

Accounts Payable Policies & Procedures - Travel Guide

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I. General Section

AP-TRV-GS-01 Introduction

This document is being issued to provide guidance on policies and procedures for business travel and related expenses. Guidance for foreign travel not specifically provided in this document may be found in the United States Department of State foreign travel regulations. The responsibility for this document rests with the Johns Hopkins University, Office of the Controller.

Johns Hopkins University's Travel Policies and Procedures are organized into the following sections:

- Organizational Responsibility
- SAP System Roles
- Process Flow Overview
- Procedures

- Trip Approval
- Advances
- Reimbursements Prior to Travel
- Reimbursements After Travel

Travel Policies Frequently Asked Questions (FAQ) Forms

These Policies and Procedures are effective January 01, 2007 in connection with implementation of the SAP system on that date. Subsequent revisions are made at the discretion of the University Controller and will be noted as a change in the document; revisions will also be communicated to University employees via the Administrative Bulletin and/or through other means.

AP-TRV-GS-02 Organizational Responsibility

Accounts Payable Shared Services

The Accounts Payable Shared Services issues JP Morgan Chase Travel Cards and processes and disburses funds for travel advances (JHU only) and reimbursement of travel expenses.

University Departments

Authorized departmental employees approve the issuance of JP Morgan Chase Travel Cards, travel requests, travel advances and travel reimbursement to employees within their department.

Traveler

It is the responsibility of the traveler to comply with the University's policies governing travel and entertainment. Persons traveling on behalf of the University should exercise good judgment with respect to incurring travel and entertainment expenses and are expected to spend funds prudently. Travel and entertainment related expenses will be paid by Accounts Payable Shared Services if they are deemed to be reasonable, properly documented, provide the appropriate approvals and are within the guidelines of this policy.

Questions concerning business travel and expense policies and procedures should be directed to:

Accounts Payable Shared Services Travel Unit
Johns Hopkins at Eastern
1101 East 33rd Street
2nd Floor, Suite A200
Baltimore, MD 21218

Email: apssc@jhmi.edu

Phone: 443-997-6688

Fax Server: 410-502-7959 or 410-502-7965

Fax (standard correspondence): 443-997-3554

Fax (Advance Recovery only): 443-997-3554

Website: <http://ssc.jhu.edu/accountspayable>

AP-TRV-GS-03 SAP System Roles

ROLE	DESCRIPTION	ORGANIZATION UNIT
Travel and Business Expense Reimbursement Requestor (TBERR)	Responsible for the entry of travel requests, including advance requests, if applicable, and travel and non-travel expenditures.	Department
Travel and Business Expense Request Assistant (TBERA)	Responsible for the entry of travel requests, including advance requests, if applicable, and travel and non-travel expenditures on behalf of an individual.	Department
Concurrent Employee Travel and Business Expense Requestor (CETBER)	Responsible for the entry of travel expense reports for travel and non-travel related expenditures, including advance requests if applicable, under the correct department/division personnel number.	Department
Financial Travel and Business Expense Approver (FTBEA)	Responsible for monitoring and approving travel and business expenditures against funds availability and allowability.	DBO or Department
Administrative Travel and Business Expense Approver (ATBEA)	Responsible for reviewing travel requests and verifying that travel is for legitimate business purposes.	DBO or Department
Travel and Business Expense Payment Processor (TBEPP)	Responsible for travel advance and expense report processing of employee and non-employee reimbursements and advances.	Accounts Payable Shared Services
Travel and Expense Payment Power User (TEPPU)	Responsible for travel advance and expense report processing, settlement and posting of employee and non-employee reimbursements and advances.	Accounts Payable Shared Services
Disbursement Processor (DP)	Responsible for producing payments in the form of checks, Electronic Funds Transfer (ETF) or Automated Clearing House (ACH) for any business area or vendor requiring payment for goods and/or services rendered.	Accounts Payable Shared Services

II. Policy Section

AP-TRV-PL-01 General

Business travel should be conducted at a minimum cost for achieving the success of the mission of the University.

Individuals traveling on University business are expected to exercise the same care in incurring expenses as a prudent person traveling for personal reasons. For the purpose of this document, travel for University business includes all travel, regardless of the source of funds, whether federal, state, private or general funds.

In general, transportation, lodging and gratuities should be charged to general ledger account 652001 (Travel Domestic) or general ledger account 652101 (Travel Foreign). Business meals should be charged to general ledger account 642002 (Meals Non-Travel); entertainment expenses to general ledger account 642001 (Entertainment Unallowable). Long distance calls should be charged to general ledger account 641402 (Telecom Long Distance) and laundry service to general ledger account 640381 (Services Professional).

Reimbursing Employee Business Expenses

The IRS requires reimbursement of business expenses to meet certain tests in order to not create additional compensation income to the employee. The IRS regulations require the following in order for reimbursements to be non-taxable to the employee.

1. Reimbursements must cover business expenses incurred by employees in connection with the performance of services as employees.
2. A plan must require employees to substantiate expenses within 60 days of being incurred or paid. (Substantiation rules for travel, entertainment and automobile expenses are explained in detail in IRS S. 274(d).)
3. A reimbursement plan must require the employee to repay within no more than 120 days any excess amounts received (advance) over substantiated expenses.

A plan failing to meet any of these requirements will result in reimbursements included in gross income of all employees. Compliance with these IRS regulations is the responsibility of all employees so not to jeopardize the tax free nature of all travel reimbursements as compensation income on Form W-2, which are subject to wage withholding and employment taxes.

