



**SPENDING POLICY FOR TRAVEL, BUSINESS MEALS,
AND ENTERTAINMENT**

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I. Purpose of Policy

This document is an abbreviated version of the University’s Travel and Entertainment Policy and highlights the spending restrictions for travel, business meals and entertainment. This document is not intended to replace the University’s Travel and Entertainment Policy but rather to:

- Ensure a clear and consistent understanding of the University’s policies for travel, entertainment, and business meal expenses and promote consistent spending across the FAS.
- Highlight the two areas where FAS policy differs from the University’s: lodging maxima and meal and reception limits.

- Ensure sound business practices and proper reporting in compliance with external regulations, including tax regulations under the Internal Revenue Code, federal cost principles under OMB Circular A-21, and donor and sponsor guidelines.
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II. Policy Overview

General Principles – FAS funds may be used by employees and non-employees for necessary and reasonable travel, entertainment, and business meal expenses incurred while conducting University business. This document is intended to ensure that all expenses are fair and equitable for both the individual and the FAS. Individuals who incur business expenses should neither gain nor lose personal funds as a result of their travel or other business transactions.

Sponsored Projects – Travel, business meal and entertainment expenses charged to sponsored projects should follow the guidelines set forth in this document, unless the funding agency imposes greater restrictions.

Department and Local Unit Guidelines – At their discretion, FAS local units may impose more restrictive guidelines for budgetary or control reasons, but they may not be less restrictive than the guidelines stated in this policy.

III. Roles & Responsibilities

Department and center administrators are responsible for:

- Ensuring that faculty, staff and others as appropriate are aware of, and will abide by, the guidelines outlined in this document.
- Assigning a hierarchy of responsibility within the department for the review and approval of travel, entertainment and business meal spending in accordance with the FAS and University policies.
- Consulting with the FAS Office of Finance on questions related to these guidelines or University policies.

Authorized approvers are responsible for verifying that expenses meet the following criteria:

- The expenses were incurred while conducting FAS or University business.
- The information contained on the Receipt Report or Universal Expense Form and any accompanying documentation is accurate and in accordance with this policy and related University policies.
- The expenses meet sponsor guidelines and/or donor terms, if applicable.
- The expenses are charged to the proper general ledger account(s).

Travelers/reimbursees are responsible for:

- Spending funds prudently and complying with the spending policy as described herein.

- Consulting with their local financial offices to ensure adherence to FAS and University policies and sponsor guidelines.
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IV. Spending Guidelines

A. Air Travel

1. Lowest Available Airfare – All FAS faculty, staff, students, non-employees, and visitors traveling on FAS business are expected to purchase the lowest available airfare. When determining the lowest available airfare, travelers should use the following criteria:

- Select airport of choice
- Select desired travel time (morning/afternoon/evening)
- Select a non-stop flight if desired by traveler (circuitous routing and stopovers are not required)

Frequent flyer programs should not influence travelers to select a flight that is not the lowest-priced fare.

2. Airline Class of Service

For **domestic flights**, travelers are expected to purchase economy or coach class tickets.

Domestic travel includes travel within and between any of the United States and its territories and possessions (Puerto Rico, US Virgin Islands), excluding Alaska and Hawaii. It also includes air travel time between the United States and Canada or Mexico of less than six (6) hours. If air travel time to Mexico and Canada exceed in-air time of six (6) hours, business class is allowed.

For **international destinations**, including Alaska and Hawaii, business-class airfare is allowed. Economy class may be booked to save money.

First-class travel is prohibited for all destinations unless an exception is requested from the Financial Dean's office documenting medical reasons or extenuating circumstances that require such service. If an exception is approved, the difference between the first-class fare and coach fare must be charged separately to object code 8450 ("items ineligible for Federal reimbursement"). Further, the differential may not be charged to Federal funds.

3. Federal Sponsored Projects Airfare – All travel expenses charged to federally sponsored projects are governed by the cost principles of OMB Circular A-21. Therefore, charges must pass the following three tests:

- The cost must be **allowable** under both the provisions of A-21 AND under the terms of a specific award AND

- The cost must be **allocable**; that is, the expense can be associated to a project with a high degree of accuracy AND
- The cost must be **reasonable**, that is, the cost reflects what a "prudent person" would pay in a like circumstance.

