Travel, Entertainment and Business Expense Reimbursement Manual

THE GEORGE WASHINGTON UNIVERSITY

WASHINGTON, DC

Procurement-to-Pay

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Introduction – Travel and Expense Overview

The Travel, Entertainment and Business Expense Reimbursement Manual supports the university's Travel, Entertainment and Business Expense Reimbursement Policy and will guide you through GW's travel acquisition process and reimbursement procedures. Faculty, Staff and Students incurring travel and business-related expenses that are funded or reimbursed by The George Washington University should familiarize themselves with this manual.

Contractors are not covered under the GW Travel and Expense Reimbursement Policy or this Manual.

Plan Travel

- Review the University Travel, Entertainment and Business Expense Reimbursement Policy
- Know the account number(s) to which expenses will be charged
- Obtain pre-trip approvals when required

Book Travel

- Review special negotiated rates with airlines, lodging and ground transportation providers, using iBuy+ Travel
- Review / choose payment method
- Make reservations / purchase tickets via iBuy+ Travel or Call Travel Leaders, GW's contract travel agent to make reservations and purchase travel (855-771- 9109)
- Athletics should utilize GW's Athletic travel management company, Anthony Travel for all team travel arrangements. Anthony Travel's dedicated agent is reached by calling 909-321-3589.

Prepare to Travel

- Know what documentation is required for reimbursement (see Expense Reporting Guidelines)
- Review Health and Safety Travel Assistance services provided by GeoBlue (see GW Risk Management website)
- Packing Tips (see Rick Steves)
- TSA travel tips (see TSA website)

During Travel

- Use Concur mobile app to manage expenses (see installation instructions)

  Collect receipts and use Concur mobile app to take an image of each receipt (if not using the mobile app, you can still use a smartphone to take an image of each receipt and email image(s) to receipts@concur.com) Missing receipts should be an infrequent occurrence.
- Keep track of mileage for any personal vehicle use for GW business
- Note whether a conference provided any meals

- Indicate amount spent on alcohol on receipts if applicable

After Travel or Expense

- Submit your expense report via iBuy+ Expense. Expense reports should be submitted for approval within 30 days after completion of travel for timely expense reporting. Out-of-pocket expenses related to travel must be submitted no sooner than the first day of travel (except for travel arrangements booked via the iBuy+ Travel Portal) and no later than 60 days following the last day of travel.
- Out-of-pocket expenses submitted more than 60 days after completion of travel will not be reimbursed.
- Any other requests such as airfare class that are an exception to the Travel and Entertainment Policy or procedures found within this Manual must contain prior written approval from a vice president or dean for processing with a business justification for the cost. The approval document must be attached to the expense report along with the receipt.
- Clear any advances and/or return unused advance funds by filing a report through iBuy and repaying the university as needed.)

Approval Authority

Authority and responsibility for approving travel by employees and guests of the University rests with the person responsible for the account to which the expense will be charges. Employees may not authorize travel or approve expense payments for themselves, or for people to whom they report directly or indirectly.

Exceptions to the University's Travel Policies

It is expected that there will be no exceptions to the University's Travel Policies, which are designed to assure compliance with all legal and governmental requirements. Any exceptions to this policy should be approved in advance by the appropriate vice president, dean or their designee and attached to the expense report when requesting reimbursement. Any unallowable or excess expenses are the responsibility of the Traveler, and must be repaid promptly if initially paid from university funds.

iBuy+ Travel Portal

GW travelers are requested to use the iBuy+ Travel Portal or GW's travel agent Travel Leaders for assistance with air, rail, hotel, and car rental needs. Travelers with international or complex itineraries are urged to contact Travel Leaders directly for assistance at (855) 771-9109.

Among the features of iBuy+ Travel on-line booking tool and travel booked through Travel Leaders:

- Special **negotiated rates** with airlines, lodging, and ground transportation providers
- Designated agents, available 24/7, who are trained specifically to assist **Travelers**
- **No reservation or booking fees**
- Automatic e-receipt delivery to the Available Receipts area in Concur expense reporting for the majority of travel providers
- Facilitation of compliance with university travel policies
- Facilitation of compliance with sponsored research travel requirements, such as the Fly America Act
- Automatic enrollment with the university's international travel insurance program when traveling abroad
- Car rentals with full insurance coverage at no extra cost thru Hertz, National and Enterprise

You can get started with just a few easy steps listed below:

- Log in to iBuy+ Travel
- Update your traveler profile:
  - Review your profile to ensure name is an exact match to your government issued ID;
  - Select your travel arranger who may book trips on your behalf, if you desire; and
  - Add your known traveler number (TSA PreCheck / Global Entry) if you have one.

Want to know more? See the following information:

- How to Set-up the Concur Travel and Expense app on your mobile devices (see 24/7 Online Training website)
- GW Travel Services (see Travel Services website)
- Travel and Expense Guides (see 24/7 Online Training)

GW P-Card

Procurement offers a university issued and centrally paid procurement card, which is the preferred method for purchasing business travel and travel-related services. Travel expenses charged to GW P-Cards are paid directly by the University. P-Cards are issued to individuals who have full responsibility to ensure that only GW business related transactions occur on the card, and to reconcile all charges in a timely manner.

Important Note: All expenses charged to GW P-Cards are reconciled in the iBuy+ Expense Reporting System. See About Expense Reporting for more information.

Eligibility and Online Application Form

Eligibility is based on a valid GW business need, and is contingent upon:

- Completion of an online application,
- Approval from the prospective cardholder's Financial Director,
- Completion of required online training.

To apply for a P-Card, complete and submit GW P-Card Application (see P-Card Enrollment Form). To make changes to an existing P-Card account, use the P- Card Program Maintenance Form (see P-Card Maintenance Form).

Proper P-Card Use

Cardholders may only use the GW P-Card for University business transactions. Cardholders (cardholders and approvers) are responsible for ensuring that all charges comply with policy and are properly itemized, supported by a business purpose, approved, and submitted via the iBuy+ Expense Reporting System.

