



Policy 2.4 Travel and Expense

Responsible Official: VP for Finance
Administering Division/Department: Payment Services
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Overview

All employees. If payment is NOT to or on behalf of a U.S. citizen or permanent resident, these procedures do not apply. Please visit the [Finance Department](#) website or call the Nonresident Alien Tax Specialist at 404-727-5334.

This policy outlines what expenses are covered under travel, their reimbursement, and tax consequences.

Applicability

All employees.

Policy Details

2.4.1 General

It is necessary to balance the University's need for cost effectiveness and the traveler's need for quality services and support. Employee travel should be via the lowest cost option and consistent with good business practices. Neither luxury nor sub-standard modes of transportation and accommodations should be used.

Employees should neither gain nor lose personal funds as a result of an assignment requiring travel. Business travel expenses will be paid by the University if they are reasonable, appropriately documented, properly authorized, and within the guidelines of this policy.

These policies and procedures apply to all travelers and funds regardless of source. Travelers who are official guests of the University, whereby their travel costs are paid for by the University, must adhere to University travel and expense policies.

Schools, departments, or divisions may establish more specific, detailed, or restrictive travel policies and procedures. It is recommended that all travelers review their individual department policies in detail.

Sponsored project travel may also have more restrictive travel requirements. Domestic and foreign travel charged to a sponsored project should follow the guidelines set forth by this policy unless the funding agency imposes greater restrictions. The terms of a particular grant or contract should be referred to for guidance on which expenditures are allowed. The authority for determining which travel expenditures are approved under a particular grant or contract is the [Office of Grants and Contracts](#).

2.4.2 GE Capital Corporate Travel Card Program

The University has chosen to use the GE Capital Corporate Travel Card (MasterCard) to help manage its travel and entertainment expenditures. The Travel Card is the primary payment vehicle for all travel and

entertainment expenses incurred by University employees while traveling. See the [Travel Information Center](#) for business-related travel needs.

[Travel Information Center](#)

2.4.2.1 GE Capital Corporate Travel Card Eligibility

All employees who take more than one trip per year are strongly encouraged to apply for a GE Capital Corporate Travel Card (hereinafter referred to as the Travel Card). The designated authorizer in the applicant's school or department should approve applications for a Travel Card. For infrequent travelers, the University encourages the use of direct billing to the Financial Accounting System (FAS) account number for airfare and check disbursements for hotel expenses.

When booking through one of the University's travel agencies, use the FAS account charge code and these vendors will bill the University directly.

The [Travel Card application and instructions](#) are available on the University's travel website within the Finance Division pages. Application and approval can be completed online.

2.4.2.2 Use of GE Capital Corporate Travel Card

This card is for use while traveling on University business and all charges are the responsibility of the employee. The Travel Card should be used for all business travel and entertainment expenses including:

Air/rail travel

Lodging

Meals and entertainment

Car rental

2.4.3 Personal Card Travel Charges

Because of the many advantages the Travel Card offers both the University and individual travelers, all travel expenses should be paid for by direct bill through the travel agencies or by use of the Travel Card rather than through personal credit cards, when possible.

2.4.4 Cash Advances

Cash advances will be issued to University employees only. Cash advances will not be issued to University students, consultants, official guests of the University, or other non-employees. Cash advances should be used for incidental, out-of-pocket travel expenses, such as tips, taxis, and meals not chargeable to the Travel Card. The amount of cash requested should be the minimum necessary to cover anticipated out-of-pocket expenses.

Cash advances cannot be issued for airfare, lodging, service payments such as honoraria, conference fees, travel grants, or other substantial costs that can be prepaid, prearranged, invoiced, or charged on the Travel Card.

Cash advances will be issued no more than seven business days prior to the planned departure date.

Because the Travel Card is made available to all University employees at no cost to the employee, cash advances will be issued when employees have applied for but not yet received the Travel Card or when employees are traveling to an international destination where the Travel Card may not be accepted.

The minimum amount for a cash advance is \$50.00. A [Request for Payment Form 3](#) (RFP3) must be submitted to [Payment Services](#) not earlier than twenty work days and not later than five work days before date of departure.

Additional cash advances will not be issued to a traveler until all Travel Expense Reports have been received by the Payment Services Department reconciling all previously disbursed travel advances. An authorized signer on the account to be charged other than the traveler must approve all travel advance requests.

2.4.5 Executive Purchasing Card Usage Guidelines for Travel

Executive Purchasing Cards are different from Travel Cards. These cards are issued to certain University staff and are authorized for use while traveling. Travelers cannot use a regular Purchasing Card (P-Card) when traveling because it has automated restrictions. The Travel Card is the preferred method of paying for travel. If you are unsure of what type of P-card you have, contact the Payment Services or Purchasing Department.

Arrangements for business travel, combined with either a companion's travel or personal travel, can be made through the [University's three preferred travel agencies](#):

BCD Travel

Carlson Wagonlit

Travelocity Business

These arrangements, due to their complexities, should be made directly through an agent rather than through the online booking tool. Call 404.727.3000 and choose from the three agencies.

