T&E Policy Update Summary
Effective April 1, 2015
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• Publish Date April 1, 2015
T&E Policy Update Objective

With input and feedback from a broad team of stakeholders, followed by deliberation among leadership, the University’s Travel & Entertainment Policy has been revised with a targeted publish date of April 1, 2015.

The objective of the update is to: 1) properly reflect Penn’s new system of managing travel and expense management, and 2) bring current certain policy matters that require updating.
Policy Additions, Subtractions, and Renumbering

- **Policy 2351 T&E Policy Overview**: Provides a new, general overview on how to manage expenses and introduces the term reimbursable procurements to recognize the responsibility associated with committing to purchases for which the University will pay.

- **Policy 2352 – Procurement of Travel, Entertainment, and other Miscellaneous Goods and Services by Affiliates**: Defines high level control objectives for T&E as applied to Affiliate travel.

- **Policy 2353 - Procurement of Travel, Entertainment, and other Miscellaneous Goods and Services by Non-Affiliates**: Defines high level control objectives for T&E as applied to Non-Affiliate travel.

- **Policy 2362 – Non-Affiliate Guests**: Establishes policy specific to guest reimbursement of travel.

- **Renumbering** - With the insertion of the above policies, we have also moved certain policies in sequence. Specifically, we have moved advances, payment options, and reimbursement process toward the end. Please refer to the Table of Contents for the full list of Travel and Entertainment Policies.

  - **Note** - *Per Diem* policy had been separated from Meal Reimbursements; they exist in one Meals & Entertainment policy (Policy #2359) in the new policy set.
Concur Changes

- Current policy reflects the past process of managing faculty, staff, and student expense reports on C-1A forms with TAC approvals. The updated policy reflects the new method of managing applicable T&E with the Concur TEM System.

- Key points include:
  - C-Form references generally removed
  - TAC references generally removed
  - Removed reference of cash advances paid out of the Cashier’s Office
    - Included payroll deduction as a method for which unreconciled travel advances may be recovered
  - Non-affiliate reimbursement does not take place within Concur, and directs non-affiliate reimbursements to the PDA process.
  - Approvals no longer based on TAC process and limits, and changed over to role-based approvals in Concur

Concur Approver Roles – outlined in detail within the policy
- Default Reviewer
- Cost Object (Funding Source) Approver
- Supplemental Approver

Each of these changes is in practice today.
Penn Travel Card

We have updated language to reflect the Penn Travel Card program with Bank of America, including its integration with Concur.

There is also revised language regarding the responsibility for timeliness and late fees:

**Current Policy**
It is the sole responsibility of the individual card holder to pay all charges made on the AMEX card in a timely manner. The University will not remit payment on an individual's behalf to AMEX. The University will not reimburse late fees or finance charges assessed as a result of late payments for AMEX cards (or any other card) unless the business reason is documented and approved on a Reimbursement Justification form. Failure to pay all charges in a timely manner can have an impact on the individual’s personal credit history and can result in a negative financial impact to the University.

**Revised Policy**
Individuals using University-sponsored travel cards must process expenses in a timely manner thereby facilitating payment to Penn’s card providers within balance due dates. The University will generally not reimburse late fees or finance charges assessed as a result of late payments.
Personal Meal Reimbursements

**Personal Meal Reimbursements** – We have clarified the definition of reimbursable meals to best reflect IRS rules and guidance.

**Current Policy**
Personal meals are defined as meal expenses incurred when traveling on an out-of-town business trip. Meal reimbursements will commence from the time you leave home until your return. Travelers will be reimbursed for personal meal expenses provided they are documented and reasonable. In general, meals should be taken at the most economical restaurant fitting the occasion.

**Revised Policy**
Reimbursable personal meals are defined as individual meal expenses incurred when traveling on an out-of-town business trip. Consistent with IRS guidance, reimbursable personal meal expenses are those incurred on business trips requiring an overnight stay. Travelers will be reimbursed for meal expenses, provided they are documented and reasonable. Meals should be taken at the most economical restaurant fitting the occasion.

**Important Note** – Overnight stay is not required for *business meals with attendees*.
Other Policy Updates

• International Travel & Global Activities Registry

**Current Policy**
When traveling internationally Penn faculty, staff and students are expected to register their trip in Penn’s Global Activities Registry so that Penn can provide assistance, as needed, when situations arise. Here is the link - http://www.upenn.edu/globalactivities

**Revised Policy**
When traveling internationally, Penn faculty, staff and students are expected to register their trip in Penn’s Global Activities Registry (GAR). Registration in GAR is mandatory for all University-sponsored/affiliated student programs that include international travel. The registry enables Penn to provide assistance as needed when situations arise. The GAR link is accessible at the following location: http://www.upenn.edu/globalactivities

• Non-Reimbursable Items

Air phone usage has been listed as non-reimbursable in today’s policy.

**Revised wording of air phone (as included on the Non-Reimbursable Items list)**

– Air phone and in-air internet usage unless reasonable, required for business purposes, and authorized by the traveler’s School/Center
Publish Date

The target date for publishing the revised set of travel policies is April 1, 2015.