Domestic Air Travel

To comply with federal regulations, Harvard travelers who purchase domestic airfares (excluding Alaska & Hawaii) using federal funds (fund range 100000-199999) **are required to travel on an economy or coach-class ticket, on US Flag Carriers only** [Federal Travel Regulations](#).

International Air Travel

Harvard travelers who use federal funds (fund range 100000-199999) to purchase international airfares (defined as trips taking more than six hours of fly time, including Alaska & Hawaii, but excluding trips to Canada and Mexico taking under six hours) **should follow all the Domestic Air Travel Guidelines noted above, with the following exceptions:**

- international travelers may purchase the lowest cost **business-class** tickets, and
- **must fly on US Flag Carriers when departing from the US and where available while abroad**, even though less costly foreign flag carriers are available, unless other circumstances described in the Federal Awards Travel Reimbursement Exception Form [FATREF](#) apply.
- for foreign air travel completed completely outside the US, foreign carriers may be used only **when no US Flag Carriers provide service in the area of travel or when use of foreign carriers is a matter of necessity as defined by the Act.**

4. Preferred Travel Agencies & Airlines – Harvard has developed strategic partnerships with several preferred travel agencies that provide Harvard travelers with high-quality, customized travel services and offer airfares at competitive prices that are often equal to or better than non-preferred travel agencies. The University and the FAS Office of Finance strongly recommend but do not require that Harvard travelers take advantage of Harvard's negotiated airfare rates available through Harvard's [preferred travel agencies](#):

- Harvard Travel/BCD
- Expedia Corporate Travel
- Oriental Tours and Travel
- HT&T Travel
- Travel Collaborative
- Great International Travel

The University has also negotiated special rates with the US Air Shuttle for flights from Boston to New York and Washington DC.

5. Frequent Flyer Programs – Travelers may use their personal miles to upgrade on business trips as long as the air fare complies with FAS guidelines. All upgrades using Frequent Flyer miles must be noted on the expense report. The University:

- Does reimburse for costs associated with issuing a Frequent Flyer ticket for a business trip such as taxes, agency or airlines services fees.
- Does not reimburse for any costs associated with Frequent Flyer upgrades.
- Does not reimburse for tickets purchased with Frequent Flyer miles.

B. Car Rental

1. Rental Car Guidelines – FAS travelers may rent up to and including a full-size vehicle

To a destination when:

- Driving is more convenient than airline or rail travel
- Driving is necessary to transport large or bulky materials for business

At a destination when:

- Renting is less expensive than other transportation modes such as taxis, airport van services, airport shuttles, and train service

2. Preferred Rental Car Companies – Travelers should take advantage of the University's negotiated rates by renting from Harvard's preferred rental agencies using the Corporate ID Numbers listed for each agency. For more information, go to <http://vpf-web.harvard.edu/ofs/travel> ("Exclusive Travel Discounts," pin-protected).

3. Insurance – Employees renting cars for University business should refer to the Car Rental Insurance Guidelines located on the travel website to ensure proper coverage. Travelers will not be reimbursed for the purchase of unnecessary coverage. The guidelines are listed under each rental agency section of the website, located at <http://vpf-web.harvard.edu/ofs/travel> ("Exclusive Travel Discounts," pin-protected).

Travelers should accept all insurance coverage when renting cars outside the contiguous 48 states. Rentals from the University's preferred rental car companies must be made using the Corporate ID to obtain the proper insurance coverage. Rentals from other agencies using the Harvard GE Corporate Card provide \$50,000 of collision damage (CDW) coverage only.

4. Student drivers of rental cars have special restrictions. Please refer to the Student Rental Car Drivers section of the University's Travel Manual on the above website.

5. Exceptions – Travelers may request an exception for the rental of vehicles that exceed the full-size vehicle standard. The justification for the use of a larger vehicle must be submitted in advance through the FAS Exception Request process.

