TRAVEL, ENTERTAINMENT AND BUSINESS EXPENSE REIMBURSEMENT POLICY

Policy Statement

The university will incur or reimburse expenses that are: 1) actual and necessary; 2) for a university business purpose; 3) documented, approved and submitted properly; and 4) consistent with the university’s business objectives. 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. Employees should exercise economy when incurring business expenses on behalf of the university. Employees who submit expenses to Accounts Payable for reimbursement are responsible for complying with the provisions of the policy. Each approver is responsible for enforcing and adhering to this policy.

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 and staff

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Policy/Procedures

I. Permitted Expenses Guidance

The university will incur or reimburse expenses that are: 1) actual and necessary; 2) for a university business purpose; 3) documented, approved and submitted properly; and 4) consistent with the university’s business objectives. 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. Expenses incurred should be submitted for reimbursement within 60 days to avoid unnecessary tax reporting requirements on the individual’s W-2.

The Procurement Card (P-Card) is the preferred method for payment of travel expenses for GW employees who frequently travel, subject to the restrictions and requirements of the Procurement Card (PCard) Policy. It is impossible to list every type of business expense that is allowable or unallowable. However, Appendices A and B include lists of specific examples of common allowable and unallowable travel expenses. GW employees should review these examples before incurring travel expenses, and should also check to see if their school or department imposes any additional or more restrictive requirements for authorizing or approving travel, entertainment or business expense reimbursements. If GW employees have any doubt about the propriety of an anticipated expense and the application of this policy, they should consult their 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 F. below and the additional sponsored project expense requirements and limitations set forth on the Office of the Vice President for Research (OVPR) website.

Any exceptions to this policy should be approved in advance by the appropriate vice president and attached to the expense report when requesting reimbursement. Any unallowable or excess expenses and/or travel advances are the responsibility of the GW employee, and must be repaid promptly if initially paid from university funds.

II. Areas Requiring Special Consideration

A. Traveling Abroad with Negotiable Monetary Instruments

GW employees leaving or entering the U.S. are required to report negotiable monetary instruments (i.e. currency or endorsed checks) valued at more than $10,000 on a Report of
International Transportation of Currency or Monetary Instruments (FinCEN Form 105), available from U.S. Customs & Border Protection. GW employees must submit the completed Report of International Transportation of Currency or Monetary Instruments to U.S. Customs & Border Protection. Failure to declare currency in amounts of over $10,000 can result in its seizure. Contact the Office of the Senior Vice President and General Counsel (OGC) at (202) 994-6503 with questions.

B. Payments to Nonresident Aliens

University payments made directly to nonresident aliens require a Form W-8BEN to be attached to the request. The policy regarding Tax Issues Regarding Payments to Individuals who are not U.S. Citizens or Not U.S. Lawful Permanent Residents should be reviewed.

C. Payments of “Anything of Value” to Foreign Government 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 government official, political party, or candidate for office. Any GW employee contemplating offering, paying, giving or promising anything of value to foreign government officials, political party, or candidate for office, must consult the university’s policy on Compliance with Laws When Conducting University Activities Overseas. Any questions should be addressed to OGC at (202) 994-6503.

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

There are legal restrictions that limit what GW employees are permitted to 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. Narrow exceptions sometimes apply, and GW employees should consult with OGC at (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.C of this policy.

E. Payments of Expenses of Family Members

GW will not pay or reimburse expenses for family members who accompany GW employees traveling on official university business except in unusual circumstances and with advance written approval from the GW employee’s vice president, or from the president in the event the traveler is a vice president. Evidence of the advance approval must be attached to the expense report when requesting reimbursement.

F. 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 general sponsored project travel expense requirements and limitations set forth on the OVPR website and consult the appropriate Sponsored Project Administrator (SPA).

III. Guidance and Requirements Pertaining to Specific Types of Expenses

A. Use of the GW Travel Portal

GW recommends use of its iBuy + Travel Portal to assist with air, rail, hotel, and car rental arrangements. Information regarding GW’s iBuy + Travel Portal and procedures for making arrangements is available on the iBuy + Travel website.

