

Responsible Office: Comptroller's Office

Required Approver: Senior VP, CFO, & Treasurer

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Policy & Introduction

Policy Statement

Travel on University business and for research, education and public service activities is a valuable and necessary activity for many of the University's faculty, staff, and students as well as for official business visitors. Expenses incurred for business travel and other business expenses are reimbursable when properly documented, approved, and in compliance with University policy and IRS and sponsor regulations.

Travelers should feel secure and comfortable when traveling and should neither gain nor lose personal funds as a result of business travel on the University's behalf. Only reasonable, necessary, and appropriate travel and business expenses will be funded by the University; expenses of a personal nature are unallowable and are the employee's obligation.

Faculty and staff travelling and/or making arrangements for the travel of others should be aware of available University resources for ensuring the safety and protection of all travelers, and follow all related requirements as detailed in this document and in the related policies section.

All faculty and staff are required to use the University Travel Card when using University funds to make travel arrangements and when incurring travel and business related expenses during a trip.

In the conduct of University business, faculty and staff should maintain the highest ethical standards and should keep in mind their responsibilities as responsible stewards of University funds.

Reason for Policy

This policy document contains guidance on how to ensure business and travel expenses are appropriate, make best use of University resources, and are in compliance with federal and IRS regulations. Sections on transportation, lodging, meals, and other business and travel expenses, as well as procedures for the expense reporting process are included in this policy. Please reference the Travel Card Policy for additional information about how to obtain and use a University Travel Card.

Who Should Know This Policy?

In addition to University employees and non-employees who travel for business or incur business related expenses, this policy impacts supervisors and financial administrators. The following departments have operating responsibility for the management and oversight of this policy: Comptroller's Office, Global Programs, Post Award Financial Operations, Sponsored Programs, Risk Management, and Sourcing & Procurement.

Definitions

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| Business Expense | Any reimbursable expense that is ordinary and necessary to conduct business at Boston University, and is not a travel expense. |
| Business Meal | 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. |
| Domestic Travel | Any travel occurring within the borders of the United States, its territories, or Canada (per the Fly America Act, Canada is not considered foreign). For insurance purposes when renting a vehicle, domestic travel does NOT include Canada or U.S territories). |
| Entertainment Expense | Any reimbursable ordinary and necessary cost incurred to engage in activity generally considered to provide entertainment, amusement, or recreation. Includes meals provided to a customer or client when not considered a business meal. |
| Expense Management System | Electronic tool that is used by Boston University to automate the reporting, approving, and processing of travel and business expense reports. Currently, the tool being used is <i>Concur Travel and Expense</i> . |
| Financial Approver | Individual assigned as the financial cost object approver in SAP (Financial Accounting) for a school/college/unit cost center. This person is responsible for completing a secondary approval for expense reports in the Expense Management System (after Supervisor approval). See “Roles and Responsibilities” section for more detail. |
| Foreign Travel | Any travel occurring outside the borders of the United States, its territories, or Canada (per the Fly America Act). U.S. territories and Canada are considered foreign for insurance purposes when renting a vehicle. |
| IRS Accountable Plan rules | Any employer reimbursement to an employee, in order to avoid treatment as taxable to the employee, must follow the IRS “ Accountable Plan ” rules. Under these rules, reimbursements and/or allowances are not considered taxable income to the employee if the expense has a reasonable business connection, is reported to the employer within a reasonable amount of time, and any excess reimbursement/allowance is returned to the employer. |

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|----------------------------------|---|
| Per Diem | A daily allowance for expenses based on a fixed amount per day to cover the cost of lodging and/or meals and all related taxes and gratuities as incurred. For domestic travel, per diem rates are established by the GSA (General Services Administration). Foreign rates are established by the U.S. State Department. |
| Supervisor (or Delegated) | Individual assigned as an employee’s direct supervisor in SAP (Human Capital Management). This person is responsible for reviewing and approving expense reports submitted by any direct reports in the Expense Management System. <i>This role may also be delegated to another individual in the Expense Management System. See “Roles and Responsibilities” section for more detail.</i> |
| Travel Agent | Information on the University’s current Travel Agency partner can be found here . Other authorized agents are occasionally used by the University depending on the nature of the travel. |
| University Funds | Any funds that are directly provided and administered by the University (e.g. endowment funds, gifts, general budget funds, and discretionary funds provided from University sources). University funds do not include those that are provided to Boston University by a sponsoring agency and allocated to a principal investigator or member of the faculty (e.g. federal sponsored/corporate grant). |

University Travel Card

All employees are required to use the University Travel Card when booking travel and incurring travel-related expenses using University funds. When not using University funds, employees are encouraged to use the card for all University travel and business expenses. Using the card reduces the time and effort involved in the expense reporting process for the employee, streamlines and automates the approval process, and improves before and after-the-fact reporting on University travel destinations and vendors. Improved reporting helps the University to locate travelers in the event of an emergency, assists with IRS required reporting about foreign activities, and strengthens the University’s negotiating position for improved pricing and services with travel vendors.

The University Travel Card is *corporate-liability*, meaning that it is directly billed to and paid for by the University. The Travel Card integrates with the University’s online travel and expense management system to automate the expense reporting process.

