

Weinberg College of Arts & Sciences:

University Travel and Entertainment Policy Updates: Excerpts & Clarifications – effective 2/1/2013

Travel Policy

- Per Diem – Transportation Expenses: “Per Diem is the allowance for meals and incidental expenses. Incidental expenses are costs incurred as part of daily living during business activities, such as tips and fees. **[Added: Per IRS Notice 2012-63, transportation between places of lodging or business and places where meals are taken, and mailing cost of filing travel vouchers and paying employer-sponsored charge card billings, are no longer included as incidental expenses.]** These costs may be reimbursed with receipts.”
- Completing the Expense Report: “In order to obtain reimbursement for personal funds expended for travel, and to account for any amounts expended using an advance, all expenses must be documented on the NUFinancials Expense Report, including pre-paid and direct-billed expenses.”

Clarification from WCAS: Most commonly missed expenses in this area include transportation pre-paid via University travel agency and travel expense paid for by other non-NU entities. An expense report should reflect a complete picture of the trip. This would include noting and including documentation on expenses paid by other entities.

- Ground Transportation: “Shuttle, limousine, or livery service charges, to and from airports and railroad stations plus reasonable tips, are reimbursable, where such costs do not exceed the comparable taxi fare.”

Clarification from WCAS: When less expensive modes of transportation are not possible, standard taxi services should always be used, as it can be difficult to assess what comparable taxi fare would have been after the fact in different locations. Chicago-area taxi fare typically runs \$40-45 depending on origin.

- General Travel Expenses: “Original itemized receipts must be submitted for all travel expenses including airline and rail, hotels, meals, automobile rental, and incidentals.”

Clarification from WCAS: Meal expenses listed on hotel invoices are not sufficient; itemized receipts must still be obtained (unless per diem is being used).

Entertainment and Courtesy Policy

- Group Meals: “If meals for other individuals are included in the total reimbursement, their names and relationship to the University must be given as well as the business purpose of the meal. **[Added: The Attendees page of the NUFinancials Expense Report must be printed and included with supporting documentation.]**”
- Department Holiday/Appreciation Parties: “A holiday party and an appreciation party are allowable if they are reasonable in scope, with only one party per department, school, or unit, supported by unit funds. The current standard for maximum cost per person per event is \$27. **[Added: The allocation is intended to cover the total cost of the event, including facility charges (if applicable). If additional guest (e.g. spouses, etc.) are included, the allocation does not apply to those guests. Additional costs should be reimbursed personally by participants.]**”

www.northwestern.edu/financial-operations/policies-procedures/policies/travel.pdf.

www.northwestern.edu/financial-operations/policies-procedures/policies/entertainment.pdf.