I. Travel and Business Expense Policy

It is the policy of the University to reimburse its employees for all expenses that are necessary, legitimate, permissible and actually incurred by an employee when traveling or conducting authorized University business, provided they are itemized, fully explained and approved on the required expense reimbursement form.

While the following rules attempt to be comprehensive, it is impossible to anticipate every situation encountered by an employee. Faculty and staff are expected to adhere to the following general guiding principles:

- Exercise good business judgment with respect to expenditures for University business, including travel expenses.
- Report your expenses, supported with required documentation, as they were actually spent and account for all advances promptly and accurately.

Definitions: **Travel expenses** include expenditures incurred while traveling away from home on official University business, such as cost of transportation, lodging, meals, and other expenditures necessary for such travel.

**Business expenses** include expenditures incurred for business meals, transportation, entertainment, and other items necessary for conducting business.

Forms: If a La Salle Credit Card is used for these expenses, the **University Issued Credit Card Documentation Form** needs to be submitted to Accounts Payable with itemized receipts attached, prior to the 15th of the month. Also see Credit Card Policy and Procedures, Policy Number 7.2. If a personal credit card or cash is used for these expenses, the **Request for Expense Reimbursement Form** needs to be submitted to Accounts Payable with itemized receipts, in order to obtain reimbursement.

Arrangements for official University business travel shall be made in accordance with the following Procedures. The University traveler shall seek economical transportation and
lodging. These arrangements may be made through a reputable travel agent or online web providers (e.g: expedia.com, travelocity.com, orbitz.com), or through direct lodging, car rental or carrier websites.

1.1 Entertainment:
Entertainment expenses, to be reimbursable, must be essential to the transaction of University business. The Internal Revenue Code requires that specific details showing names of guest and employees entertained, cost, date and place, business purposes and the business relationship of individuals entertained be supplied. For employees traveling together on a business trip, only the senior person should report the expenses as entertainment.

1.2 Allowable Travel Expenses
Allowable expenses include transportation, lodging, meals and other necessary expenses incurred by faculty and staff while traveling on approved University business. Expenses must be reasonable and the University retains the right to decline expenses that are inappropriately excessive or not properly supported with receipts.

Employees who are out of town on authorized University business will have their meal costs reimbursed, provided that these meal costs are not excessive or unnecessarily extravagant (taking into consideration the geographical location). The University will not reimburse employees for meals/other expenses for spouses or other relatives who happen to be traveling with the employee.

- As a guide, meal reimbursement when traveling on University business should generally not exceed: Breakfast $10, Lunch $15 and Dinner $30
- Reimbursement for the use of personal automobiles will be at the announced current mileage rate. Parking fees and tolls are reimbursable expenses.

1.3 Unallowable Expenses
Unallowable expenses include: personal entertainment, conference optional events such as golf outings, etc., spouse related costs, excessive personal phone calls and any costs or losses due to negligence. Gasoline, insurance, maintenance and repairs costs are included in the per-mile reimbursement rate for personal vehicles, and therefore are not reimbursable. Traffic violation fines are not reimbursable.

1.4 Payment for Travel and Business Expenses
If a University Credit Card is made available, employees should use this card as the method of payment. If a University card is not made available (such as in the case of an infrequent need) or where business travel is combined with personal travel or other special circumstances make it necessary, a personal card can be used or an advance can be made. When a University credit card is used, the expenses should be described using the La Salle University – University Issued Credit Card Documentation Form. When a personal credit card or other employee personal payment method is used, the expenses should be described using the La Salle University – Expense Reimbursement Request Form. The form should be sent to the Account Payable Department with all
II. Travel and Business Expense Reporting and Reimbursement Procedures

2.1 Travel Services
Travel arrangements may be made through a reputable travel agent or online web providers (e.g.: expedia.com, Travelocity.com, orbitz.com), or through direct lodging, car rental or carrier websites. Travel arrangements include the following:

- Air/rail ticket purchases.
- Hotel reservations.
- Car rental.
- Return of unused tickets and/or refunds.
- Assistance in obtaining all necessary international travel documents.

2.2 Air Travel
Whenever possible, air travel on University business should be on regularly scheduled commercial airlines. Economy class should be used when traveling on domestic and international commercial airlines except where special circumstances exist, which must be recommended by the Department Head or Dean and approved by the Assistant Vice President for Finance in advance.

2.3 Rail Travel
Regular coach class should be used whenever possible. Amtrak service, but not Acela, is authorized in the Washington - Philadelphia - New York corridor. Economy class should be used, except where special circumstances exist, which must be recommended by the Department Head or Dean and approved by the Assistant Vice President for Finance in advance.

2.4 Car Rental
Online auto rental websites or a travel agency may be used to determine the most economical car rental facility at the location where a car is needed. A car should be rented only when it is either the most economical means of travel or it is necessary due to the nature of the trip. Generally, a compact, intermediate or mid-size car should be rented unless particular circumstances suggest the need for a larger vehicle.

Insurances should always be declined from the rental car companies, this is covered by the University’s policy.