Full time faculty and staff (who are paid through the University’s payroll system) who anticipate traveling on behalf of the University are eligible to apply for the Travel Card with supervisor approval.

Personal Expenses Charged to the Travel Card

Personal expenses are generally not allowed on the University Travel Card. An exception is ancillary personal expenses, where a personal expense cannot be easily separated from a University expense. If an employee charges a personal expense to the Travel Card, the employee should identify the charge as a “personal” expense in the expense reporting tool; personal expenses may also be identified in an after the fact review by the Travel Department or a University auditor. Personal expenses are required to be reimbursed by the employee to the University.

For policies and procedures related to the University’s travel card, including the application process and available repayment mechanisms for personal expenses, please see the University Travel Card Policy.

Preferred Vendors

To maximize cost savings to the University, travelers should use the University’s preferred vendors to book travel whenever possible. For a listing of Boston University’s preferred travel vendors, see the [Preferred Vendor Listing](#).

Savings opportunities available to University travelers through its membership in MASCO (Medical Academic and Scientific Community Organization) can be accessed through the University’s *online travel booking tool* or directly through one of the University’s *travel agents*. Use the following link for details – [MASCO Travel Program](#).

Many of our preferred vendors offer discounts and loyalty reward programs (most commonly “mileage” rewards programs) to the individual traveler. These discounts and reward programs can continue to be used, for the traveler’s benefit, as part of the University’s preferred vendor arrangements and the University travel credit card.

Roles/Responsibilities

Departments, Schools and Colleges

Departments and their respective School or College Dean’s Offices (if applicable) are responsible for maintaining a control structure to monitor all spending, including travel and business expense reimbursements, and should ensure that faculty and staff spending University funds are aware of and understand the University’s expense reimbursement policies. Schools, Colleges and Departments may impose more (not less) stringent controls over travel and business expenses than those required by this policy and are responsible for communicating and implementing these modified controls.

Traveler (or individual incurring a reimbursable business expense)

The individual traveling/incurring a business expense and processing an expense report is responsible for ensuring that the travel and business expense policies are followed (even if a booking/reporting function is delegated to another individual). This includes obtaining the appropriate approvals, completing the required forms and maintaining and submitting sufficient supporting documentation for review (i.e. original itemized receipts).

Supervisor

Supervisor has responsibility for ensuring compliance with this policy and for verifying that expenses and expense reports meet the following criteria:

- The travel/business expense was incurred while conducting University business;
- The information contained in the expense report and supporting documentation is accurate and complies with this policy;
- The expense meets applicable sponsored program criteria and complies with applicable regulations (per [OMB Circular A-21](#)).

Supervisor should also take necessary steps to ensure that business travel is approved prior to the Traveler's trip date.

The Expense Management System allows for the delegation of approval authority to another individual for administrative convenience. An Approver in the Expense Management System is generally the Traveler's direct supervisor. All direct supervisors of employees who travel are encouraged to retain the role of Approver in the system. In some circumstances, and when the direct supervisor is not available, the direct supervisor can delegate approval authority to another individual. The delegated Approver should know the travel card and travel policies and have the knowledge and judgment to approve travel expense reports; the delegated Approver cannot be an individual who reports to the Traveler and cannot be the Traveler.

Delegation of approval authority in the Expense Management System is not allowed without written approval from the employee's supervisor.

Financial Approver

The Financial Approver has responsibility for performing a final review of an expense report before it is submitted to the Travel Department for processing. Specifically, this approver should ensure:

- Any and all "audit flags" identified in the report have been cleared or addressed; "audit flags" are rules that have been built into the expense management system to alert the traveler and/or approver automatically when an expense entry falls outside of an expected parameter. Common examples would be missing receipt documentation, high dollar amounts, missing entries to required fields, policy violations, etc.
- The expense is charged to the proper account(s), including GL account, cost center, funded program or grant (as applicable);
- There are sufficient funds available for the expenditure.

The Supervisor and Financial Approver play a critical role in approving expense reports and ensuring compliance with this policy; therefore, if the supervisor or financial approver has any questions or issues with an expense submitted, he/she should seek clarification from the traveler. If the supervisor or financial approver does not feel comfortable approving an expense, or notices a pattern of suspicious travel/business expense activity, he/she should contact the Travel Department to determine next steps.

Travel Department

The Travel Department has the following overall responsibilities:

- Customer service support for booking travel at Boston University;
- Ongoing training and support for the travel and business expense management system;
- Processing of travel and business expense reports in a timely manner;
- Review of travel and expense reports for policy compliance.

The Travel Department works with other departments to carry out these responsibilities, including Accounts Payable, Post Award Financial Operations, Sourcing and Procurement, Information Systems and Technology (IS&T), and University academic and administrative units.

Travel Related to Sponsored Awards

Travel charged to sponsored awards is subject to the policies described in this document. In certain circumstances, a sponsored award may have additional restrictions, such as required sponsor approval before the travel, use of U.S. carriers for air travel, and strict budgetary limits. All travelers using sponsor funding should be aware of and comply with the specific requirements of their grant or contract. As part of the traveler's expense reimbursement documentation, written approval from the *Principal Investigator (PI)* of the expense report will be required for any travel charged to a federal grant or contract. Submitted expense reports with charges to a federal grant are reviewed by Post Award Financial Operations (PAFO) on a quarterly basis.

