

2370 TRAVEL AND ENTERTAINMENT REIMBURSEMENT POLICY- OBJECT CODES

RESP. OFFICE: PURCHASING SERVICES
APPROVAL: CHIEF PROCUREMENT OFFICER
EFFECTIVE: MAY 1, 2009,
LAST REVIEW/REVISION: MAY 1, 2009

- 5200 Domestic travel for **faculty and staff** (travel expenditures incurred on a non-local trip within the United States, its territories and Canada). Includes all trip-related expenses such as airfare, lodging, ground transportation, conference fees and personal meals. Business meals while traveling should be charged to 5209 or 5214 and a C-1A form should be attached.
- 5201 Local travel for **faculty and staff**. Local travel includes destinations in and around Philadelphia (50 mile radius or less).
- 5202 Foreign Travel for **faculty and staff** (travel expenditures incurred while outside the United States, its territories and Canada). Includes all trip-related expenses such as airfare, lodging, ground transportation, conference fees and personal meals. Business meals while traveling should be charged to 5209 or 5214 and a C-1A form should be attached.
- 5203 Use object code 5202.
- 5204 Domestic student travel (travel expenditures incurred on a non-local trip within the United States, its territories and Canada). Includes all trip-related expenses such as airfare, lodging, ground transportation, conference fees and meals.
- 5205 Foreign student travel (travel expenditures incurred while outside the United States, its territories and Canada). Includes all trip-related expenses such as airfare, lodging, ground transportation, conference fees and meals.
- 5206 Non-employee domestic travel. For persons not directly connected with the University (e.g., lecturers, visitors, job applicants). Includes all trip-related expenses such as airfare, lodging, ground transportation and personal meals.
- 5207 Non-employee foreign travel. For persons not directly connected with the University (e.g., lecturers, visitors, job applicants). Includes all trip-related expenses such as airfare, lodging, ground transportation and personal meals.

- 5208 Local student travel, meals and entertainment. Includes college house activities, floor functions, entertainment, refreshments and local student travel. (A C-1A form is not required with this object code provided a valid business purpose is provided on the Advance or Reimbursement form).
- 5209 Business meals for **faculty and staff**. Business meals are meals with a clearly substantiated business purpose that are directly associated with the active conduct of University business. At a business meal the business discussion is the primary purpose of the meal. A meal that directly precedes or follows a substantial and bona fide business discussion also meets this criterion.

Examples of business meals include meetings with business associates, professional colleagues, students and others at which a bona fide business discussion takes place. An Entertainment and Business Meal Worksheet (C-1A form) must be completed for meals listing the date, place of entertainment, persons entertained, affiliation and the business purpose of the meal. Any alcohol in conjunction with a business meal must be charged to 5214. Local travel is no longer charged to this object code.

- 5210 Conference registration fees. Use this object code when paying conference registration fees directly or reimbursing prepaid registration costs.
- 5211 Penn sponsored business meetings. Refreshments for meetings, informal office meetings, lab lunches, groceries, box lunches etc. constitute meeting expenses. Any alcoholic beverages that are served in conjunction with campus meetings must be charged to 5214.
- 5212 International project/program costs. When requesting an advance or seeking reimbursement for an extended international project or program, this object code should be used. Examples of such costs would be labor costs, equipment costs and curriculum-related expenses such as excursions, cultural instruction, group meals and lodging. The receipts for project/program costs and the responsibility for ensuring that those monies have been spent in accordance with the guidelines of the program or project remain within the school or center.
- 5214 Entertainment. Entertainment encompasses those expenses incurred in conjunction with a meal or an event that are business-related but social or celebratory in nature. Entertainment expenses and all alcohol purchases in conjunction with entertainment related activities must be charged to 5214. Expenses incurred for business-related entertaining include catering, decorations, alcohol, location rentals and musical (or other) groups that have been contracted to provide entertainment. *
- [An Entertainment and Business Meal Worksheet (C-1A form) must be completed when using this object code listing the date, place of entertainment, all persons entertained, affiliation and the business purpose of the meal or event.]*
- 5327 Moving/relocation costs. Moving/relocation costs should be charged to this object code. Check the moving/relocation guidelines on the Travel Office website to insure compliance with the IRS requirements.

* Entertainers should be paid directly by the University through Accounts Payable with Object Code 5319. Entertainers should not be paid directly by any third party. Entertainers are providing a service and the University is obligated to report amounts paid to taxing authorities.

Note:

Alcoholic beverages. Alcoholic beverages are unallowable for indirect cost allocation purposes. The following guidelines apply when purchasing alcohol:

- If alcohol is purchased directly from a distributor, the object code that must be used is 5214.
- If alcohol is served at an entertainment function such as a holiday party, retirement party, etc., the entire event should be charge to entertainment (5214).
- If alcohol is being served at a University sponsored meeting, then the alcohol must be charged to entertainment (5214) but the meeting expenses can be charged to University sponsored meetings (5211).