



Policy: Travel and Business Expense Policy and Procedures

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Updated -11/23/2009

Office of Financial Affairs
Procurement Department Policies and Procedures

Approved: Neil Horgan

Policy

General:

Villanova University is responsible for expenses related to business travel for employees of the University. All travel must be pre-approved by the appropriate departmental personnel. This includes all necessary and reasonable expenditures which are made in accordance with University policies. Travel and business expenses related to sponsored programs may be subject to different conditions specified in the grant or contract, and will be monitored and approved by the Office of Research and Sponsored Projects. If a sponsor does not specify special conditions, this University Travel and Business Expense Policy will apply.

All business travel expenses must be submitted to the University in accordance with the procedures described in this Policy.

[World Travel](#) is the University's preferred travel agent. Information about the University travel program is available on the Procurement Department's web site. World Travel can book air, hotel, and car rental.

The University is tax exempt on most, but not all, purchases. Vendors should be told that Villanova is a Pennsylvania Tax Exempt Entity. Our tax exemption number is 75-25069-0 (available on the bottom of your Procurement Card) and should be given to the vendor. Some vendors may ask for a [copy of our exemption certificate](#); this is within their rights. Some vendors will still insist on levying the sales tax (again within their rights). Rather than a lengthy discussion or confrontation, simply allow it to be charged.

The University will not pay for or reimburse expenses that do not comply with this Policy. Expenditures that do not comply with this Policy will be the financial obligation of the traveler. Additionally, employees who do not adhere to this Policy may be subject to sanctions, including, but not limited to the following: additional, more stringent requirements regarding documentation and recordkeeping, restrictions on or termination of Procurement Card privileges, and disciplinary action, including suspension or termination of employment in accordance with University policy.

Methods of Payment:

Use of Procurement Card: The University Procurement Card is the preferred method of payment for University travel and business expenses, subject to the guidelines contained in the [University Procurement Card Policy](#). These expenses are to be reported as described in this document, and in the University Procurement Card Policy. All original, itemized receipts should be kept for your next Procurement Card audit.

Use of Personal Credit Card or Cash: Any out-of-pocket expenses, such as tolls, mileage, or business expenses charged to personal credit cards, must be submitted on a "Travel Expense Report" (for travel) or on a "Request for Reimbursement for Business Expenses Form" (for non-travel expense), in order to be reimbursed by the Procurement Department. These reports must be accompanied by original, itemized receipts. Expenses which total less than \$100, have the original itemized receipt(s), and contain the appropriate departmental approval(s) may be taken to the Bursar's Office for cash reimbursement.

Petty Cash: Departments may request the establishment of a departmental petty cash fund for business expense reimbursements in small dollar amounts. Departments must follow the Petty Cash Policy and Procedures, and the funds are subject to review and audit. The Controller's Office must approve all requests to establish departmental petty cash funds.

Advances: Since most travel-related expenses can easily be charged to the Procurement Card, travel advances should not be necessary. However, for those travelers who do not have a University Procurement Card, Villanova will issue an advance of \$50 per day for domestic travel or \$100 per day for foreign travel. All advances are subject to review by the Procurement Department. Travel expenses with an advance should be reported on the "Travel Expense Report for use without Procurement Card".

IRS regulations require that all advances be settled within a "reasonable period of time", typically defined as within thirty days of completion of the trip. Advances that are not settled within this time frame are considered to be taxable income by the IRS, and will be taxed to the employee through payroll. Additional travel advances will not typically be processed if there are any outstanding advances at the time of the request for an additional advance.

Allowable Business Expenses:

Villanova will pay for or reimburse business expenses that have been made in accordance with University policies, and contain the appropriate approvals. Business expenses include miscellaneous departmental supplies, approved expenses associated with student groups and activities, and business-related meals with donors, alumni, and business associates. When using the Procurement Card, the unallowable charges stated in the [Procurement Card Policy](#) are prohibited.

