

Frequently Asked Questions Travel Advances & Travel Expenses

Effective 07/01/2016

The following is intended to answer frequently asked questions regarding the Travel Policy.

General Reimbursement Request Questions

1. Can my procurement card be used to pay for business travel expenses?

Employees can use the procurement card to pay for airfare, registrations, hotel, car, meals, social expense, and catered events. Employees cannot use the procurement card to pay for meals when using the meal and incidental expense per diem method.

All trip expenses must be recorded on the travel expense statement including procurement card expenses. If a trip is paid for entirely by procurement card, a travel expense statement must be completed and approved. It is not necessary to enter this travel report in AIS; however, the statement and documentation must be retained in the department. As a best practice, the supplemental procurement card expenses form should be used to detail procurement card activity. If the supplemental form is not completed, all procurement card expenses should be clearly marked on the travel expense statement. Procurement card expenses should be deducted from the total expense using line #22. The original procurement card receipts should be kept in the department or school procurement card files. Note: Procurement card expenses should also be included on the on-line travel report (TR) document and then deducted using the Non-WU Reimbursement field.

2. Where can I get a Travel Expense Statement form?

The form can be printed and completed manually or it can be completed in Microsoft Excel (located at aishelp.wustl.edu, Accounts Payable, Request Forms).

3. What signatures are required for travel reimbursement?

After the traveler signs the travel expense statement, the travel expense statement must be signed by someone who is at least one level higher than the traveler or by a designee coordinated with the Accounts Payable Manager and approved by the Controller's Office. Principal Investigators (PI's) can sign for travel paid on their research grants. PI's cannot approve their own travel expense statements.

Signature stamps are not acceptable but approved electronic signatures are allowed. Those interested in electronic signature capabilities please contact WashU IT at CIO@wustl.edu or visit <http://resourcemanagement.wustl.edu/purchasing-services/procedures/procurement-of-computers-software-and-services/>. The Audit Log page(s) should be printed and included with the electronically signed travel report. Accounts Payable (AP) and Sponsored Projects Accounting (SPA) will not approve an electronically signed travel report without this documentation.

Note: Faxed signatures are acceptable for travelers that are out of town and proper supporting documentation is required.

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4. For electronic signature, what information is needed for approval?

The Audit Log page(s) should be printed and included with the electronically signed travel report for approval. The page(s) includes who routed the travel report for signature / approval, who signed / approved the document, date and time of approval, email address and computer IP address. The Audit Log page(s) in DocuSign are titled 'Certificate of Completion' and in Adobe Sign 'Document History'.

5. When should my travel expenses be submitted?

Travel expense statements must be completed in a timely manner (generally no longer than 15 days) after the completion of the trip. Travel expense statements submitted more than 60 days after the completion of the trip require exception approval.

6. What if I have an exception to the policy?

When an exception to the policy is necessary, a brief explanation of the exception must be noted on the travel expense statement and exception approval must be obtained from the Dean or Vice Chancellor who has responsibility over the employee's department. If responsibility is delegated to someone other than the Dean or Vice Chancellor, it cannot be delegated to the person who approves the travel report and the designee must be coordinated with the Accounts Payable Manager and approved by the Controller's Office. Exceptions for Deans, Executive Vice Chancellors, and other Senior Management reporting to the Chancellor, will be approved by the CFO or Controller in the CFO's absence.

7. Only a partial amount of the expense is being reimbursed to the traveler. Should only the reimbursed amount be listed in the expense section?

No, the entire expense should be listed and then reduced through the department limit field.

Supporting Documentation

1. What constitutes proper supporting documentation?

Supporting documentation should provide evidence of origination from the vendor that contains purchasing details including date, price and proof of payment. An electronic or legible picture of the original receipt which is printed is acceptable supporting documentation. Monthly credit card statements and canceled checks alone will not be accepted as supporting documentation.

2. When is supporting documentation required to be submitted?

Supporting documentation is not required when requesting reimbursement of meals and incidentals using the per diem method. Supporting documentation is encouraged for all actual reimbursable expenses, regardless of amount; however, it is only required for individual expenses of \$50 or more. Any individual transaction of \$50 or more without a receipt requires exception approval. Exception approval will be required if missing receipts are \$75 or greater per day.

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Special Rule for Sponsored Projects: Some sponsors require actual receipts for all transactions to be submitted with a request for reimbursement to the University. In these cases, it is necessary to obtain and attach all receipts regardless of dollar amount to the travel report.

3. What documentation is required to request a travel advance?

The traveler should provide proper documentation to the department personnel that will process the travel advance. This documentation should be retained by the traveler and subsequently submitted with the travel expense statement.

4. Does supporting documentation need to be submitted with a travel expense statement when a travel advance (TA) was issued?