There are a number of expenses that may be reimbursable by the University, but cannot be charged to a federal grant or contract. See Appendix B for examples. For additional information contact Sponsored Programs and/or Post Award Financial Operations.

Travel Expense Policies

Transportation

As a general rule, all transportation and lodging expenses (including airfare, car rental, and rail) for business travel by University employees should be charged to the Travel Card, either directly or through a department administrator. The cost of travel for guests and other non-employees, when arranged by the University, should also be charged to the Travel Card, through a department administrator or University travel agent.

Airfare

Air travel is reimbursable for *economy airfare only* and traveler should use best efforts to ensure that all airfare bookings are completed at least 14 days prior to scheduled trip departure.

The traveler is personally responsible for airline upgrade fees. For convenience, travelers may charge airfare upgrades to the Travel Card, but unless preapproved, these charges must be

designated as “personal” in the expense management system and will be deducted from any other amounts due to the traveler. A traveler who is requesting an exception due to a medical issue must submit supporting medical documentation to Mary Ann Phillips, Assistant Director for Compliance in the Equal Opportunity Office, who will provide a recommendation on the request to the Provost or President for final determination.

Any exceptions to these policies must be approved by the University Provost or President.

The University will not reimburse or pay for a flight that is purchased with a traveler’s own rewards (i.e. Frequent Flier Miles). The use of reward miles should not impact a traveler’s choice of airline for booking travel, when other equivalent air travel options present lower cost alternatives to the University. Reward miles may be used to upgrade a flight purchased for University travel beyond economy airfare. The use of these reward miles will not be reimbursed.

The use of private aircraft for business travel will not be reimbursed by the University.

Air Travel under a Sponsored Program

When traveling under a federally sponsored project, airfare costs are subject to guidelines established by the Office of Management and Budget in accordance with OMB Circular A-21. Federal regulations prohibit the charging of Business Class (or First Class) accommodations to federally sponsored projects unless it is specifically approved by the sponsoring agency. If a traveler does fly Business Class, and the University has approved the use of Business Class airfare, the traveler must allocate the difference between the Business Class and the lowest available fare Coach ticket to a non-sponsored discretionary cost object.

Travelers must comply with the Fly America Act which requires travelers to use:

- A foreign carrier that operates under a U.S. Flag air carrier code-sharing agreement and identifies the U.S. flag air carrier’s designator code and slight number.

These carriers must be used unless the traveler can prove that such carriers were unavailable.

Unused Airline Tickets

Traveler should notify the Travel Department within 3 days of the trip cancellation if unused airline tickets were purchased directly by the University on behalf of a traveler (when using the Travel Card). The Traveler should work with the vendor (University travel agent, airline, etc.) for processing of a credit against future travel or as a refund. *Note that any unused airline tickets and cancelled trips cannot be charged to a grant/sponsoring agency; if this does occur the transaction must be reversed and charged instead to a departmental account for future departmental benefit.*

Rental Vehicles

When renting a vehicle, domestically or internationally, the University will only cover the cost of renting the vehicle and associated rental expenses (i.e. gasoline) based on submitted receipts. The Travel Card should be used for all rental vehicle fees. *Mileage will not be reimbursed for rental vehicles.*

When renting *domestically* (within the borders of the United States), Boston University's

insurance covers the employee as well as the vehicle when a vehicle is rented for business purposes; therefore, employees should not sign (or initial) for additional insurance coverage (including Collision Damage Waiver and Liability Damage Waiver) offered by car rental companies.

When renting *internationally* (including Canada, Mexico, Puerto Rico and the Caribbean Islands), if the Travel Card is not used to rent a vehicle in a foreign country, both liability and collision coverage should be purchased for the vehicle.

Remember to use the Travel Card for car rentals to receive free primary collision damage waiver (CDW) insurance for the full value of a rental vehicle. Use of the Card reduces the University's expenditures for any accidents, and helps the department avoid a \$500 deductible for any at-fault accidents. This coverage is currently available worldwide and includes automobiles, 15-passenger minivans, and sport utility vehicles traveling on municipal, state, and federally maintained roads.

Rental Vehicle Accident

In the event of an accident involving a rental vehicle while traveling on University business, the traveler should:

- Immediately and prior to leaving the location of the accident, call local law enforcement to file the appropriate police and rental company reports;
- Call the University Risk Management Office to provide the following information:
 - Statement confirming details of the accident occurring on University-related business;
 - Copy of rental agreement (both sides)
 - Copy of approved travel expense report supporting car rental
 - Correspondence, if any, from the car rental agency
 - Copy of police accident report
 - Support for any other charges for damage (i.e. credit card statement)

For additional information from the Risk Management department pertaining to car rentals, accidents and insurance see [Risk Management Department - Automobiles](#).

Personal Vehicle Usage

The use of a privately owned vehicle for University business purposes is authorized when it is cost effective. If the length and duration of travel is such that traveling by vehicle (mileage + meals + lodging) is more expensive than using economy-airfare, this option should not be used. Employees will be reimbursed at the current IRS rate per mile, plus properly documented parking fees and tolls. The IRS per-mile rate covers the total cost of operating an automobile for local travel or transportation away from home, including such items as gasoline, oil, maintenance, repairs, etc.