Business-related meals with business associates not employed by the University, include but are not limited to business associates, donors, alumni, guests, guest speakers or lecturers, a prospective faculty member or employee: The amount spent should be consistent with good business practice and should be kept within limits that will not place either party in the other's debt. These meals should be limited in terms of number of attendees and total cost.

Business meals with Villanova departments/colleagues in local restaurants: When dining in a group, the senior level University representative is responsible for the expense. These should not be excessive and an explanation of the reason as to why the meeting could not take place in the office must accompany the reimbursement request or Procurement Card log.

Please note: For all meals the following information must be submitted: number and names of all attendees, business purpose of the meal, location, and date.

Travel:

Villanova will be responsible for expenses incurred for business travel only. It is acceptable to travel a day prior to or after the meeting, conference or other business activity, if necessary, and if pre-approved by the appropriate departmental personnel. Allowable expenses include transportation, accommodations, meals, registration, tips, and tolls. When using the Procurement Card, the unallowable charges stated in the [Procurement Card Policy](#) are prohibited. Original, itemized receipts are required for all expenses. It is the responsibility of the traveler to exercise common sense and good judgment when incurring expenses and to make the best use of University funds. For meals, the following information must be submitted: number and names of all attendees, business purpose of the meal, location, and date.

World Travel is the University's preferred travel agent. Information about the University travel program is available on the Procurement Department's web site. World Travel can book air, hotel, and car rental.

Airfare: Air travel can be arranged through the University's preferred travel agent, World Travel. The traveler should seek to obtain the lowest coach rate possible. If a ticket is purchased for an amount greater than the lowest coach rate, the traveler will be required to give a written explanation as to why the lower rate was not selected. The traveler should seek to take advantage of special conference rates or discounts whenever possible.

Train: Rail tickets should be purchased directly from Rail Provider (e.g. Amtrak, SEPTA). The traveler should seek to obtain the lowest rate possible.

Personal Vehicle: The University will reimburse [mileage at the rate that is set annually by the IRS](#). The University will NOT pay for gas when a personal car is used. The University will not reimburse the traveler for violations such as parking tickets, fines for moving violations, and vehicle towing charges.

University Vehicles (not University leased vehicle): University vehicles should utilize the pump behind the Pavilion while in the area. While traveling away from campus, Villanova will pay for gas, not mileage. Gas purchases may be placed on the University's Procurement Card or on the University's gas card associated with the University vehicle.

Rental Vehicle: Rental cars are permitted only if no other means of local transportation is available, and if pre-approved by the appropriate departmental personnel. Please visit the [Car Rental Home Page](#) for preferred vendors. Villanova will pay for gas, not mileage. Damage to a rental car used on University business is covered by the University's auto insurance policy, provided that the vehicle is rented by Villanova University. Purchasing insurance coverage offered by the rental company is not necessary if traveling in the United States, Canada, and US territories. If the insurance

coverage offered by the rental company is purchased when traveling in these geographic areas, payment will be the responsibility of the traveler. For travel outside of the United States, Canada, and US territories, the insurance coverage offered by the rental company should be purchased and will be reimbursed.

Long-term Parking: Villanova will reimburse for long-term parking during business trips. Our preferred vendors are [Express Park](#) and [Smart Park](#). Travelers can obtain a membership card for both entities from the Procurement Department. These facilities are located minutes from the Philadelphia International Airport. They are open 24 hours, and shuttle service is available.

Taxi/Airport Shuttle Service: Transportation services will be reimbursed. Local shuttle service may be arranged through our preferred vendors, please refer to our web site for more information. Pricing may be obtained at their respective web sites.

Parking/Tolls: Villanova will reimburse for these fees. Please remember to ask for receipts.

Accommodations: Reservations can be made through the University's preferred travel agent, World Travel. The traveler is expected to secure a room at a reasonable rate and should take advantage of special conference rates whenever possible. Villanova will not pay for personal expenses such as, but not limited to, movies and health club fees (see list below of unallowable expenses).

To provide a tool to guide the traveler to reasonable daily room rates for various geographic locations, the U.S. General Services Administration web site provides information at: www.gsa.gov/perdiem.