C. Personal Car Usage

Employees and visitors may use their personal car for University business if it is less expensive than renting a car, taking a taxi, or using alternate transportation.

For long-distance travel in a personal car, travelers will be required to provide a flight cost comparison to the University Travel Office in order to be reimbursed for mileage. If the mileage rate is higher than the cost of the flight, an Exception Approval is required from the FAS Office of Finance. Requests will be evaluated on the basis of the business reason given for choosing the more expensive option.

Mileage calculations should be done from the home or the office, whichever is closer, to the business destination. Normal commuting miles should not be included in the calculation. When driving to and from the airport, total miles can be calculated from home if:

- The traveler normally takes public transportation to work.
- The traveler works from home for all or part of the work week.
- The cost of taxis or airport van shuttles greatly exceeds the total cost of mileage, tolls and parking combined.

Travelers will be reimbursed for personal car usage at the federal mileage allowance. This rate covers the use of the vehicle and gasoline, and can be found at <http://www.gsa.gov/mileage>.

D. Other Ground Transportation

1. **Taxi & Sedan Service Guidelines** – The most economical mode of transportation should be used. Because private sedan services are normally more expensive than taxis and airport van services, FAS travelers should use sedan services only when valid business reasons preclude the use of more economical modes of transportation. An example of a valid business reason is travel with the President, Dean, major donor, or dignitary. Use of limousines is strictly prohibited by the University.

2. Rail Travel

- **Standard-rate** rail travel may be used whenever the traveler finds it more convenient.
- **Business-class** service is allowed on the following routes: Boston to New York City and Boston to Washington, DC, as Harvard has negotiated special rates.
- **First-class** rail travel is allowed on individual trips greater than six hours and for travel outside the United States when there is no other mechanism for guaranteeing reserved seating.

For information on negotiated rates for the Acela Express go to <http://vpf-web.harvard.edu/ofs/travel> (“Exclusive Travel Discounts,” pin-protected).

3. Zip Car – Zip cars may be used only for documented University business and must not be used by students. Departmental accounts through the University’s Zip Car CommuterChoice Program (<http://www.commuterchoice.harvard.edu/zipcar.shtml>) require pre-approval from the FAS Office of Finance. To obtain approval, departments must provide the following information:

- Business purpose which precludes the use of public transportation and/or proof of savings
- Name of employee(s) using service
- Intended procedures for monitoring and approving trips

Annual membership fees cannot be charged to sponsored funds. An individual trip may be charged to sponsored funds if a documented business purpose is provided that clearly relates to the project.

E. Lodging

1. Lodging Rate Guidelines – All travelers on FAS business are expected to purchase a standard room using either Harvard’s negotiated rates at Partner Hotels or the following rate guidelines:

- Corporate Travel Index (for select cities) – includes taxes
- Federal Per Diem Rate (for all other cities) – does not include taxes

If nightly rate exceeds both of the above rate schedules by more than 40%, an FAS Exception Approval is needed.

2. Partner Hotels & Rate Information – A list of cities with Partner Hotels plus their rates and Harvard reservation information as well as a chart of the select cities with Corporate Travel Index Rates can be found on the Travel Office website (“Exclusive Travel Discounts,” pin-protected). The Federal Per Diem Rate for all other cities can be found at <http://www.gsa.gov/perdiem>.

3. Sponsored Projects Lodging – When traveling on Federal or other sponsored projects, travelers should check with the sponsoring agency’s guidelines before booking their lodging to see if any additional restrictions apply.

4. Use of Lodging Per Diems – Reimbursement for lodging is primarily made on the basis of actual expenses incurred. However, special circumstances, such as travel to foreign countries where receipts are difficult to obtain, may warrant use of a per diem. Use of lodging per diem for domestic travel is rarely warranted. For foreign travel where hotel receipts are available, a per diem should not be used. Per diem amounts requested must not be higher than the published Federal Per Diem Rates located at <http://www.gsa.gov/perdiem>.