Yes, documentation should be submitted when the travel expense statement is submitted since it is not required when the TA document is completed. The traveler should provide proper documentation to the department personnel that will process the TA and it should be retained to submit with the travel expense statement.

5. Does supporting documentation need to be submitted with a travel expense statement when a check request was issued to pay the registration fees?

No, supporting documentation for a check request does not need to be submitted with the travel expense statement. The original receipt should be submitted when completing the check request.

6. Do taxi receipts totaling \$50 or more need to be submitted?

If any one trip was over \$50 a receipt is required. If there were several trips involved and the total is greater than \$50 then receipts are not required but the trip details are needed, such as 2 taxi trips per day at \$35 for a total of \$70. Exception approval will be required if missing receipts are \$75 or greater per day.

Reimbursable Business Travel Expenses

1. What are the reimbursable business travel expenses?

- Lowest available commercial coach / economy airfare available that meets the business purpose of the trip.
- Business/Business Select Class will not be reimbursed without exception approval except for individual flight segments of 5 or more hours or when there is a medical need of an employee. Written documentation, no older than 12 months, from a doctor must be submitted with the travel expense statement. For flight segments greater than 5 hours a one class upgrade from coach / economy flight class will be reimbursed.
- First class airfare is only permitted with written approval from the Chancellor or with exception approval by the CFO or Controller when it is not a one class upgrade.
- Moderately priced lodging

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- Travel meals
- Automobile rental
- Gas for rental car
- When renting/leasing vehicles outside the United States, Canada and U.S. territories, traveler must elect to purchase the minimum liability and physical damage insurance coverages offered by the rental agency.
- When a personal automobile is used by the employee for convenience on a work related trip, a more comprehensive review of all costs of flying versus driving should be considered.
- Registration fees
- Ground transportation
- Laundry and valet services which can not be deferred until completion of the trip (for trips less than five days, these services are not normally reimbursed). The meal and incidental per diem rate for foreign travel also includes laundry and dry cleaning therefore it cannot be claimed as a separate expense.
- Telephone/Internet expense when used for business purposes
- Personal phone calls, within reason, are reimbursable but may not be charged to a sponsored fund
- Tips (except when the per diem method for meals and incidentals is used)
- Foreign currency transaction fees such as ATM charges or currency conversion charges

Airfare – Sample Question

1. **Traveler is flying Southwest and the Wanna Get Away selection is not available and/or does not meet the business purpose of the trip. Will the traveler be able to purchase the Southwest Anytime airfare?**

Yes, if Anytime is the lowest available commercial fare available that meets the business purpose of the trip, Southwest Anytime airfare will be reimbursed without exception approval. The expense difference (Wanna Get Away vs Anytime) does not need to be coded to travel, other (budget object 36-87) and screen prints are not required for justification. **This may not be true for travel reimbursed from a Sponsored Project. Guidance specific to Sponsored Projects travel can be found on the SPA website under Policies and Guidelines.**

Actual Meal Expense

1. **When should meals be classified as social / entertainment expense? What additional supporting documentation is needed for social / entertainment expenses?**

The classification of meals as meal or social / entertainment expense should be determined by the business purpose. Meals that include the entertainment of an individual other than another employee are considered social / entertainment expenses.

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The following supporting documentation is required for social / entertainment expenses:

- Date and place of event.
- Specific purpose of the event or reason for expenditure. Failure to document a valid business purpose could result in amounts paid being reported as income to the individuals attending the event.
- Names and titles in attendance and their relationship to the University. For individuals from outside the University, this documentation should include occupation or other information relating to the person or persons entertained (e.g. donor), including name, title, or other designation, sufficient to establish a business relationship to the University. For large parties or receptions (12 or more attendees), the number of people in attendance and the makeup of the group is acceptable.

2. Are alcoholic beverages reimbursable?

Alcoholic beverages are not allowed as Federal direct or indirect costs per The Cost Principles for Educational Institutions (A21 guidelines). If purchased, they must be charged to a departmental account as travel, other (budget object 36-87).

3. Is there a maximum amount allowed per meal?

Employees should seek out moderately priced restaurants and dining rooms. More restrictive policies may be set at the department or school level.

Special Rules for Sponsored Projects – Individual meal charges greater than \$50 are normally considered excessive by the sponsoring agency. If the cost of one meal exceeds this amount, the sponsored fund should be changed the \$50 and the remaining amount may be reimbursed from another funding source, per the department's policies. In certain instances, the employee may provide, the Sponsored Projects Accounting will consider, a written justification as to why the entire amount should be allowed.

4. Does the detailed meal receipt need to be submitted?

As a best practice, the detailed meal receipt should be submitted.