Transaction processing in a timely manner is important to ensure expenditures are correctly reported. P-Card transactions should be accounted for on a monthly basis, at a minimum. Expense reports for travel should be completed and submitted within 30 days of completion of travel. Transactions not submitted within 60 days of transaction date or completion of travel may be reported as taxable income to the cardholder.

The P-Card may not be used for personal expenses. The cardholder is personally responsible for repaying GW for any unallowable P-Card charges.

Cardholders who do not comply with university policies and procedures may have their P-Card privileges revoked. Misuse of the P-Card may result in disciplinary action, up to and including termination of employment.

For details on the P-Card Policy and procedures, see the P-Card Overview.

Air Travel

The University pays reasonable and necessary expenses incurred in the course of University-related business travel. For travel in excess of 200 miles, commercial air travel is generally the most economical and practical method. University payment for air travel must be accomplished using the lowest available airfare, and must be properly documented.

Booking and Payment

Travelers are expected to make reservations for air travel by using the iBuy+ Travel Portal or the university's travel agency, Travel Leaders. Travelers with international or complex itineraries are urged to contact the travel agency for assistance. All airfares booked utilizing iBuy+ Travel or Travel Leaders, should be purchased with a GW issued P-Card at the time of ticketing. Booking and ticketing fees are not charged to the traveler. Travelers who do not have access to a P-Card may use a personal credit card within the iBuy+ Travel Portal. Out-of-pocket expenses for tickets purchased via the iBuy+ Travel Portal or Travel Leaders can be submitted for reimbursement within 60 days of purchase, regardless of the scheduled travel dates.

The university allows Travelers to accrue their own frequent flyer mileage and hotel/car rental loyalty points for trips taken on university business. The university does not reimburse Travelers for tickets purchased with frequent flyer miles or for the purchase of frequent flyer miles. Travelers may use their airline miles to upgrade as long as the airfare actually paid is the lowest economical airfare. If the Traveler chooses to purchase a more expensive airfare to obtain the upgrade, the Traveler must pay the difference between the lowest fare available and the fare purchased. Documentation reflecting the lowest fare and source of the upgrade must be attached to the expense report as part of the transaction backup.

Class of Fare

The university pays for air travel in coach/economy class for domestic and international flights. Written pre-approval by the president, a vice president, dean or their designee is required for any premium economy or business class fare, including arrangements meeting the criteria in this manual. GW faculty and staff may fly premium economy or business class for flights outside of the continental United States (OCONUS) 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. For flights within the continental United States with a flight segment longer than five (5) hours, GW faculty and staff may fly premium economy provided they are following all budgetary, cost containment, sponsored project restrictions, laws, etc.

Individuals requiring travel accommodations other than coach/economy class due to a medical condition should request an accommodation from the Office of EEO & Employee Relations at eeo@gwu.edu or 202-994-9656.

The written pre-approval from EEO/ER or the appropriate president/vice president, dean or their designee must be attached to any fare above coach/economy class submitted as a university expense on the employee's expense report. No medical information should be attached to the employee's expense report.

All federally funded travel must be booked as Economy Airfare in accordance with Uniform Guidance 2 CFR 200. Exceptions allowed under the federal guidelines due to medical conditions must be submitted and approved by EEO/ER as described above.

Lowest Available Airfare

Travelers are allowed, subject to appropriate approval, to choose their dates and times of travel, as well as their desired origin and destination airports. Ticket selection should be influenced by price and not by a frequent flyer affiliation.

The university pays for the lowest available airfare that meets the traveler's choices as determined by the following criteria:

- The route between origin and destination is the most direct and frequently traveled (i.e., no circuitous routing)
- Maximum of two (2) connections
- May include nonstop flights
- Does not require stays beyond the traveler's requested dates of travel
- Meets the University's requirements for Class of Fare (see above)
- May include standard baggage fees
- Is usually a restricted coach or economy fare that may involve change penalties

Fly America Act Open Skies Exceptions

Airfare charged to a U.S. Government contract or grant, must be booked on a U.S. carrier per the requirements of the Fly America Act and Open Skies Exceptions. See Fly America Act and Open Skies Guidance documentation found on the iBuy+ website under International Travel.

Ancillary Airline Fees

The University pays for standard checked baggage fees, in-flight Wi-Fi service and advance seat assignment within economy class. Expenditures for these fees must be reasonable and prudent and must be properly documented. Ancillary airline fees associated with priority boarding and economy class upgrades (e.g., Early Bird, Economy Plus, extra legroom, exit row aisle seat, etc.) are not reimbursable unless pre-approved as described under Class of Fare.

Passport, Global Entry and TSA Pre-Check fees are reimbursable for employees who must routinely travel as part of their job responsibilities.

Indirect Routes

If, for other than University business, the traveler takes an indirect route or interrupts a direct

route, payment for airfare will be at either the actual charge or the charge that would have been incurred by traveling the direct route by the most economical means, whichever is less. The charge that would have been incurred as the lowest available airfare for a direct route must be documented at the time of booking the actual flight, with a screen shot of relevant fares available at the time of booking (e.g., the screen display from the iBuy+ Travel Portal).

Change Penalties

If a ticket must be changed and a penalty is incurred, the traveler may request payment from the University for the penalty. The penalty may be an allowable charge to a sponsored project, depending upon the circumstances requiring the change. When trips must be cancelled, travelers are encouraged to rebook tickets for travel at a later date whenever possible. Changes resulting in additional costs must be documented with a business reason for the change. Ex: Conference ended early and earlier flight saves the need for an additional hotel night.

Unused Airline Tickets

Travelers are encouraged to rebook unused tickets whenever possible. When travel plans must be changed because of unforeseen circumstances, the Traveler is responsible for notifying the airline, rail or bus company, travel agency, hotel, etc. A refund should be requested or credit received that may be applied to a future trip.

Unused tickets or accommodations that were purchased for official university business cannot be used for the Traveler's personal benefit. The individual school or department is responsible for ensuring that the value of all unused tickets is refunded to the university or reused for university purposes. Reports are available to track unused tickets that were originally purchased through the iBuy+ Travel portal or from Travel Leaders. In addition, iBuy+ Travel and Travel Leaders will remind you that an unused ticket is available when making a new reservation.

