



THE GEORGE
WASHINGTON
UNIVERSITY
WASHINGTON DC

Responsible University Official:
Director, Accounts Payable and Travel
Responsible Office: Office of the
Comptroller
Origination Date: December 15, 1988

TRAVEL, ENTERTAINMENT AND BUSINESS EXPENSE REIMBURSEMENT POLICY

Policy Statement

The University will incur or reimburse expenses that are reasonable and necessary, are for a University business purpose, and are properly documented, approved and submitted. This policy applies to all expenses as described below regardless of the account to which budgeted or recorded, or the type of funding supporting such expenses.

Reason for Policy/Purpose

The purpose of this policy is to provide broad guidelines for incurring and reimbursing expenses connected with University business in accordance with applicable regulations and sound business practices. This policy governs expenses incurred during University travel, as well as expenses incurred locally in connection with University business.

Who Needs to Know This Policy

Faculty, staff, and others seeking reimbursement

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Policy/Procedures

I. Permitted Expenses Generally

The University will incur or reimburse expenses that are: 1) Reasonable and necessary; 2) for a University business purpose; and 3) documented, approved and submitted properly. This policy applies to all expenses incurred for a University purpose regardless of the account to which the expenditures are budgeted or recorded, the type of funding supporting such expenses, or whether incurred locally or during University travel.

The Procurement Card (P-card) is the preferred method for payment of travel expenses for frequent travelers (non-medical side) subject to the restrictions and requirements of the [Procurement Card \(P-Card\) Policy](#) and related [P-Card Procedures](#). PCards are not used in the Medical Center for travel and entertainment expenses. It is impossible to list every type of business expense that is allowable or unallowable. However, Appendices A and B are lists of specific examples of common allowable and unallowable travel expenses. Review these examples before incurring travel expenses, and check to see if your school or department imposes any additional or more restrictive requirements for authorizing or approving travel, entertainment or business expense reimbursements. If you have any doubt about the propriety of an anticipated expense and the application of this policy, consult your supervisor and/or Accounts Payable Services (AP) as appropriate in advance of incurring the expense. For anticipated expenses to be charged to sponsored awards, please see Section II E. below and the additional sponsored project expense requirements and limitations set forth on The Office of the Chief Research Officer's (OCRO) website at <http://www.gwu.edu/~research/awdmgmt.htm>.

Any exceptions to this policy should be approved in advance by the appropriate Vice President. Any unallowable or excess expenses and/or travel advances are the responsibility of the individual, and must be repaid promptly if initially paid from University funds.

II. Areas Requiring Special Consideration

A. Payments to Nonresident Aliens

Payments (including but not limited to gifts, honoraria, and meal, entertainment and travel expenses) to nonresident aliens require special procedures. Before incurring any expenses that involve payments to nonresident aliens, review the policy regarding [Tax Issues Regarding Payments to Individuals who are not U.S. Citizens or Not U.S. Lawful Permanent Residents](#) and consult the Tax Department at (202) 994-2556.

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B. Payments of “Anything of Value” to Foreign Officials

The anti-bribery provisions of the U.S. Foreign Corrupt Practices Act prohibit U.S. organizations and employees from “corruptly” offering, paying, giving or promising anything of value to a foreign official, political party, or candidate for office. Any GW employee contemplating offering, paying, giving or promising of anything of value to foreign officials must consult the University’s policy on [Compliance with U.S. Laws When Conducting University Activities Overseas](#). Any questions should be addressed to the Office of the Senior Vice President and General Counsel (OGC) at (202) 994-6503.

C. Payments of “Anything of Value” to Domestic Government Officials

There are laws and rules that limit what GW employees may offer or give to federal, state, or local government employees. These limitations prohibit or severely restrict offering or giving meals, favors, entertainment, training, transportation, lodging, and other items of value to government employees. Limited exceptions sometimes apply, but you should consult with OGC (202-994-6503) to determine whether an exception is available before offering or giving anything of value to government employees. Gifts to foreign government employees are discussed in Section II.B of this policy.