Domestic Travel

Domestic travel is defined as travel among any of the fifty United States, its territories and possessions and Canada; however, if travel expenses are to be paid from a funding agency that defines domestic or foreign travel differently, that agency's definition will apply.

Foreign Travel

Foreign travel is defined as travel outside the United States, its territories and possessions and Canada; however, if travel expenses are to be paid from a funding agency that defines foreign travel differently, that agency's definition will apply. All foreign travel is subject to the special conditions outlined below.

Special Conditions

Foreign travel requires prior approval from University officers, deans, directors or department heads and the funding agency when applicable. Advances for foreign travel require use of per diem rates.

Advances for Foreign Travel

Travel advances for foreign travel should be limited to the per diem rate for meals and entertainment and lodging issued by the State Department in the Standardized Regulations for Government Civilian Employees. Advances for foreign travel will be given to the University traveler at 80% of per diem. The advance should also be limited to hotel and air transportation which could not be paid in advance.

Per Diem Rates

Although reimbursement is generally made on the basis of actual expenses, certain circumstances may dictate the use of per diem rates. The University official or funding source agency approving foreign travel also may authorize the use of per diem rates.

The use of per diem rates is encouraged for travel outside the United States, its territories and possessions and Canada. International travel supported by sponsored funds may require per diem reimbursement and usually requires the same per diem rates as those issued by the State Department in the Standardized Regulations for Government Civilian Employees traveling in foreign areas.

Currency Conversion

If per diem is not required and receipts are provided, the University will reimburse faculty, staff and students for actual international travel expenses. The total for all expenses should be converted into U.S. dollars at the exchange rate at the time the expense was incurred. The conversion rates should be included on the Travel and Business Expense Reimbursement Report. Because of the complications associated with the conversion of currency, the University strongly suggests the use of credit cards.

Associated Costs

Passport and visa costs are reimbursable. Costs for vaccines and other medication required for the trip are also reimbursable.

International Travel Clinic

One month prior to international travel, travelers are encouraged to contact the University's International Travel Clinic (410-955-8931) for personal immunizations.

AP-TRV-PL-02 JH Travel Services

Departments will have the option of using an external travel service. These services will charge the University directly and the expense will be paid with institutional funds. See the [Supply Chain Shared Service website](#) for specific agency information.

AP-TRV-PL-03 JP Morgan Chase Travel Card

General

The University will arrange for a JP Morgan Chase Travel Card free of charge to JHEN faculty and staff upon approval by the dean or department administrator. The card is intended to provide individuals with a convenient method to meet the expenses of University approved travel, business meals and entertainment. Any questions regarding payments of JP Morgan Chase travel card reimbursements should be directed to the Accounts Payable Shared Services Travel Unit. Please check [Accounts Payable Shared Services](#) to identify your contact person.

Requests for Corporate Cards

Employees who travel on University business are eligible for Corporate Cards. We encourage all frequent out-of-town travelers to use the JP Morgan Chase travel corporate card. Departmental administrator approval is required to obtain a Corporate travel card. You will need to complete the JP Morgan Chase application to apply for a card.

Request for Executive Travel Cards

To secure an Executive Travel Card the traveler must have at least \$12,000 in annual travel expense. Department administrator approval is required to receive the Executive Travel Card.

Applications for Executive and Corporate Cards should be signed by the applicant and the respective Department

Administrator. To request an application please contact Accounts Payable Shared Services. Applications should be sent to the Accounts Payable Shared Services Travel Unit at Johns Hopkins at Eastern, Suite A200. After review, requests will be submitted to JP Morgan Chase for issuance of the travel card. It takes seven to ten business days to receive the travel card. Cardholders must read and comply with all terms stated in the disclosure agreement accompanying the card.

Travelers are expected to charge expenses for transportation, lodging, meals, etc. to their Travel Card. The corporate card **should not** be used for purchases of equipment or supplies. Those types of purchases should be made using the University Procurement card. Cardholders may make unlimited travel related purchases as long as the account is not sixty (60) days past due.

Responsibility for Payment

Under the Corporate Card program, individuals are responsible for payments to JP Morgan Chase. Payment is the **personal responsibility of the cardholder** and JHEN is not responsible in any way for the payment. Monthly statements from JP Morgan Chase can be viewed by the cardholder and approver in [PaymentNet](#). PaymentNet is the online account manager for individuals who obtain the Executive or Corporate travel card

Under the Executive Card program, this card is on a central bill account. APSS will initiate the payment to JP Morgan Chase. It is the responsibility of the department to allocate the cost prior to the bill being paid.

The billing cycle for the Travel Cards is the 25th of the month. Payment must be made to JP Morgan Chase 25 days after the billing date.

Delinquent Accounts

Statements for the JP Morgan Chase Travel Cards are electronic. The JP Morgan Chase Corporate card is a non-revolving charge card which requires payment in full be made within twenty-five (25) days after the billing date or approximately twenty- five (25) days after receipt of monthly statement. JP Morgan Chase expects payment of all charges on the statement upon receipt of the statement by the cardholder. An account becomes delinquent if payment has not been received and credited to the account by JP Morgan Chase within 25 days of the statement billing date.

