University Policy: Travel Policy

Policy Category: Operational Policy

Subject: Expenses related to University travel.

Office Responsible for Review of this Policy: Office of Finance and Treasurer

Procedures: Travel Expense Form; Disbursement Request Form

Related University Policies: International Travel Policy, Relocation Reimbursement Policy

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I. SCOPE
This Travel Policy applies to the following individuals traveling on behalf of the University and are seeking reimbursement for appropriate business-related expenses, regardless of the funding source:

- All employees of the University.
- University students whose travel and other related expenses are being reimbursed by the University.
- Non-University Employees/Students who have been invited to the University or have been authorized to travel and/or entertain on behalf of the University, such as job applicants, lecturers, and consultants.

The University assumes no obligation to reimburse employees, students and non-employees for expenses that are neither business-related nor in compliance with this Policy.

II. POLICY STATEMENT
The purpose of this Policy is to provide broad guidelines and establish procedures for those individuals incurring official travel and business expenses on behalf of American University. The intent is to control travel expenditures, maximize the ability to negotiate discounted rates with preferred suppliers and to ensure compliance with Internal Revenue Service (IRS) and other governmental regulatory requirements. The Travel Policy is intended to be an information resource and guide to make travel arrangements, as well as processing payments and reimbursements for travel and other related expenses.

III. RESPONSIBILITIES OF THE PRESIDENT, PROVOST & VICE PRESIDENTS
The President, Provost, Vice Presidents, and Deans will ensure compliance with this Policy in their respective divisions, schools and centers. The President, Provost, and Vice Presidents may make exceptions to this policy in the event of extenuating circumstances. All exceptions must be documented in writing and attached to the respective Travel Expense Form.

IV. AUDITING OF TRAVEL & ENTERTAINMENT EXPENSES
The Controller's Office will review travel expense reports for compliance with University policies and be required prior to the expense being reimbursed.

Travel and other related expenses will be included in the audit testing performed by the University's independent accountants in connection with OMB A-133, Audit of Federal Awards and with the annual financial statement audit.

V. OFFICE OF SPONSORED PROGRAMS
In addition to AU’s Policies, the Office of Sponsored Programs (OSP) may have additional requirements when University travel is required or paid by a sponsored program activity. In particular, federal government grants are subject to government travel guidelines. For further information, consult the OSP website: http://www.american.edu/provost/osp/index.cfm.
VI. PERMITTED TRAVEL EXPENSES

Criteria for Determining an Allowable Expense-

In order to be paid directly by the University or reimbursed to an individual, a business expense must be:

✓ **Necessary** to perform a valid business purpose fulfilling the mission of the University; and
✓ **Reasonable** in that the expense is not extreme or excessive, and reflects a prudent decision to incur the expense; and
✓ **Appropriate** in that the expense is suitable and fitting in the context of the valid business purpose; and
✓ **Allowable** according to the terms of any federal regulation, sponsored contract, or University policy.

A. Necessary

An expense is necessary if there is a valid business purpose required to fulfill the mission of the University. The primary benefit of a necessary business expense is the University, not the individual. A necessary expense is a minimum purchase or service required to achieve a valid business objective.

B. Reasonable

Reasonable means the amount that normally would be spent in a specific situation. An expense is considered reasonable if it is not extreme or excessive and reflects a prudent decision and action to incur the expense.

The federal government has given specific guidance on the definition of reasonable expenses, which must be applied when determining whether a cost is allowed to be charged to federal funds. This description should be used as guidance about reasonable expenses charged to University funds. The Office of Management and Budget Circular A-21 §C.3. states:

A cost may be considered reasonable if the nature of the good or services acquired or applied, and the amount involved therefore, reflect the action that a prudent person would have taken under the circumstances prevailing at the time the decision to incur the cost was made. Major considerations involved in the determination of the reasonableness of a cost are: (a) whether or not the cost is of a type generally recognized as necessary for the operation of the institution or the performance of the sponsored agreement; (b) the restraints or requirements imposed by such factors as arm’s-length bargaining, federal and state laws and regulations, and sponsored agreement terms and conditions; (c) whether or not the individuals concerned acted with due prudence in circumstances, considering their responsibilities to the institution, its employees, its students, the Federal Government, and the public at large; and (d) the extent to which the actions taken with respect to the incurrence of the cost are consistent with established institutional policies and practices applicable to the work of the institution generally, including sponsored agreements.