To use a personal vehicle for business travel, the traveler must hold a valid driver's license and registration on the vehicle being used. The traveler must also procure and maintain Massachusetts minimum statutory insurance limits of \$20,000 per person and \$40,000 per accident for bodily injury to others. *Coverage from your personal automobile liability insurance policy remains in effect in the event of an accident while traveling on University business. Coverage from the University's automobile liability policy is secondary coverage that applies only after the policy limits on your personal policy are exceeded.* The University policy does not cover

physical damage to personal automobiles. The total expense reported for transportation using a personal vehicle may not exceed the equivalent allowable economy airfare.

Rail Travel

Rail travel is reimbursable to the traveler as long as the total cost of the trip is comparable to, or less expensive than, the lowest available coach airfare.

Other Transportation Costs

Other reimbursable transportation expenses include the cost of taxis, airport shuttles, tolls, parking and public transportation while on approved Boston University travel. All such options should be arranged at the lowest available cost. Fines for traffic violations or parking tickets will not be reimbursed.

Any chartered travel services should be booked using an approved vendor. For chartered bus services, all arrangements must be made in accordance with the University's [Charter and Shuttle Bus Services Policy](#) to ensure the safety of all travelers. Any chartered travel should be communicated to and approved by the Sourcing & Procurement department prior to travel.

Lodging

Travelers should use standard accommodations in reasonably priced hotels and motels reserved *at least 14 days* prior to scheduled trip departure. Many hotels and motels charge reduced rates for those who identify themselves as University faculty or staff. Reservations and lodging for University employees may be guaranteed using the Travel Card (the University Purchasing Card should not be used for this purpose).

Because hotel reservations are generally guaranteed to ensure lodging for late arrivals, travelers are required to cancel reservations in a timely manner to prevent "no-show" charges. These charges will not be funded unless approved by Dean or Vice President. A typical allowable case would be for cancellation due to an emergency. If direct billing is involved, Boston University must be listed as the purchaser on the invoice. Only lodging charges and related taxes will be paid.

Travelers who lodge in a private residence while travelling on University business must obtain prior approval from the President or Provost in order to process these expenses in lieu of standard hotel costs.

Dry cleaning expenses are reimbursable for trips lasting longer than seven (7) business days. Fees associated with internet usage in a hotel room are reimbursable if the access is required for business purposes.

Hotel Taxes

The University is a tax-exempt organization but travelers often must pay certain taxes charged by hotels. In certain states some/all of these taxes can be waived if certain conditions are met. For a listing of states and their applicable conditions, please visit the GSA website (<https://smartpay.gsa.gov/about-gsa-smartpay/tax-information/state-response-letter>).

Meals

Receipts for individual meals should accompany the expense report. Except in certain circumstances (see “Per Diem” section), or when allowed on a sponsored award, the University discourages the use of “per diem” (i.e. a daily flat rate to cover expenses). All meal related expenses, including those for business/entertainment purposes, should be based on actual cost and be supported by an itemized receipt.

When meal expenses include charges for individuals other than the employee (e.g. business meeting), the expense report must indicate the dollar amount, attendee name(s), attendee title (and institution/company), the business purpose(s), location, and the date of the meal.

Typically, food and beverage expenses cannot be charged to a sponsored project unless it is specifically allowed in the sponsored project agreement. *For all meal expenses, regardless of funding source, alcoholic beverages must be separated on the expense report and charged to a non-sponsored discretionary account.* This functionality is automated in the expense management system when itemizing meal expenses.

Business meals should be purchased with the Travel Card. The University Purchasing Card should not be used to pay for business meals.

Conference Registration

All conference registration fees should be paid using the Travel Card, regardless of whether the conference involves an overnight stay. The Purchasing Card should not be used for such fees, even if there is no overnight stay involved.

The Travel Card should also be used to book all overnight lodging accommodations that are available in connection with the conference or seminar.

Airfare to a conference, if necessary, should be purchased using the same policies outlined above in *Airfare* section. All flights should be booked well in advance to take advantage of competitive pricing.

If the employee or non-employee attending the conference does not have a Travel Card, the registration and travel arrangements should be booked by the department administrator to ensure that the charges are direct billed to the University. Only reasonable incidental charges not covered by the conference fee will be eligible for reimbursement (i.e. meals when not included in conference fee, mileage, etc.).

Travel Advances

Given the global acceptance of the Travel Card, the University does not allow for cash advances except on a limited exception basis. All requests for advances must be completed at least seven (7) days prior to the scheduled trip departure.

Advance on Travel Card

Advances will be provided on the Travel Card (which will allow for a cash withdrawal via ATM). Advance requests must be approved by the traveler's Supervisor, Financial Approver, and the Travel Card Administrator on the *Cash Advance Request*. Once approved, the Travel Card Administrator will contact the travel card vendor to set up the advance and then notify the traveler when funds are available for withdrawal. Advances requested on the Travel Card will expire at the end of the last day of the scheduled trip.

If approved, the advanced funds will automatically be reflected in the traveler's expense report and the traveler will be required to provide itemized receipts showing how the advance was spent within 30 days of returning from the trip. An advanced amount not spent should be classified as Expense Type "Cash Advance Return" in the expense management system and will be deducted from any other funds due to the Cardholder. Amounts remaining resulting from an unused travel advance identified by the employee must be repaid to the University. See the Travel Card Policy for additional detail and for available methods of repayment.