If an account is not paid within 30 days, JP Morgan Chase will send a letter to the cardholder informing them that their account is delinquent. If payment is not made within 60 days of the billing date, charge privileges will be suspended until full payment is received and credited to the account. **JHEN is not responsible for payment of late charges on delinquent accounts.**

Individuals whose cards have been canceled due to non-payment of charges may not be allowed to rejoin the program.

Advances to Corporate Cardholders

Travel Advances for a JP Morgan Chase Travel Card holder eliminates the need for most travel advances. Travel advances will be made for foreign travel based on per diem rates. Travel advances for domestic trips will be allowed covering incidental expenses up to \$50.00 per day. See Travel Advance section of this guide for more information.

Termination of Participation

JP Morgan Chase and APSS reserves the right to terminate a cardholder's privileges at any time. Individual participation in the Corporate Charge Card Program will automatically terminate should the following occur:

- Cardholder is no longer employed by the JHEN.
- An account is 90 days past due; cardholder privileges are suspended when the account is 60 days past due.
- Failure to adhere to the JHEN's policies and procedures for Travel and Expenses and/or use of corporate card.

APSS has the authority to cancel the employee's JP Morgan Chase Travel Card at any time. When a cardholder leaves the Institution or wishes to cancel their Corporate Card for any reason, the cardholder must cut the card in half and return the halves to Accounts Payable Shared Services.

Lost or Stolen Cards

Cardholders should call JP Morgan Chase at **1-800-270-7760** immediately upon loss or theft of the card.

Non-Travel Purchases

The Corporate Card should not be used for purchases of equipment or supplies. The [Accounts Payable Shared Services](#) and [Supply Chain Shared Services](#) policies and procedures for the University should be followed for such purchases.

Personal Charges

The Executive and Corporate Card is intended to be used for business purposes only. Personal expenses should be charged to personal charge cards. Management reports that detail all charges against the JP Morgan Chase Corporate cards may be reviewed by the A/P Travel Unit.

Reimbursement Timetable

Accounts Payable Shared Services Travel Unit processes reimbursements of JP Morgan Chase Corporate Cards in accordance with the Accounts Payable Shared Services, Service Level Agreement for reimbursement requests that have receipts submitted with the TRIP number via fax (410-502-7959 or 410-502-7965). All payments will be made by electronic funds transfer and will be deposited into the traveler's designated bank account. If you do not have a checking account, a check will be mailed.

SAP TRIP System

The SAP TRIP system can electronically populate expense reports with JP Morgan Chase credit card activity by pulling all the travel card charge information into a buffer on a daily basis. When the employee fills out the travel expense form and goes into the credit card buffer under their personnel number and clicks on the appropriate charge, the expense line will automatically be populated for the expense report they are completing. The employee will be able to delete information that does not pertain to their expense report.

Corporate Card Customer Service Contact Information

Questions regarding your travel Executive or Corporate Travel Card – 1-800-270-7760

Payment Net Contact Information

Client Application Support 1-877-967-1100

1. Online Program Management
2. Online Information Services (Accessing Reports)

To check your bill online: [PaymentNet](http://www6.paymentnet.com) (www6.paymentnet.com)

AP-TRV-PL-04 Air Travel

General

Consistent with reasonable business planning, air travel accommodations must be made at the **lowest convenient fare**. Super-saver fares requiring an advance purchase should be utilized whenever a trip is planned sufficiently in advance. Air carrier selection should not be based solely on a traveler's frequent flyer affiliation. The University **will not** reimburse travelers for tickets purchased with frequent flyer miles. Information on travel and travel discounts can

be found on the [Johns Hopkins Travel Center website](#).

American Carriers

The Fly American Act should be followed when foreign travel is required. [Federal regulations](#) require that individuals whose travel is supported by federal funds use American flag carrier airlines.

Unused Tickets / Cancellations

In those instances where the trip is not taken, the unused ticket(s) should be returned to the Department Administrator for disposition, whether refundable or non-refundable. If refundable, unused tickets should be returned to the travel agency within five working days. If a trip has been cancelled after a non-refundable ticket has been issued, the ticket may be applied to a future trip by the traveler on that airline, usually with an additional fee.

It is the department's responsibility to monitor ticket usage and ensure that trips are actually taken and any unused tickets returned.

Electronic Airfare Purchases

Reimbursement of electronic tickets is permitted when the appropriate supporting documentation is provided. An itinerary, electronic confirmation with charge card information documented or charge card statements are acceptable forms of supporting documentation for reimbursement of electronic ticketing.

First Class

Reimbursement of domestic first class air travel is not permitted in accordance with federal regulations, which exclude from direct and indirect costs the difference between first class and any less than first class airfare. Therefore, faculty, staff and students should travel coach class or at the lowest convenient fare. First class travel may be reimbursed only with prior approval from a University officer or dean. Otherwise, individuals who prefer to travel first class must pay the difference between first class and the lower rate from personal funds. Business class travel is allowed for international travel. The **Business Class Air Travel Justification and Approval form (B-37)**, for domestic travel only, must be submitted by fax (410-502-7959 or 410-502-7965) to the Accounts Payable Shared Services Travel Unit with the Travel Request Form when requesting pre-travel approval and advances and the Travel and Business Expense Reimbursement Report when requesting reimbursement.

Insurance

The University provides accidental injury or death insurance coverage to all full-time faculty and staff members while traveling for the University, subject to the specific terms and conditions of the insurance policy. The purchase of trip life insurance is a personal non-reimbursable expense.