5. Do tips for meal expenses need to be broken out and listed on the tips line or left in the meal expenses?

Tips should be left in the meal expense line.

6. What if a meal is included in the conference registration fee or hotel rates?

If meals are included in the conference registration fee or hotel rates, an additional meal charge will not be reimbursed, unless there is an exception for a dietary, religious reason, etc. If meal reimbursement is requested, the conference agenda should be attached to verify no meals were included in the registration fee. The check request / procurement card AIS document number should be written on the conference agenda submitted.

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Meals and Incidental Per Diem

1. What is per diem?

Reimbursement on a per diem basis is the actual payment of a flat sum to cover meal and incidental expenses each day in lieu of actual costs. With per diem, the traveler is not required to provide receipts for meals and incidentals.

2. How does the traveler determine the per diem rate to use?

The university will reimburse using the General Services Administration (GSA) per diem rates for destinations within the Continental United States (CONUS). Foreign travel will be reimbursed using the State Department per diem rates. Travel to Alaska, Hawaii, Puerto Rico and Guam will be reimbursed using the Department of Defense per diem rates (add amount in 'Local Meals' and 'Local Incidental' columns to arrive at the correct per diem rate). The website links are listed below. To avoid possible taxable income, per diem cannot exceed the federal rates. The traveler must print out the location and per diem rates from the government's website as documentation.

Domestic (General Services Administration) <http://www.gsa.gov/perdiem>

Foreign (State Dept) https://aoprals.state.gov/content.asp?content_id=184&menu_id=78

Alaska, Hawaii, Puerto Rico and Guam (Department of Defense)

<http://www.defensetravel.dod.mil/site/perdiemCalc.cfm>

3. What is included in incidental expenses?

Incidental expenses included in the per diem rate include fees and tips given to baggage carriers, bellhops, hotel maids, etc. The per diem rate for foreign travel also includes laundry and dry cleaning.

4. When must the per diem rate be adjusted?

Per diem rates must be adjusted under the following circumstances:

- For the day of departure and day of return, rate is reduced to 75%.
- Per diem is reduced for meals provided by a conference or by others. (15% breakfast, 25% lunch, 60% dinner)
- If the traveler selects the per diem method but hosts a business meal with others (non Washington University employees), the university will reimburse this particular meal based on a receipt. The traveler must reduce the total daily per diem for the meal. (15% breakfast, 25% lunch, 60% dinner)

5. When can per diem not be claimed?

No per diem may be claimed for one-day travel (when there is no overnight travel).

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6. Can the traveler use the Procurement Card for meals and incidentals and still use the meal and incidental per diem method?

No, when claiming per diem the traveler cannot use the procurement card.

7. Can the traveler claim both per diem and actual expenses for one trip?

Travelers may not request reimbursement based on actual expenses for one portion of the trip and per diem for the remainder.

8. What are the meal payment options for a Washington University traveler when he/she is paying for another Washington University colleague's meal who is also traveling?

One option is for the traveler to use the actual meal expense method for the entire trip. If his/her colleague(s) is claiming the per diem method then the total daily per diem requested by the colleague(s) must be reduced for the meal (15% breakfast, 25% lunch, 60% dinner).

If a traveler wants to use the per diem method and buys his/her Washington University colleague(s) a meal, they can collect the money from their colleague(s). A traveler cannot claim actual meal expense if he/she is on the per diem method and they purchase a meal for a Washington University colleague.

The third option is for the traveler not to pay for his/her colleague(s) meal. Travelers may not request reimbursement based on actual expense for one portion of the trip and per diem for the remainder.

9. Can a Washington University traveler pay for a meal for a non-Washington University employee and use the per diem method?

If the traveler is paying for a meal for a non-Washington University employee, they could continue using the per diem method but they would have to reduce the per diem claimed that day for the meal (15% breakfast, 25% lunch, 60% dinner). The meal purchased in this instance would be considered social / entertainment expense.

Automobile Rental / Mileage

1. Can the traveler claim gasoline expenses and mileage?

When renting an automobile, gasoline expenses will be reimbursed based on actual gas purchases, not mileage.

When a personal automobile is used, automobile expenses will be reimbursed at the current Internal Revenue Service (IRS) mileage rate. Reimbursement based upon actual expenses is not allowed. Certain limitations exist on the reimbursement of mileage for personal auto use. For additional information regarding mileage reimbursement, see "Use of Personal Automobile" in the Travel Policy.

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2. The traveler rented an automobile and elected to have additional insurance. Is that amount reimbursable?

No, additional insurance including collision damage waiver coverage should be declined and will not be reimbursable when traveling for University business within the United States, Canada, or U.S. territories. When renting/leasing vehicles outside the United States, Canada, or U.S. territories travelers must elect to purchase the minimum liability and physical damage insurance coverages offered by the rental agency.

