Page 1 & 3 - Signature and Approval
The following was added regarding Traveler and Approver signature(s).

- Signature stamps are not acceptable but approved electronic signatures are allowed. Those interested in electronic signature capabilities please contact WashU IT at CIO@wustl.edu or visit http://resourcemanagement.wustl.edu/purchasing-services/procedures/procurement-of-computers-software-and-services/. The Audit Log page(s) should be printed and included with the electronically signed travel report. Accounts Payable (AP) and Sponsored Projects Accounting (SPA) will not approve an electronically signed travel report without this documentation.

Page 3 - Supporting Documentation
Current: Supporting documentation is defined as an original document from the vendor that contains the price.

Revised:
- Supporting documentation should provide evidence of origination from the vendor that contains purchasing details including date, price and proof of payment.
- An electronic copy or legible picture of the original receipt which is printed is acceptable supporting documentation.

Current: Supporting documentation is required for individual expenses of $30 or more.

Revised: Supporting documentation is required for individual expenses of $50 or more.

Current: For a trip of seven or fewer days, exception approval will be required if the total of all expenses for which there are no receipts submitted is greater than $210. For longer trips, this limit may increase by $30 per day.

Revised: Exception approval will be required if missing receipts are $75 or greater per day.

Addition: Special Rule for Sponsored Projects: Some sponsors require actual receipts for all transactions to be submitted with a request for reimbursement to the University. In these cases, it is necessary to obtain and attach all receipts regardless of dollar amount to the travel report.

Page 4 - Airfare
Current:
- The University will reimburse the cost of standard commercial coach or equivalent airfare. Cost in excess of standard coach will not be reimbursed except for individual flight segments of 5 or more hours or when there is a medical need of an employee. Documentation, no older than 12 months, from a doctor, must be submitted with the travel expense statement. For flight segments greater than 5 hours a one class upgrade will be reimbursed.
- Air carrier selection should not be biased by the employee’s frequent flyer affiliation. The University does not reimburse employees for tickets obtained via frequent flyer miles earned.
- Itinerary should be attached to the travel expense statement. The document should include the agency used to make the reservation, date(s) and price of flight(s).
Revised:

- **Airfare** is to be purchased at the *lowest available* commercial coach / economy fare available that meets the business purpose of the trip. Multiple commercial air carrier sites should be researched prior to booking a ticket to ensure the lowest available airfare is selected and not biased by frequent flyer affiliation. Additional fees for standard coach / economy upgrade options that do not change the flight class such as seat choice and early check-in are permitted at the discretion of the department or school. Such upgrades must be reasonable considering the facts and circumstances of the expense. Guidance specific to Sponsored Projects travel can be found on the SPA website under Policies and Guidelines.

- **Business/Business Select Class** will not be reimbursed without exception approval except for individual flight segments of 5 or more hours or when there is a medical need of an employee. Written documentation, no older than 12 months, from a doctor must be submitted with the travel expense statement. For flight segments greater than 5 hours a one class upgrade from coach / economy flight class will be reimbursed.

- **First class airfare** is only permitted with written approval from the Chancellor or with exception approval by the CFO or Controller when it is not a one class upgrade.

- Itinerary should be attached to the travel expense statement. The document should include the agency used to make the reservation, date(s), *class designation* and price of flight(s).

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**Page 6 - Actual Meal Expense Method**

**Current:** If meals are covered by registration fees, an additional meal charge will not be reimbursed, unless there is an exception for a dietary, religious reason, etc.

**Revised:** If meals are included in the conference registration fee or hotel rates, an additional meal charge will not be reimbursed, unless there is an exception for a dietary, religious reason, etc. If meal reimbursement is requested, the conference agenda should be attached to verify no meals were included in the registration fee. The check request / procurement card AIS document number should be written on the conference agenda submitted.

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**Page 9 - Non-Reimbursable Business Travel Expenses**

The following was added as non-reimbursable expenses:

- Hotel, meals and other costs associated with going to a conference or on business travel early or staying late for non-business related reasons.

- Rental car extra charges such as child safety seats, GPS devices for domestic travel, satellite radio.

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**Other Changes**

- Included current guidelines related to 12 – 15 passenger vans (not permitted for university activities) – Page 7

- Clarification on:
  - Automobile Rental – Page 7
  - Use of Personal Automobile – Page 7
  - Business Travel Accident Insurance – Page 11
  - International Travel & Business – Page 11

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**Changes in Approval Process**

- Accounts Payable will auto approve Travel Reports when the total expense is $500 or less.

- A sample of completed Travel Reports $500 or less will be audited periodically to review for compliance.

- SPA will approve all expenses charged to a sponsored fund.

- Note: Signed travel reports $500 or less with supporting documentation should be sent by the departments to AP who will attach the information to the online Travel Report and then approve the document without review.
Procurement Card Policy Changes

- Allow local Social and Entertainment, currently unallowable.
- Set a $10 limit when receipts are required for Procurement Card transactions, not just travel.
- Supporting documentation should provide evidence of origination from the vendor that contains purchasing details including date, price and proof of payment. An electronic copy or legible picture of the original receipt which is printed is acceptable supporting documentation.

Local Business Mileage Clarification

- Nontaxable local business mileage does not include commuting between home and your regular workplace.
- Nontaxable local business mileage generally includes:
  - Getting from one business location to another.
  - Going to a business meeting away from your regular workplace.
  - Going to a “temporary work location”.
  - Incurring mileage in excess of the employee’s standard daily commute.
- For additional information, refer to the new Local Business Mileage Guide available at tax.wustl.edu.

Social/Entertainment - Services vs Purchases & Supplies

- Social/Entertainment Services (BUOB 35-50) – Services, including, but not limited to:
  - Caterer
  - Hall Rental
  - Musicians
  - Hotel Banquet
  - Servers
  - Bartenders
  - Related Equipment

  Note: Services may be reportable on Form 1099. However, no reporting is required by the university for payments made with a credit card.

- Social/Entertainment Purchases & Supplies (BUOB 35-53)
  - Meals & refreshments from regular menu, not related to travel
  - Use when service element is insubstantial and indeterminable
  - Merchandise and other goods purchases in connection with social/entertainment events
  - Supplies (party favors, paper products, serving items, groceries etc.)

  Note: Not reportable, no 1099.

- Examples:
  - Meals from restaurant off the standard or specials menu, whether dine-in, carry-out or delivered (35-53)
  - Catering services for which services and food and beverages are separately stated:
    - Services billed (35-50)
    - Food and beverage billed (35-53)