A new travel advance will not be issued to a traveler with an unreconciled and/or outstanding advance.

Per Diem Allowance

When approved in advance, a traveler may be able to use a per diem allowance for meals. Use of a per-diem allowance may be appropriate when traveling on a grant, when the sponsoring agency has stipulated a per diem allowance or for extended travel durations where it would be administratively burdensome to maintain actual cost receipt detail. Use of a per diem allowance must be pre-approved by the Supervisor.

With a per diem allowance a traveler is not required to provide documentation for actual expenses incurred, but is required to show support that travel for valid business purposes did occur. In general, a traveler should not use per diem if the daily per diem rate exceeds the expenses incurred. Any expense incurred in which a reimbursement requested is in excess of established rates requires an itemized receipt.

Regardless of the reimbursement method used (actual cost or per diem), that method must be used for the *entire duration of the trip*. For instance, reporting actual costs for the first day of a trip and then use of per diem for the remainder of the trip is not allowed under this policy.

Reimbursement on a per diem basis will not be allowed in circumstances where the lodging and/or meals were furnished to the traveler at no additional cost (i.e. traveler attended a dinner which was paid for by another individual). In addition, the below guidelines should be followed based on IRS regulations:

1. Full day of travel (typically overnight stay) = 100% of established rate
2. First/last day of travel = 75% of established rate

Per diem rates are typically established by the General Services Administration (GSA) for domestic locations, and by the State Department for international locations. For domestic and foreign travel, the expense management system will automatically assign per diem rates based on location and trip duration.

Spousal Travel

In certain cases, there may be a justifiable business purpose for an employee's spouse to travel to and represent the University at a particular function, and for the spouse's travel expenses to be reimbursed in accordance with this policy. All such cases require the prior written approval of the President or Provost on a *Request for Spousal Travel* form.

In accordance with IRS regulations, to qualify as a bona fide business purpose, the presence of the spouse must be essential (not merely beneficial) to the employee's ability to carry out his/her University responsibilities. The spouse's performance of some incidental service (such as typing notes) and/or accompanying the employee to luncheons and dinners is not a bona fide business purpose. The bona fide business purpose of the accompanying spouse must be clearly documented on an approved *Request for Spousal Travel* form, which must be attached to the employee's Travel and Business Expense Report. There will be no tax consequences to the employee in these circumstances.

In certain cases, it may be determined that it is desirable for a spouse to attend a particular function on behalf of the University without a bona fide business purpose for his or her presence. Under these circumstances reimbursement of the spouse's travel expenses will be, under IRS regulations, included in the employee's taxable wages as a taxable "fringe benefit" and the appropriate taxes will be withheld.

In all other cases, a spouse's travel and entertainment expenses will be the personal responsibility of the employee.

International Travel Considerations

Travelers are sometimes required to travel internationally. When traveling internationally on a federal grant or contract, travelers must comply with the Fly America Act which requires travelers to use approved U.S. flag air carriers when booking international flights. For additional information, visit BU's travel website.

Additional risks may apply when traveling internationally, depending on the travel destination. [Boston University Global Programs](#) provides international travel safety tips and checklists to help travelers assess risks, find ways to mitigate them, and prepare for travel. Travelers will find information on financial matters, health, safety, security and insurance. Visit the [website](#) for more information and contact [Global Programs](#) with any questions or concerns.

In accordance with the University's International Travel Risk Policy, BU travelers may be required to register university-sponsored international travel with Global Programs, and to have adequate health insurance and emergency travel assistance services coverage.

Health Insurance and Emergency Travel Assistance Services

The University provides emergency travel and evacuation assistance insurance to all faculty and staff traveling internationally on University business, and BU faculty and staff are encouraged to

review their health insurance benefits while overseas. Students are required to have both health insurance and emergency travel assistance coverage while abroad. For more information about these services and plans, please visit the [Insurance](#) section of the Global Programs website.

Registration of University-Sponsored International Travel

All undergraduate and graduate students travelling internationally must be registered within the University's student travel registry before the expected departure date. Information on the travel registry can be found on the Global Programs website.

Registration of university-sponsored international travel for staff is required, and registration of international travel for faculty is strongly encouraged. Registration for faculty and staff is done through the University's expense management system using the Travel Request functionality.

For additional information pertaining to the International Travel Risk Policy, see the [International Travel Risk Policy](#) in the "Related Policy" section.

Foreign Currency

The University requires that all expenses incurred in a foreign country be converted to U.S dollars when submitting an expense report (as this is the University's functional and reimbursement currency). The University will not reimburse funds in foreign currencies. The expense management system automatically converts currencies to U.S. dollars based on the location and date of the expense incurred. Any expenses charged to the Travel Card will be automatically incorporated in the individual's expense report in U.S. dollars.

Group Travel

All arrangements for group travel must be paid for using the University's Travel Card. Exceptions must be approved in writing by the school/college/unit Dean or Vice President. The reason for not using the University Travel Card must be documented in the approval memo and attached to the expense report.