D. Payments of Expenses of Family Members

GW will not pay or reimburse expenses for family members who accompany individuals traveling on official University business except in unusual circumstances and with advance, written approval from the appropriate Vice President, or of the President in the event the traveler is a Vice President.

E. Restrictions Pertaining to Sponsored Research

Specific provisions in sponsored research project agreements may govern travel, entertainment and other expenses on those awards, and supersede this policy to the extent that they are more limiting or require additional documentation. Before incurring expenses that may be charged to sponsored projects, review the common sponsored project travel expense requirements and limitations set forth on The OCRO website at <http://www.gwu.edu/~research/awdmgmt.htm>, and consult the appropriate Research Service Coordinator (RSC) in OCRO at (202) 994-6255.

III. Guidance and Requirements Pertaining to Specific Types of Expenses

A. Use of Travel Agencies

GW recommends use of its preferred travel agencies to assist with air, rail, hotel, and car rental arrangements. Information regarding GW’s preferred travel agencies and procedures for making arrangements is available on the [Procurement Department](#) website.

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B. Travel Advances

All travelers are eligible for advances of up to \$100 per day up to a maximum of \$500 per week for reasonable out-of-pocket expenses. The preferred method for obtaining travel advances is via an ATM withdrawal using the traveler's P-Card, except in the Medical Center where PCards are not used for travel and entertainment expenses. ATM advances may not be taken more than three (3) days before the expected travel or expense. Cash advances at ATMs overseas are dispensed in local currency at an advantageous exchange rate. Travelers may check with the [P-Card Program Office](#) to determine the availability of ATMs in their destination country.

Alternatively, travelers may request travel advances in the form of a direct deposit or GW check (depending upon their payroll setup) issued by AP within two (2) weeks of travel dates. Allow at least five (5) business days for check preparation. Only one (1) outstanding advance is permitted at any time absent advance written approval from the appropriate Vice President.

Travel advances secured via the P-Card must be accounted for within fifteen (15) days following the end of the billing cycle in which they appear on a cardholder's monthly statement. All other travel advances must be accounted for within thirty (30) days after return from travel. Any excess advances must be repaid within thirty (30) days of the time of accounting for the advance. Failure to account for a travel advance in a timely manner will result in the advance being added to the traveler's taxable income and reported on the W-2.

C. Air Travel

Travelers should select the least costly air route, considering advance purchase rates and airline discounts, and should be influenced by price and not by the traveler's frequent flyer affiliation. Whenever possible, travelers should make travel plans early enough to book flights at least fourteen (14) days in advance to allow enough time to take advantage of special advance purchase fares. Travelers should utilize electronic (e-tickets) tickets, unless unusual circumstances require otherwise, reducing expense and limiting the possibility of loss or theft of paper tickets. Individuals traveling to foreign destinations should consult the [International Travel Approval Policy](#), sign up for free emergency evacuation and repatriation insurance through Risk Management in accordance with the [International Travel Insurance Policy](#), and understand their responsibilities when taking students abroad.

Airfare should be purchased at the lowest available commercial/economy rate. Travelers may fly business class if any one scheduled flight segment is longer than five (5) hours, provided they are following all budgetary, cost containment, sponsored project restrictions, laws, etc., and provided they have written approval from their supervisor or approval source.

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The University allows travelers to accrue their own frequent flyer mileage for trips taken on University business. The University does not reimburse travelers for tickets purchased with frequent flyer miles. Travelers may use their airline miles to upgrade as long as the airfare actually paid is the lowest available economy class airfare. If the traveler chooses to purchase a more expensive airfare to obtain the upgrade, the traveler must pay the difference between the lowest fare available and the fare purchased. The source of the upgrade must be noted on the expense report.

D. Rail and other forms of transportation

Rail, bus and other forms of travel may be used when the traveler finds it convenient and less expensive than air travel. All such travel should be at the lowest available fare that offers reserved seating.