See the chart below for guidelines for paying travel expenses with an Executive Purchasing Card.

	Employee Only ? Business Only	Employee With Companion ? Business Travel	Employee Only ? Business and Personal Travel Combined	Employee with Companion ? Business and Personal Travel Combined
Airfare	P-Card	P-Card for employee. Individual Pay for companion. or Individual Pay for all expenses. Submit for reimbursement for employee's airfare expense.	P-Card (if destination is not changed).	P-Card for employee (if destination for personal is not changed). Individual Pay for companion. or Individual Pay for all expenses. Submit for reimbursement for employee's business portion.
Meals	P-Card	Dining separately : P-Card for employee. Individual Pay for companion. Dining together: Individual Pay for all expenses. Submit for reimbursement for employee's meal only.	P-Card for business meals. Individual Pay for personal meals	Dining separately : P-Card for employee for business meals. Individual Pay for companion. Dining together : Individual Pay for all expenses. Submit for reimbursement for employee's meal, business meal only.
Transportation	P-Card	Taxi: P-Card Shuttle/Mass Transit : P-Card for employee. Individual Pay for companion. Rental Car : P-Card	Taxi/Shuttle/Mass Transit: P-Card for business needs. Individual Pay for personal. Rental Car : If rental extends beyond business days, Individual Pay for all expenses. Submit for reimbursement for business days.	Taxi/Shuttle/Mass Transit: P-Card for business needs for employee. Individual Pay for personal/companion. Rental Car : Individual Pay for all expenses. Submit for reimbursement for business days.
Lodging	P-Card	P-Card for employee. Individual Pay if additional companion fees apply.	P-Card for business days. Individual Pay for personal days or Individual Pay for all expenses. Submit for reimbursement for business portion.	P-Card for business days. Individual Pay for personal days and companion fees. or Individual Pay for all expenses. Submit for reimbursement for employee's business portion.

2.4.6 Domestic and International Air Travel

Domestic travel includes travel within and between any of the fifty United States and its territories and possessions. It also includes travel between the United States and Canada when the travel is sponsored by a federal agency. International travel is defined as any travel other than domestic travel as defined above.

2.4.6.1 Senior Administrator Travel

When traveling by air, leaders of schools, divisions, departments, and the central administration should avoid traveling together in large numbers on the same flight. Likewise, the number of staff and faculty from a single department traveling together should be reasonably limited.

The following guidelines are meant as suggestions but not absolute rules:

No more than three department chairs should fly together, no more than five employees from the same department.

The board chair and the president should always fly separately.

No more than two cabinet members or deans should fly together in any combination.

A senior administrator should not fly with more than two direct reports.

2.4.6.2 Booking Domestic Air Travel

Arrangements for domestic air travel should be made through the [University's three preferred travel agencies](#): Use of these travel agencies is highly encouraged for booking all business travel. Fees are charged by the travel agencies for their service and fees can be viewed [online](#). Call 0920092.727.3000 and choose from the three agencies.

2.4.6.3 Booking International Air Travel

For security and safety reasons, it is highly encouraged that all domestic and international travel be booked through one of the [University's three preferred travel agencies](#). These agencies have a Crisis Management process for tracking crisis affecting University business travelers. Booking outside of the three preferred travel agencies does not allow for any notification process should a crisis occur while traveling.

2.4.6.4 Air Travel Payment Procedures

The University's preferred travel agencies offer the simplest payment method for airfare for travelers. Airline tickets may be booked and charged over the phone or online by using the appropriate FAS account number. No forms or authorized signatures are required prior to the tickets being issued; however a Travel Expense Report needs to be completed.

2.4.6.5 Airline Class of Service

Travelers are expected to book the lowest possible airfare at the time of booking. For domestic travel, business class and first class travel cannot be booked or expensed. Business class for international travel is authorized and expensable if the trip is six hours or more in duration.

Note: Under certain restricted circumstances, the Associate VP for Financial Operations may pre-approve first class travel on a case-by-case basis.

Federal regulations generally prohibit the charging of business class or first class air travel to any federally sponsored projects. They also generally prohibit the inclusion in indirect costs of the differential between a coach class fare and a business or first class fare. It is Emory's policy to comply fully with all appropriate Federal regulations.

2.4.6.6 Airfare

Whenever possible, travelers should take advantage of the savings available from the University's preferred travel agencies. It costs the University money to do business with a travel agent that will not offer the services and special savings that the preferred agencies will provide per our agreement. Also, reservations booked outside of the three travel agencies are not counted towards the University's travel total and thus weaken the University's position when negotiating with airlines.

Reservations should be made as soon as travel plans are finalized to receive advance purchase discounts. If at all possible, all reservations should be finalized fourteen days prior to departure. Use these guidelines when making reservations:

Search for flights three hours on either side of the preferred departure and arrival times to possibly secure lower fares.