Meals: (Traveling) Villanova will be responsible for meals related to University business travel. It is expected that the traveler be reasonable and to seek moderately priced restaurants. A guideline has been provided for your convenience: Breakfast - \$10, Lunch - \$15, Dinner - \$35. It is understood that certain areas are more expensive than others and that this is **only** a guideline. Per Diems are not permitted.

Please note: For all meals the following information must be submitted: number and names of all attendees, business purpose of the meal, location, and date.

To help serve as a tool to compare and guide the traveler to reasonable daily meal amounts per location, the U.S. General Services Administration web site provides information at: www.gsa.gov/diem.

Registration Fees: Villanova will be responsible for conference or association meeting registration fees. This excludes guest registration fees for a spouse or guest, as well as any recreational activities for the traveler and/or anyone accompanying the traveler.

Miscellaneous: Villanova will be responsible for certain miscellaneous charges such as business faxes, tips, tolls, laundry for business meetings exceeding 5 days, and fees for airline schedule changes due to conference cancellations.

Unallowable Travel Expenses:

Unallowable expenses include, but are not limited to:

- additional insurance
- lost or stolen property
- fines (parking/traffic violation)
- personal entertainment
- in-room movies
- exercise/recreational facilities
- conference tours and golf outings
- guest related costs
- valet service
- maintenance/repair of personal automobile
- babysitting
- pet care fees
- toiletries/pharmaceutical items
- haircuts/beauty salon services
- individual limousines
- personal gifts
- fees/expenses involved with extending trip for personal vacation
- gas for personal car

Booking Travel:

Foreign Travel: Foreign travel can be made using the University's preferred travel agent, World Travel. When preparing to travel internationally with a student group, the Office of International Studies must be consulted in advance for all academic programs or the Office of Campus Ministry for all service trips. Further, the University's Manager of Insurance and Risk Management must be notified of all foreign trips, so the trip can be covered under the University's International Insurance and Emergency Assistance Policy and legal waivers can be obtained, if appropriate.

Students are not permitted to travel to countries with a country-wide travel warning on the U.S. State Department's travel warning list set forth at www.travel.state.gov. Contact the University's Manager of Insurance and Risk Management or the Office of International Studies for more information. iJET software, available from the University's preferred travel vendor, World Travel, can provide extensive information about a foreign destination. All travelers must review this information prior to traveling to a foreign country to familiarize themselves with risks associated with travel to that particular country.

Daily exchange rates can be found at <http://www.oanda.com/convert/classic>.

Student Travel: If Villanova student(s) must travel for University business purposes, the University will be responsible for appropriate and reasonable expenses that have been approved by the appropriate University personnel. Travel can be made with the University's preferred travel agent, World Travel

When traveling with an advisor, it is the responsibility of the advisor to pay for the student(s') business expenses

All foreign travel involving students must be arranged in consultation with the Office of International Studies for academic programs or the Office of Campus Ministry for service trips. Further, foreign travel must be reported to the University's Manager of Insurance and Risk Management, so the trip can be covered under the University's International Insurance and Emergency Assistance Policy and legal waivers can be obtained, if appropriate.

Students are not permitted to travel to countries with a country-wide travel warning on the U.S. State Department's travel warning list set forth at www.travel.state.gov, without the prior approval of the Chief Academic Affairs Officer, the Office of the Vice President and General Counsel, and the Director of Insurance and Risk Management. Approval may be granted in extraordinary circumstances, for example, where the proposed area of travel is not in close proximity to the area(s) cited by the travel warning. Contact the University's Director of Insurance and Risk Management or the Office of International Studies for more information.

Advances will not be issued to students. Advances must be issued to the advisor on behalf of the student(s). The advisor will be responsible for reconciling the advance. Large expenses such as airline tickets and hotels can be reimbursed prior to the trip, charged to the Procurement Card of someone in the Department, or by contacting the Procurement Office for information regarding the University Travel Account.

University Travel Insurance; All employees traveling on University business will be covered under the [University Travel Accident Insurance Policy](#), as described in the University's Employee Handbook.