C. Appropriate

Costs are appropriate if they are suitable or fitting for a particular business purpose. In order for a cost to be appropriate it is also presumed that there is a valid business purpose, which is normally the responsibility of the department or program to determine. The following questions should be considered when determining the appropriateness of costs:
i. Could the cost be comfortably defended under public scrutiny?
ii. Would you be confident if the cost was selected for audit?
iii. Would you be comfortable reading about it in the newspaper?
iv. Would you be comfortable explaining to a donor that their donation was used this way?
v. Has it been adequately documented?

D. Allowable
If an expense is necessary, reasonable, and appropriate, the University considers it an allowable expense.

Federal regulations use the same criteria, as a rule. In addition, federal regulations contain categories of expenses that are unallowable as either direct or F&A (indirect) costs. For example, while alcohol and entertainment costs may be allowable as University expenditures, these costs may be expressly prohibited and unallowable by the federal grant or contract.

The policy provides criteria for determining an allowable or unallowable expense, and provides lists of common expenses. These lists are intended to be informative, but not all-inclusive:

- MISCELLANEOUS REIMBURSABLE EXPENSES [APPENDIX A]
- MISCELLANEOUS NON-REIMBURSABLE EXPENSES [APPENDIX B]
- UNALLOWABLE EXPENSES - FEDERAL FUNDS [See PI Handbook]

1. Airline Travel
   Coach or economy class accommodations should always be used and travelers are expected to take advantage of advance purchase rates and educational consortium discounts for domestic flights. Travelers on international flights where one flight segment is longer than five (5) hours (time in the air) may fly economy plus or business class. Furthermore, flights should be booked, using the least expensive fare via the most direct route, or other reasonable routing that results in the lowest fare possible. Traveling employees may retain frequent flyer program benefits. However, participation in these programs must not influence flight selection which will result in incremental cost to the University beyond the most economical airfare, as defined in this Policy. The University will not reimburse travelers for tickets purchased with frequent flyer miles.

2. Hotels
   AU has negotiated discounted preferred rates (based on availability) with local hotels in the area. Please visit our Preferred Vendors page for a list of local hotels. The University also participates in a network with other universities throughout the country which share their negotiated rates with us. Travelers should always stay in a standard room at a non-luxury hotel, or at designated conference hotels with documented, discounted rates.

3. Ground Transportation
   The most economical mode of transportation, such as shuttle services and public transportation should be used to and from air, rail or bus terminals, whenever possible. Private sedans or limousine services should be avoided unless there are enough people traveling together to make the expense more economical than other modes of transportation.
i. Rental Cars

AU has discounted car rental rates with Enterprise and Avis Rental Cars. These rates are lower than comparable rates with other major rental car companies and utilize educational consortium discounts. Travelers should use a rental car when other transportation is not available or when their use results in a cost savings. The size of the rental car should be the least expensive model (compact) consistent with the number of travelers, the business requirements of the trip, and safety of passenger. Minivans should be used only if transporting large or bulky material, OR four or more individuals are traveling together, OR it is deemed reasonable by the Controller’s Office. Travelers should decline the Collision Damage Waiver (CDW) and the Liability Damage Waiver (LDW) option, supplemental liability coverage, personal accident insurance and other additional insurance options when renting a car for business purposes. Such coverage is provided under the University's insurance policies and is not reimbursable. Any additional questions about car rental insurance should be directed to the Risk Management office at (202) 885-2706 or the following website - (http://www.american.edu/finance/rmehs/autoliability.cfm). Travelers must notify the Risk Management office AND the rental car company within 24 hours if an accident occurs OR as soon as practically possible. Student renters should use the University's corporate ID# W10939 for Enterprise Rent-a-car ONLY when all of the following conditions apply:

☐ School sponsored event  
☐ Authorized by a school or department  
☐ 21-25 years of age or older  
☐ Possess a valid US driver's license

ii. Private Vehicles

Employees may use their personal car for business purposes if it is less expensive than other options, such as rental cars or taxis, or if it saves time. It is the personal responsibility of the owner of a vehicle being used for University business to carry adequate insurance coverage for their protection and for the protection of any passengers. Employees are not covered under the University's automobile policy when driving their vehicle for University business purposes. If driving a personal vehicle, your personal insurance covers vehicle damage and you are responsible for any liability or expenses incurred. When driving your own vehicle, the University will reimburse a mileage rate calculated on a per mile basis for the actual miles traveled. This mileage rate covers all transportation and operating costs of the vehicle, including gasoline and is based on the stated IRS rate in effect at the time of travel. Current IRS rates can be found on the Accounts Payable website under Mileage Rates – IRS. Additional reimbursement will be made for turnpike tolls, bridge tolls and reasonable parking fees. **The University will not reimburse employees for parking tickets, fines for moving violations or vehicle towing charges. No reimbursement will be made for vehicle repair costs regardless of whether it results from the traveler's acts or the acts of others.** Travelers who choose to use their own automobiles on a trip where air travel is more appropriate will be reimbursed an amount not to exceed the most economical air fare to the destination. Expenses associated with normal commuting between an employee’s home and regular place of work are not reimbursable.
4. **Rail Travel**
   i. **Reserved/unreserved trains**
   Coach class on these trains is the least expensive mode of rail transportation and is the most appropriate for the vast majority of American University travelers. Reserved and unreserved commuter trains on the northeast corridor should be used for most Amtrak travel. Sleeping accommodations, if justified, may be utilized.
   
   ii. **Acela Express**
   It is up to each department head to determine if it is appropriate for someone to travel on an Acela Express train. Please note that Acela service is approximately twice as expensive as reserved/unreserved trains while only marginally faster. If Acela Express service is deemed appropriate, “Business Class” is the permitted class of service. “First Class” accommodations require additional approval.

5. **Business Meals**
   Business meals are defined as meal expenses incurred when conducting University business. Travelers will be reimbursed for personal meal expenses provided they are documented and reasonable. In general, meals should be taken at the most economical restaurant fitting the occasion. Three meals per day will be reimbursed, which include breakfast, lunch and dinner. If a meal is provided by a conference as part of the conference fees and a traveler elects to purchase a meal independent of the conference, such meals will be considered a personal expense and will not be reimbursed. Business meals are further defined as meals taken with students, colleagues, donors, individuals, or entities doing business with the University or seeking to do business with the University when specific business discussions take place. For business meals, each attendee’s name, his/her title or affiliation, the business purpose, and the matter(s) discussed must be included in the reimbursement request submitted.

6. **Alcoholic Beverages**
   While not encouraged, alcohol may be considered a business expense when served at University functions primarily intended to promote employee relations, such as faculty receptions, holiday parties, retirements, fund raisers, receptions and other related activities. Alcohol is not a reimbursable travel expense for individual travelers while on business travel, except in certain circumstances such as meeting with special guests and donors when conducting a University activity with a reasonable business purpose. Because alcohol cannot be charged to a Federal grant or contract (either directly or indirectly), alcohol costs must be charged to an unallowable object code. For more information related to the purchase of alcoholic beverages, please see the Alcohol Policy listed on the [University Policies web page](#).

7. **Additional Guidelines**
   a. **Spouse/Dependent Event Attendance and Travel**
   AU will not pay or reimburse business travel or expenses for family members who accompany AU employees or students on University business except in unusual circumstances and approved by the appropriate Vice President, Dean or higher.

   b. **Extended Travel**
   Reimbursement for meals, lodging and other expenses will normally be limited to expenses incurred a day prior to or after the meeting, conference or other business activity attended by the traveler. However, expenses incurred on additional days may be reimbursed if extending the period results in a reduced round trip air fare sufficient to cover the meals, lodging and other expenses.
c. Cancellation Refunds
If the University has prepaid an expense and the trip, event, or conference is canceled, a refund should be sought. Once the refund is received, it must be deposited back into the account from which the prepayment was paid. The responsibility of ensuring a refund rests with the individual traveler or his/her departments and not the Controller’s Office.

d. Enforcement
If employees do not obtain the least expensive way of traveling then departmental budgets and the University is impacted negatively. The University may opt not to reimburse an employee for the full amount of the travel costs if the employee has failed to obtain the appropriate approvals. If an employee fails to consistently turn in legible receipts or otherwise violates University Policy, reimbursement of costs may be at risk of not being reimbursed.

