Travel Policy: Travel and Business Meals

Introduction
The Travel and Business Meals Policy articulates those expenses that are reimbursable for meals when travelling.

The purpose of the Travel Policies are to provide clear policies and procedures that are compliant with state and federal regulations, promote safe travel, and allow for reasonable and manageable travel expenses while maintaining the necessary controls and accountability.

This policy is organized as follows:

- Travel and Business Meals
- Alcoholic Beverages
- Travel Advances

Additional Travel Policies for the various components of travel can be found in the Related Policies section below.

Policy Statement
Travel and Business Meals will be paid by the University if they are reasonable, appropriately documented, properly allocated and authorized, must be accommodated by the relevant operating budget or sponsored project funding, and within the guidelines of these policies.

Through this policy the University strives to promote safe and economical University travel while maintaining the necessary controls, accountability, compliance with applicable federal and state laws, and administrative efficiency. All University funds—including gifts, grants, and contracts, shall be used in a reasonable and prudent manner and only for activities related to Brown's primary mission of education, research and public service.

Additionally:

- IRS regulations permit the reimbursement of travel meals if the business trip exceeds 12 hours or is overnight.
- Departments may elect to impose stricter budgetary controls over travel expenditures than those required by this policy.
- Travel charged to a sponsored project should follow the guidelines set forth by this policy unless the funding agency imposes greater restrictions.
- Intentional disregard for the University's travel policy and procedures may be considered grounds for disciplinary action, and/or for prosecution in the case of fraudulent misrepresentation of travel expenses.
- The authority for determining which travel expenditures are reimbursable under a particular grant or contract lies with the Office of Sponsored Projects.

Travel and Business Meals

Brown University reimburses employees for both travel meal expenses and business meal expenses:

- Annual spending guidelines apply for travel and business meals.
Meal expenditures that exceed policy guidelines require Senior Officer Approval.
A Senior Officer is a member of the President’s Cabinet.

**Alcoholic Beverages**

Alcoholic beverages may be allowable as part of a business meal except when charged to federally sponsored funds.

- At no time may alcoholic beverages be served to minors.
- Alcoholic beverages must not be charged to any federal grant.
- The use of alcoholic beverages while in the conduct of University business should be kept to a minimum.
- In no instance may alcoholic beverages be charged to federally funded grants or contracts, either directly or indirectly.
- Travel Meals and Alcoholic beverages: The cost of alcoholic beverages must be charged to the Exclusions spend item. It may not be charged to travel meals.
- Business Meals and alcoholic beverages: All University sponsored events held on campus, at which alcoholic beverages are served, require that either Brown Dining or the Faculty Club (or their approved substitute) be engaged for the purpose of providing and serving these beverages.
- Serving alcoholic beverages at a University event held off campus, such as in an employee’s private home, is strongly discouraged. In such instances where alcoholic beverages are to be available, the sponsor of the event must complete and have approved the statement of Responsibility for Alcoholic Beverages form, and attach the form to the request for reimbursement.

**Travel Advances**

Travel advances are generally available to paid faculty, staff, and graduate students of Brown to assist in defraying out of pocket cash while travelling for an extended period of time. Travel advances are:

- Issued only for daily and per diem expenses. Prepaid items such as transportation and conference registration are processed using a travel expense report.
- Travel advances will not be issued more than two weeks prior to the scheduled departure date and must be cleared within two weeks of the completion of a trip.
  - Request for any additional payment, advance or reimbursement will not be processed for any traveler with an outstanding advance that is more than two weeks beyond the established trip return date.
  - Failure to account for a cash advance after repeated attempts to contact the traveler will result in reporting the advance to the IRS on the traveler’s W-2 and withholding taxes on the advance amount from the traveler’s paycheck.
    - Per IRS regulation, once an unsettled cash advance has be added to a W-2 it cannot be reversed – even if settled.
    - The University does not issue long-term operation advances.

**Definitions**

**Alcoholic Beverage:** An alcoholic beverage is any fermented liquor, such as wine, beer, or distilled spirit.

**Business Meals:** Business meals are those taken with business associates, university guests, job applicants, professional colleagues, or donors, during which University business discussions take place or hospitality is extended to distinguished guests. Refer to the Business Meals and Hospitality Policy for
more information.

**Travel Meals:** Travel Meals are those taken by the individual employee, or employees traveling together, when away from campus on University business.

- If a meal has been paid for as part of a registration fee or included in the hotel rate and the traveler wishes to use the federal per diem, a deduction must be made from the per diem allowance based on the following percentages: 15% breakfast, 25% lunch, 60% dinner.
- Partial days of travel also require the per diem allowance to be prorated based on these percentages.

**Senior Officer:** A Senior Officer is a member of the President’s Cabinet.

**Responsibilities**

**Controller’s Office:** The Controller’s Office ensures compliance with federal and state statutes and process transactions.

**Cost Center Managers:** Cost Center Managers ensure compliance with this and other relevant University Policies. The Cost Center Manager approves air travel reimbursements.

**Financial Coordinators:** Financial Coordinators compile relevant supporting documentation and initiates travel reimbursement transactions, including travel advance request in Workday using the Create Expense business process.

**Traveler:** The Traveler is responsible to provide all receipts and travel information to the Financial Coordinator within two weeks of completion of the trip. Additionally:

- When a Travel Advance is used the travel advance can be cleared at the time receipts and travel information is provided to the Financial Coordinator.
- The Traveler will return any unused travel advance to Brown.

The Traveler is responsible to know when they are travelling on a federally funded trip.

**Procedures**

**Business Meals:**

- All reimbursements for business meals must include the Hospitality Form.
- Receipts are required for all business meals and entertainment expenses.
  - Use a Missing Receipt Affidavit Form if a receipt has been lost or misplaced.
  - Business meals must be charged to the business meals expense item and may not be charged to any travel expense item.

**Travel Meals:**

- All reimbursements for travel meals must include a complete explanation of the University business purpose for the expense.
- Receipts are required for meals equal to or greater than $75.
  - Use a Missing Receipt Affidavit Form if a receipt has been lost or misplaced.

**Travel Advance Request.** Attach the Travel Advance Request form to the request initiated in Workday.