Chartered Aircraft

Under extraordinary circumstances, the use of charter aircraft may be utilized. Use of charter aircraft service requires the prior written approval of the President, Executive Vice President and CFO, Provost or their designee, as well as the Office of Risk Management. Contact Travel Services (travel@gwu.edu) to coordinate charter aircraft service. Travel Services will facilitate all needs for the charter to ensure that all requirements of the university have been met prior to executing an agreement.

Meals

The University pays reasonable and necessary meal expenses incurred in the course of university-related travel or meal expenses appropriate while conducting university business.

Travel Meals vs. Business Meals

The primary purpose of a business meal is to conduct University business with guests or other

employees of the university. Accordingly, business meals include two or more persons. Faculty and staff should show prudence and fiscal responsibility in providing university paid meals during the conduct of GW internal meetings during the workday.

Business meals are further defined as meals taken with contractors, 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 or email and the business purpose 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 properly documenting 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 along with a copy of the announcement must be provided as documentation on an expense report. Attendees of the meal may not be an approver of the report.

Travel meals are ordinary and necessary meal expenses incurred when traveling away from home for GW business.

The university allows for the use of per diem only on meals for international travel. U.S. Department of State rates for international meal per diem are built into Concur, but can also be found here.

Preferred Meal Payment Methods

The GW P-Card is the University's preferred method of payment for all meals.

U.S. Government and Other Sponsored Funds

Costs incurred by travelers that will be charged to federally-sponsored awards, including costs of lodging, meals, and incidental expenses, must be reasonable, allowable, necessary to the award, and consistent with university policies. The federal government has mandated that no alcohol may be charged as either a direct or indirect expense of federally sponsored projects. Consequently, alcohol should not be charged to a federal grant or contract account under any circumstances.

On occasion expenditures may be incurred for university business or travel that may not be charged directly to restricted or sponsored awards (i.e., business entertainment and alcohol). In this case, these expenditures should be charged to the appropriate expenditure type on an unrestricted account.

Documentation of Expenses

Expense reports with relevant supporting documents attached must be completed for all expenses paid by the university over $75. For expense reports that include meals, itemized receipts for meals costing greater than $75 must be provided. This includes meals included on a hotel bill. International per diem rates are set rates and pre-populated within the system. Those costs do not require receipts.

Level 3 or Rich Card Data provided on P-Card charges in Concur is able to be used as receipts for goods if it is itemized and matches the total being claimed. Rich Card Data may not be used for airfare, hotel, rental cars or trains as it does not provide all the data required.

If an itemized receipt is unavailable for a meal, the Missing Receipt Affidavit within the GW Expense Reporting System or the Missing Receipt Acknowledgment and Approval Form must be attached to the expense line that provides the detail of the meal. Alcohol must be separated out from the meal and charged to account 52611 - Entertainment. Missing receipts are not accepted for airfare, hotel, trains or cars.

Lodging

The University pays reasonable and necessary lodging expenses incurred in the course of University-related business travel. University business travelers are expected to use lodging accommodations that are sensible for a standard room. The cost of lodging should be kept to a minimum consistent with a reasonable level of comfort, convenience, and security for the traveler versus personal preference. GW room rates are generally the most affordable.

Booking and Payment

Travelers are expected to use the iBuy+ Travel Portal or the university's travel agency, Travel Leaders, to book hotel rooms whenever possible. If lower rates for accommodations are available (e.g., conference room block rate), these may be booked directly with the hotel or through the conference housing bureau.

The GW P-Card is the university's preferred method of payment for lodging. P-Card purchases must follow GW lodging cost guidelines and policies. For details on the GW P-Card Program, see the P-Card website.

Peer-to-Peer Lodging

Peer-to-Peer lodging, also known as Sharing Economy or Collaborative Consumption, are accommodations that have inherent risks that can jeopardize the safety of GW travelers. Lodging accommodations in this category (e.g., Airbnb) are not inspected for cleanliness, fire safety or security and in some instances, travelers share accommodations with strangers, which eliminates privacy offered by traditional hotels and presents enormous safety concerns.

Faculty/Staff Travel

GW faculty and staff are strongly discouraged from using peer-to-peer lodging services.

Student Travel

Students traveling on GW business that is funded or reimbursed by the University are prohibited from using peer-to-peer lodging services. If the use of peer-to-peer lodging is deemed necessary for the completion of the student's University mission, students must obtain prior written approval from their student advisor's office. The student advisor will

consult with the Risk Management office to assess the request in advance of travel.

Deposits

Lodging booked via the iBuy+ Travel Portal typically does not require deposits or prepayments. When lodging deposits are required, they should be made with a GW P-Card. Deposit receipts should contain a listing of room nights included in the discount as well as the room rate per night for each individual. A list of traveler names must be attached to a group travel lodging deposit receipt.

Hotel Bookings for Visitors

When "booking for a guest" in iBuy+ Travel, hotel reservations are guaranteed for late arrival to the credit card stored in the user's iBuy+ profile. Guarantee for late arrival does not constitute prepayment of all charges. The hotel is only paid in full, in advance when the hotel specifically notes that the reservation rate selected requires prepayment. If you are booking a hotel for a guest of the University and want to pay the guest's hotel costs, you will need to contact the hotel directly to make payment arrangements.

University policy does not permit the emailing of complete credit card numbers or copies of credit cards or driver's licenses. Credit card numbers must be provided via telephone and only provide the last four digits of the credit card number on an emailed credit authorization.

Users are reminded that prepaid bargain hotel rates that are sometimes offered by a hotel or offered online can be risky since they are paid in full, in advance, cannot be changed and are non-refundable. If there is any chance that a hotel reservation may need to be changed or cancelled, users are advised to avoid prepaid hotel rates.

Conference hotel rates must be obtained directly with the conference hotel and are not available thru iBuy+ Travel or any online website.