VII. APPROVED PAYMENT & REIMBURSEMENT METHODS
The University offers the following methods of payment to assist individuals who are required to travel or entertain on behalf of AU:

- Preferred Travel Agency
- AU VISA P-CARD
- Purchase Orders/Prepayments
- Cash Advances

These payment methods reduce the amount that any individual should have to pay out of pocket prior to being reimbursed by the University.

A. Preferred Travel Agency – American University strongly encourages all University faculty, staff, and students to use World Travel. Using the University Travel Program provides the University traveler with several benefits:

- 24 X 7, 365 days a year travel services
- Centralized reservations and billing
- Knowledge of the whereabouts of all AU travelers
- Departmental reporting
- Lowest rate tickets (including double the difference back if not)
- Consolidated travel expenditures
- Volume negotiated discounts

World Travel was chosen from among the leaders in the travel industry through a competitive sourcing process which included members of all major University departments. Please visit the American University Travel Portal for more information and instructions on how to obtain your World Travel profile.

B. AU VISA PCard
The University makes available to authorized full-time academic and administrative personnel who are required to travel or entertain on behalf of the University, an AU PCard, subject to the immediate supervisor's approval. The PCard can be either a travel card, purchasing card or combination of both. The travel component of the PCard provides University employees with the ability to charge business-related expenses without impacting
the spending limits of their own personal cards.

The card also allows the capture of travel data that assists in tracking travel patterns and negotiating savings opportunities on behalf of the University. The AU PCard purchasing card component may not be used to purchase goods and services which require a University purchase order, capital equipment, or items over $1,000, unless prior authorization has been secured.

When using your AU PCard for travel purposes, the following insurance is automatically included: (1) Business Travel Accident Insurance with coverage up to $500,000 for AU travelers while on a business trip, and (2) coverage for lost, damaged or stolen baggage up to $5,000. Independent flight insurance purchased by individuals is not a reimbursable expense. Travelers must notify the Risk Management office immediately if an accident occurs.

Employees, who have a Travel PCard and need to travel internationally or on extended domestic travel exceeding fifteen days, are eligible to use their Pcard for cash advances for reasonable out-of-pocket travel expenses. The preferred method of obtaining travel advances is via an ATM withdrawal using the traveler’s AU-issued Travel PCard. ATM advances should not be taken more than three days before the expected travel or expense. Cash advances at ATMs overseas are dispensed in local currency. ATM advances secured via the Travel Card must be accounted for within thirty (30) days following the end of the billing cycle in which they appear on a cardholder’s monthly statement. For more information related to the PCard, please click Travel Card. Reconciliation of the Pcard should take place according to the Pcard Policy, but in no case should it be outside of the same fiscal year that the expense is incurred. Failure to reconcile Pcard statements and charges will result in suspension of Pcard.

C. Purchase Orders/Prepayments
“Prepayments” are payments to a third party for services to be rendered in the future. Such prepayments could be used for local caterers, restaurants and hotels where an expense will be incurred and a Proforma invoice has been submitted for payment. All requests for payments or prepayments to vendors must be entered into the procurement system (Datatel) as a requisition with the appropriate proposal or back-up attached.

D. Cash Advance
A cash advance is the payment of funds to an authorized full-time employee prior to a University business trip or event. Travelers may request cash advances in the form of an AU accounts payable check issued within two weeks of travel dates. Allow at least five business days for check preparation. Travel advances must be accounted for on a Travel Expense Form and any excess advances repaid within thirty (30) days after traveler’s return. Unaccounted travel advances may be deducted from employee’s paycheck and/or have personal income tax consequences for the traveler.

