



**THE GEORGE
WASHINGTON
UNIVERSITY**
WASHINGTON, DC

Responsible University Official:
Comptroller
Responsible Office: Procurement and
Travel Services
Last Revised Date: July 24, 2017

TRAVEL, ENTERTAINMENT AND BUSINESS EXPENSE REIMBURSEMENT

Policy Statement

The university will incur or reimburse expenses that are: 1) actual and necessary; 2) 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. Individuals should exercise good stewardship when incurring business expenses on behalf of the university. Individuals who submit business expenses for reimbursement are responsible for complying with the provisions of the policy. Each approver is responsible for enforcing and adhering to this policy.

Reason for Policy

The purpose of this policy is to provide broad guidelines for incurring and reimbursing expenses connected with university business in accordance with applicable regulations and sound business practices. This policy governs expenses incurred during university travel, as well as expenses incurred locally in connection with university business.

Who is Governed by this Policy

Faculty, staff and students

Table of Contents

Policy Statement	1
-------------------------------	----------

Reason for Policy	1
Who is Governed by this Policy	1
Table of Contents	1
Policy	2
Procedures	5
Forms	5
Related Information	6
Contacts	6
Document History	6
Who Approved This Policy	7

Policy

I. Permitted Expenses Guidance

The university will incur or reimburse expenses that are: 1) actual and necessary; 2) 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. Expenses incurred should be submitted for reimbursement in a timely manner as outlined below to avoid tax reporting requirements.

The Procurement Card (P-Card) is the preferred method for payment of travel expenses for GW employees who frequently travel, subject to the restrictions and requirements of the [Procurement Card \(P-Card\) Policy](#).

Additional university requirements and guidance on specific types of business and travel expenses, as well as procedures for submitting expenses for reimbursement can be found in the [GW Travel, Entertainment, and Expense Reimbursement Manual](#) available on the Finance website. The requirements in that document are incorporated by reference and carry the same weight as information in this policy. If GW employees have any doubt about the propriety of an anticipated expense and the application of this policy, they should consult their supervisor, Finance Director, and/or the Finance Division as appropriate in advance of incurring the expense. For anticipated expenses to be charged to sponsored awards, please see the additional sponsored project expense

requirements and limitations set forth on the Office of the [Vice President for Research \(OVPR\) website](#).

Any exceptions to this policy should be approved in advance by the appropriate vice president and attached to the expense report when requesting reimbursement. Any unallowable or excess expenses and/or travel advances are the responsibility of the GW employee, and must be repaid within 60 days if initially paid from university funds.

II. Required Documentation, Approval and Submission of Expenses

A. Itemization

All expenses covered by this policy in excess of \$35.00 per transaction must be itemized and substantiated by a receipt showing date of purchase, vendor name, itemized list and unit price of the purchased items, and total amount paid. Supporting documentation for employee expense reports must be uploaded and attached to the transaction in the GW [iBuy + Expense Reporting](#) system. The original supporting documentation should be retained by the employee 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 receipts can be reprinted or easily requested (i.e., hotels, catering, restaurants if the date is provided) and should generally be for small dollar amounts. When a an itemized receipt cannot be obtained, the GW employee requesting reimbursement must either complete 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.

B. Approval

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

- Requiring individuals who incur expenses on behalf of the University to follow the governing policy.

- Verifying the 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 employee.
- Verifying that any exception to policy compliance is accompanied by advance approval of the appropriate vice president and is attached to the transaction.
- Rejecting an expense that does not comply with the policy.

Certain expenses to be charged to a sponsored research program must be approved by OVPR in accordance with the requirements of this policy and applicable award terms and conditions.

III. Submission by employees

Employee expense reports, along with supporting documentation, must be submitted in the GW [iBuy + Expense Reporting](#) system. The original supporting documentation should be retained by the employee 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.

Employees submitting an expense report must be knowledgeable of and comply with the policies and procedures set forth in the policy document. Employee responsibilities also include:

- Exercising good stewardship when incurring business expenses on behalf of the university.
- Confirming that all expenses submitted for reimbursement are necessary and incurred in the course of doing business for the university.
- Using the university P-Card appropriately.
- Submitting expense reports no less frequently than on a monthly basis.
- Attaching legible and readable itemized receipts that fully support expenses incurred to each submitted report.
- Safeguarding and retaining all receipts until final approval has been processed.

- Obtaining prior written approval for any exceptions to this policy from the appropriate vice president or dean and attaching said approval to the expense report.

Expenses should be recorded in the currency in which they were incurred. This will be equivalent to the currency of the receipt. GW's [iBuy + Expense Reporting](#) system's functionality provides exchange rates to convert foreign currencies into US dollars. Therefore, manual conversion of foreign currency to U.S. dollars is not necessary and should not be performed.

The GW [iBuy + Expense Reporting](#) system must be used for all GW employee P-Card allocations, out-of-pocket expense reimbursement requests and cash advance requests and reconciliations. P-Card transactions should be submitted monthly, at a minimum. Out-of-pocket expenses must be submitted no later than sixty (60) days from the date such expenses were incurred or sixty (60) days from travel completion to be eligible for reimbursement. Failure to submit P-Card expenses within sixty (60) days of the date such expenses were incurred or paid may result in the expenses being added to the GW employee's taxable income and reported on the GW employee's W-2 in accordance with Internal Revenue Service regulations.

IV. Reimbursements to non-employees

For reimbursements to students and other non-employees (e.g., honorarium recipients) for university business expenses subject to university policies, a [Payment Request Form](#), approved by responsible university personnel, should be submitted to Accounts Payable with supporting receipts required by this policy (see Itemization section above) using the online invoice submission form.

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.

Procedures

[GW Travel, Entertainment, and Expense Reimbursement Manual](#)

Forms

[Payment Request Form](#)

[Missing Receipt Acknowledgement and Approval Form](#)

Related Information

[iBuy + Expense Reporting System](#)

[Vice President for Research \(OVPR\) website](#)

[Compliance with Laws When Conducting University Activities Overseas Policy](#)

[Conflicts of Interest and Commitment Policy for Faculty and Investigators](#)

[Conflict of Interest Policy for Non-faculty Employees](#)

[Identification and Treatment of Unallowable Costs on Sponsored Projects Policy](#)

[International Travel Approval Policy](#)

[Procurement Card \(P-Card\) Policy](#)

[Relocation Expense Reimbursement Policy](#)

[Student Travel Grants & Reimbursements](#)

[Chartering Transportation Services Program](#)

[U.S. Customs & Border Protection](#)

Contacts

Contact	Telephone	Email
Accounts Payable Services	(571) 553-0247	apcustsv@gwu.edu
Procurement and Travel Services: Travel Expense Reporting Procurement Cards	(202)994-2500	ibuy@gwu.edu travel@gwu.edu expense@gwu.edu pcard@gwu.edu
Office of the Vice President for Research	(202) 994-6255	osr@gwu.edu

Document History

- **Last Reviewed Date:** July 24, 2017
- **Last Revised Date:** July 24, 2017
- **Policy Origination Date:** December 15, 1988

Who Approved This Policy

Louis H. Katz, Executive Vice President and Treasurer

This policy, as well as all [university policies](#), are located on the [Office of Compliance and Privacy](#)'s home page.