Use an alternate airport serving the destination city to possibly secure lower fares.

Connections should be considered if connecting does not add more than three hours to the total elapsed travel time with at least \$100.00 saved.

All domestic ticketing should be electronic ticketing, thereby avoiding the additional fees of paper tickets.

2.4.6.7 Air Travel Upgrades

An upgrade at the expense of the University is not permitted. An upgrade at the expense of the traveler out of the traveler's personal funds is permitted but is not reimbursable. A free upgrade must be noted as such on the Travel Expense Report.

2.4.6.8 Airline Frequent Flyer Programs

The University will not reimburse travelers for tickets purchased with frequent flyer miles because it is difficult to determine the dollar value of these tickets.

Frequent flyer memberships should not influence travelers to select a flight that is not the lowest priced flight available.

2.4.6.9 Airport Airline Club/Lounge Memberships

Dues for membership in an airline club/lounge will not be reimbursed.

2.4.6.10 Lost or Excess Baggage

The airlines are responsible for compensating the owners of lost baggage. The University will not reimburse travelers for personal items lost while traveling on business. When airline tickets are paid for with the traveler's own Travel Card, the traveler will be eligible to receive reimbursement from GE Capital for their lost or stolen checked or carry-on luggage and its contents for the difference between the value of the amount claimed and the airline's payment, provided the luggage was lost due to theft or misdirection by the airline. The traveler must take all reasonable means to protect, save, and/or recover any carry-on property at all times.

Travelers will be reimbursed for excess baggage only when traveling with heavy or bulky materials or equipment necessary for business or when traveling for more than fourteen days. The University's preferred travel agencies may be able to secure special arrangements if given advance notice.

2.4.6.11 Cancellations

When a trip is canceled after arrangements have been made and tickets issued, the traveler should work with the University's preferred travel agency that issued the ticket to cancel the reservation prior to the travel date. In some cases, if the reservations are not canceled, the entire value of the ticket is lost. If canceled in time, the ticket may be reused within one year of the original ticket date. The traveler must inquire about using the old ticket when making new arrangements.

Travelers can reuse airline tickets for their future University business travel if airfare eligibility requirements are met. These requirements should be verified with the issuing travel agency.

2.4.6.12 Unused/Voided Airline Tickets

Unused airline tickets or flight coupons have a cash value and therefore must not be discarded or destroyed. To expedite refunds, unused or partially used airline tickets must be returned immediately to the travel agency that issued the ticket. Travelers must not include unused tickets with their Travel Expense Reports. For a small change fee, many non-refundable tickets can be used for future travel. If tickets are booked by the travel agency, they can be voided free of charge within twenty-four hours after ticketing for most airlines.

2.4.6.13 Lost or Stolen Airline Tickets

Upon discovery of a lost or stolen paper ticket, the traveler should immediately report the loss to the issuing travel agency, which will file a lost ticket application.

2.4.6.14 Flight Insurance

The University provides flight insurance coverage through workers' compensation for employees while traveling for University business. Additionally, when direct billing for airfare is used through the three preferred travel agencies or when the Travel Card is used, the traveler is automatically insured against accidental loss of life, limb, sight, speech, or hearing while riding as a passenger in, or entering or exiting any licensed common carrier, provided the entire cost of the traveler's fare has been charged to an eligible account.

2.4.6.15 International Travel Insurance

The University's international travel insurance policy provides coverage for travel to all countries EXCEPT any country or jurisdiction which is subject to trade or economic sanctions imposed by the laws or regulations of the United States. The international policy is for employees and staff and provides workers' compensation and repatriation coverage that includes endemic disease. It also provides coverage for rented cars and general liability coverage. It should not be necessary for employees to purchase any additional coverage. Contact the [Office of Insurance and Risk Services](#) with questions or about plans to travel to a country currently not covered.

2.4.6.16 Sponsored Project Travel

Some travel requires pre-approval by the sponsor. Since sponsors' regulations vary, project directors should be familiar with those regulations that are applicable to their projects. Requests for approval typically include the destination, costs, and justification for the proposed travel. Some agencies require additional information.

2.4.6.17 Use of U.S. Carriers

Except as noted below, travelers on federally-sponsored trips must travel on U.S. carriers. U.S. carriers must be used on federally-sponsored trips except when:

A U.S. carrier does not provide service to the destination. However, a U.S. carrier must be used for any leg of travel, when available.

Use of a U.S. carrier would delay travel time by twenty-four hours or more; would require a layover of six hours or more; or would extend the total travel time by six hours or more.

Travel by a foreign carrier would eliminate two or more aircraft changes en route.

For short distance travel, regardless of origin and destination, a foreign carrier is only permissible if the travel time on the foreign carrier is three hours or less and service by a U.S. carrier would double the travel time.

2.4.6.18 Travel on Private Aircraft

The University does not approve and will not allow expensing or reimbursement for travel in private aircraft.