E. Per diems
University employees may choose either to file for actual expense reimbursements or a per diem rate. A per diem is given to a traveler to cover lodging, meals, and incidental expenses in connection with the performance of services for the University. Travelers may not request actual expenses reimbursements for one portion of their trip and per diem for the remainder of the trip, except and only in the instance where meals are already included in a trip or part of a trip. Travelers who use per diem allowances do not have to substantiate each lodging and meal expense, but they must demonstrate that the trip occurred by providing an airline or hotel receipt. The following per diem rates are used for domestic
lodging, meals, and incidental expenses: Per Diem Rates Lookup. These rates cover both hotel and meals and are set by the General Services Administration. For International per diem rates, please visit the rates set by the U.S Department of State. Per diems may not exceed the federal per diem rate for the specific location and duration of the trip. Independent contractors, alumni and other non-employees who perform services for the University may only use per diems following prior written approval by the Controller of the University. Travelers may choose to claim a combined per diem for lodging and meals or the per diem for meals and incidental expenses only. If the total actual lodging and/or meals are incidental expenses incurred for the duration of the trip are less than the total State department per diems for the same trip, travelers may claim a lower per diem rate and therefore, do not have to substantiate nor submit receipts for these expenses. When attending conferences or business meetings and events where meals are included as part of the registration or the program, travelers may not request a per diem reimbursement for those related meals and/or days, but show actual expenses incurred for non-covered meals.

Travelers who have and use the University's PCard for travel expenses may not charge their lodging and meals and incidental expenses to the PCard if requesting a per diem reimbursement. Incidental expenses are combined with meals into a single rate and include but are not limited to: expenses for laundry, cleaning and pressing of clothing, personal phone calls, tips or gratuities for services (i.e. waiters, baggage handlers).

VIII. REQUIREMENTS FOR REIMBURSEMENT

A. Business Requirements
All travel must be documented. Pre-approval by a traveler’s supervisor should be sought prior to making any travel arrangements. A sample pre-approval form may be used and should at a minimum include the following:

- The purpose of the trip
- The person's absence from the office for the specified time period
- Estimate of total expenses (include all categories of expenses) to be incurred by the traveler
- Source of funds to pay for the total expenses
- Form must be signed by the traveler and the immediate supervisor.

By using the preferred travel agent, prior approval is part of the automated approval process before the itinerary is ticketed or booked. The authorized approver of a travel expense reimbursement must verify that expenses and expense reports meet the following criteria:

- Travel expenses or advances are incurred while conducting University business
- Information contained on the expense report and in the attached documentation is accurate, legible and complete
- Expense meets any and all sponsor/grant policies, if applicable
- Expenditure is charged to the proper account(s)
- Signer has authorization over the account being charged
- Signer cannot authorize reimbursement for his/her own expenses
- Non-employees or Non-students requesting reimbursement should follow the AP vendor protocols which include submitting an invoice for their expenses or if they don't invoice, a disbursement request (not a travel request which should only be used for AU personnel).
Using the standard University Travel Expense Form (see below), travelers must report and substantiate the amount, date and business purpose of all expenses within thirty (30) days upon completion of travel. Legible, digital copies of original receipt(s) must be attached to the Travel Expense form and should be scanned and emailed to accounts payable@american.edu. For any cash advance amounts in excess of substantiated expenses, the individual should send a check for the difference between the expense amount and the cash advance to the Accounts Payable Office, so that this can be deposited to AU. Original receipts may also be submitted if required by the grant or contract. Unsubstantiated and unsupported expenses may not be reimbursed. Cash advances not accounted for within thirty (30) days after completion of travel may be deducted from employee’s paycheck or considered taxable income to the employee. Travel and entertainment related expenses will be paid by the University if they are deemed to be reasonable, appropriately documented, properly authorized and within the guidelines of this policy.

B. Forms and Documentation Retention
The following forms are applicable to the Travel Policy and are located within the AU portal under Finances > Controller’s Forms & Resources.

1. **Travel Expense Form** - this form should be used for travel-related expenses for employees and students only.

   An individual must submit a signed, fully complete and approved Travel Expense Form or Disbursement Request Form in a timely fashion (within the fiscal year and ideally within thirty (30) days of occurring), accompanied by the required receipts in order to be reimbursed. Faculty, staff and students should sign their own names to certify to the best of their knowledge that the information contained on the Travel Expense Form is accurate and that all claimed expenses are allowable and were incurred in the conduct of official University business.