Privately Owned Aircraft

Individuals are permitted to recover the cost of privately owned aircraft used on University business with the prior approval from a University officer or dean. With prior approval, the University reimbursement will be limited to the current cost of tourist or coach airfare for all passengers, but not exceeding actual cost.

AP-TRV-PL-05 Rail Travel

Railroad fare is reimbursable up to the cost of the lowest applicable fare.

AP-TRV-PL-06 Car Rental

General

The use of rental cars is limited to situations where commercial transportation facilities either are not available or their use is impractical or more expensive. The size of the rental car should be the least expensive model consistent

with the number of travelers and the purpose of the trip. The rental car should be refueled prior to returning it to the agency to avoid the refueling charge. University employees are strongly encouraged to rent any vehicles through agencies under contract with the University.

Corporate Discount Plan

The University has an agreement with AVIS Rent-A-Car for discounted rental rates for University faculty, staff and students. This agreement features low rates and all insurance coverage. When making car rental reservations, please call Avis at 1-800-331-1212 and use the corporate discount number **A101914** to obtain the University's negotiated rates. Information on the Avis agreement is located on the [Johns Hopkins Travel Center](#) website. Questions can be directed to the Supply Chain Shared Services by phone 443-997-5600 or fax 443-997-5699.

Fines/Traffic Violations

Fines for parking or traffic violations are not reimbursable.

Collision Insurance / Accidents

The University self-insures this financial risk exposure in the same manner it insures its own vehicles. Therefore, none of the insurance coverage offered by car rental agencies should be purchased while traveling on University business in the United States. When traveling abroad, however, insurance coverage should be purchased.

Charges for collision/accident damage to a rental car used on University business are to be reported on the Travel and Business Expense Reimbursement Report. A copy of the accident report and the original repair bill (if any) should be included with any original receipts for the trip and retained in your department for seven years. In addition, the **Risk Management Office** must be notified within 24 hours of any collision/accident damage to a rental car used on University business.

Questions regarding collision insurance and reports of accidents should be directed to the Risk Management Office (443) 997-8258.

Personal Automobiles

Reimbursement and Mileage Rate

The use of a personal automobile for University business will be reimbursed for actual mileage at the official rate per mile plus tolls and parking fees. Reimbursement for the use of a personal car for intercity travel should be limited to an amount equal to the lesser of (a) coach-class air travel or (b) railroad travel plus meals. The [mileage rate](#) for the current year as well as last year and the upcoming year (if known) can be found on the Controller's website.

No additional allowances are provided for car expenses of any kind. Expenses incurred due to mechanical failure or accidents are not reimbursable, nor are fines for parking or traffic violations.

Insurance

In conformity with most other major corporations, the University does not provide automobile liability insurance coverage for faculty and staff operating non-University owned vehicles.

Taxis/Limos/Buses

The least expensive mode of ground transportation to reach the destination should be taken, considering time and availability. Many hotels offer complimentary shuttle service, which should be used when available. Limousine service to and from airports and railroad stations, plus reasonable tips, are reimbursable to the extent that such service is not included in air and rail fares.

The cost of taxis to and from places of business, hotels, airports or railroad stations in connection with University activities is reimbursable only when more economical modes of transportation are not available or are inconvenient or inconsistent with business requirements.

AP-TRV-PL-07 Hotels

General

Faculty, staff and students are reimbursed for actual expenses for safe, comfortable, reasonably priced lodging. Travelers should ask for educational or corporate discounts at all hotels, many of which charge reduced rates to those who identify themselves. Itemized hotel bills are to be submitted when requesting reimbursement for hotel expense. Monthly statements and non-itemized hotel bills ordinarily will not be accepted as documentation of travel or business expenses.

Additional information on hotel discounts can be found on the [Johns Hopkins Travel Center](#) website.

Room Charges

The University will reimburse a maximum of the single room rate at the recommended conference hotel(s).

Room Cancellations

Hotels should be notified of room cancellations early enough to prevent "No Show" charges. It is advisable that the individual canceling the reservation obtain the name of the hotel staff person and cancellation number.

Other Charges

General

Travelers will be reimbursed for reasonable and actual expenditures for laundry services that are necessary due to an absence from home for more than three consecutive workdays or when unusual circumstances mandate these services.

Personal Charges

In general, personal expenses are not reimbursable. In particular, alcoholic beverages, babysitting, video rentals, golf, tennis, baseball and ski lift tickets or other recreational activities, are not reimbursable and must be paid with personal funds.

Private Homes

When a University traveler is a guest in a private home, a gift, meal or other appropriate token of appreciation may be purchased. Gifts costing in excess of what lodging or meal expenses would have been incurred will not be reimbursed. Receipts for these expenses must be submitted regardless of the cost.

AP-TRV-PL-08 Business Trips Involving Overnight Travel

Travel and Business Expense Reimbursement Reports must be used to process all travel expenses incurred by faculty and staff. All transportation and business expenses must be itemized on a daily basis. All costs of the trip should be included on the Travel and Business Expense Reimbursement Report regardless of whether those costs have been paid. Any paid expenses that have been checked off as "prepaid" in the SAP TRIP system will not be included in the reimbursement amount.

AP-TRV-PL-09 Meals during Overnight Travel

General

Faculty, staff and students traveling on University business are reimbursed for actual business expenses, but not for

personal expenses. Since the cost of meals varies substantially from city to city and within cities, the propriety of such cost will depend on several factors that relate to the purpose of the trip.