2.4.7 Lodging

University business travelers are strongly encouraged to use one of the [University's three preferred travel agencies](#) when making hotel reservations for access to the University's preferred hotels and negotiated University rates. Reservations booked outside of the three agencies are not counted towards the University's total travel, which costs extra money and weakens the University's leverage when negotiating with hotel properties. If traveling for a conference and a conference hotel rate is offered, check to see if the travel agencies can obtain an even lower room rate.

Actual and reasonable costs of lodging incurred while on University business are expensable. The University will allow travelers to expense "standard" accommodations at hotels. ("Standard" meaning a single room with private bath in a business class hotel/motel.) University travelers are expected to use University discount rates or educational discounts whenever possible.

Expensing deluxe accommodations (e.g., suites) is not allowed unless the business purpose requires such an accommodation or use by more than one employee is less than the standard room rate based on a per person cost. Description of the business activity that necessitates rental of deluxe accommodations must be included in the Travel Expense Report. If someone who is not traveling on business for the University accompanies the traveler, the single room rate will be reimbursed.

The expense should be charged to the Travel Card or prepaid, whenever possible. Prepayment for lodging may be made through [Payment Services](#) by submitting an [online Travel Expense Report](#) along with documentation from the hotel showing the single room rate and length of stay.

2.4.7.1 Conference Reservations

When traveling to a conference, it is appropriate to stay at one of the hotels hosting the conference. In most cases, any of the three travel agencies will be able to obtain the conference rate on behalf of the University traveler.

2.4.7.2 Hotel Upgrades

An upgrade at the expense of the University is not permitted.

2.4.7.3 Hotel Cancellation Procedures

It is the traveler's responsibility to notify the travel agency with whom the reservation was made and the hotel directly to cancel a room reservation in order to avoid a one-night room and tax charge (no show charge). Travelers should remember that cancellation deadlines are based on the local time at the destination hotel. Travelers should request and record the cancellation number in case of billing disputes. The University will not allow expensing for "no show" charges.

2.4.7.4 Hotel Personal Expenses

Most personal expenses incurred while traveling cannot be expensed. These include, but are not limited to:

In-room movies, video rentals

In-room alcoholic beverages

Baby-sitting

Recreational activities

2.4.7.5 Hotel Frequent Guest Programs

Many hotels have frequent guest programs that reward travelers with free accommodations in exchange for a specified number of paid room nights at the hotel. The University will not reimburse travelers for the value of free accommodations used for business travel.

Travelers on University business should select hotels based on lowest pricing and not on their frequent guest memberships. Membership fees associated with joining these hotel frequent guest programs are not expensable.

2.4.7.6 Lodging in a Private Residence

Travelers who stay in a private residence with relatives or friends while traveling on business:

Will be reimbursed for reasonable actual expenses incurred to extend appreciation to friends or relatives for their hospitality.

May need to get prior departmental approval for any token of appreciation given to relatives or friends.

Must submit original receipts for any token of appreciation costing \$50.00 or more.

Note: When traveling on sponsored project funds, tokens of appreciation are not allowable.

2.4.8 Ground Transportation and Parking

2.4.8.1 Automobile Rentals

Automobile rentals should be limited to situations where other means of transportation are not practical,

economical, or available. The most economical car should be used. The University currently has negotiated discounts with Hertz, National and Enterprise. These negotiated rates are accessible through the [University's three preferred travel agencies](#). Because of these negotiated rates, booking car rentals outside of National and Enterprise is not cost effective and weakens University's position when negotiating with rental car companies. Rentals should be charged to the Travel Card.

2.4.8.2 Rental Car Insurance

All drivers of the car must sign the rental agreement. The University's auto insurance provides liability and physical damage coverage for autos leased on a short-term basis while an employee is on approved domestic or international University business. Therefore, it is not necessary to purchase liability and physical damage insurance from a rental car agency. Should a rental car accident occur, the University will deduct the first \$500.00 for physical damages from the traveler's department. Additionally, if the traveler uses their Travel Card in their name, they are insured for collision and damage. The University will not reimburse travelers if the employee purchases additional coverage on the rental vehicle. Contact the Office of Insurance and Risk Services for more information.

Outside of the United States, Puerto Rico, and Canada, the employee should purchase liability and physical damage coverage according to the local standards provided by the car rental agency. The University will allow expensing for the cost of this auto insurance. The University will not reimburse travelers if the employee purchases additional coverage on the rental vehicle. Contact the Office of Insurance and Risk Services for more information.

2.4.8.3 Insurance Coverage for Personal Use of Rental Car

Personal use of a rental car during a business trip is not covered under University insurance in most cases. Travelers who choose to extend a business trip for personal reasons either before or after business is conducted should purchase insurance coverage for those days. This coverage is not reimbursable by the University.

2.4.8.4 Rental Car Accidents

Should a rental car accident occur, travelers should immediately:

Take care of any injured parties.

Report to local authorities to document the parties involved in the accident as well as the facts of the accident.

Obtain the names, addresses, and phone numbers of anyone involved in the incident.