5. Use of Private Residences – Travelers who stay in their own residence or a private residence with relatives or friends while traveling on business may not claim lodging per diem for their stay. Travelers will be reimbursed for actual expenses incurred to extend appreciation to friends/relatives for their hospitality. Per stay, such expenses are limited to one gift of up to \$75 or one meal of

appreciation. Meals of appreciation are subject to the standards set by these guidelines (see Meals/Business & Entertainment).

All gifts and meals of appreciation should be coded to object code 8450 and can never be charged to federally sponsored projects. For some departments, prior approval is needed for any token of appreciation to be given to friends/relatives. FAS travelers should check with their department administrator or financial officer prior to actual travel so no misunderstandings or problems occur.

6. Lodging for Conferences – Travelers should stay in a standard room using the identified conference hotel. If there are several conference hotels, FAS travelers should choose a non-luxury hotel if possible.

F. Meals – Travel, Business & Entertainment

1. Business Meals are defined as meals with faculty, staff, students, donors, or other external parties during which specific documented business discussions take place.

2. FAS Meal Guidelines – Payments/ reimbursements for business meals, including meals incurred while traveling on university business, will be processed up to the maximum of \$100 per person for dinner; \$45 per person for lunch; and \$20 per person for breakfast, *including* tax and tip. As a general rule, tips should not exceed 20% of the bill.

3. Receptions & Group Gatherings – Expenses for receptions and group gatherings should not exceed \$35/person for food and beverages. Receptions and events exceeding \$5,000 in total must be approved in advance by the FAS Office of Finance. The Office of Finance may choose to delegate approval authority in certain instances. Examples of receptions and group gatherings include graduation parties, beginning-of-the-school-year celebrations, receptions following a lecture, and holiday parties.

Meals and receptions that are social in nature (reward/recognition/ holiday gatherings) should be coded to object code 8450. For additional guidance, please consult the University [General Policy on Employee Gifts and Celebratory Events](#).

4. Alcohol – The purchase and use of alcohol places significant legal exposure on the University. We therefore recommended that the use of alcohol for business meals and entertainment purposes should therefore be kept to a minimum.

All alcohol should be coded to object code 8450 and can never be charged to Federally sponsored projects. Any meal receipts being submitted for reimbursement through a Federal grant should have all alcohol clearly identified by the traveler.

5. Documentation – Specific documentation in the “Business Purpose” section of all transaction records is required for a meal to qualify as “business” under IRS regulations. Documentation includes information on **When, Where, Who, What & Why** (Topic Discussed, Business Activity or Agenda).

Why's That Do Not Qualify	Why's Do Meet IRS Requirements	Who's That Meet Requirements
“discussed finances”	“discussed University's fiscal year-end procedures to compare with another institution's procedures”	Jane Doe, Vice President of Finance at MIT
“discussed upcoming economics conference”	“discussed possible keynote speaker and presenters for Economics Conference with Conference co-chair”	Ellen White, Economics Professor from Stanford University
“staff luncheon”	“staff luncheon to celebrate Christmas and Chanukah”	Religion Department staff: Joe Claus, Jane Holly, Mike Bell and Candy Cane

It is important to note that for IRS purposes, if there are 2-5 attendees, the names and affiliations of all participants is required; for groups over 5, you may list the number of participants by group and affiliation. For example: 10 Chemistry graduate students and 7 Chemistry Faculty (as opposed to 17 people, or 10 students and 7 faculty).

6. Per Diem Meals – For meals while traveling on university business, travelers must choose to file either actual meal receipts or claim a meal per diem based on the Federal Meal & Incidental Expense (“M&IE”) rates. Combining actual and per diem reimbursement methods for the same trip is not allowed. Both actual and per diem meal amounts are subject to the maximums set in the FAS guidelines outlined in F.1 above.

IRS regulations require prorating of per diems under certain circumstances:

- For trips more than 12 hours but less than 24 hours, use 75% of M&IE per diem rate
- For trips over 24 hours, use 75% of M&IE per diem rate for first and last day of trip
- When conference fees include meals

For conferences where some meals are included, the US General Service Administration website provides the dollar amount by which the per diem must be reduced. Go to <http://www.gsa.gov/mie>.