Dollar Limits

All meals are based on actual expenses unless it is for foreign travel. Foreign travel can be based on the government international per diem rates. Original receipts are required for any one meal \$75.00 or greater, consistent with the IRS requirements.

Business Meals during Overnight Travel

Persons traveling overnight on University business who hold a business meeting during a meal should classify the expenditure as a business meal and should charge this expense to general ledger account 642002 (Meals Non-Travel). See the sections on Business Meals and Entertainment for further information. If additional persons are included for reimbursement, their names and the purpose of the meeting must be documented and attached to the receipt. Original receipts are required for all business meal expenditures and must be retained in the department or Business Office of the traveler for seven years and are subject to audit by the Departmental Administrator, Divisional Business Office, Accounts Payable Shared Services, Controller's Office and Internal Audits.

Alcoholic Beverages

Federal regulations prohibit the University from reimbursing expenditures for alcoholic beverages with federal funds under any circumstances. Nor will University funds be used to reimburse such expenditures except when a written explanation of the circumstances is provided. Expenditures for alcoholic beverages should be charged to their departmental general funds number and coded to the general ledger account 642001 (Food and Beverage Unallowed). Expenditures for alcohol consumed during business meals involving only University faculty, staff or students will not be reimbursed, nor will alcohol purchased when traveling on University business.

AP-TRV-PL-10 Miscellaneous

Gratuities

Travelers will be reimbursed for reasonable gratuities. The amount of the tip should reflect the quality of the actual service received and/or the prevailing custom for that particular service. Gratuities for meals should be included as part of the cost of the meal. All other tips should be reported on the Travel and Business Expense Reimbursement Report and should be accompanied by a brief description, i.e., porter, bellhop, etc.

Personal Property Losses

The cost or value of personal property lost or stolen while traveling is not reimbursable.

AP-TRV-PL-11 Other Expenses

Other items necessary for the conduct of University business must be reasonable and justified to establish their business connection to be considered reimbursable. Items not covered under any of the categories outlined herein must be specified on the Travel and Business Expense Reimbursement Report.

Vacations in Conjunction with Business Travel

Occasionally, faculty, staff or students may plan vacations to coincide with University Business travel. When that occurs, the University traveler is expected to maintain accurate records of the time and expenses relating to personal or incremental costs of travel versus University business. The distinction must be drawn at the point when the business purpose, i.e., the meeting, seminar, has commenced or been completed.

AP-TRV-PL-12 Non-Reimbursable Business Expenses

An employee cannot be reimbursed for the following miscellaneous expenses:

- Airline club membership dues
- Air phone usage
- Annual fees for personal credit cards
- Auto repairs
- Baby-sitting
- Barbers and hairdressers
- Cellular phone charges which exceed personal cellular phone plans
- Clothing or toiletry items
- Corporate card delinquency fees or finance charges
- Country club dues
- Golf fees
- Laundry or valet services for travel of less than four days
- Medical expenses while traveling
- Mini-bar alcoholic refreshments
- Movies (including in-flight and hotel in-house movies)
- "No show" charges for hotel or car service
- Optional travel or baggage insurance
- Parking tickets or traffic violations
- Personal accident insurance (domestic)
- Personal entertainment, including sports events
- Personal luggage and briefcases
- Personal property insurance
- Personal telephone calls in excess of reasonable calls home
- Pet care
- Saunas, massages
- Shoe shine
- Ski lift tickets
- Souvenirs or personal gifts

AP-TRV-PL-13 Non-Employee Travelers

Travel expenses for Non-Employee travelers should be charged against the cost center, internal order or WBS element used to pay for the services rendered. Non-Employee travel expenses are initiated by the department by submitting the Non-Employee Travel and Business Expense cover sheet to Accounts Payable Shared Services with the associated receipts. Accounts Payable Shared Services enters the Non- Employee Travel into SAP as a onetime payee vendor.

External Consultants and Independent Contractors

The Travel and Business Expense Reimbursement Report is set up in SAP as a non-tax reportable transaction. Consultants and independent contractors, by definition, are separate business entities and the costs of travel performed under the terms of their engagement must be negotiated and included as part of the total consultant contract fees. Consultants are responsible for maintaining their own records of expenditures incurred related to those fees earned. The Controller's Office cannot advance University funds for travel of consultants or contractors. Travel expenses for external consultants and independent contractors must be submitted on an invoice to Accounts Payable Shared Services to be paid against an open purchase order.

Visiting Lecturers

Departments may authorize reimbursement to visiting lecturers for expenses incurred in connection with their travel

to the University. Travel expenses for a visiting lecturer should be processed using the Travel and Business Expense Reimbursement Report. The Travel and Business Expense Request Assistant can process the reimbursement report on behalf of the visiting lecturer. If payment is for honoraria and lecture fees, the online payment request (SAP document FV60 – Parking a Non Purchase Order Related Invoice) should be used. Travel expenses will be charged to the correct general ledger account based on the expense category chosen for each receipt or assigned automatically by SAP.

Employment Interviews

Prospective faculty and staff members may be reimbursed for travel expenses incurred in connection with an employment interview at the University. Reimbursement should be requested on the Travel and Business Expense Reimbursement Report. Travel expenses will be charged to the correct general ledger account based on the expense category chosen for each receipt or assigned automatically by SAP.