All foreign student travel must be reported to the University's Manager of Insurance and Risk Management so the trip can be covered under the University's International Insurance and Emergency Assistance Policy. For any questions or concerns regarding this coverage or for an insurance card, contact the University's Manager of Insurance and Risk Management.

As of the date of adoption of this Policy, which is subject to change at any time, any travel ticket purchased with the Procurement Card will receive, from Bank of America, an additional \$500,000 dollars of coverage for accidental death and \$3,000 for lost baggage while traveling on University business. Please see Bank of America's Insurance Policy on the Procurement Department's web site. Contact Bank of America or the Procurement Department for limitations and restrictions.

Approvals: All travel must be pre-approved by the appropriate departmental personnel.

Travel Expense Reports must be signed by the traveler, certifying that the information reported is accurate and that all claimed expenses were allowable, in compliance with this University Travel Policy and were incurred while conducting University business.

The traveler's supervisor must approve all Travel Expense Reports. It is the responsibility of the individual approving the Travel Expense Report to review it for accuracy and compliance with this Policy. Deans and Directors must have the approval of their Vice President. Vice Presidents must have the approval of the President. During reviews and audits both the traveler and the supervisor may be held responsible for any discrepancies.

Individuals may not approve their own travel expenses. Individuals cannot have their Travel Expense Reports approved by an individual who reports to them.

All signatures must be originals. Approval stamps are not acceptable.

Traveling with a guest: Villanova will not be responsible for expenses of guests who accompany travelers on University business. Any additional charges/fees incurred on behalf of the guest will be the responsibility of the traveler.

Villanova's Procurement Card can be used only for the employee's portion of the expense. Guest charges must never be charged on the Procurement Card.

It is recommended that you contact the University's preferred travel vendor, World Travel, directly when booking a flight for you and a guest in order to provide a personal credit card for the guest's charges.

Discrepancies found may result in disciplinary action against both the traveler and the individual approving the Travel Expense Report, in accordance with University Policy.

Extending trip for personal vacation: Reimbursement for meals, accommodations, and other expenses will be limited to the days of approved business travel, meeting, or other business activity attended by the traveler. If using Villanova's Procurement Card the extended personal portion of the trip must be paid for using a personal credit card or funds.

Emergencies: If travel is impossible or unsafe, Villanova will be responsible for additional night accommodations. This situation must be documented and approved by the appropriate departmental personnel.

If a trip needs to be cancelled, the University will be responsible for any additional charges associated with using the ticket for a future trip, provided it is a true emergency. All canceled trips and/or unused tickets must be reported to your Supervisor and be reimbursed to the University.

Booking Travel with World Travel: World Travel is obligated to provide the University with the lowest prices when booking travel. World Travel's agents are available from 8:30 am to 5:30 pm Monday through Friday. In addition, World Travel has a 24-hour, 7-day a week emergency help line. World Travel is available to assist with airline tickets, hotel accommodations, car rentals, and group arrangements. All arrangements can be made by either using World Travel's online booking tool, Cliqbooks, or contacting one of the dedicated travel agents directly. Both processes are designed to ensure the lowest fare rates available and the automated system will continually monitor all fares until the day of travel.

The World Travel/Villanova portal web site provides the traveler with a wide variety of information. This includes important travel links, hotel directory, view trip software, and iJet information. The Procurement Department's Travel web site provides information regarding preferred travel vendors, expense report forms, frequently asked questions, and other helpful information. Please refer to this important web site prior to booking your travel.

Traveler Profile: All travelers using our preferred travel agent, World Travel, MUST complete a travel profile with World Travel. Those responsible for booking travel for others must also have a profile. The profile is unique to the traveler and should only be created by the traveler. Information needed includes; credit card information, personal preferences for airlines and hotel and frequent flyer numbers.

Reporting Travel:

After the traveler returns from a trip, a Travel Expense Report must be completed within 30 days of completing the trip. A copy of the expense report can be downloaded from the Procurement Department's web site under Forms into Microsoft Excel for completion. The expenses are to be explained in adequate detail and properly supported by original, itemized receipts. All Procurement Card, cash, and personal credit card expenses for the trip must be reported at this time. When the report is complete, a copy is printed for signature and approval.