Non-Employees/Guests/Visitors

Non-employees are not eligible to receive a University travel card and will not have profiles to enter expenses in the expense management system. Non-employees include students (both graduate and undergraduate), visiting faculty, third-party contractors, prospective employees, and other general University guests and visitors. These individuals must work with the responsible departmental administrator to book, fund, and report all travel arrangements and related business expenses in order for such expenses to be eligible for University reimbursement.

Once approved, non-employees will be reimbursed via check. Non-employees should contact the department administrator who completed the expense report to check on the progress of a submitted report.

Prospective Employee Interviews / Recruiting

All travel for prospective employee interviews should be booked directly by the responsible department hosting the visitor. All travel arrangements should be booked through the University's Travel Agent and all arrangements for recruitment travel must be paid for using the University's Travel Card.

Moving/Relocation Assistance

Moving and relocation assistance is available to employees / prospective employees if approved by a school/college/unit Dean or Vice President. Given the complexity of IRS regulations on taxable versus non-taxable moving expenses, department administrators should contact Accounts Payable with any questions to avoid unanticipated tax withholdings for the employee.

To facilitate the reimbursement, expenses must be reported in the expense management system by a department administrator for individuals who are not yet set up in the payroll system.

Required Additional Commuting

Employees who are required to commute distances longer than his/her "normal" commute are eligible to be reimbursed for mileage using standard IRS rates. "Normal" commute is defined as the distance the employee typically travels to/from his or her primary residence to place of employment. This must be supported in the expense report via evidence of additional distance and business reason for the additional commute.

Business Expense Policies

Other Business Expenses

While most Boston University purchasing should be done through the Terrier Marketplace or with the University PCard, from time to time, circumstances may require faculty and staff to make business purchases with their own funds. (Note; the University Travel Card can be used for qualifying business expenses; for Travel Card holders, use of the Card is strongly encouraged when the Terrier Marketplace or PCard cannot be used.) Common expense categories, and related documentation and approval requirements, are described below.

Membership Dues

Individual dues paid for membership in clubs organized for business, pleasure, recreation, or any other purpose are generally not reimbursable. If an exception is approved by Dean or unit Vice President, the reimbursement will be excludable from taxable income only to the extent the expense is for business use (as required by the IRS). The allocation of the expense between business and personal use and a description of business purpose is required when requesting reimbursement. To the extent that the employee does not substantiate the business purpose, the total amount of dues paid will be treated as compensation, subject to required payroll tax withholding, and reported on the employee's Form W-2.

Note: Memberships in professional societies, organizations, or institutions that are a requirement of the employee's job and approved by their department are reimbursable and not taxable.

Gifts and Awards to Employees

See related "Documents and Policies" section below

Telephone and Telecommunication Charges

See related "Documents and Policies" section below

Supplies

Supplies should be purchased using the [Terrier Marketplace](#) or P-Card. Supplies needed during travel should be purchased prior to the trip departure date using one of these methods. For determining which procurement method to use, see "Disbursement Policy" in Related Documents and Policies section. If supplies must be purchased during business travel, the traveler should include the purchase in their travel expense report to obtain reimbursement. Supplies purchased while traveling must be for legitimate and reasonable business purposes.

Local Travel Expenses

The Boston University Purchasing Card (the "P-Card") should not be used to fund travel expenses outside of the Boston/Brookline/Cambridge area. See the P-Card policy for more information about items that may be purchased with the P-Card. Use of the P-Card for *local travel expenses of less than \$50* is allowed. Common uses include local transportation services (e.g. MBTA costs, a taxi service or the University Zip-Car service). If the individual using these local travel services has a University Travel card, these expenses may also be charged using that card. The University Travel Card is the preferred card for large dollar expenses.

Local lodging and transportation for guests of Boston University should not be reserved, guaranteed, and paid for with the University P-Card. The Travel Card should be used for such purposes.

Expense Reporting Process

All travel and business related expenses (excluding those procured with P-Card and/or petty cash) must be processed electronically using the University's expense management system, *Concur Travel and Expense* (accessed through the [BUWorks Portal](#)). The system provides employees with an efficient and streamlined process to report travel and business expenses, and reduces the use of paper as mandated by the University's sustainability initiatives.

From time to time employees may incur small expenses on the University's behalf. To reduce administrative cost to the University, reimbursement requests for small amounts should be consolidated whenever possible, or multiple trips should be reported on one expense report; generally, *travel and business expense reimbursement requests should be held and not processed until the total reimbursement request per report is \$25 or more*. For reimbursable expenses less than \$25 (per report) in a 30 day period, the use of the P-Card or petty cash funds at the department level should be considered as an alternative method of reimbursement.

An expense report should only be submitted after expenses have been incurred, or when a traveler returns from a trip. See the Travel Advance section of this policy for those rare

circumstances when a travel advance may be needed.

The following process should be used when completing an expense report:

a. Submitting an Expense Report

All expense reports must be submitted electronically using the University's expense management system. Expenses are reimbursed on an *actual cost* or *per diem* basis (in certain circumstances as outlined in "Per Diem" section) and must be reported within 30 days of returning from a trip, or incurring a business expense.

Timely Report Submissions

Travel reports are required to be filed within 30 days after the end of each trip. Late filings of travel reports contribute to inaccuracies in financial reporting, and make departmental and central management of University resources more difficult. To minimize late travel reports and the related negative consequences to the employee and the University, the Travel Department commits to follow up weekly with employees who have delinquent expenses of 30 days or more, and their supervisors.