7. Repetitive Food & Travel Expenses – IRS regulations require that repetitive expenses for an employee’s routine food (e.g. lunches and coffee breaks), lodging and commuting to the place of employment are considered taxable income. In these situations, receipts must be submitted as a non qualified reimbursement through the payroll system.

G. Spousal/Family Travel & Meal Expenses

An employee's spouse or family travel and meal expenses are not reimbursable unless pre-approved directly by the FAS Financial Dean. The University does not reimburse for childcare or pet sitting.

IRS regulations state: if a spouse or family member accompanies an employee and has no significant role or performs only incidental duties (clerical or medical in nature), the spouse/family member's attendance does not constitute a legitimate business purpose. Roles must be professionally significant or related to fund-raising activities.

If Dean Approval is granted and expenses are incidental according to IRS regulations, the department should inform the traveler that the spouse/family member's expenses will be reportable to the IRS and taxes on the value of the travel will be withheld from the traveler's reimbursement check.

H. Telephone Usage While Traveling

Travelers will be reimbursed for business phone calls that are reasonable and necessary for conducting business when the itemized hotel bill or an original phone bill with itemized calls is attached to the Expense Report. This includes reimbursement for personal telephone calls allowing the traveler to stay in reasonable contact with their family. Use of air phones will not be reimbursed except in emergencies or extenuating circumstances. An explanation must be noted on the Expense Report.

V. Exceptions to Policy

A. FUNDRAISING & FACULTY RECRUITMENT

The University and FAS recognize the unique nature of certain travel and entertainment expenses incurred for fundraising, development or faculty recruitment activities. If these activities necessitate a deviation from this spending policy, individuals should obtain approval for the exception prior to incurring the expense whenever possible.

In the case of **fundraising/development**, an email explaining the exception should be sent to the FAS Development Office (contact Deb Sweeney at dsweeney@harvard.edu) and written approval from that office should be attached to the completed Expense Report before submission to the Travel Office.

In the case of **faculty recruitment**, an email explaining the exception should be sent to the FAS Faculty Development Office (contact Korin Watras at kwatras@fas.harvard.edu) and written approval from that office should be attached to the completed Expense Report before submission to the Travel Office.

If the procedures above are followed, an exception letter from the FAS Office of Finance for fundraising or recruitment expense reporting is not required, except in the case of first-class travel.

B. AIR TRAVEL

The FAS Office of Finance will evaluate exception requests for air fares in excess of the standard of lowest-priced, non-stop coach class airfare (business-class on international flights) when documented extenuating circumstances are provided by the traveler.

First-class airfare is prohibited for all destinations unless an exception request, documenting medical reasons or extenuating circumstances that require such service, is approved by the FAS Financial Dean (see University Business Expense Policy for more details.)

For travel on federally-sponsored fund using a non-U.S.-flag air carrier

- Traveler must certify, by completing the Federal Awards Travel Reimbursement Exception Form [FATREF](#) that no U.S.-flag carriers were available at the time of the trip and that traveling on a foreign air carrier was a matter of necessity. Please note that the [FATREF](#) includes a list of criteria for determining the non-availability of a U.S. flag carrier. **Lower cost and personal convenience are not acceptable criteria for justifying the non-availability of a U.S. flag carrier.**
- Failure to complete and certify the [FATREF](#) or to attach other travel documentation that provides sufficient evidence of non-availability of a U.S. flag carrier will result in the expense report being returned to the department. The airfare will need to be charged to a non-sponsored account.

The FAS Office of Finance cannot grant any exceptions to Federal travel requirements.

C. CAR RENTAL

Travelers must request an Exception Approval from the FAS Finance Office for rental of a vehicle that exceeds the full-size vehicle standard. The request must include the business purpose justification for the use of a larger vehicle.

D. PERSONAL CAR USAGE

Travelers must receive an Exception Approval from the FAS Finance Office when the proposed mileage reimbursement rate is higher than the cost of a flight from the same destination. The request should include an acceptable reason as to why the more expensive option is necessary.

E. LODGING

Travelers must receive Exception Approval from the FAS Office of Finance when their nightly lodging rates exceed by more than 40% either the Corporate Travel Index or the Federal Per Diem Rate depending on the city. Requests where rates are deemed excessive and unrelated to the stated business

purpose will be denied. If approval is sought after the trip is complete, travelers risk being reimbursed for only that portion of the actual costs which is equivalent to the guideline rates.

If a conference is being held at a property whose rates exceed the guidelines, FAS travelers may stay at that hotel without obtaining an exception from the FAS Office of Finance.

F. BUSINESS/TRAVEL/ENTERTAINMENT MEALS

Requests for approval where the business and entertainment meal guidelines have been or are expected to be exceeded must be submitted to the FAS Finance Office. Requests where meal / reception expenses are deemed excessive and unrelated to the stated business purpose will be denied.

G. SPOUSAL TRAVEL & MEAL EXPENSES

An employee's spouse or family travel or meal expenses are not reimbursable unless pre-approved by the FAS Financial Dean.

VI. Processing Exceptions

Requests for Exception Approval are handled by the FAS Office of Finance through an Exception Request Form. The form and instructions can be found on the FAS Office of Finance website [here](#). Completed forms must be forwarded electronically only by Department/Center Administrators or Financial Officers to finxcept@fas.harvard.edu for approval. Each request will be evaluated individually on the basis of this policy, University policies and external regulations. The FAS Office of Finance cannot grant any exceptions to Federal travel requirements.

Requests for pre-approval of spouse or family travel and meal expenses should be sent directly to the FAS Financial Dean, Deena Giancotti via email to dgiancot@fas.harvard.edu.

VII. Processing Reimbursements

The previous sections concern specific spending guidelines for the Faculty of Arts and Sciences. For details on processing actual expense reports, refer to [ABLE](#) and/or the [University Travel Office](#) website. For information on the 60-day policy and the Massachusetts Tax Withholding policy as they relate to processing reimbursements, refer to the [Policy and Procedures for Reimbursements](#).

VIII. Emergency Travel Assistance Program

The University has contracted with a company called **International SOS** to provide 24 hour worldwide emergency medical and evacuation assistance for Harvard employees and students traveling for University-related activities. To learn more about the program prior to traveling, go to their [website](#).

IX. Contacts

Michael Jackson, Director of Accounting Operations 495-1526 (mjackson@fas.harvard.edu)

X. Appendixes

Appendix A – Quick Reference Guide for Booking FAS Air Travel

Appendix B – Quick Reference Guide for Booking FAS Lodging

Appendix C – Business Purposes for Meals – The When, Where, Who and What/Why's

Appendix D – Informational Handout for Visitors

**FACULTY OF ARTS AND SCIENCES
QUICK REFERENCE GUIDE
FAS AIR TRAVEL**

REQUIREMENT FOR ALL FLIGHTS: Must select Lowest Available Airfare using the following selection criteria:

- Non-Stop Flight (if desired)
- Desired Travel Time (morning/afternoon/evening)
- Desired Airport

TYPE OF FLIGHT	CLASS OF SERVICE	CARRIER RESTRICTIONS	TRAVEL AGENCY RESTRICTIONS
Federally Sponsored Projects			
Domestic ¹	Economy or Coach	US-Flag Carriers Only	Preferred Travel Agency Strongly Recommended
International ²	Economy or Business	US-Flag Carrier when departing from the US US-Flag Carriers where available abroad even if more costly	Preferred Travel Agency Strongly Recommended
Airfare paid from all other funding sources			
Domestic	Economy or Coach	Any Carrier	Preferred Travel Agency Recommended
International	Economy or Business	Any Carrier	Preferred Travel Agency Recommended

Footnotes/Additional Information:

1. **Domestic** - Within and between any of the United States and its territories and possessions (Puerto Rico, US Virgin Islands, Guam and American Samoa), excluding Alaska and Hawaii. Also includes flights to Canada and Mexico that are less than 6 hours.
2. **International** - Outside U.S. including Alaska and Hawaii. If flights to Canada and Mexico exceed 6 hours, business class is allowed.