E. Automobiles

When on University business (including local University business), travelers may rent up to and including a full-sized vehicle. The cost of specialty rental vehicles (e.g., luxury, sports utility, convertible, etc.) will not be reimbursed, except in unusual circumstances and with advance, written approval from the appropriate Vice President. Travelers will be responsible for daily rental costs in excess of the costs for an approved vehicle. For a list of preferred automobile rental agencies, see the [Procurement Organization](#) web site.

1. Automobile Insurance

In the U.S. and Canada, travelers should not purchase Collision Damage Waiver (CDW) or Liability Damage Waiver (LDW) insurance offered by car rental agencies because GW provides this coverage. University coverage is provided for the rental car the day before, during, and the day after a business trip. However, personal use of a rental vehicle during a business trip is not covered under University insurance in most cases. For international travel, including Mexico, automobiles must be rented from internationally recognized rental agencies and travelers must purchase the Collision Damage Waiver (CDW) or Liability Damage Waiver (LDW) offered by the rental agencies.

2. Personal Vehicles

If personal vehicles are used for official University business, GW will reimburse for tolls and reasonable parking fees as well as for actual mileage incurred at the standard Internal Revenue Service mileage rate, which is adjusted periodically. See the [Procurement Organization](#) web site for the rate applicable to the date of travel. Travelers should maintain a record of miles traveled (such as a Mapquest printout) and submit it along with their expense reports.

Individuals using personal automobiles for official University business must maintain adequate liability insurance for their protection and for the protection of any passengers. The automobile owner's liability insurance is primary. GW's insurance is secondary once

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the primary limits are exceeded. Note that GW's insurance does not cover physical damage to personal automobiles.

3. Accidents

An individual involved in an accident while driving on official University business must report the accident immediately to the local police department and notify the University's Office of Risk Management at (202) 994-3265 during normal business hours. An accident reporting kit may be found on the Risk Management web page, located at http://www.gwu.edu/~riskmgt/program/insurance/motor_vehicle_operators.cfm. If a rental car was involved, also notify the rental company immediately.

F. Chartering Transportation Services

One becomes a charterer when one contracts with a transportation services provider for it to provide a conveyance (e.g. bus, aircraft, or watercraft) and an operator to transport the charterer's group to and from points selected by the charterer. If chartering transportation services on behalf of the University, the contract must be reviewed by the Office of Risk Management and executed in accordance with the policy regarding [Signing of Contracts and Agreements](#).

G. Lodging

A list of hotels offering GW corporate rates in the metropolitan Washington, DC area is available on the [Procurement Organization](#) web site. Note that guest visits to the GW Inn and One Washington Circle Hotel are automatically exempted from DC taxes when the Interdepartmental Procurement process is used.

If staying with a host rather than in a hotel while traveling, a "payment in lieu of" actual expense (host gift) to express GW's gratitude is reimbursable if the payment to the host is less than the hotel expense that would have been incurred, is consistent with sections II. A. B. and C. of this policy regarding payments to nonresident aliens and foreign and domestic government officials, and does not exceed \$75 in total.

H. Unused Tickets or Changes

When travel plans must be changed because of unforeseen circumstances, the traveler is responsible for notifying the airline, rail or bus company, travel agency, hotel, etc. that booked the reservation and for requesting a refund or application of the unused ticket or accommodation to the next business trip. Penalties incurred for changes for business reasons will be reimbursed unless purchased for use on a sponsored project, in which case OCRO must be contacted to find out if the penalty may be charged to the award. Unused tickets cannot be used for personal benefit and must be turned in to AP within ten (10) days of the date travel was to have taken place.

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I. Meal Expenses

Subject to restrictions on providing meals for government officials as described in Section II, above, and on The Office of the Chief Research Officer's website at <http://www.gwu.edu/~research/awdmgmt.htm>, reasonable travel meal expenses incurred during travel on official University business, and reasonable business meal expenses incurred locally in the Washington metropolitan area will 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 documentation. For group functions, it is helpful to provide additional supporting documentation such as a copy of the announcement, the invitation list, and the final number of attendees.