Contact the Office of Insurance and Risk Services.

Contact the rental agency.

2.4.8.5 Rental Car Reservations

When traveling on University business, travelers may rent up to and including a mid-sized vehicle. When traveling with three or more people, all of whom are on University business, travelers may rent a full-sized vehicle or minivan. Travelers are responsible for daily rental costs in excess of the approved car class.

2.4.8.6 Rental Car Upgrades

Travelers may book a class of service above a midsize vehicle:

When cars in the authorized category are not available

When additional space is required for transporting materials

When the traveler can be upgraded at no extra cost to the University

2.4.8.7 Rental Car Costs

Travelers should be aware of automobile rental surcharges imposed in certain cities. Expensable costs include the daily rental fee, gasoline charges, tolls, and authorized insurance charges.

Non-expensable costs include, but are not limited to, car repairs, tickets, fines, towing charges, and traffic violations and therefore should be paid for separately with personal funds.

2.4.8.8 Rental Car Cancellation Procedures

Travelers are responsible for canceling rental car reservations and must contact either the travel agency or the rental car company with whom the booking was made. Travelers should request and record the cancellation number in case of billing disputes.

2.4.8.9 Rental Car Pick Up

At the time of rental, the car should be inspected with a rental agent; any damage found should be noted on the contract before the vehicle is accepted.

2.4.8.10 Authorized Rental Car Drivers

All individuals who intend to drive the rented vehicle must be listed with the rental agency for insurance purposes. Only University employees and students are covered under the University's insurance plan. Spouses, friends, and other non-employees listed as drivers are covered only under insurance provided by the rental company or under the drivers' personal automobile insurance.

2.4.8.11 Student Rental Car Drivers

Students authorized by the department to use a rental car must be listed as an authorized driver on the

rental contract. Students must also meet the rental company's minimum age requirement.

2.4.8.12 Rental Car Returns

Every reasonable effort must be made to return the rental car:

With a full tank of gas, to avoid refueling charges

To the original rental city unless approved for a one-way rental

Intact (i.e., no bumps or scratches)

On time, to avoid additional hourly charges

To avoid possible disputes, it is a good idea to conduct a visual inspection with the rental agent when returning the rental car.

2.4.8.13 Rental Car Club Memberships

Travelers who choose to participate in rental car club programs will not be reimbursed for any membership fees.

2.4.8.14 Personal Car Usage Guidelines

Employees may use their personal car for business purposes if it is less expensive than renting a car, taking a taxi, or using alternate transportation, and if it saves time.

It is the responsibility of the owners of vehicles being used for business to carry adequate insurance coverage for their protection and for the protection of any passengers. Frequent use of personal vehicles for business travel is discouraged and justification will be required with the Travel Expense Report.

Employees will be reimbursed for mileage. The University will comply with the reimbursable mileage rate published annually by the [Internal Revenue Service](#) (IRS). The 2008 reimbursement rate for business miles driven January 1 - June 30 2008 is 50.5 cents per mile. For business miles driven July 1 through December 31 2008 is 58.5 cents per mile. Some sponsors have lower mileage rates than the University. University travelers may be reimbursed for the difference between the sponsor's rate and the University rate, from unrestricted University funds, but only the sponsor rate can be charged to the grant or contract account. At the discretion of the department, employees may be reimbursed for travel to and from meetings. The travel must originate from the employee's usual place of work.

Employees will not be reimbursed for the following, even if these costs are incurred during business travel:

Car repairs.

Rental car costs during repair of personal car

Tickets, fines, or traffic violations

Towing charges

Fuel expenses

2.4.8.15 Ground Transportation To and From Airport

The most economical mode of transportation should be used to and from air, bus, and rail terminals. Public transportation and shuttle services should be considered. Employees traveling to the same location should share ground transportation whenever possible. Limousine/sedan service is not a preferred method of transportation and is only expensable when it is the most economical for ground transportation. Ground transportation should be charged to the Travel Card.

2.4.8.16 Airport Parking

If the traveler uses their personal car for ground transportation to and from the airport, parking fees are expensable; however, due to costs, the use of off-site airport parking is highly encouraged. Airport parking charges should be charged to the Travel Card and should not exceed \$8.50 per day.

2.4.9 Meals and Entertainment

2.4.9.1 Personal Meal Expenses

Personal meals are the meal expenses of travelers who are on a business trip and should be purchased with the Travel Card whenever possible.

Travelers can expense their personal meals according to actual and reasonable costs accompanied by original receipts, or on a per diem basis using the per diem rates set by the University

Please note that the travelers' department will dictate whether the traveler will either later file actual expenses or claim per diem. Mixing expense methods for the same trip is not allowed.

2.4.9.2 Business Meals Taken with Other Employees

Employees can expense business travel-related meals taken with other employees when dining with other employees on an out-of-town trip such as a conference. The name of each employee and the business purpose for the meeting must be documented on the Travel Expense Report if fewer than ten employees are in attendance.