Note: First Class Travel is prohibited to all destinations unless approved by the FAS Associate Dean for Finance.

FACULTY OF ARTS AND SCIENCES QUICK REFERENCE GUIDE LODGING

REQUIREMENT FOR LODGING: Select a Standard Room Using Following Selection Criteria:

- Traveler Safety
- Location
- Hotel Business Amenities

HOTEL LOCATION	NIGHTLY RATES	TYPE OF HOTEL	FLUCTUATION ALLOWED	HOTEL FOLIO REQUIRED	COMMENTS
Cambridge	Harvard Negotiated Rates	Harvard Partner Hotels	N/A	Yes	<ul style="list-style-type: none"> • Harvard also has Partner Hotels in a number of other cities.
Cities listed in Corporate Travel Index	Corporate Travel Index	Non-Luxury Hotel	Up to 40% of Corporate Travel Index	Yes	<ul style="list-style-type: none"> • Traveler is allowed up to a 40% fluctuation but must provide a business justification for the higher rate. • If nightly rate exceeds 40%, FAS Exception Approval is needed.
All Other Cities	Actual Rate Up to Federal Per Diem Rate	Non- Luxury Hotel	Up to 40% of Per Diem Rate	Yes	<ul style="list-style-type: none"> • Traveler is allowed up to a 40% fluctuation but must provide a business justification for the higher rate. • If nightly rate exceeds 40%, FAS Exception Approval is needed.
Any City	Federal Per Diem Rate	N/A	No	Yes (See Comments)	<ul style="list-style-type: none"> • Use of lodging per diem only in special circumstances, where receipts difficult to obtain.
Conferences	Conference Rate (Standard Room)	Conference Hotel	No	Yes	<ul style="list-style-type: none"> • If choice of several hotels, traveler should choose non-luxury hotel factoring in selection criteria noted above.

Additional Information:

- Travelers staying in private residences may not request lodging per diems for their stay – see guidelines for FAS limits on gifts & meals of appreciation.
- A list of Harvard Partner Hotels and their rates, as well as the Corporate Travel Index by city can be found at <http://vpf-web.harvard.edu/ofs/travel/index.shtml>
- If travel is funded by a federally sponsored award, please check sponsoring agency guidelines for any additional restrictions before booking.
- Non-Luxury Hotels are hotels that are four-star or less.

Appendix C – Business Purposes for Meals

SUBSTANTIATION OF BUSINESS TRAVEL, MEALS & ENTERTAINMENT

Specific documentation is required to substantiate business travel, meals and entertainment expenses under IRS regulations. Expense documentation must include the following information:

- ✓ **When** – The date the travel, meal or entertainment occurred.
- ✓ **Where** – The location including city/state/country.
- ✓ **Who** – The name of individual who incurred the expense.
- ✓ **Who Else** – The names of the other individuals who attended & institutional affiliations.
- ✓ **What** – What the expense entailed (business lunch, travel dinner, reception, etc.)
- ✓ **Why** -- Topic Discussed, Business Activity or Agenda and how it relates to Harvard/fund charged.

Why's Below Are Not Sufficient	Why's Below Do Meet IRS Requirements	Who/What Meet Requirements (Must clearly relate to the Why)
"discussed finances"	"discussed University's fiscal year-end procedures to compare with another institution's procedures"	Jane Doe, Vice President of Finance at MIT
"discussed upcoming economics conference"	"discussed possible keynote speaker and presenters for Economics Conference with Conference co-chair"	Ellen White, Economics Professor from Stanford University
"staff luncheon"	"staff luncheon to celebrate the holidays in connection with Christmas and Chanukah"	Religion Department staff: Joe Claus, Jane Holly, Mike Bell and Candy Cane
"attended ABC Conference in early April"	"attended American Bottle Cappers Conference in Boulder, Colorado from April 1 – 7, 2006 to present paper on loss of carbonation from loose caps"	John Coors, Busch Professor of Chemistry Conference expenses charged to NSF grant on effervescence Hotel, airfare, travel meals, taxis
"traveled to New York to meet with Peter Parker"	"traveled to New York City to meet with Peter Parker for collaboration on the impact of spider webs on inner-city street congestion, October 31, 2005"	Betty White, Marvel Professor of Entomology
"reception"	"Public reception in Emerson Hall on July 1, 2006 following the Abraham Lincoln lecture on 'The Historical Significance of Stovepipe Hats'"	Since this was a reception open to the public, not necessary to document those in attendance. Account charged should be related in some capacity to the lecture.