Note that any travel or business meal expenses above \$35 per person must be appropriately documented as described in Section IV.

Expense reimbursement forms are linked in the Forms section of this policy.

J. Entertainment Expenses

Entertainment expenses may be claimed if they are incurred for the purpose of advancing a GW business relationship, are within the bounds of good taste, moderation, and legal requirements, and are within reasonable limits and do not include lavish, excessive, or inappropriate entertainment. If there is any doubt about the propriety of entertainment expenses, contact AP before the expenses are incurred and review the policy on [Compliance with U.S. Laws When Conducting University Activities Overseas](#). Entertainment expenses are rarely allowable on sponsored projects; consult the appropriate RSC in OCRO before incurring any entertainment expenses to verify whether such costs would be allowable.

IV. Required Documentation, Approval and Submission of Expenses

A. Itemization

The University does not use "Per Diem" (i.e., a flat daily rate to cover business expenses) except in exceptional cases involving extended stays, travel to certain countries lacking stable currencies where credit card usage is not favored or other special circumstances for which advance approval by the appropriate Vice President or designee is obtained (please refer to the Travel Authorization/ Advance Request/Expense Report in the Forms section below or at <http://www.gwu.edu/~supchn/travel.pdf>). Except as provided above for meal expenses less than \$35, travel, entertainment and other business expenses must be itemized and substantiated, preferably by dated original receipts showing date of

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purchase, vendor name, itemized list and unit price of the purchased items, and total amount with proper explanations. When an original or duplicate receipt cannot be obtained, the individual requesting reimbursement must submit a signed statement that includes an explanation of the omission, the date and time when the expenses were incurred and who was present, the business purpose of the expense, and confirmation that reimbursement of the expenses has not been nor will be paid from any other source.

B. Approval

The supervisor fiscally responsible for the organizational unit to which expenses will be charged has primary responsibility for reviewing and approving all such expenses so that only appropriate expenses are paid from University funds in accordance with this policy. No one may authorize reimbursement of his/her own expenses, or approve expenses for individuals to whom they report.

Expenses to be charged to a sponsored research program must be approved by OCRO in accordance with the requirements of this Policy and applicable award terms and conditions (see The OCRO website at <http://www.gwu.edu/~research/awdmgmt.htm>)

C. Submission

Expense reports must be submitted in U.S. dollars with an explanation of foreign receipts and their conversion. Use the exchange rate based on the date of travel (www.xe.com/ucc). Include a copy of the exchange rate document in the expense report.

Expenses charged to the P-Card must be documented as set forth above within fifteen (15) days following the end of the cardholder's billing cycle in which the charges appear. For expenses not paid for on the P-Card, the [Travel Authorization/ Advance Request/Expense Report](http://eas.gwu.edu/home/forms/sc) or *On-Line Expense Reimbursement Form* (<http://eas.gwu.edu/home/forms/sc>) must be completed and submitted to AP within thirty (30) days of completion of the travel or the date of initial billing.

Failure to substantiate business expenses within sixty (60) days of being incurred or paid will result in the expenses being added to the individual's taxable income and reported on the individual's W-2 in accordance with Internal Revenue Service regulations.

Forms

On-Line Expense Reimbursement Form (<http://eas.gwu.edu/home/forms/sc>)
[Travel Authorization/Advance Request/Expense Report](http://eas.gwu.edu/home/forms/sc)

Website Addresses for This Policy

[GW University Policies](#)

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Contacts

Subject	Contact	Email	Phone
Business Expenses (Generally)	Accounts Payable Services	acctspay@gwu.edu	(202) 994-2500
Payments to Non- U.S. Persons	Tax Department		(202) 994-2556
Payments to Foreign Government Officials	OGC	gwlegal@gwu.edu	(202) 994-6503
Sponsored Research	OCRO	osr@gwu.edu	(202) 994-6255

Related Information

[A Brief Primer on Doing Business Abroad: U.S. Laws that Affect GW's International Activities](#)

