-REIMBURSABLE EXPENSES:

Personal Expenses - The College does not reimburse for expenses of a personal nature incurred for the convenience of the employee, such as travel by indirect routes or stopovers for personal reasons; leaving earlier or returning later than necessary from a trip for personal convenience. Entertainment and other personal expenses such as travel insurance/early bird check-in/tours/activities/site seeing will not be covered by the college. The college will not reimburse any expenses related to a travel companion(s).

Lodging Expenses – Lodging within 150 miles of the employee's assigned campus for single day trips (unless pre-approved) will not be reimbursed. The College will not reimburse for any lodging that is above a single/standard room rate. Double room rates are acceptable when two employees are lodging together.

Single Day Meal Allowances - The College will not reimburse for single day meal expenses, unless prior approval has been given.

Summary of Non-Reimbursable Items:

Lodging:

· Lodging within 150 miles of assigned campus on single day trips is non-reimbursable
· Lodging above the single/standard room rate (double room when two employees are lodging together) or least expensive conference room rate
· Lodging during extended stays or arrival prior to conference

Single Day Meal Allowance:

· Single Day Meals are not reimbursable

Miles:

· Indirect routes for personal convenience
· Non-preapproved rental car
· Additional mileage for personal agenda
. Travel to restaurants

Miscellaneous:

· Entertainment expenses
· Promotional items and souvenirs
· Any expense related to travel companion

· Travel insurance
· Fees charged by the airlines to pre-assign seats, premium seats, or priority/early bird check-in

GENERAL

The primary responsibility for review and approval of expense reimbursements and compliance with all provisions of this policy rests with departments and supervisors who are authorizing travel and business expenditures.

Prior to submitting any travel reimbursement requests, the required Professional Development/Pre-Travel Detail Form must be completed and approved.

Because travel and business expenditures are subject to audit by our independent auditors, the IRS or another governmental agency, thorough documentation and accounting for expenses is essential. The College must have all of the documentation required to substantiate payments made in accordance with this policy.

If the expenses to be reimbursed are related to business travel the employee should complete an Allegany College of Maryland Travel Expense Summary. This form can be obtained from the Accounts Payable Office, the college portal under the Accounts Payable Team Site or through the Finance Department's SharePoint. The traveler should always keep a copy of the expense summary and a copy of the documentation for her/his records.

Required Documentation and Receipts

Travelers are required to submit original receipts to substantiate their travel expenses. As with any College payment, original documentation is necessary to verify expenditures and eliminate the possibility of duplicate payments. When reviewing travel vouchers, Accounts Payable will expect that all expenditures will be accompanied by an original receipt. Lodging receipts are required to show the individual charges (e.g. room, meals, other charges, etc.).

Prior to processing an Allegany College of Maryland Travel & Meal Expense Summary Form for payment, the Accounts Payable office will review the submitted documents for accuracy and completeness. If the information submitted is not in adherence with these policies, the payment will not be made until all required documentation has been received. Any incomplete or inadequately supported requests will be returned to the employee with an explanation of the deficiency.