Other Official Visitors

Departments may authorize reimbursement to other official visitors for expenses incurred in connection with their travel to the University. Expenses for official visitors should be processed using the Travel and Business Expense Reimbursement Report. Travel expenses will be charged to the correct general ledger account based on the expense category chosen for each receipt or assigned automatically by SAP. The purpose of the visit must be explained on the travel report.

Family Members and Others

Personal travel expenses for family members and others not on University business generally should not be incurred in the name of the University or paid with University funds, even with the intention of reimbursing the University. Exceptions may be made for travel expenses incurred for spouses, etc., accompanying a University traveler when it is more practical for travelers to charge all expenses to their Corporate Charge Cards. In such cases, reimbursement of the incremental or non-business portion of the expense should be submitted using the Travel and Business Expense Reimbursement Report. Expenses for family members and others should be subtracted from the receipt submitted for reimbursement.

The University may reimburse the cost of a spouse accompanying faculty or staff to a special function (e.g., to receive a special honor or award). Reimbursement of costs associated with a traveling spouse will be made only when there has been specific approval in advance made by a University officer or dean.

AP-TRV-PL-14 Business meals Not Involving Overnight Travel

Definition

Business meals are defined as meals attended by faculty, staff, students or others from outside the University where a substantial and bona fide business discussion takes place.

General

Faculty, staff and students may be reimbursed for **approved, necessary and reasonable** business meal expenditures. Expenditures for business meals should be charged to general ledger account 642002 (Meals Non-Travel) except for fund raising activities which should be charged to general ledger account 642001 (Entertainment Unallowable).

Documentation of Business Purpose

Business meals must include a substantial and bona fide business discussion and include such purposes as the following:

- interviewing job applicants
- encouraging prospective donors or sponsors
-

- hosting official guests of the University when necessary for the appropriate conduct of University business.

Individuals requesting reimbursement must submit written documentation of the business purpose of the activity, the name of everyone present and original receipts and description of the University business conducted during this meal to the department or Business Office approvers and keep all receipts and supporting documentation in the department or Business Office for seven years. Reimbursement may be processed by completing a Travel and Business Expense Reimbursement Report. Further substantiation of expenditures may be required by the approver if the purpose is not clearly indicated. The business purpose documentation is required regardless of the cost of the meal. All receipts and supporting documentation are subject to audit at any time by the Department Administrator, Divisional Business Office, Accounts Payable Shared Services, Controller's Office and Internal Audits.

Business Meals Not Involving Overnight Travel among University Personnel

Business meals generally include individuals from outside the University who take part in the business purpose of the meeting. However, there are instances where business meals among University personnel will be reimbursed.

Allowable Expenditures:

- Business meal expenses associated with interviewing job applicants who are already University staff members.
- Food, refreshments or non-alcoholic beverages for meetings of regular University Committees including student committees or other working groups with functions directly related to meeting the University's objectives.
- Food, refreshments or non-alcoholic beverages for University staff required to work during non-usual hours.
- Business meal expenses provided in conjunction with a professional development seminar or an employee evaluation.
- Reasonable expenditures for social functions to recognize retiring or resigning employees, introduce new faculty and staff or provide for informal student interaction with department faculty and staff.
- Staff morale events with the prior approval from the appropriate University officer or dean.

Unallowable Expenditures:

- All meals of a personal nature including meals at University dining facilities.
- Meals during working hours, where one employee takes another employee to breakfast, lunch or dinner, other than those specifically noted above as allowable.
- Social events for University employees that do not have a clear business purpose. The costs of these events should be borne by the participants or by management personally on behalf of the participants.

Documentation of the business purpose must accompany any request for reimbursement related to meals. Such documentation should be processed by completing a Travel and Business Expense Reimbursement Report. Expenses for alcoholic beverages with these types of business meals should be deducted from the receipt.

AP-TRV-PL-15 Entertainment

Definition

Entertainment is defined as faculty, staff or students entertaining guests of the University at sporting events, theaters, social gatherings or elsewhere.

Entertainment expenditures should be charged to approved general funds cost center or internal order using general ledger account 642001 (Entertainment Unallowable), so that these costs are clearly identified. Entertainment expenses may not be submitted for reimbursement to federal, state or other sponsoring agencies' budgets which specifically prohibit entertainment expenses.

General

The University reimburses faculty, staff and students for approved, necessary and reasonable entertainment expenditures if the activity was directly related to University business and was conducted for the benefit of persons outside the University who were present at the activity.

Documentation of Business Purpose

Entertainment is directly related to University business when a University faculty, staff or student is present and the principal aspect of the meeting is to conduct University business.

Entertainment activities also must include individuals from outside the University who are necessary to fulfill the business mission of the meeting. Individuals requesting reimbursement must submit to the Travel and Business Expense Reimbursement Report approvers' written documentation of the business purpose of the activity, the names of everyone present and original receipts. In addition, the traveler needs to submit all receipts and any additional documentation with a TRIP number to the Accounts Payable Shared Services Travel Unit fax server (410-502-7959 or 410-502-7965). If you choose to send your receipts via mail, you will need to include your TRIP number and employee name either on the face of the envelope or inside to ensure accurate posting of the payment. The envelope should be sent to Accounts Payable Shared Services, Johns Hopkins at Eastern, 1101 East 33rd Street, Suite A200.