2. **Disbursement Request Form** - should be used for non-University individuals unless an invoice is presented for payment.

3. **Cash Advance Form** - this form is used to request cash for travel purposes.

   All cash advances that are being reconciled must be listed on the completed Travel Expense Form.

It is a University requirement to retain all documentation supporting requests for reimbursement as defined in the **Records Retention and Disposal Policy**. All P-Card transactions receipts should be retained by the Department’s budget liaison, while all expense reimbursement receipts will be retained digitally by the Accounts Payable Department.

The University will not reimburse travel and entertainment expenses that have been or will be reimbursed from any outside source. All reimbursements will be made by check or other available method, payable to the faculty member, staff member, student or non-employee and will be sent to the requestor by method checked on the Form.

Individuals requesting reimbursement in U.S. dollars for expenses paid in foreign currency must provide the exchange rate being used and the U.S. dollar equivalent on all receipts (for example, [www.oanda.com](http://www.oanda.com) provides currency exchange rate calculator).

If a company elects to be paid for travel-related expenses rather than the individual who traveled, they may do so. In these cases the company must provide a detailed list of all expenses for which reimbursement is requested, along with receipts if applicable, and attach it to an invoice or bill for services.
C. Missing or Lost Receipts
An individual who incurs expenses and subsequently loses a required receipt should seek a duplicate and submit it stating that the original was lost. When an acceptable duplicate cannot be obtained, some supporting documentation must be provided such as credit card statements. Along with the supporting documentation, an explanation must be provided stating that the original receipts have been lost, duplicate receipts cannot be obtained and the supporting documentation is all that can be provided to support the expense. Additionally, a form detailing the facts (Missing Receipt Form coming soon) must be filled out and provided with the above documentation.
Travel Expense Forms that are incorrect or incomplete will be returned to the department with an explanation requesting the necessary corrections.

D. Partial Reimbursement
If an expense is being paid by more than one University or entity, copies of receipts may be provided along with a brief explanation. If a school/center has previously agreed to reimburse an individual up to a certain amount, that amount should be shown on the Travel Expense Form/Disbursement Request Form along with the accompanying documentation.

E. Non-University Employees/Students
The University will pay the travel costs of non-employees (job applicants, lecturers, consultants and other individuals) when the departments have agreed to do so and there is appropriate documentation. In order to be reimbursed, a non-employee should submit an invoice to AU. The department should then submit this, or a Disbursement Request Form for expense reimbursements. Travel expenses equal to or over $25 (unless a grant or contract for restricted funds requires otherwise) must be supported by valid and legible receipts. All travelers seeking travel and expense reimbursements must adhere to AU travel policies.

IX. EMPLOYEE RELOCATION
Please refer to the below link for more information on the Relocation Reimbursement Policy
X. APPENDIX A- MISCELLANEOUS REIMBURSABLE EXPENSES

Individuals will be reimbursed for the following miscellaneous expenses incurred while on University business; this should be considered a partial listing:

- Business office expenses (faxes, copying services)
- Business phone calls
- Conference registration fees
- Currency conversion fees
- Gasoline (only if using a rental car or a University-owned vehicle AND in lieu of mileage)
- Ground transportation (taxi, bus, airport vans, etc.)
- Internet fees clearly identified as not in the price of the hotel
- Laundry/dry cleaning/suit pressing on trips exceeding five days
- Mileage on personal vehicles specifically to and from the airport
- Overnight package service when needed for business documents
- Parking and tolls
- Tips with lodging, meals and transportation- reasonable and customary
- Required vaccinations for international travel
- Visa fees
XI. APPENDIX B- MISCELLANEOUS NON-REIMBURSABLE EXPENSES

The following are examples of non-reimbursable expenses.