Local meals with other Emory employees in local restaurants are generally not reimbursable. Local meals with Emory colleagues should be considered a personal expense unless one of the following is true:

a.) a non-Emory employee is also present and business is being conducted;

b.) the meal is in honor of an Emory employee's beginning or ending of employment at Emory or other significant Emory or professional achievement;
c.) business being conducted among Emory employees is such that it cannot be done in the office or another time. (An explanation of the reason why the meeting could not take place in the office must accompany the reimbursement/expense request); or
d.) rare or atypical instances where, with approval of a supervisor, employees may work during normal meal breaks with other employees, e.g., working lunches.

In all situations, a list of employees, their titles, guests and their affiliation and the business purpose must accompany the request for reimbursement or charge to an Emory account.

2.4.9.3 Alcoholic Beverages

The use of alcohol for business entertainment purposes during travel should be kept to a minimum. Employees should be aware that the purchase and use of alcohol places significant legal exposure on the University. All purchases of alcoholic beverages must be reported separately (from meal expenses) on the Travel Expense Report and charged to FAS accounting sub code 6510.

Alcoholic beverages may not be charged to a sponsored project.

2.4.9.4 Entertainment During Business Travel

Entertainment expenses include outings during business travel to nightclubs, theaters, or sporting events when a business discussion takes place during, immediately before, or immediately after the event.

Employees can expense for entertainment with prior department approval, if required, and when the person(s) entertained has a potential or actual business relationship with the University, or if the business discussion will benefit the University.

All entertainment expenses must be processed on a Travel Expense Report.

No entertainment expenses may be charged to a sponsored project.

2.4.9.5 Documentation and IRS Requirements

In order to comply with IRS rules, employees must verify the time, place, and business reason for the entertainment. The University requires an original receipt to be submitted with the Travel Expense Report for any individual meal or entertainment expense.

2.4.9.6 Tipping for Meals

Tips included on meal receipts can be expensed.

2.4.9.7 Meal Per Diems

Departments may choose to pay employees a per diem to cover meal expenses while traveling.

The meal per diem amount, which is set by University Administration, is currently \$50.00 per day for domestic and international meals. Departments may choose to lower this rate. Per diems should be prorated for less than a full day's travel.

If claiming meal per diem, the traveler must supply proof that the event attended did not supply meals.

2.4.10 Telephone Usage

2.4.10.1 Business Phone Calls

Travelers can expense business phone calls that are reasonable and necessary for conducting business. In order to expense such calls, travelers must attach the hotel bill with the itemized calls to the Travel Expense Report, or attach an original phone bill to the Travel Expense Report.

The University's Corporate Calling Card can be used for business phone calls. These cards can be obtained by the traveler's authorized signer or by contacting Credit Card Administration at 0920092-727-1526 with the traveler's name, department name and number, business phone number, and FAS number.

If the traveler has an Emory paid cell phone, phone calls are not to be submitted for reimbursement.

2.4.10.2 Personal Phone Calls While Traveling

With department approval, business travelers can expense personal telephone calls allowing them to stay in reasonable contact with their family. Personal telephone calls may not be charged to a sponsored project.

2.4.10.3 Air Phone Usage

Travelers cannot expense the use of air phones except in emergencies or extenuating circumstances. An explanation must be noted on the Travel Expense Report.

2.4.11 State Sales Tax Exemption

The University is currently exempt from sales tax in the following states:

Florida

Georgia

Illinois

Kentucky

Michigan

Mississippi
New Jersey
New York
North Carolina
Pennsylvania
Tennessee
Utah
Virginia

The traveler is encouraged to obtain the sales tax exemption certificate available on the [Travel Information Center](#) website and take the certificate with them to present to the hotel to avoid unnecessary sales tax expense for lodging. This certificate should be used for official University purposes only and not for personal purchases.

2.4.12 Miscellaneous Expensable Items

Travelers can expense the following miscellaneous items incurred while on University business:

- Business office expenses (fax, copy services, Internet access fees, etc.)
- Business phone calls
- Conference fees (include registration form with Travel Expense Report)
- Currency conversion fees
- Gasoline (if mileage allowance not claimed)
- Ground transportation (taxi, bus, subway, etc.)
- Laundry/dry cleaning/suit pressing for trips exceeding five days
- Overnight delivery/postage
- Parking and tolls
- Tips
- Visa/passport/consulate fees

2.4.13 Non-Expensable Items

Travelers cannot expense the following miscellaneous items:

- Airline club membership dues
- Air phone usage
- Annual fees for personal credit cards
- Automobile club memberships (e.g., AAA)
- Automobile repairs
- Baby-sitting
- Barbers and hairdressers
- Clothing or toiletry items
- Corporate card delinquency fees or finance charges
- Country club dues
- Expenses related to vacation or personal days taken before, during, or after a business trip
- Golf fees (unless associated with business entertainment)
- Frequent flyer award ticket fees
- Helicopter services for airport transfers
- Laundry or valet services for travel of fewer than five days
- Loss or theft of cash advance money or airline tickets
- Loss or theft of personal funds or property
- Luggage and briefcases
- Magazines, books, newspapers, personal reading materials
- Medical expenses while traveling
- Mini-bar alcoholic refreshments
- Movies (including in-flight and hotel in-house movies)
- 'No show' charges for hotel or car service
- Optional travel or baggage insurance
- Parking tickets or traffic violations
- Personal Accident Insurance (Domestic)
- Global Positioning Systems (GPS) for rental cars
- Personal automobile routine maintenance/tune-ups
- Personal entertainment, including sports events
- Personal property insurance
- Personal telegrams
- Personal telephone calls in excess of reasonable calls home
- Pet care
- Rental car upgrades
- Saunas, massages
- Shoe shine
- Souvenirs or personal gifts
- U.S. traveler's check fees

2.4.14 Personal Property

The University maintains no insurance for loss of or damage to personal property during official travel.

Travelers should pay for losses from personal funds and seek reimbursement through their own insurance company or directly from the responsible party. They can also pay from personal funds and seek reimbursement through GE Capital if airfare was purchased with the Travel Card.

Travelers will not be reimbursed for purchase of personal property insurance.

2.4.15 Travel Expense Reporting

A Travel Expense Report needs to be completed for all air travel charged directly to FAS account numbers through direct billing and for all items such as hotels that have been pre-paid through either v-payment or check disbursement.

For all authorized travel charges made to the Travel Card, the University will pay GE Capital directly. Payments are made directly from the University to GE Capital on behalf of the cardholder when an employee's Travel Expense Report is successfully submitted. The University requires travelers to file a Travel Expense Report within ten days of trip completion. All Travel Card cardholders who pre-pay airfare, registration, and hotel deposits using their Travel Card can submit a Travel Expense Report prior to the trip.

If GE Capital does not receive full payment within thirty days of the statement date, cardholders will receive a written warning. If bills are not paid within sixty days, charging privileges are suspended until the sixty-day past due amount is paid. Bills not paid within ninety days will result in card cancellation. The account is reinstated when the account has held a zero balance for ten days.

Employees should not use their Travel Card for any personal expenses. If this occurs in error, the employee is expected to promptly submit payment directly to GE Capital.

Employees on extended work assignments off campus must file Travel Expense Reports monthly.

2.4.15.1 Responsibilities of Authorized Signer

Because they are more familiar with expenses incurred on behalf of their department than is Payment Services, authorized signers have primary responsibility for ensuring compliance with this policy. The authorized signer must verify that expenses and Travel Expense Reports meet the following criteria:

The travel expense was incurred while conducting University business.

The information contained on the Travel Expense Report and in the attached documentation is accurate and in accordance with this policy.

The travel expense meets applicable sponsor guidelines.

The expenditure is charged to the proper account(s).

2.4.15.2 Approval/Authorization Process for Travel Expense Reports

The following information is required for Travel Expense Reports:

1. Traveler's signature: The traveler must sign and date the Travel Expense Report. Signing or initialing another person's name is not allowed.

2. Authorized signature:

The authorized signer must have authorization to sign for the account being charged.

The authorized signer cannot be the traveler.

Whenever possible, the authorized signer should be the traveler's direct supervisor.

The authorized signer should not report to the traveler.

3. For federally sponsored projects, in addition to the above-described University signature requirements, the Travel Expense Report should also be approved by an individual knowledgeable of the award terms, conditions, and needs. This will normally be the Primary Investigator, the Project Director, or the Business Manager.

It is the responsibility of the authorized signer to assure that the expenses charged comply with the parameters of the project.

2.4.15.3 Documentation Requirements for Travel Expense Reports

The University requires travelers to submit the following documentation to substantiate expenses on their Travel Expense Report:

Detailed Business Purpose: who was visited, why expense was incurred, what type of event, activity, or purchase, where the meeting took place, and when the meeting took place.

Electronic Receipt/Actual Receipt for Air/Rail: must include passenger name, issue date, ticket number, proof of payment, total payment amount, and routing and payment type. Note that while class of service is not required, it may be necessary should the ticket seem expensive for the corresponding itinerary. First class is not an allowable expense.

Electronic Receipt/Actual Receipt for Hotel: name and address of the hotel, guest name, number of guests, check in and check out dates, number of rooms, number of nights, price per night, total payment, proof of payment, and date of charge.

Electronic Receipt/Actual Receipt for Car Rental: name and address of the rental location, renter name, rental dates, type of car, price per day, total payment, proof of payment, and date of charge.

Registrations: name of attendee, name of conference, amount paid, date of conference, and proof of payment.

Personal Car Usage: receipts for tolls and parking and daily mileage log.

Meals/Entertainment: credit card receipt or cash register receipt (no restaurant tear tabs). For federally-sponsored projects, if a business meal expense occurred, a copy of the agenda and list of attendees should be attached to the Travel Expense Report.