B. International Travel

GW employees traveling to foreign destinations should consult the International Travel Approval Policy, which includes Pre-Travel Requirements for Individual Faculty and Staff Travelers and for Travel Organizers. Individual or group travel booked through the iBuy + Travel Portal automatically enrolls the traveler in insurance through the university’s International SOS insurance program. If travel is not booked through the GW iBuy + Travel Portal, the traveler or group must sign up for free emergency evacuation and repatriation insurance through Risk Management in accordance with the International Travel Insurance Policy.

C. Travel Advances

All GW employees traveling for official university business 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 GW employee’s P-Card. ATM advances may not be taken more than three (3) days before the expected travel or expense. GW employees on official university overseas travel must obtain cash advances at ATMs which dispense in local currency at an advantageous exchange rate. Alternatively, GW employees may request travel advances in the form of a direct deposit or paper 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 prior written approval from the appropriate vice president. All requests for cash advances paid through AP must be submitted using the GW iBuy + Expense Reporting system.

All travel advances obtained through AP or on a P-Card must be accounted for or reconciled within thirty (30) days after the GW employee returns from traveling. GW employees must use the GW iBuy + Expense Reporting system for this purpose.

Any unused cash advances must be repaid within thirty (30) days after the GW employee returns from traveling. Failure to account for a travel advance in a timely manner may result in the advance being added to the GW employee’s taxable income and reported on the W-2 in accordance with Internal Revenue Service regulations.
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D. Air Travel

The preferred method of making a reservation for air travel is by using iBuy + Travel Portal. GW employees should select the least costly air route with a maximum of two (2) connections, considering advance purchase rates and airline discounts, and should be influenced by price and not by the GW employee’s frequent flyer affiliation. Whenever possible, GW employees 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. Airfare should be purchased at the lowest available commercial/economy rate. GW employees 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. Written pre-approval is required for all business class flight reservations. The written pre-approval must be attached to the transaction when submitting the expense report for reimbursement (see IV. B Approval, page 8 for guidance).

The university allows GW employees to accrue their own frequent flyer mileage for trips taken on university business. The university does not reimburse GW employees for tickets purchased with frequent flyer miles. GW employees may use their airline miles to upgrade as long as the airfare actually paid is the lowest available economy class airfare. If the GW employee chooses to purchase a more expensive airfare to obtain the upgrade, the GW employee 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.

E. Rail and Other Forms of Transportation

Rail, bus, and other forms of travel may be used when the GW employee finds it convenient and less expensive than air travel. All such travel should be at the lowest available fare that offers reserved seating. Evidence of air fare versus alternative transportation (rail, bus, and other forms of travel) should be attached to the expense report submitted for reimbursement. The employee should explain the reason for selecting the alternative means of transportation.

F. Automobiles

When on university business (including local university business), GW employees may rent up to and including a full-sized vehicle. The cost of specialty rental vehicles (e.g., luxury, sport utility, convertible, etc.) will not be reimbursed, except in unusual circumstances and with prior written approval from the appropriate vice president (attached to the expense report submitted for reimbursement). GW employees will be responsible for daily rental costs in excess of the costs for an approved vehicle. The preferred method of making a reservation for an automobile is by using the Procurement Department’s iBuy + Travel Portal. Preferred automobile rental companies, insurance and related procedures such as reporting accidents can be found on the Risk Management & Insurance Website.
1. **Personal Vehicles**

If personal vehicles are used for official university business, the university 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. The GW [i Buy + Expense Reporting](#) system provides mileage and rate information for GW employees to use when calculating the GW employee’s mileage reimbursement.

GW employees 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. The university’s insurance is secondary once the primary limits are exceeded. Note that the university’s insurance does not cover physical damage to personal automobiles.

2. **Accidents**

A GW employee 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 and Insurance](#) website. If a rental car was involved, the GW employee must also report the accident to the car rental agency immediately and provide a copy of the of the police report to the agency at their first opportunity.

**G. Chartering Transportation Services**

If you have a need for chartered transportation services on behalf of the university, please contact the Travel Services office at GW at 703-726-4269. Charter contracts must be reviewed by both OGC and the Office of Risk Management and executed in accordance with the policy regarding [Signing of Contracts and Agreements](#). Accordingly, these expenses should not be reported on the employee’s expense report. An invoice for these services should be submitted to Accounts Payable for processing.

**H. Lodging**

The preferred method of making a reservation for hotels is by using the [i Buy + Travel Portal](#).

If staying with a host rather than in a hotel while traveling, a “payment in lieu of” actual expense (host gift) to express the university’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 B., C., and D. of this policy regarding payments to nonresident aliens and foreign and domestic government officials, and does not exceed $75 in total.

**I. Unused Tickets or Changes**

When travel plans must be changed because of unforeseen circumstances, the GW employee 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 OVPR must be contacted to find out if the penalty may be charged to the award. Unused tickets or accommodations that were purchased for official university business cannot be used for the GW employee’s personal benefit. The individual school or department is responsible for seeing that the value of all unused tickets is refunded to the university.

J. Meal Expenses

Subject to restrictions on providing meals for government officials as described in Section II, above, and to sponsored project expense requirements and limitations set forth on the OVPR website, 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.

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. All such approvals must be attached to expense reports in the GW i Buy + Expense Reporting system at the time of submission. Failure to attach these approvals may result in the report being returned unpaid to the GW employee seeking reimbursement. Business meals are further defined as meals taken with students, colleagues, donors, individuals, or entities doing business with the university or seeking to do business with the university when specific business discussions take place. For business meals, each attendee’s name, his/her title or affiliation, the business purpose, and the matter(s) discussed must be included in the reimbursement request submitted through the GW Expense Reporting system. For group functions, additional supporting documentation such as a copy of the announcement, the invitation list, or the final list of attendees must be provided when submitting the transaction on an expense report. Should the function be open to public attendance, the business purpose with the date and name of the function and a copy of the announcement must be provided when submitting the transaction on an expense report.

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

K. Entertainment Expenses

Entertainment expenses may be claimed if they are incurred for the purpose of advancing a university 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 Laws When Conducting University Activities Overseas. Entertainment expenses are rarely allowable on sponsored projects; consult the appropriate SPA before incurring any entertainment expenses to verify whether such costs would be allowable.
L. Miscellaneous Expenses

Note that any reasonable miscellaneous expenses that are incurred while on university travel or engaged in official university business, such as tips for baggage handlers and public transportation fares that exceed $35.00 per transaction, must be appropriately documented as described in Section IV.

IV. Required Documentation, Approval and Submission of Expenses

A. Itemization

All expenses covered by this policy in excess of $35.00 per transaction must be itemized and substantiated, preferably by a dated receipt showing date of purchase, vendor name, itemized list and unit price of the purchased items, and total amount. Supporting documentation such as receipts must be uploaded and attached to the transaction in the GW iBuy + Expense Reporting system. The original supporting documentation should be retained by the employee until the expense report is fully processed and/or paid in the event a question arises or the image attached to the transaction is illegible.

A lost receipt should be infrequent and unusual, as receipts can be reprinted or easily requested (i.e., hotels, catering, restaurants if the date is provided) and should generally be for small dollar amounts. When an itemized receipt cannot be obtained the GW employee requesting reimbursement must attach a completed and approved Missing Receipt Acknowledgement and Approval Form to the related transaction on his or her expense report.

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 GW employees to whom they report.

Approvers are required to enforce and adhere to the policy and have the following responsibilities in connection with their approval of an expense reimbursement or PCard purchase:

- Requiring employees who incur expenses on behalf of the University to follow the governing policy.
- Verifying the purpose and the reasonableness of the expense(s).
- Reviewing the receipts and confirming that expenses incurred are actual business expenses; not personal expenses that should be incurred by the employee.
- Verifying that any exception to policy compliance is accompanied by advance approval of the appropriate vice president and is attached to the transaction.
- Rejecting an expense that does not comply with the policy.

Expenses to be charged to a sponsored research program must be approved by OVPR in
accordance with the requirements of this policy and applicable award terms and conditions.

C. Submission

Employees submitting an expense report must be knowledgeable of and comply with the policies and procedures set forth in the policy document. Employee responsibilities also include:

- Using the university P-Card appropriately.
- Submitting expense reports no less frequently than on a monthly basis.
- Safeguarding and retaining all receipts until final approval has been processed.
- Attaching legible and readable itemized receipts that fully support expenses incurred to each submitted report.
- Exercising economy when incurring business expenses on behalf of the university.
- Confirming that all expenses submitted for reimbursement are necessary and incurred in the course of doing business for the university.
- **Determining that any exceptions to this policy have been approved in advance by the appropriate vice president and attached to the expense report.**

Expenses should be recorded in the currency in which they were incurred. This will be equivalent to the currency of the receipt. GW’s iBuy + Expense Reporting system’s functionality provides exchange to convert foreign currencies into U.S. dollars. Therefore, manual conversion of foreign currency to U.S. dollars is not necessary and should not be performed.

The GW iBuy + Expense Reporting system must be used for all GW employee P-Card allocations, out-of-pocket expense reimbursement requests and cash advance requests and reconciliations. The expenses must be submitted no later than sixty (60) days of the date such expenses were incurred. Failure to submit business expenses within sixty (60) days of the date such expenses were incurred or paid may result in the expenses being added to the GW employee’s taxable income and reported on the GW employee’s W-2 in accordance with Internal Revenue Service regulations. For non-employees who are being reimbursed for expenses, a Payment Request Form, with all the supporting receipts should be emailed to Accounts Payable at acctspay@gwu.edu.

**Forms**

Expense submissions for GW employees should be submitted using the iBuy + Expense Reporting system.

Expense submission for non-employees should be submitted using a Payment Request Form.

Motor Vehicle Accident Report Form
Report of International Transportation of Currency or Monetary Instruments (FinCEN 105)
TRAVEL, ENTERTAINMENT AND BUSINESS EXPENSE REIMBURSEMENT POLICY

Website Address for This Policy

GW University Policies

Contacts

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<td>Accounts Payable Services</td>
<td><a href="mailto:apcustsv@gwu.edu">apcustsv@gwu.edu</a></td>
<td>(571)553-0247</td>
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<tr>
<td>Payments to Foreign Government Officials</td>
<td>Office of the Senior Vice President and General Counsel</td>
<td><a href="mailto:gwlegal@gwu.edu">gwlegal@gwu.edu</a></td>
<td>(202) 994-6503</td>
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<tr>
<td>Sponsored Research</td>
<td>Office of the Vice President for Research</td>
<td><a href="mailto:osr@gwu.edu">osr@gwu.edu</a></td>
<td>(202) 994-6255</td>
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Related Information

Compliance with Laws When Conducting University Activities Overseas Policy
Conflicts of Interest and Commitment Policy for Faculty and Investigators
Conflict of Interest Policy for Non-faculty Employees
Identification and Treatment of Unallowable Costs Policy
International Travel Approval Policy
International Travel Insurance Policy
Personal Purchases Policy
Procurement Card (P-Card) Policy
Relocation Expense Reimbursement Policy
Signing of Contracts and Agreements Policy
Tax Issues Regarding Payments to Individuals who are not U.S. Citizens or Not U.S. Lawful Permanent Residents
A Brief Primer on Doing Business Abroad: U.S. Laws that Affect GW’s International Activities
Chartering Transportation Services Program
U.S. Customs & Border Protection

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

History/Revision Dates

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Appendix A

Examples of Allowable Travel and Entertainment Expenses

The university will incur or reimburse expenses that are: 1) actual and necessary; 2) for a university business purpose; 3) documented, approved and submitted properly, and 4) consistent with the university’s business objectives. 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.

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

Alcoholic beverages purchased in conjunction with official university business entertainment. The costs of alcoholic beverages are unallowable to be charged to 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 (calculated at the rate per mile established by the IRS), parking fees, and tolls;

Laundry/dry cleaning during trips longer than five calendar days (Athletics Department employees with responsibility for student athletes’ uniforms may arrange for such uniforms to be washed on trips of less than five calendar days);

Meals and entertainment while on university business;

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

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 using a personal vehicle 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
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Vaccination and other medical costs when required for travel to specific destinations.

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;
Expenses paid to service provider, these expenses are covered by the Procurement (PCard) Policy, Commercial Invoice Processing Policy, and the Bids, Quotations and Named Source Justification Policy.
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.