This should be considered a partial listing:

- Airline club membership fees;
- Alcoholic drinks- except when appropriately authorized (see Alcoholic Beverages section VI.6 above)
- Annual membership for charge cards
- Car washes
- Clothing
- Commuting costs to/from home and normal place of business
- Costs incurred by unreasonable failure to cancel reservations
- Dependent care
- Entertainment under most federal grants and contracts
- Excessive tipping
- Fines or tickets resulting from traffic, parking, or other violations
- Golf or tennis court fees and membership/s in country, tennis, or golf clubs except when part of a preauthorized group event
- Haircuts
- Lawn care
- Life, accident, or flight insurance premiums
- Lost, broken, or stolen property
- Luggage or briefcases
- Maid service
- Minibar at hotels
- Newspapers, magazines, books
- Non-business meals when traveling locally on university business (unless the mealtime falls within the hours of the meeting)
- Passport fees
- Personal Credit Cards- Fees, interest, and/or late charges associated with personal credit cards
- Pet care
- Spa services- saunas and massages
- Shoes and shoe shines
- Souvenirs or personal gifts unless it falls under Section VI.2 above (Hotels)
- Sports equipment
- **Expenses that have been or will be paid or reimbursed by an outside source**

Please contact Accounts Payable at ext. 2840 with any questions.
### XII. APPENDIX C- QUICK REFERENCE TABLE FOR BUSINESS-RELATED EXPENSES

<table>
<thead>
<tr>
<th>Business Expense</th>
<th>Allowable Costs</th>
<th>Receipt Requirements</th>
<th>Other</th>
</tr>
</thead>
<tbody>
<tr>
<td>Air Travel-Domestic</td>
<td>1. Coach or economy class. 2. Upgrades at university expense are not permitted</td>
<td>1. Original passenger receipt to include: 2. Boarding Pass 3. E-ticket or other proof purchase</td>
<td></td>
</tr>
<tr>
<td>Hotel</td>
<td>-Standard room rate; -Business telephone calls; -Luggage storage &amp; tips for service; -Other allowable charges</td>
<td>Original receipt with line item breakdown.</td>
<td></td>
</tr>
<tr>
<td>Automobile-Private</td>
<td><strong>Current IRS rate</strong></td>
<td>Mileage log submitted on a Travel Expense Form</td>
<td></td>
</tr>
<tr>
<td>Auto-Rental</td>
<td>Use compact rates and the following preferred rental companies: (1) Enterprise(2) Avis</td>
<td>Itemized rental car receipt including daily rate and other fees.</td>
<td>Decline Collision Damage Waiver &amp; Liability Damage Waiver</td>
</tr>
<tr>
<td>Meals</td>
<td>3 meals per day (Breakfast, Lunch, &amp; Dinner) at most economical rate.</td>
<td>1. Itemized receipt, 2. Invoice, or 3. Credit card statement or 4. Front and back of cancelled checks</td>
<td>Alcohol will not be reimbursed on Federal awards</td>
</tr>
<tr>
<td>Phone Calls</td>
<td>Business calls only. Actual cost, not monthly plan fees or percentages</td>
<td>1. Invoice or 2. Credit card statement itemizing calls and service fees.</td>
<td></td>
</tr>
<tr>
<td>Train/Rail</td>
<td>Coach class, reserved/unreserved seats</td>
<td>1. Train/Rail ticket or 2. Coupon or 3. If e-ticket proof of purchase and boarding pass</td>
<td></td>
</tr>
<tr>
<td>International Travel</td>
<td>Coach or business class airfare when any leg of the flight is longer than 5 hours</td>
<td>1. Original passenger receipt or coupon; 2. E-ticket or other proof of purchase and boarding pass</td>
<td></td>
</tr>
<tr>
<td>Other/Miscellaneous</td>
<td>Reimbursed at actual cost.</td>
<td>1. Itemized receipt, 2. Invoice, or 3. Credit card statement or 4. Front and back of cancelled checks</td>
<td></td>
</tr>
<tr>
<td>Conference/Registration Fees</td>
<td>Actual costs including any educational discounts</td>
<td>Invoice or proposal with terms and conditions</td>
<td>Usually a prepayment</td>
</tr>
</tbody>
</table>
IV. EFFECTIVE DATE
Revised November, 2010
Revised September 18, 2012
Revised September 23, 2013

VI. SIGNATURE, DATE, AND APPROVAL

This policy needs to be signed by the appropriate officer (listed below) before it is considered approved.

Approved:

________________________
CFO, Vice President and Treasurer

Date Approved: