
2368 – TRAVEL AND ENTERTAINMENT POLICY – REIMBURSEMENT/PAYMENT PROCESS

Resp. Office: Purchasing Services
Approval: Executive Director, Purchasing Services
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PURPOSE

This document describes the process for faculty, staff, students, and postdocs requesting reimbursement and/or card provider payment of travel and entertainment (T&E) expenses that they have incurred on behalf of the University.

SCOPE

This policy applies to all faculty, staff, students, and postdocs traveling and entertaining on behalf of the University and seeking reimbursement or University travel card payment for related Reimbursable Procurement from the University regardless of the funding source.

FACULTY, STAFF, STUDENT, POSTDOC RESPONSIBILITY

Faculty, staff, students or postdocs requesting reimbursement/payment of T&E Reimbursement or “Miscellaneous Reimbursement” on behalf of the University should exercise good judgment with respect to the related purchases and spend the University’s funds prudently. Each traveler requesting reimbursement is responsible for ensuring that the costs are for “Accountable Plan Activities” that have been properly authorized and are supported with clear business justification, required receipts, and/or other applicable documentation in compliance with all applicable policies. The submission of the reimbursement request by the traveler using the Concur-TEM system affirms that these responsibilities have been met. Reimbursement requests should be submitted through the Concur-TEM system within ten (10) days of the end date of the business-related activity or “Miscellaneous Procurement” dates.

APPROVER RESPONSIBILITY

Approvers perform a critical control function for the University. Collectively, approvers ensure that reimbursement requests are properly authorized, documented, appropriately funded, compliant with policy and are for valid and necessary “Accountable Plan Activities.” Designated approvers also assist the employee, student or postdoc as necessary with understanding their traveler responsibilities for compliance and the requestor affirmations. The Concur-TEM system includes three approver roles for T&E

Reimbursement and “Miscellaneous Reimbursement.” Reimbursement requests must be reviewed and approved by a minimum of two approvers, and at least one approver must not be a subordinate to the requestor. Schools and Centers may add additional requirements or approvers as needed.

The Concur-TEM system reviewer/approver roles and corresponding responsibilities are defined as follows:

Default Reviewer

- Reviews all documentation to ensure completeness and compliance with all policies. This includes well- documented descriptions of the business-related activities and the necessity/purpose of the related purchases. Documentation includes any required receipts to verify expenditures/policy compliance and documents such as meeting or conference agendas and brochures to document “Accountable Plan Activities” and properly segregate or exclude any personal expenditures.
- Ensures the costs are charged to the proper funding source.
- Verifies that appropriate supplemental approval has been assigned where required.
- Ensures that reimbursement requests are not submitted for further approval until all requirements have been met.

Cost Object (Funding Source) Approver

- Reviews all documentation to ensure compliance with all policies and tax requirements;
- Ensures the costs are charged to the proper funding source(s);
- Must have authorization over the funding source(s) being charged;
- Ensures that reimbursements claimed were necessary, reasonable and were incurred while conducting authorized University “Accountable Plan Activities”;
- Verifies that “Accountable Plan Activities” have been appropriately described, that any personal expenses have been marked as non-reimbursable and that supporting documentation is complete and acceptable;
- Verifies that supplemental approval has been correctly assigned where appropriate; and
- Ensures that reimbursement requests are not submitted for further approval until all requirements have been met.

Supplemental Approver

- Principal role is to further ensure policy compliance, necessity of the procurement and business purpose;
- Must be at a higher level of organizational responsibility and must be familiar with the “Accountable Plan Activities” to ensure it is authorized for reimbursement;
- Must review and approve all reimbursement requests with an aggregate value equal to or greater than \$500;
- Ensures that supporting documents have been provided and reviewed which clearly document:
 - a.) The “Accountable Plan Activities”;
 - b.) The necessity and reasonableness of the T&E Reimbursement or “Miscellaneous Reimbursement”;
 - c.) Compliance with applicable policies including any and all sponsored program requirements;
 - d.) The exclusion of any personal items or services;
 - e.) Review and approval by the delegator or School/Center level Senior Business Administrator designee in those situations where their business judgment is necessary.

POLICY

Faculty, staff, students and postdocs (travelers) are required to submit a properly completed expense report in the Concur-TEM system.

1. The traveler may be reimbursed or have payment arranged to the Penn Travel Card, following the completion of a trip or event if they have incurred expenses in compliance with this policy, have provided a bona fide business purpose for the trip or event, and have attached the required receipts and other necessary documentation.
2. The traveler may be reimbursed before a trip or event if they have incurred specific travel or entertainment expenses ahead of the trip, and need to pay a credit card obligation, including the Penn Travel Card, in a timely manner. Receipts must be attached showing the expense has been incurred, and the dates of travel must be clearly stated on the form as well as the supporting documentation.
3. By submitting the expense report in the Concur-TEM system, the traveler certifies that the expenditures reported were incurred in conjunction with official University business, comply with all applicable policies, are accurate and that he/she is not requesting reimbursement/payment from any other source.
4. Extenuating (or unusual) circumstances must be explained within the comments field provided within the Concur-TEM system.
5. If a group of Penn employees is traveling or entertaining on behalf of the University, the group-related expense may be incurred by one person. When seeking reimbursement/payment, an explanation listing individuals in attendance must be included in the expense report.
6. **Expenses submitted more than six months (182 days) after being incurred will not be reimbursed without supplemental approval** and should not be submitted without an explanation of extenuating circumstances. Extenuating circumstances that prevent submission within the 6-month period are expected to be rare. Circumstances that may justify an exception include:
 - Extended personal illness;
 - Death in the family;
 - Unanticipated extended leave of absence; or
 - Travel outside the country for an extended period of time if documentation cannot be readily sent to the University.

Extenuating (or unusual) circumstances must be explained in the expense report, and approval for the expense report must include supplemental approval.

7. An expense report submitted in the Concur-TEM expense system becomes a record of payment to the individual or University card provider, and should be a clear and complete record of the expenses reimbursed or paid.