Ground Transportation

The University pays reasonable and necessary expenses incurred in the course of university-related business travel. For travel in excess of 200 miles, commercial air travel is generally the most economical and practical, however, other forms of travel such as bus, rail or ship may be also, in certain circumstances, be allowed. For travel of 200 miles or less, travel by bus, shuttle service, ride service, taxi, rental car, private automobile, or some combination of these is likely to be the most economical. If traveling more than 200 by car, please provide a quote showing that this was the most economical choice.

Ground Transportation as Part of Non-Local Travel

Non-local travel will usually consist of a combination of air and ground transportation. Ground transportation is likely to be required as more than one component of a trip (e.g., travel from home to the airport, travel from the airport to lodging, travel from the airport to home, etc.). When planning and requesting approval for University-related business travel, the

traveler should consider all aspects of the total trip in order to achieve the most economical result.

Transportation to/from the Airport

Travelers should use the most economical means for travel to and from the airport. When the cost of airport parking is considered, shuttle or ride services usually provide the most economical solution.

Use of Rental Cars

The preferred method for booking rental cars is thru the iBuy+ Travel Portal or the University's travel agency, Travel Leaders (855-771-9109). Travelers should decline the pre-paid fuel options and refuel the rental car prior to returning to the rental agency.

Preferred Car Rental Company

Because rental insurance is provided at no extra charge, GW's preferred rental companies are Hertz, Enterprise and National and the negotiated rates are available thru the iBuy+ Travel Portal. Prepayments are not required on car rentals booked via the portal.

Staff and Faculty

Hertz, Enterprise and National are preferred car rental suppliers of the university and their usage is **strongly encouraged**. Should the driver choose to engage the services of another rental company, we recommend a national rental agency, preferably Budget or Avis.

If Hertz, Enterprise or National is not the selected rental company, then Faculty and Staff that rent vehicles domestically **must** purchase the Collision Damage Waiver (CDW) as well as liability coverage insurance offered through the rental company.

Students

Any student who rents a vehicle for GW business must meet the following requirements:

- Must adhere to Student Driver Program Instructions and the Office of Risk Management guidelines
- Become an authorized driver
- Be 20 years of age or older and have 1-year driving experience
- Be a licensed driver
- All students driving 10-passenger and above vehicles must be 21 years old

Students renting a vehicle for GW business are required to successfully complete the driver's Authorization Application which includes an online test.

Students are required to rent from Enterprise, National or Hertz for business rentals. If however, there is an emergency or due to an exceptional circumstance, they are to use Enterprise, the student must first seek approval from their advisor and the Office of Risk Management. Under no circumstances is the use of 15-passenger van permitted.

Students are not permitted to rent on this contract for personal use.

International Rentals

Staff and Faculty

When traveling internationally for GW purposes, drivers **must** purchase additional coverage including Collision Damage Waiver (CDW) as well as liability insurance. We recommend the use of a reputable US company such as Hertz.

Students

Students are not authorized to rent vehicles for GW purposes when traveling internationally.

Class of Vehicle

When the use of a rental car is the most economical form of transportation, the University will pay rental fees for up to and including full-size automobiles and their related expenses, such as fuel, tolls and parking. Before renting a car, the traveler should consider shuttle services, ride services and taxis, particularly for transportation between airport and lodging.

The cost of specialty rental vehicles (e.g., luxury, sport utility, convertible, etc.) will not be reimbursed, except in unusual circumstances, with a valid business justification, and with prior written approval from the appropriate vice president or dean (which must be attached to the expense report submitted for reimbursement). Travelers will be responsible for daily rental costs in excess of the costs for an approved vehicle.

University Name on Rental Agreement

Car rental agreements for both employees and non-employees renting for University business should, for insurance reasons, include "The George Washington University" with the name of the individual whenever possible. Use of the university-provided P- Card serves this purpose for employees.

Car Rental Accident While on GW Business

All accidents involving vehicle rentals must be immediately reported to:

- The rental agency per their accident report instructions
- GW's Office of Risk Management and Insurance via the new Incident Reporting Webform. See Risk Management Incident Reporting website.
- The GW Police Department or the closest police department to the location of the accident.

Use of Private Automobiles

Expenses Allowed

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 mileage reimbursement covers all costs related to the operation of the vehicle, including service, maintenance, insurance, depreciation and fuel.

Personal vehicle mileage is to be calculated from the traveler's normal place of business, not from their residence. Use of personal automobiles for normal commuting will not be reimbursed. The GW iBuy+ Expense Reporting System provides a mileage calculator for Travelers to use when calculating the mileage reimbursement.

Two or More People Traveling Together

Because payment for private automobile expenses is intended to reimburse the owner for use of the car, mileage and related expenses are payable only to one of the two or more persons traveling together in the same vehicle. The person paid is usually the owner / operator of the vehicle.

Insurance and Accidents

Travelers 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 can be found on the Risk Management and Insurance website.

For personal vehicles that are used for university business by GW faculty and staff, the driver's personal auto liability insurance shall be the primary form of liability insurance coverage. If the loss limit exceeds the driver's personal auto liability insurance coverage, the university's insurance would apply secondarily. There is no coverage for physical damage to non-GW owned, leased, or rented vehicles.

For students driving their own personal vehicles, there is no insurance coverage offered by GW. In no event will GW's automobile insurance policy apply to any vehicles that are driven by a student that are not owned, leased or rented by GW. We strongly recommend that any student who is in need of transportation for a GW- sponsored event contact the GW activities director to secure a rented vehicle for the university-sponsored activity. Enterprise.

Insurance and related procedures such as reporting accidents can be found on the Risk Management and Insurance website.

Rail and Other Forms of Transportation

Rail, bus, and other forms of travel may be used when the Traveler finds it convenient and less expensive than air travel. All such travel should be at the lowest available fare that offers reserved seating. Evidence of airfare versus alternative transportation (rail, bus, and other forms of travel) should be attached to the expense report submitted for reimbursement. The Traveler should explain the reason for selecting the alternative means of transportation. Acela Business Class rail is allowable if more economical in time and money when compared to airfare.

Automobile in Lieu of Commercial Air Travel

When the use of a rental car is authorized, and the private or rented automobile is used in travel for those occasions in which air is generally most appropriate and economical, payment will be made according to Use of Private Automobiles (above) or Use of Rental Cars (above)

but in either case payment will not exceed the lowest available commercial airfare that would be payable for the same trip.