NOTE: We cannot guarantee processing of your travel reimbursement within the guidelines of the Service Level Agreement if you choose to mail your receipts. The original receipt(s) are to be retained in the department or Business Office of the traveler for seven years and the receipts along with the travel reimbursement report are subject to audit by the Divisional Administrator, Divisional Business Office, Accounts Payable Shared Services, Controller's Office and Internal Audits. Further substantiation of expenditures may be required if the purpose is not clearly indicated.

Other Entertainment Expenses

Judgment with respect to reimbursable entertainment expenses rests with the University officers and deans, but may be delegated within academic divisions by the deans to the department chair and Divisional Business Offices.

Club Memberships

Federal regulations prohibit the University from reimbursing any expenditure related to memberships in civic or community organizations or in any country club, social or dining club. However, club membership fees may be reimbursed from general funds when the University has a need for such a membership, which can be demonstrated and the club's membership criteria are consistent with the University's non-discrimination policy. Reimbursements should be coded to general ledger account 642001 (Entertainment Unallowable).

Club memberships will not be reimbursed without prior approval of the appropriate University officer or dean. University officers and deans should avoid a multiplicity of memberships and every effort should be made to share memberships.

Alcoholic Beverages

Federal regulations prohibit the University from reimbursing expenditures for alcoholic beverages with federal funds under any circumstances. In addition, University funds will not be used to reimburse such expenditures except when a written explanation of the circumstances is provided. Expenditures for alcohol consumed during business meals involving only University faculty, staff or students will not be reimbursed, nor will alcohol purchased when traveling on University business.

Expenditures for alcoholic beverages should be charged to departmental general funds budgets and separately coded to general ledger account 642001 (Food and Beverage Unallowable).

AP-TRV-PL-16 Hospitality, Courtesies and Other Functions

General

All University funds, including funds derived from grants, contracts, gifts and auxiliary services shall be used only for activities related to the University's missions of education, research and public service. Accordingly, University funds shall not be used for purposes that are personal in nature not required for the performance of one's duties or not usual and customary business practice.

Authorizing officials should be aware that certain expenditures covered by this policy may appear to be exclusively social, extravagant or otherwise inappropriate for a non-profit, tax-exempt institution when viewed from the perspective of regulatory agencies, donors, students, alumni, faculty or others. Such expenditures should be avoided.

Approval

Payments will not be processed for meals, hospitality, courtesies and social functions unless satisfactory support and authorization has been provided. Approval by a senior officer may be requested when the business purpose or amount of expenditure seems unreasonable. Individuals who incur expenditures that do not comply with this policy's guidelines may be personally liable for their payment.

Documentation

Expenditures for business meals, hospitality, courtesies and social functions shall be documented in accordance with IRS guidelines which require the University to record the time, location, participants and business purpose of the activity. This information must be provided when submitting request for the expenditure's payment.

Examples:

Allowable Expenditures:

- Memorial gift or flower arrangement upon the death or serious illness of an employee or an immediate family member of an employee. In such cases Johns Hopkins University should be acknowledged as the sender (e.g., "from all your friends and colleagues at Johns Hopkins University Department"). It is also allowable that small memorial donations (under \$75) be made to charities or funds initiated. These donations (cash, flowers or gifts) must be made using University general funds and recorded as unallowable expenses.
- Formal programs to recognize accomplishments of faculty, staff or students (e.g., University-wide reception hosted by Human Resources Shared Services to acknowledge employment longevity milestones).
- Reasonable expenditures for social functions to recognize retiring or resigning employees or introduce new faculty and staff.
- Tangible gifts to University employees provided through official recognition programs or tangible gifts of \$25 or less deemed appropriate by the dean or Divisional Business Officer, consistent with IRS requirements.
- Cash or cash equivalent gifts to University employees such as gift certificates or gift cards with a value of \$25 or less deemed appropriate by the dean or Divisional Business Officer. Note: All cash and cash equivalent gifts are taxable.

Unallowable Expenditures:

- Personal expenditures at the University -- parking fees, Faculty Club dues, meals at University dining facilities and fees for University events unless performance of the employee's work requires attendance at the event.
- Meals during working hours, including "working meals" where one employee takes another employee to breakfast, lunch or dinner, except those specifically allowable under the "Business Meals Not Involving Overnight Travel" section of this guide.
- Generally, parties for University employees that do not have a clear business purpose, (e.g., to recognize a

holiday, birthday, marriage or birth). The costs of these events should be borne by the participants or by management personally on behalf of the participants.

- Parking tickets, even if incurred in the course of University business.
- Gift to University employees other than those specifically allowed above.

AP-TRV-PL-17 Political Contributions

Johns Hopkins University (JHU) will not intervene in any political campaign on behalf of, or in opposition to, any candidate for public office. Violation of this prohibition could cause JHU to lose its tax-exempt status or incur excise taxes imposed on political expenditures. JHU prohibits using its funds to make any donation or contribution to any candidate's campaign. This prohibition applies to any political campaign or candidate including donations or contributions, tickets or fees to attend political events or functions, honoraria or stipends favoring or opposing any candidate. This includes requests for JHU funds to be paid, including petty cash funds, as well as any employee seeking reimbursement of personal funds already expended through accounts payable or travel and expenses reimbursement. In addition, JHU will not permit use of JHU's resources or facilities for the purpose of any political campaign.