For reports delinquent by more than 60 days, a "hold" will be placed on the card. After 120 days as required by IRS Accountable Plan rules, these amounts will be considered taxable compensation to the employee on Form W-2 and subject to the appropriate tax withholding.

Example: An employee travels on University business and charges airfare totaling \$600 on the University Travel Card on February 1. No travel report has been filed by March 1. The Travel Department reaches out to the employee and the supervisor on a weekly basis through April 1 with a reminder to complete and submit the travel report promptly; if the employee does not respond and the report is not submitted by April 1, the travel card will be placed on "hold" status. After June 1, the amounts will be charged to the department's default cost center, will be considered taxable compensation to the employee, and will be included on the employee's Form W-2.

The report must be completed whenever the employee is seeking a reimbursement. The report must also be completed to document the use of an advance, or to document spending made on a University travel card, even if the traveler is not owed any reimbursement. As non-employees do not have access to the expense management system, all required documentation must be provided to a department administrator to complete the expense reporting process to allow for timely reimbursement (see "non-employees/guests/visitors" section).

b. Receipt Documentation

Itemized receipts must be electronically submitted in the expense management system for expenses in excess of \$25. Receipt documentation is expected to support the following information:

- Name of the merchant/service provider
- Amount charged (including gratuities)
- Transaction detail
- Form of payment used
- Transaction date

If itemized receipts are not available, or are lost, the traveler must complete a *Missing Receipt Affidavit* form in the expense management tool, documenting the date(s), location(s), person(s), purpose(s), and cost(s) of the expense item(s). If itemized receipts are not available, or are lost, the following are examples of appropriate alternatives for documentation to be attached to the expense report:

- Copy of original receipt (fax, email, scan, photocopy)
- Conference brochure (must support charges in expense report)
- Itinerary (when submitting expense for per diem)

A credit card statement or a cancelled check is not a valid form of documentation and will not be accepted to substantiate an expense.

For guidance on retention of original documentation, see the [University's Record Retention Policy](#).

c. Processing Travel Card Expenses and Obtaining Reimbursement

For faster and more convenient reimbursement, travelers should provide appropriate banking information within Employee Self-Service in the BUWorks portal to allow for direct deposit of all business expense reimbursements. All non-employees and individuals electing not to enroll in direct deposit, will be reimbursed by check through the Travel Department; checks will be mailed to the traveler's home address on record with the University.

d. Approval Process

Travelers may not approve reimbursement or processing of their own travel/business expenses. *All completed and submitted expense reports will be automatically forwarded to the traveler's supervisor and all applicable financial approvers for review and approval.*

If Traveler is charging multiple cost objects in an expense report, the report will require approval from a financial approver from each cost object. If the expense report is charging a cost object with no dedicated financial approver, the report will automatically be routed to the Travel Department for review and approval (this situation should be rare).

If traveler is charging a federal grant and is required to document Principal Investigator (PI) approval, the traveler should manually route a completed expense report to the appropriate individual in workflow. Submitted expense reports with charges to a federal grant are reviewed by Post Award Financial Operations (PAFO) on a quarterly basis.

Compliance with Policy

Violations

Violations of this policy will be investigated and may result in one or more of the following actions:

- Delay or denial of expense reimbursement
- Mandatory attendance of additional training classes
- Revocation of Travel Card privileges
- Revocation of approver signatory rights (approvers only)
- Disciplinary action, up to and including termination
- Restitution for personal/unallowable expenses charged to Travel Card
- Criminal prosecution

Major violations may be referred to the University's Human Resources Office for further review (CRC: 617-353-2380 / Med: 617-638-4610).

Policy violations include but are not limited to:

- Requesting reimbursement for personal purchases
- Purchase of items defined as unallowable/not reimbursable (see Appendix A and B for common examples)
- Submission of travel and business expenses without required receipt documentation (or accurate receipt documentation)
- Not reimbursing the University in a timely manner for unused advances or personal charges made the Travel Card
- Sharing the Travel Card or card number with another person.
- Use of the Travel Card by a suspended or terminated employee

For additional restrictions related to the use of the Travel Card, see the Travel Card Policy.

Resources

Tools

The University's Travel Services website offers a number of resources to assist travelers when making travel arrangements. Resources include:

- Travel tips / Best practices
- Travel Agent contact information – the University travel agency service is the preferred method when making all travel arrangements, including airfare and lodging.
- Listing of University approved and preferred vendors
- International travel considerations
- Forms/applications
- Online training

The website can be accessed at <http://www.bu.edu/travelservices/>

Related Documents & Policies

[Request for Spousal Travel Form](#)

[Travel Advance Voucher](#)

[PCard Policy](#)

[International Travel Risk Policy](#)

[University Provided Mobile Devices Policy](#)

[Taxability of Gifts, Prizes & Awards to Employees Policy](#)

Other Links:

Avis Auto Rental (<http://www.avis.com>)

Currency Conversions (<http://www.oanda.com/currency/converter/>)

Domestic Per Diem Rates

(http://www.gsa.gov/portal/content/104877?utm_source=OGP&utm_medium=print-radio&utm_term=perdiem&utm_campaign=shortcuts)

Foreign Per Diem Rates (http://aoprals.state.gov/content.asp?content_id=184&menu_id=81)