The charge that would have been incurred as a result of the lowest available commercial fare must be documented, within two business days of initial approval of the air travel, with a screen shot of relevant fares available at the time of booking (e.g., the screen display from iBuy+ Travel Portal). If post-travel dated airfare comparison is submitted as backup, Concur auditors reserve the right to calculate an online comparison at the time of processing, and will reimburse based on the lesser of their own comparison or that provided by the traveler. If two or more people travel together by automobile for a business purpose, the equivalent airfare calculation is the sum of airfare plus ground transportation costs for all of the travelers.

Private Car Services

The decision to use a private car service should be made by the traveler and their Vice President, who must pre-approve the expenditure. A private sedan or town car service may be used when the cost is reasonable and consistent with business requirements, such as several meetings in different locations with tight time constraints. Use of a private stretch limousine should be limited to situations involving multiple passengers or exceptional circumstances and must be documented on the expense report. The written pre-approval by the appropriate Vice President should be attached to the expense report for all Private Car Service expenditures.

For more information and a list of preferred vendors, refer to the iBuy+ Private Car Service webpage.

Charter Bus Transportation Services

If you have a need for chartered bus transportation services funded or reimbursed by the university, please contact Travel Services at 571-553-4269. Charter bus contracts must be reviewed by both the Office of General Counsel and the Office of Risk Management and executed in accordance with the policy regarding Signing of Contracts and Agreements. Once contracts are properly executed, P-Cards may be used as payment for charter bus service.

Miscellaneous expenses

Note that any reasonable miscellaneous expenses that are incurred while on university travel or engaged in official university business that exceed $75.00 per transaction must be appropriately documented as described under “Itemization” in the following section.

Travel Advances

All GW employees traveling on official university business are eligible for advances from a minimum of $200 up to a maximum of $2500 per month to cover reasonable out-of-pocket expenses (meals/per diem, tips, fuel, etc.). Travel costs such as rental car, airfare and lodging should be charged to a P-Card whenever possible and not paid out of cash advances.

The preferred method for obtaining travel advances is via an ATM withdrawal using the GW 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 should obtain cash advances at ATMs that 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 University Payables within two (2) weeks of travel dates. All requests for cash advances paid through University Payables must be submitted using the GW iBuy+ Expense Reporting System . Allow at least five (5) business days for processing the request and direct deposit or check preparation.

Only one (1) outstanding cash advance is permitted at any time absent prior written approval from the appropriate Vice President/Dean. Multiple ATM cash advances from P-Cards are permitted during travel, but still must be reconciled upon return in accordance with policy.

All travel advances obtained via cash 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 sixty (60) days following the return from travel. Failure to repay the unused cash advance may result in the amount being added to the employee's taxable income and reported on their W-2 in accordance with Internal Revenue Service regulations.

Entertainment and Special Occasion Expenses

Purchases of cakes, balloons, flowers and other items for employee related personal celebrations such as baby showers, birthdays, engagements, etc. are not considered business expenses and should not be paid by or reimbursed with university funds.

Purchases of similar items such as table centerpieces, decorations etc. for university events are allowable. Should there be an occasion where flowers and or gifts are purchased for an individual, advance permission in writing from a vice president or dean is required and prior-approval in writing should be made part of the receipts for the transaction in the expense report.

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.

GW Employees Traveling to, from, or between Foreign Countries

What to Do Before Foreign Travel

Before foreign travel, GW travelers should:

- Consult the International Travel Policy, which includes Pre-Travel Requirements for Individual Faculty, Staff and Student Travelers and for Travel Organizers.
- Consult the International Travel Insurance Policy for applicable requirements
- Register the trip with the Office of International Programs
- If travel is funded with government monies (grants or contracts), ensure compliance with Fly America Act
- Review the university's Export Control Policy
- Review online advisory information for the travel destination such as visa requirements and Travel Warnings or Travel Alerts from the U. S. State Department; health requirements and recommendations from the U.S. Centers for Disease Control and the World Health Organization
    - See US State Department Visa Requirements website
    - See US State Department Alerts and Warning website
    - See Centers for Disease Control and Prevention website
    - See World Health Organization website

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.

Emergency evacuation and repatriation insurance is available to GW travelers through GeoBlue. Individual or group travel booked through the iBuy+ Travel Portal automatically enrolls the traveler in the university's GeoBlue 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 the Office of Risk Management in accordance with the International Travel Insurance Policy.

With the exception of Study Abroad, students participating in GW programs in foreign areas are required to purchase international health insurance from GeoBlue. Insurance information is available through the Office of Risk Management.

Permissible Foreign Business Travel Expenses

In addition to air travel, ground transportation, lodging and meals while on foreign travel, GW

will pay actual costs of acquiring passports, visas, tourist cards, necessary photographs, birth certificates, required inoculations, immunizations, health cards, and fees for the conversion of funds to foreign currencies.

Expenses in foreign currency should be reported in the currency paid using the currency exchange function in the iBuy+ Expense Reporting System. Food purchases combined with hotel bills need to be notated showing the USD conversion for that amount to determine if itemization is required.

Inviting and Paying Foreign Visitors

What to Do Before Inviting or Paying a Foreign Visitor

Visitors are invited to GW from around the world to speak, collaborate, and study. Immigration and tax regulations require advance planning when making payment to a foreign visitor. The type of visa on which the visitor enters the country, type of activity to be performed, and type of payment to be made must all be decided before inviting the visitor. See GW Tax Department website.

If air travel by a foreign visitor is funded with government monies (grants or contracts), ensure compliance with the Fly America Act.

Expense Reporting

iBuy+ Expense is GW's system for faculty and staff expense reports, reimbursements, advances, and non-PO payments.

iBuy+ Expense allows you to:

- Submit Expense Reports to properly record travel and business-related expenses, including reporting expenses purchased with a GW P-Card.
- Request Advances for travel expenses (when payment by GW P-Card is not an option) or to provide funds for distribution to human subjects.
- Report payments made by P-Card for certain types of expenses that do not require a formal purchase order (PO).

iBuy+ Expense enables:

- Better alignment of payment methods to business needs
- Faster payment processing
- Streamlined allocation of expense lines to PTAs
- Drop-down list of appropriate Expenditure Types
- Upload capability for backup documentation
- Simplified P-Card transaction processing
- Access via your mobile device
- Faster report documentation through the use of E-Receipts

How Do I Start Using the Expense Reporting System?

Visit the iBuy+ Expense Reporting System at ibuy.gwu.edu

When do reports need to be submitted?

Expenses should be submitted no less frequently than on a monthly basis. PCard expenses not submitted within 60 days will be considered a personal cost and will be reported as taxable income and reported on the employee's W-2 in accordance with IRS accountable plan regulations. Out of pocket claims aged greater than 60 days from the transaction date, or completion of travel, as applicable, will not be reimbursed. Student and Guest Expense reimbursements will not be subject to a 60- day limitation as is the current policy for faculty and staff.

Please combine transactions into reports when possible. Multiple one line reports submitted on the same day or week are not cost effective and should be avoided.

GW encourages booking travel as early as possible in its stewardship of university funds. To facilitate that process and limit travelers needing to carry the financial burden of those advance purchases, we offer two alternatives:

1. Pay for travel with a university P-Card, either held by the traveler or a central department administrator who acts as a travel arranger or to whom the traveler provides receipts and instructions on where to allocate the charges; or

2. If you do not have access to a P-Card, book the travel through the iBuy+ Travel Portal using a personal credit card and submit the expense supported by the Travel Leaders receipt showing the travel details and payment method as soon as payment is made.

GW strongly encourages anyone traveling on university business to use the Travel Portal to obtain access to the contracted discounts and to realize other benefits embedded within that tool.

Out of pocket travel claims may not be submitted for reimbursement prior to travel unless booked through the iBuy+ Travel Portal or through GW's travel agent, Travel Leaders. A Travel Leaders itinerary and receipt must be attached to the expense report in order to receive reimbursement prior to the trip date. All other costs related to travel such as conference fees may not be reimbursed until travel begins. Registration fees are also eligible to be placed on GW P- Cards.

Business Purpose

All Expense Reimbursements/Payments must include a business purpose. The business purpose should be descriptive enough to clearly answer any questions regarding what was purchased, who traveled, the necessity of the purchase/travel, and the benefit to GW. Please spell out any acronyms. Add any details deemed important to explain circumstances. A description of the activity should be specific and mention for example, the research topic, paper title, etc., as appropriate. Examples provided in attached Appendix C.

Role of an Approver:

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 university policies and have the following responsibilities in connection with their approval of an expense reimbursement or P-Card purchase:

- Requiring Travelers who incur expenses on behalf of the University to follow the governing policy.
- Verifying the business 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 Traveler.
- Verifying that any exception to policy compliance is accompanied by advance approval of the appropriate Vice President/Dean and is attached to the transaction.
- Rejecting an expense that does not comply with the policy.
- If payment for personal use or cash advance needed; ensure copy of the check or the repayment receipt is attached to expense report. Personal account information should be redacted

Certain expenses to be charged to a sponsored research program must also be approved by OVPR in accordance with the requirements of this policy and applicable award terms and conditions. The iBuy+ Expense Reporting System is configured to automatically route expense reports containing these expenses to OVPR for approval prior to final processing.

What is an invoice versus a receipt?

If an invoice was paid the "Is This a Vendor Invoice?" must be marked as "yes" and the invoice date and invoice number filled in.

An **Invoice** is a request for payment *after* a good or service has been delivered, while a **Receipt** is a proof of payment made *immediately* for a good or service rendered upon receipt of the payment, such as buying an item in a store, paying for a meal, or purchasing an item online.

Note that when a P-Card is pre-charged for a future service, such as for purchasing an airline ticket or securing a hotel reservation, the answer to "Is This a Vendor Invoice?" is "no".

When multiple invoices are paid by a single P-Card transaction, an itemization process must be used to capture the invoice details, including invoice number, invoice date and invoice amount, of each invoice paid.

Documentation of Travel Expenses

Expense reports with relevant supporting documents attached must be completed for all travel expenses paid by the University. For airfare, an itinerary, invoice, ticket, or receipt (including printouts of electronic versions of these documents) that shows proof of payment (e.g., card being charged) must be included when reporting airfare expense.

Provided documents must include all the following information:

- Dates of travel
- Time of departure
- Flight numbers
- Class of service
- Fare basis
- Ticket number or confirmation code
- Cost of ticket
- Proof of payment

Documentation that does not include this information is not acceptable. The receipt for airfare must be attached to the airfare expense line in an Expense Report via iBuy + Expense. See Expense Reporting Guidelines.

Itemization

All expenses in excess of $75.00 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 iBuy+ Expense Reporting System. Each receipt must be fully displayed. Cropped receipts, only submitting page one of a multiple page receipt or illegible receipts are not acceptable. The original supporting documentation should be retained by the Traveler 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 a copy of a receipt can be requested from the merchant (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 Traveler requesting reimbursement must either use the Missing Receipt Affidavit in Concur or attach a completed and approved Missing Receipt Acknowledgement and Approval Form to the related transaction on his or her expense report. If the form is used, the 'Missing Receipt' box on the line must be checked.

Missing receipt forms or affidavits may not be used on items such as airfare, rental car, train or lodging. If a receipt for one of these items is lost, please contact the vendor to obtain a duplicate.

Reliance on the Missing Receipt Affidavit or Missing Receipt Acknowledgement and Approval Form as a consistent substitute for receipts is not permitted. A single report with multiple

missing receipts or consistent use of the forms will need to be approved by a VP or Dean with an explanation of why receipts are not available.

All alcohol purchases, regardless of amount, must be separate and charged to account 52611 – Entertainment.

Receipts in Foreign Currencies

Expenses should be recorded in a currency in which they were incurred. This will be equivalent to the currency of the receipt. GW's iBuy+ Expense Reporting System's functionality provide 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.

Sales Tax Exemption

The George Washington University is recognized as non-profit, educational 501(c) (3) institutions, and is exempt from sales tax on most purchases.

The university maintains sales tax exempt status for a number of states. See the Tax Forms and Exemptions webpage. These exemptions are not applicable for goods/services purchased for personal use or with personal funds.

Local Travel

Local travel is defined as less than 50 miles one way from GW or the traveler's residence, whichever is greater. Barring exceptional business reasons, the University does not pay for personal meals or overnight lodging during local travel. A bona fide business meal is generally eligible for payment. Such meals should be reported as business meals, with number and names of attendees included, and business purpose clearly documented.

Non-Business Days

Weekends, holidays, and other necessary standby days may be counted as business days only if they fall between business travel days. If a traveler chooses to arrive early or to stay longer for non-business reasons, the University does not pay for expenses during additional personal days. The only exception is when travel is at a lower total cost if the traveler stays over a weekend or holiday, with department approval. The traveler must document the total cost savings in order to support the non- business-day payment.

Travel Expenses of Spouse or Other Traveling Companion

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.

Reimbursements to Non-Employees

For travel expenses paid to or on behalf of students, please also refer to guidance on the Tax Department website to distinguish between business expense reimbursements and taxable scholarships. Travel expenses for students which do not require tax reporting should be processed in Concur. A student can create reports and upload receipts, but a GW employee acting as a delegate for the student has to submit the report.

For tax reportable reimbursements to students and other non-employees (e.g., honorarium recipients, service payments, awards, etc.) for university business expenses subject to university policies, the online Concur Invoice solution should be used. Submissions must contain supporting receipts required by the Documentation and Itemization sections above.

Forms and Resources

Downloadable and online forms related to travel:

Missing Receipt Acknowledgement Form
Fly America Act Exception Form
Rental Car Accident Report (while on GW business)

Links, tools and reference materials related to travel:

iBuy+ Travel GW's preferred travel management service for travelers and arrangers
Travel Helpful Guidelines
Expense Reporting Helpful Guidelines
24/7 Online Training
Travel and Business Expense Policy
Tax Department: Student Travel Grants and Reimbursements

International Policies

International Travel Policy (Office of International Programs)
Export Control / Trade Sanctions Compliance Requirements
Tax Issues Regarding Payments to Individuals Who are Not US Citizens Compliance with US Laws When conducting University Activities Overseas Export Control Policy
Disbursement in Foreign Currency Policy
Fly America Act and Open Skies Exceptions (Air Carrier Requirements)
GeoBlue Insurance – Office of Risk Management

It is important to take time to familiarize yourself with these resources, and incorporate them into your daily activities on behalf of the university. Additional questions may be directed to the iBuy Helpdesk by calling 571-553-4477 or emailing ibuy@gwu.edu.

There is also a Regulatory Compliance Help & Referral Line (1-888-508-5275) that can be utilized. This is a 24 hours a day, 7 days a week method for reporting suspected violations of laws, regulations, or university policies or for asking questions about the "right thing to do." You may remain anonymous if you wish.

Training

iBuy+ Travel and Expense online training is available 24/7 (see 24/7 Online Training)

Appendix A – Examples of Allowable Travel and Entertainment Expenses

The university will incur or reimburse expenses that are: 1) actual, reasonable and necessary; 2) appropriate 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.

- **Acela Business Class** rail is allowable if more economical in time and money required than airfare;
- **Airline checked baggage fees,** excluding baggage of a personal nature, e.g., golf clubs, skies, bicycles, surfboards, etc.;
- **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;
- **Conference registration** and fees for attendance at approved conferences and seminars (to prepay, use an on-line Oracle requisition or the P-Card as appropriate);
- **Global Entry & TSA Pre-Check** expenses, subject to departmental approval, individuals who travel frequently may be reimbursed for application fees related to trusted traveler programs, such as TSA Pre-Check and the U.S. Customs and Border Protection Global Entry Program.
- **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 paid by GW on a P-Card (such as job applicants, guest lecturers, consultants);
- **Passport and travel visa** fees, subject to departmental approval, individuals who travel frequently may be reimbursed for passport and travel visa costs;
- **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 and not excessive.
- **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
- **Vaccinations** 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;
- **Ancillary airline fees** such as priority boarding, exit row seating, window or aisle seats, extra leg room, etc., except when premium economy is pre-approved for flights with a segment > 5 hours or as a medical accommodation;
- **Car repairs**, regardless of fault;
- **Car washes;**
- **Charitable contributions.** Contributions are to be paid through University Payables;
- **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**;
- **First Class air travel,** except when pre-approved by EEO/ER as a medical accommodation;
- **Entertainment** under most federal grants and contracts;
- **Entertainment** costs of employee related events such as birthdays, baby showers, etc.
- **Excess baggage handling fees**, e.g., golf clubs, skies, bicycles, surfboards, etc.;
- **Excessive tipping**;
- **Expenses** that have been or will be paid or reimbursed by an outside source;
- **Expenses paid to service provider,** these expenses are covered by the Procurement (P-Card) Policy and the Commercial Invoice Processing Policy
- **Fines or tickets** resulting from traffic, parking, or other motor vehicle violations;
- **Frequent flyer miles.** Personal frequent flyer miles will not be reimbursed.
- **Frequent flyer upgrades.** The cost of frequent flyer coupons/upgrades.
- Gasoline for a personal vehicle;
- **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**;**
- **Hotel cancelation penalty** that results when traveler fails to cancel guaranteed reservation;
- **Lawn care**;
- **Life, accident**, baggage, personal property, or flight interruption insurance premiums;
- **Limos**, private car services, and/or cabs for extended distances.
- **Lost, broken, or stolen property;**
- **Luggage** or briefcase acquisition or repair costs;
- **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;
- **Payments to an Individual.** Payments to individuals must go through iSupply and University Payables.
- **Penalties and fees** incurred because a traveler violated airline, rail, transportation ticketing, hotel or reservation rules;
- **Special Occasion Items** for Specific Individuals (flowers, fruit, candy, balloons, etc.) unless approved in advance by a VP or Dean. The approval document must be submitted with the expense report as an additional receipt.
- **Personal articles/or personal care costs.** including but not limited to, clothing, shoes, jewelry, toiletries, prescription or over-the counter medicines, in-room movie rentals, in-room alcoholic beverages, health club fees, babysitting, recreational activities, hairdressers, etc.;
- **Personal costs** including childcare, home or lawn maintenance, etc.;
- **Pet care**, including food, kennel fees, etc.;