3. If the traveler drives instead of flies for business travel, can the traveler also be reimbursed for parking and ground transportation?

Yes. When a personal automobile is used for the convenience of the employee on a work related trip, a more comprehensive review of all costs of flying versus driving should be considered. In addition to airfare, other costs to be considered are taxi or rental car from the airport, airport parking, etc. It is the department's responsibility to include detailed supporting documentation in the travel report to justify that it is less expensive to use a personal car than fly.

Non-Reimbursable Business Travel Expenses

1. What are the non-reimbursable travel expenses?

- Personal entertainment expenses including in-flight movies, headsets, books, magazines, newspapers, health club fees, hotel pay-per-view movies, in-theater movies, greens fees, ski passes, social activities, honor bar charges, etc
- Babysitting, house-sitting, pet-sitting and kennel fees
- Personal grooming including haircuts and shoeshine services
- Incremental travel costs including airfare, lodging and meals for spouses or other persons accompanying an employee (in limited, approved situations, spousal travel may be reimbursed)
- Hotel, meals and other costs associated with going to a conference or on business travel early or staying late for non-business related reasons
- Late fees related to personal liability cards
- Traffic fines, court costs, parking violations, and auto repairs
- Over the counter medicine or prescription medicines
- Airline club fees
- Rental car extra charges such as child safety seats, GPS devices for domestic travel, satellite radio

Miscellaneous

1. Where can I find guidance specific to travel on Sponsored Projects?

When utilizing sponsored funds to pay for travel, there are many issues to consider in addition to the Washington University Travel Policy. Sponsored Projects Accounting (SPA) reviews travel submitted via travel reports, travel advances, and ProCard documents for

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compliance with the Washington University Travel policy as well as the applicable agency and federal guidelines.

Guidance specific to travel on Sponsored Projects can be found on the SPA website under Policies and Guidelines.

2. Do phone, internet, or other various expenses listed on the hotel bill need to be broken out?

Yes, only the cost of the hotel room and any applicable taxes should be recorded as lodging. All other charges for phone, internet, meals, etc. should be allocated to the correct categories on the travel expense statement.

3. Can the procurement card be used to for catered events, in-house seminars, conferences, workshops and student related meetings?

Yes, using the procurement card for catered events, in-house seminars, workshops, conferences and student related meetings is acceptable.

4. Can a Principal Investigator use the procurement card when hosting / coordinating project meetings / conferences with collaborators or project participants?

Yes, using the procurement card for hosting formal project meetings / conferences is acceptable. Costs associated with meetings / conferences include room rental, audio/visual and food.

5. How should subjects / patients in research projects or clinical trials be reimbursed for mileage and other transportation cost?

Subjects / patients can be reimbursed via check request. A direct payment to a vendor (e.g. Laclede Cab Company) is also acceptable.

6. How should University approved business travel for non-university employees (guest lecturers, researchers or students) be paid?

Travel expenses for non-university employees can be paid with a procurement card or the traveler can pay for the expenses and be reimbursed by submitting a travel expense statement. If these options are not feasible, a direct payment to a travel agency or to a vendor for a registration fee via check request is acceptable. Travel advances may be given to non-employees participating in University business related travel, but should be rare.

In general, the travel policy applies to these individuals and a travel expense statement should be submitted after completion of the trip. All documents (travel expense statements, check requests, travel advances and procurement card receipts) should indicate the expense is associated with a non-employee.

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7. How should University approved business travel for trainees, post doctoral fellows and graduate / undergraduate students be paid?

Travel expenses for trainees, post doctoral fellows and students can be paid with a procurement card or the traveler can pay for the expenses and be reimbursed by submitting a travel expense statement. If these options are not feasible, a direct payment to a travel agency or to a vendor for a registration fee via check request is acceptable. Travel advances may be given if an individual is participating in University business related travel, but should be rare.

In general, the travel policy applies to these individuals and a travel expense statement should be submitted after completion of the trip. All documents (travel expense statements, check requests, travel advances and procurement card receipts) should indicate the expense is associated with a trainee, post doctoral fellow or graduate / undergraduate student.

8. What information should I know regarding Business Travel Accident Insurance?

Questions regarding insurance coverage should be directed to the Insurance Department or visit the Insurance and Risk Management website for additional information.

9. What additional information should I know when traveling internationally?

Visit the Global Engagement website (under Policies & Resources) for information regarding the International SOS Emergency Travel Assistance Service plan, International Travel Registry and the International Travel Policy to ensure consistent set of travel standards.

Contact Information

Accounts Payable: (314) 935-5705