IRS Mileage Reimbursement Rates (<https://www.irs.gov/newsroom/standard-mileage-rates-for-2018-up-from-rates-for-2017>)

Travel Accident Insurance Plan (<http://www.bu.edu/hr/benefits/finances/survivor-insurance/travel-accident-insurance-plan/>)

U.S. Department of State Travel Advisories

(<https://travel.state.gov/content/travel/en/traveladvisories/traveladvisories.html/>)

Contacts

| Name | Title | Email |
|--------------------|--|--|
| Kara Sechrist | Associate Director, Travel Services | (617) 358-1392 sechrist@bu.edu |
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| Randall Moore | Assistant Vice President, Chief Procurement Officer | 617-353-2370, rcmoore@bu.edu |
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| Jim Donohue | Director, Risk Management | 617-353-3020 jdonohue@bu.edu |
| Gretchen Hartigan | Assistant Vice President, Post Award Financial Operations | 617-358-6361 hartigan@bu.edu |
| Gillian Emmons | University Comptroller | 617-358-5293, gcemmons@bu.edu |

Appendix A

Below are some common travel/business expense types and if they are considered reimbursable by the University. Contact the Travel Department with any questions related to whether a travel/business expense is reimbursable under this policy.

| <i>Description</i> | <i>Eligible for Reimbursement</i> |
|--|-----------------------------------|
| Tips for meals (tips should be indicated on the meal receipt) | Yes |
| Tips for baggage, valet, porter, etc. | Yes |
| Currency conversion | Yes |
| Traveler's check fees | Yes |
| Business office expenses purchased during a trip | Yes |
| Overnight delivery/postage/airfreight charges, if sending a package for business-related needs | Yes |
| Payments made for contracted services or commodities covered under purchasing policies | No |
| Personal expenses | No |
| Business office expenses prior to trip departure (where PCard or Terrier Marketplace should have been used) | No |
| Flight insurance. (The University provides blanket <u>travel accident insurance</u> coverage for full-time employees.) | No |
| Personal telephone calls while travelling | No |
| Personal entertainment expenses | No |
| Expenses related to personal/vacation days while on a business trip | No |
| Laundry and dry cleaning during business travel of less than 7 days. | No |
| Fines and penalties | No |
| Parking, traffic tickets, or any other motor vehicle violations | No |
| Any item appearing unreasonable in nature or amount | No |
| Annual fees for credit cards or Reward Program fees | No |
| Personal credit card delinquency fees and finance charges | No |
| Excess baggage charges, or replacement cost of lost baggage and its contents | No |
| Air travel class upgrades* | No * |
| Auto/Air/Rail Club memberships | No |
| Rental of cellular phones or usage with rental car | No ** |

* Upgrades not reimbursable unless there is a bona fide University business purpose and prior written approval is obtained (see "Airfare" section of Travel & Business Expense Policy)

** Not reimbursable unless preapproved by a Dean or VP for international travel

Appendix B

Below are some common travel/business expense types and whether they are reimbursable under a sponsored project (i.e. federal grant). Contact Post Award Financial Operations with any questions about this list, or other questions about what is reimbursable on your grant or contract and what is not.

| <i>Description</i> | <i>Reimbursable by Sponsored Project?</i> |
|--|---|
| Checked baggage fee | Yes |
| Overweight baggage fee | Yes |
| Oversized baggage fee | Yes |
| Change fee | Yes* |
| Curbside check-in fee | Yes |
| Fuel charge fee | Yes |
| Confirmed same-day standby fee | Yes |
| Paper ticket fee | Yes |
| Spousal travel when the spouse is formally representing the University | Yes |
| Seat fee | Yes* |
| Upgrade fees, including Economy Plus | Yes* |
| Blanket Fee | Yes* |
| Pillow Fee | Yes* |
| Code share flights when the designator code is a foreign carrier (Code sharing is a mechanism by which a U.S.-certified carrier leases space on an aircraft of a foreign carrier.) | Yes* |
| Alcohol | Yes* |
| Prospective student visits | Yes* |
| Fundraising | Yes* |
| Resource development travel | Yes* |
| Entertainment | Yes* |
| Gifts in lieu of hotel stay to guest or customary gift | Yes* |
| Frequent flyer mileage fee | No |
| Costs incurred by unreasonable failure to cancel transportation or hotel reservations | No |
| Fines for automobile violations, including parking tickets | No |
| Personal auto repairs, insurance deductibles, and surcharges | No |
| Lost or stolen tickets, cash, or property | No |
| Travel accident insurance premiums | No |
| Expenses not directly related to the performance of the travel assignment | No |
| Hotel movie rentals and airline headsets | No |
| Frequent flyer tickets and/or cost for frequent flyer miles | No |
| Toiletry items | No |
| Medication | No |
| Temporary dependent care | No* |
| Health club fees | No |
| Magazine, newspapers, and books unrelated to business | No |
| Additionally purchased car rental insurance for domestic travel | No |
| Personal credit card delinquency fees or finance charges | No |
| Travel insurance (trip protection or trip cancellation insurance) | No |

****Reimbursable by Boston University but Not Reimbursable Under a Sponsored Project Without Specific Approval From the Sponsor – please contact Post Award Financial Operations with any questions.***