The Traveler may give reference to the following Educational & Institutional (E&I) Cooperative contract numbers to obtain discounts and special rates when calling the following companies:
Avis 800-331-1084 Contract # A563100
Budget 800-527-0700 Contract # BCDT557400
Enterprise 800-736-8222 Contract # NA24E9A for 8% discount;
           Contract # NA24E5A for flat rate pricing
Hertz 800-654-2200 Contract # CNR-01064

2.5 Travel Insurance/Lost Luggage
Credit card providers often provide automatic insurance coverage for lost luggage, travel
and emergency assistance, auto rental collision insurance and travel accident insurance.
Call the customer service number on the back of the credit card for information on to
report claims related to these services.

2.6 Personal Vehicles
Personal vehicles may be used for university business when the cost to the University is
not excessive in relation to purchased transportation. Occasionally, faculty/staff
members may desire to take their personal vehicle on long distance university business
trips in lieu of purchased transportation. In these instances, reimbursement will be
limited to the lesser of the personal vehicle mileage reimbursement or least costly
purchased air or rail transportation, whichever is appropriate to the travel.

- Mileage reimbursement will be made at the rate currently announced rate of the
  University’s policy. (Gasoline, insurance, maintenance and repairs costs are
  included in the per-mile reimbursement rate, and are therefore not reimbursable).

2.7 Hotel Accommodations
Faculty/staff should book their hotel accommodations through a reputable web provider
or hotel-direct website to arrange for preferred rates whenever possible. When attending a
Conference, Convention or Seminar and it is necessary to stay at a particular hotel, it is
suggested that the traveler first check the rates independently. Often there may be a
corporate rate available that could be below the convention rate. However, if this is not
the case, then hotel arrangements should be made with the convention hotel in
accordance with the instructions for the particular convention or meeting.

2.8 Foreign Currency
When traveling or incurring business costs requiring payment in foreign currency, the
preferred method of payment is a University or personal credit card, which assures that
an advantageous exchange rate is obtained. The expense will be reimbursed at the actual
rate obtained, providing a receipt or credit card exchange rate is available. If no receipt is
available, use the website www.oanda.com/.converter/classic and choose the “typical
credit card rate parameter and the date of the actual transaction to determine the correct
exchange rate to enter in the expense report.
2.9 Receipt Requirements
Internal Revenue Service regulations require that supporting documentation be provided for expenses associated with payment or reimbursement for travel related expenses, otherwise these regulations require the University to report such payments as taxable income to the traveler. Receipts are not needed for expenditures less than $5. Therefore all expenditures of $5 or more should be supported by original receipts. These would include the “cardholder’s copy” of credit card transactions and the “passenger’s copy” of airline tickets or printed ticket confirmations.

2.10 Travel Advances
Since most travel related expenses can be charged to the University credit card, that is the preferred method of handling them. For meals and other travel expenses, either a University credit card or the traveler’s personal credit card should be used if possible.

When approved by the traveler’s department head, travel advances can be arranged by check through the Accounts Payable Office. Advances in excess of $250.00 require the approval of the Dean, Provost or Vice President as well as the Assistant Vice President for Finance. Travel advances should be reconciled and a reimbursement requested or excess funds, if any, returned within 30 days of completion of the trip. The La Salle University – Expense Reimbursement Request Form should be submitted, along with all receipts, for this purpose.

Advances can be ordered by sending a completed Travel Advance Request Form to the Accounts Payable Office. The normal deadline for Accounts Payable is Monday at noon for a check needed by the end of the week.

- IRS regulations require that advances which have not been reconciled upon completion of the travel must be reported as taxable the W-2 statement.
- In all cases, even where there are no funds due to the traveler or the University, the La Salle University – Business Expense Reimbursement Form must be provided to the Accounts Payable Office in order to clear the advance from the traveler’s accountability, which also satisfies the IRS reconciliation requirement.

2.11 Cash Reimbursement Requests:
- A request for a cash reimbursement for business expenses incurred can be authorized in amounts of $50.00 or less, with the approval of the Department head whose budget is being charged using the Petty Cash process (refer to the policy for petty cash disbursements).
- A request for reimbursement for business expenses incurred in excess of $50.00 should be processed using the Request for Expense Reimbursement Form; this will be processed in the form of a check reimbursement to the employee.
GUIDELINES FOR COMPLETION OF FORMS:
REQUEST FOR EXPENSE REIMBURSEMENT FORM
TRAVEL ADVANCE FORM

• Please print or type all information. The forms are excel spreadsheets available on the La Salle website under Procurement.

• Whenever practical, all expenditures should be supported by itemized original receipts. Please organize and secure receipts with tape to an 8 ½ x 11 attachment page. Itemized receipts are expected to be submitted for all expenditures, except for those less than $5.

• In the case of reimbursement for local travel by auto, mileage may be accumulated and reported on one form for multiple trips.

• For travel advances (even where there are no funds due to the traveler or the University), the La Salle University Expense Reimbursement Request Form and receipts must be provided to Accounts Payable in order to clear the advance from the traveler’s accountability. Any balance due to the traveler will be distributed by check within one week of receipt of the completed Expense Reimbursement Request Form.

• The Request for Expense Reimbursement Form should be sent to Accounts Payable and the University will issue a reimbursement in the form of a check.

• La Salle University Request for Expense Reimbursement Forms and Credit Card Documentation Forms are to be signed by the employee and approved by the employee’s immediate supervisor as well as the person responsible for the budget to which the expense is being charged. All forms will have final approval by the office of the Assistant Vice President for Finance.

Contact the Procurement office with any questions on these University Policies and Procedures 215-951-1863.