Appendix D – Informational Handout for Visitors

Dear [Visitor's Name]

We are delighted that you will be [visiting, attending, participating in] the [department name, program name, event] on [date]. Below is important information concerning Harvard's travel and reimbursement policies.

Airfare and other Transportation

Since Harvard uses several preferred travel agencies with competitive pricing, we will be happy to make flight arrangements on your behalf. If you wish to use one of the Harvard agencies, please contact [contact name and info].

If you would like to make your own airfare arrangements, you must obtain from the airline or travel agency a receipt showing class of service and proof of payment - not a boarding pass. For electronic tickets, you must obtain a receipt – not a confirmation – showing: passenger name, issue date, ticket number or other proof of payment, total cost, class of service, itinerary or routing of flights, and payment type. Per the federal Fly America Act, if your travel will be reimbursed by federally-sponsored funding, you must use an airline designated as a U.S.-flag carrier. There are some exceptions for international flights. If you are unsure of the funding source, whether your flight qualifies under the Fly America Act, or what airlines are U.S.-flag carriers, please contact [contact name] and we will be happy to answer your questions. Harvard will reimburse for economy class, round-trip airfare for domestic flights. If you are traveling internationally or require different arrangements, please contact [contact name] before making flight plans to determine which class of service will be allowed. First-class service is prohibited to and from all destinations.

If you choose to take the train, Harvard will reimburse the cost of a round-trip standard-rate ticket. [Business class is allowed for Boston to New York City and Boston to Washington, DC, if the ticket is booked through Harvard.] If the itinerary is longer than six hours, please contact [contact name] to determine if first class will be allowed.

Harvard will reimburse for the cost of round-trip cab fare between Boston's Logan Airport and your hotel or [department name]. You may also be reimbursed for the cost of public transportation. If you need to make other transportation arrangements, please contact [contact name].

Lodging

[We have made lodging arrangements for you at [hotel name, location]...]

[If you choose to make your own lodging arrangements, Harvard will reimburse for the cost of a standard hotel room in the Cambridge/Boston area. Attached are suggested hotels. Please be sure upon check-out to obtain a detailed hotel folio or receipt showing daily rates, taxes and fees. If you use an on-line agency – such as Expedia, Orbitz, or Hotels.com, please be sure that you receive from the on-line agency a receipt showing: name and address of hotel, guest name, number of guests, check-in and check-out dates, number of rooms, number of nights, daily rate, taxes and fees, total cost, proof of payment, and date purchased.] Harvard policy does not allow reimbursement for personal hotel items such as mini-bar charges, in-room spa services, or pay-per-view movies.

Meals & Incidentals

Harvard will reimburse for meals taken while traveling and incidental expenses, such as tips. [The Faculty of Arts & Sciences meal limits are \$45 for lunch and \$100 for dinner, *including* tips and taxes.] Harvard cannot reimburse for personal items while traveling, such as newspapers or books.

Reimbursement

Before you leave, please turn in all receipts to [contact name] and sign a Harvard Universal Expense Form (copy attached). If you are not a U.S. citizen or permanent resident, you will need to complete a Foreign National Information Form if you have not done so within the past year (copy attached). Any receipts generated upon your return home, such as taxi service from airport to home, should be submitted within 15 days to the contact and address shown below.

[If you are receiving an honoraria payment, please see the attached information on required Massachusetts tax withholding.] Feel free to contact [contact name, phone number, email, mailing address] with any questions.