Appendix C – Business Purpose Examples

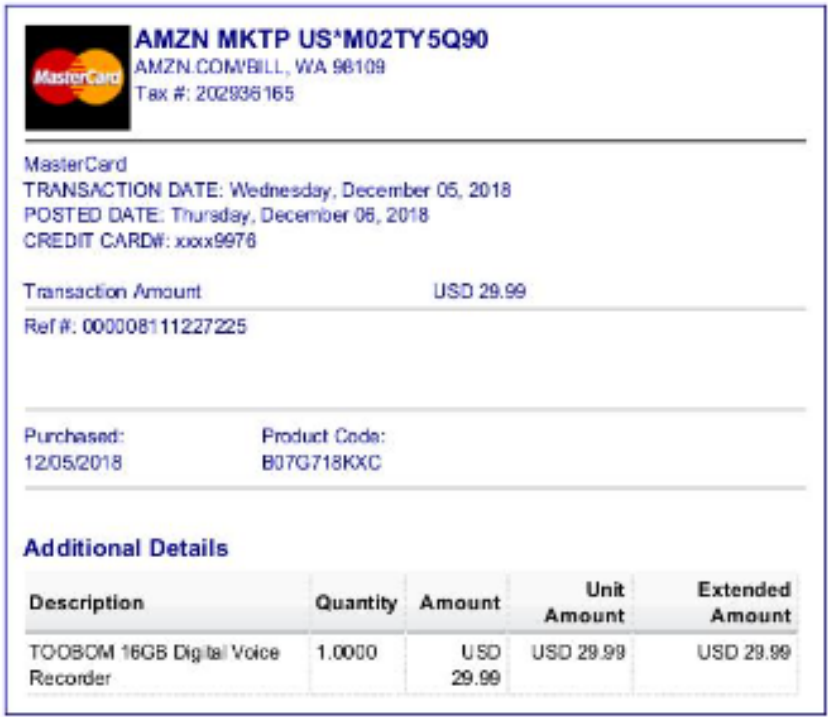
Inadequate Descriptions:
Attend Conference Research
Book Research Collaboration
Meet with Colleagues Site Visits
Give a lecture Speaker Dinner

Adequate business purpose descriptions. If more information is needed, please utilize the comment field:

- Present paper at conference
- Interview candidate for Human Physiology faculty position
- Travel to University of Washington to recruit students
- Dr. Shaffer is a speaker for Law seminar
- To attend alumni event
- Travel to research book project regarding Slavic Linguistics.
- Attended director's review of the ATLAS Project

Appendix D – Level 3/Rich Card Data Examples

Below would be a valid for submitting as a receipt. The item is described and the total matches.



AMZN MKTP US*M02TY5Q90
AMZN.COM/BILL, WA 98109
Tax #: 202936165

MasterCard
TRANSACTION DATE: Wednesday, December 05, 2018
POSTED DATE: Thursday, December 06, 2018
CREDIT CARD#: xxxx9976

Transaction Amount USD 29.99

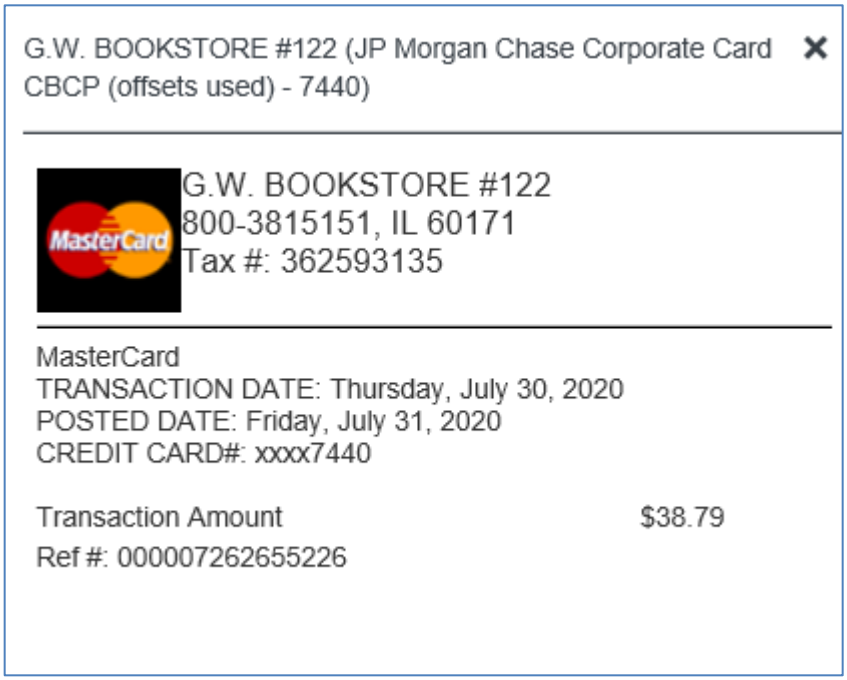
Ref #: 000008111227225

Purchased: 12/05/2018
Product Code: B07G718KXC

Additional Details

Description	Quantity	Amount	Unit Amount	Extended Amount
TOOBOM 16GB Digital Voice Recorder	1.0000	USD 29.99	USD 29.99	USD 29.99

This would not be valid as items are not listed:



G.W. BOOKSTORE #122 (JP Morgan Chase Corporate Card CBCP (offsets used) - 7440)

G.W. BOOKSTORE #122
800-3815151, IL 60171
Tax #: 362593135

MasterCard
TRANSACTION DATE: Thursday, July 30, 2020
POSTED DATE: Friday, July 31, 2020
CREDIT CARD#: xxxx7440

Transaction Amount $38.79
Ref #: 000007262655226