In Addition:

Photocopies will be acceptable only with a detailed explanation of why the original is unavailable (see Lost or Destroyed section below).

Receipts must include the name of the vendor, location, date, and dollar amount.

2.4.15.4 Incorrect or Incomplete Travel Expense Reports

Travel Expense Reports that are incorrect or incomplete will be returned to the authorized signer for corrective action and may result in delay of payment by the University.

The most frequent reasons for returned Travel Expense Reports include:

Missing traveler's signature

Missing authorized signer approval signature

Inadequate business purpose explanation (required by the IRS)

Missing receipts without missing receipt affidavits

2.4.15.5 Lost or Destroyed Receipts

Lost or destroyed receipt affidavits must be signed by both the traveler and authorized signer with a complete explanation of the expense and the reason for the missing receipt. In the event of a missing airline receipt (last page of the ticket stub), the affidavit must be accompanied by some form of documentation. The agency issuing the original ticket must be contacted and a copy of the receipt requested. All agencies are required by the Airline Reporting Commission to keep copies of every ticket they issue.

If the traveler is unable to obtain a copy of the airline receipt, a copy of the itinerary and one of the following must be included with the missing receipt affidavit:

Credit card charge slip

Record of charge and billing statement

Canceled check or other record of payment

2.4.15.6 Converting Foreign Currency

Travel Expense Reports must be submitted in U.S. Dollars with an explanation and translation of the foreign receipts and their conversions.

Travelers must use the currency rates that were in effect when travel took place. Therefore, currency exchange receipts should be saved and used for converting foreign currencies back to U.S. dollars on the Travel Expense Report. Use of the Travel Card eliminates the need to calculate foreign currency conversions. The charges are already converted to U.S. Dollars on the billing statement, usually at favorable rates.

To convert foreign currency items, the following calculation is used:

Foreign Amount x Exchange Rate = U.S. Dollars

U.S. Dollars / Exchange Rate = Foreign Amount

When more than one exchange of the same type of foreign currency is made during the reporting period, a weighted average exchange rate (total U.S. Dollars divided by total amount of foreign currency) should be used. Employees may look up current exchange rates and use the [currency converter](#) on the Finance website.

2.4.16 Cash Advance Travel Expense Reporting

If cash advances were used and upon return of the trip they exceed the travel expense, the balance must be returned to Payment Services at the time the Travel Expense Report is submitted. A check made payable to Emory University must be attached to the Travel Expense Report. The completed Travel Expense Report must be sent to Payment Services within ten business days following completion of travel, whether the travel expenses are greater or less than the advance amount. If the traveler was issued a travel advance, the Travel Expense Report must be sent to the attention of the Payment Services Manager.

Definitions

University travelers : Any University employee traveling for official University business or any official guest of the University whose travel costs are being paid for by University funds.

Authorized University business : Travel from and to one's home or normal place of employment on official business of the University, to another destination. Commuting between one's home and regular place of employment is not authorized University business.

Related Links

- Current Version of This Policy: <http://policies.emory.edu/2.4>

- [Office of Grants and Contracts](http://www.ogca.emory.edu/) (http://www.ogca.emory.edu/)
- [Travel Information Center](http://www.finance.emory.edu/travel/) (http://www.finance.emory.edu/travel/)
- [GE Capital Corporate Travel Card \(MasterCard\) Application](https://www.finance.emory.edu/help/travelcardapp.cfm) (https://www.finance.emory.edu/help/travelcardapp.cfm)
- [Cash Advances - Request for Payment Form 3 \(RFP3\)](http://www.finance.emory.edu/external/forms/rfp3.pdf) (http://www.finance.emory.edu/external/forms/rfp3.pdf)
- [Payment Services](http://www.finance.emory.edu/external/deptpages/ap/index.cfm) (http://www.finance.emory.edu/external/deptpages/ap/index.cfm)
- [Office of Insurance and Risk Management](http://www.emory.edu/oris/) (http://www.emory.edu/oris/)
- [Travel Agencies](http://www.finance.emory.edu/travel/contact.cfm) (http://www.finance.emory.edu/travel/contact.cfm)
- [Travel Expense Report](http://www.finance.emory.edu/travel/) (http://www.finance.emory.edu/travel/)
- [Internal Revenue Service \(IRS\)](http://www.irs.gov/) (http://www.irs.gov/)
- [Current Rates/Currency Converter](http://www.finance.emory.edu/help/currencyconverter.cfm) (http://www.finance.emory.edu/help/currencyconverter.cfm)

Contact Information

Subject	Contact	Phone	Email
Travel Guidelines for an Executive Purchasing Card	Tascha Short	404.727.1526	tascha.short@emory.edu
Credit and P Card Administration	Tascha Short	404.727.1526	tascha.short@emory.edu
Travel Agencies	Customer Service	404.727.3000	N/A
Payment Services	Customer Service	404.727.5400	actspay@emory.edu
International Travel	Office of Insurance and Risk Services	404.778.7933 / 404.778.7932	N/A

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