[Compliance with U.S. Laws When Conducting University Activities Overseas](#)

[Conflict of Interest and Commitment for Faculty and Investigators](#)

[Conflict of Interest Policy for Non-faculty Employees](#)

[Identification and Treatment of Unallowable Costs](#)

[International Travel Approval Policy](#)

[International Travel Insurance Policy](#)

[Personal Purchases Policy](#)

[Procurement Card \(P-Card\) Policy and P-Card Procedures](#)

[Relocation Expense Reimbursement Policy](#)

[Signing of Contracts and Agreements](#)

[Tax Issues Regarding Payments to Individuals who are not U.S. Citizens or Not U.S. Lawful Permanent Residents](#)

Chartering Transportation Services Program (*in development, contact Risk Management at 202-994-3265*)

Appendices

Appendix A **Examples of Allowable Travel and Entertainment Expenses**

Appendix B **Examples of Unallowable Travel and Entertainment Expenses**

Who Approved This Policy

Louis H. Katz, Executive Vice President and Treasurer

Beth Nolan, Senior Vice President and General Counsel

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History/Revision Dates

Origination Date: December 15, 1988

Last Amended Date: December 2, 2008

Next Review Date: January 1, 2010

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Appendix A

Examples of Allowable Travel and Entertainment Expenses

The following types of expenses (if reasonable and necessary, incurred for University business purposes, and properly documented), are examples of expenses that may be payable or reimbursable under this policy.

Air and rail travel, including reasonable airline luggage charges, and change or cancellation penalties imposed by the airlines if due to business-related unavoidable circumstances and supporting documentation is supplied with the reimbursement form;

Alcoholic beverages purchased in conjunction with official University business entertainment except for federal grants & contracts. (When allowable, alcohol must be charged to account 52611);

Car rental daily fees and taxes, gasoline and oil for rental vehicles, tolls, insurance in certain circumstances and parking fees;

Fees incurred in obtaining a visa;

Ground transportation including taxi and public transportation fares, mileage for personal vehicles, parking fees, and tolls;

Laundry/dry cleaning during trips longer than five calendar days (with the exception of student athletes who should have uniforms washed on trips of shorter duration);

Meals and entertainment while on University business;

Miscellaneous (room service, luggage storage, and valet);

Non-employee travel costs (such as job applicants, guest lecturers, consultants);

Registration and fees for attendance at approved conferences and seminars (to prepay, use an on-line Oracle requisition or the P-Card as appropriate);

Taxes associated with transportation, lodging, and meals;

Telephone, fax, internet and other data transfer costs or fees (but may not be charged to a federal research project);

Tips associated with lodging, meals, and transportation if customary;

Travel to and from an airport, train station or bus station when traveling for University business, calculated at the rate per mile established by the IRS. If a second party drives the traveler to airport, train station or bus station and picks him or her up after the trip, the traveler may be reimbursed at the mileage rate for personal vehicles but not more than the cost of other commercial means of transport (such as taxi or shuttle service); and

Vaccination and other medical costs when required for travel to specific destinations.

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Appendix B

Examples of Unallowable Travel and Entertainment Expenses

This should be considered a partial listing:

Airline club membership fees;

Alcohol under federal grants and contracts;

Car repairs, regardless of fault;

Car washes;

Clothing and shoes;

Commuting costs or mileage to/from home and normal place of business;

Costs incurred by unreasonable failure to cancel reservations; credit card fees, annual membership cost, interest, and or late charges associated with personal credit cards;

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, membership in country, tennis, health or golf clubs, or any sporting equipment, 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;

Non-business Meals when traveling locally on University business (unless the mealtime falls within the hours of the meeting);

Newspapers, magazines, books for personal use;

Penalties and fees incurred because a traveler violated airline, rail, transportation ticketing, hotel or reservation rules;

Personal expenses, including but not limited to in-room movie rentals, in-room alcoholic beverages, babysitting, recreational activities, hairdressers, etc.;

Pet care; and

Expenses that have been or will be paid or reimbursed by an outside source.