Cash Reimbursement: If reimbursement is necessary, all original, itemized receipts are attached to the Travel Expense Report and sent to the Procurement Department for reimbursement. For reimbursements with a travel advance, the advance number must be referenced on the Travel Expense Report. Reimbursements which total less than \$100, have the original itemized receipt(s), and contain the appropriate departmental approval(s) may be taken to the Bursar's Office for cash reimbursement.

Procurement Card Charges: When the Procurement Card is used, the original receipts and the Travel Expense Report should be attached to the Procurement Card Statement. See the [Procurement Card Policy and Procedure](#) for reporting and receipt retention. It is not required to submit the Travel Expense Report or receipts to the Procurement Department if only the Procurement Card is used; traveler must keep these documents in his/ her Department for future audit.

Procurement Card and Personal Funds used on same trip: If personal funds and the Procurement Card are used, the original [Travel Expense Report for use with the Procurement Card](#) and personal fund receipts are to be sent to the Procurement Department for reimbursement. A copy of the Travel Expense Report for use with the Procurement Card and the [Procurement Card receipts](#) are to be kept with the Procurement Card Report Statement.

Cash Advance: If a cash advance was received, and is to be returned to the University, the original Travel Expense Report referencing the advance number, cash receipts, and the reimbursement are to be sent to the Bursar's Office. Any checks must be made payable to Villanova University. Do not send cash in campus mail.

Foreign Travel: When traveling outside of the United States and the traveler does not have a Procurement Card or Visa is not accepted, the traveler must provide the exchange rate being used and the US dollar equivalent printed on all receipts. If expenses are paid by credit card, the charges may take longer than thirty days to appear on the traveler's statement. The traveler should wait until all charges can be accounted for before submitting for reimbursement.

Receipts: Villanova requires original, itemized receipts for all expenditures. Below is a list of acceptable receipts.

- Accommodations: Itemized hotel statement. A screen print of an online reservation is not acceptable.
- Meals: Original, detailed/itemized restaurant receipt. A hand written receipt is unacceptable. If dining with a group, most restaurants are able to print extra copies of the bill. Hand written adjustments are acceptable. For all meals the following information must be submitted: number and names of all attendees, business purpose of the meal, location, and date.
- Transportation: Receipt from travel agent of the airline or train ticket. Original car rental agreement. Original gasoline receipts (for rental cars only).
- Parking: Original parking receipt is required.
- Registration Fees: A copy of the cancelled check or original receipt is required, if not prepaid by the University or on the Procurement Card.
- Taxi/Shuttle Services: Original receipt is required.
- Tolls: Original receipt is required.

Please note:

- Copies of personal credit card statements are not an acceptable receipt.
- If these requirements are not met, Villanova can disallow the reimbursement or request reimbursement back from the employee if purchased on the Procurement Card.
- Missing receipts must have [missing receipt affidavits](#).

Fiscal Year-End Charging: If a trip occurs before May 31st, expenses related to that trip should be charged to the fiscal year ending May 31st. If a trip occurs June 1st or later, it should be charged to the new fiscal year beginning June 1st.

Problems charging expenses to the correct year can occur when the Procurement Card is used. For example, expenses such as airfare or conference registration may be incurred weeks or months in advance of a trip occurring in or after June. If those expenses are paid by using the Procurement Card, they will be charged to the current fiscal year when those charges are uploaded into Banner. It is the responsibility of the department to notify the Controller's Office that the charges need to be moved into another proper fiscal year.

If a trip spans the end of May through the beginning of June, any cash reimbursement portions of the trip will be charged to the fiscal year in which the majority of the trip took place, and is processed in accordance with the year-end schedule. The Procurement Card charges will be charged to the fiscal year in which the transaction took place. It is the department's responsibility to notify the Controller's Office of any charges that need to be moved into another fiscal year.

For trips occurring prior to May 31st, it is imperative that all Travel Expense Reports be submitted to the Procurement Department in accordance with the year-end schedule.