III. Procedure Section

AP-TRV-PR-01 Trip Approval

SAP Roles

The Travel Request form is an electronic form in SAP TRIP. Everyone that is hired will be given Infotype 0017, which indicates travel privileges. In order to process a travel request, you will need one of the following roles: TBERR, TBERA or CETBER. These roles are assigned to those designated by the department administrator. If you are planning on traveling in the future, it would be best to discuss the assignment roles with your supervisor. The Travel Request form is designed to perform two functions: 1) request pre-travel authorization and 2) request an advance of funds.

SAP Role Changes for Trip Approval Authorization

In instances when approval authorization in SAP TRIP needs to be temporarily changed because the approver will be out of the office, the approver or the Support Maintenance Organization (SMO) is authorized to make this change. The SMO should only be contacted to make such changes when the approver is not able to set up the change in SAP prior to their absence. NOTE: The individual that approval authorization is transferred to must have the ATBEA or FTBEA role(s).

Pre-Travel Approval

It is mandatory to obtain prior approval for International travel. A Travel Request cannot be created after a Travel and Business Expense Reimbursement Report has been created for your trip. You must complete a travel request form and include an estimate of the total travel costs. After saving the Travel Request form you will be assigned a TRIP number by the system. The Travel Request form will be routed to the financial (FTBEA) and administrative (ATBEA) approver(s), based upon the cost center or internal order being charged. The Travel Request preparer will be electronically notified of the approval or denial.

Pre-travel approvals are not required for domestic travel. Use of pre-travel approval using the Travel Request form will make completion of the Travel and Business Expense Reimbursement Report easier.

AP-TRV-PR-02 Advances

General

A Travel Advance is an extension of University cash and is owed by the employee to the University until the time at which the advance is accounted for and charged to the appropriate expenditure cost center or internal order.

Travel Advances are available to University faculty, staff and students that are active in the payroll system. These cash advances are to be used for necessary expenditures that cannot be covered by other means. Travel Advances are not available to University Consultants or Independent Contractors. A Travel Advance Recovery form ([B-38](#)) must be included for all travel advance and have departmental or DBO approval before Accounts Payable Shared Services will issue the advance.

Advance Requests

A Travel Request must be submitted through the SAP TRIP system to request a travel advance (TRIP number will be assigned by the system). The Travel Request is used for requesting trip approval and the advance all at the same time. An Advance will not be **issued** unless the Travel Request has been approved by all the approvers. Once submitted, the Travel Request form will be routed through workflow to the financial (FTBEA) and administrative (ATBEA) approver(s) in your department or Business Office, based upon the cost center or internal order being charged, before it goes to the Accounts Payable Shared Services Travel Unit. Your advance request should capture the total estimated travel costs including any expenses that have already been paid. The system will subtract these from the total of your request. After saving the Travel Request form you will be assigned a TRIP number by the system. A signed **Travel Advance Recovery** form ([B-38](#)) will be required by everyone prior to the disbursement of the advance. To insure a quick turn around, the form should be faxed (443-997-3554) with the TRIP number to the Accounts Payable Shared Services Travel Unit, although; a paper copy through the mail will be accepted. Accounts Payable Shared Services will index all Travel Advance Recovery forms in the system and link them to the appropriate TRIP number. The originating department will be responsible for retaining the Travel Advance Recovery form for 2 years in the department. The disbursement is not initiated in the Accounts Payable Shared Services Travel Unit. The Travel Unit reviews the request and sets it up for settlement, which in turn will be processed by the Accounts Payable Shared Services DP. If there are any pending issues regarding the travel advance, the Accounts Payable Shared Services Travel Unit will contact the requestor by e-mail or telephone. All payments will be by electronic funds transfer and will be deposited into the traveler's designated bank account. If the traveler does not have a bank account the University will reimburse by check.

Travel advances will be accepted in the Accounts Payable Shared Services Travel Unit anytime prior to a business trip. However, travel advances will be issued no earlier than **10 business days** prior to the beginning date of travel and will not be issued without a signed Travel Advance Recovery form ([B-38](#)). **NOTE: If the corresponding Travel and Business Expense Reimbursement Report is created prior to receiving the travel advance, the advance will not be disbursed. You will need to wait until you receive the corresponding advance before creating the reimbursement report.**

Travel advances are charged to a University asset (Balance Sheet) general ledger account. Advances are not encumbered on the monthly expenditure statement and there are no charges posted to the cost center or internal order until the Travel and Business Reimbursement Expense Report is processed.

Travel advances are to be accounted for after the trip by submitting a Travel and Business Expense Reimbursement Report and should be processed as soon as possible, but generally within **5 business days** of the last day of travel. It is the traveler's responsibility to make a full accounting to JHEN.

Amount of Advance

Travel advances are issued only for expenses that are anticipated to be incurred during the time of travel. This does not include airfare, train tickets, registration fees, hotel deposit or any expenses that can be charged to a credit card or

paid directly to the vendor via an online payment request. A Travel and Business Expense Reimbursement Report can be submitted prior to travel to request reimbursement for any charge such as airfare, deposits, etc. that are paid by the traveler. These will show on the final expense report and will be deducted to calculate the final reimbursement amount.

Advances for Domestic Travel

JP Morgan Chase Corporate and Executive cards are available to JHEN travelers, eliminating a majority of the need for travel advances. Advances will still be made for domestic travelers who are cardholders, but will be limited to not more than \$50.00 a day for meals and incidental expenses. Any expenses paid directly by the traveler during the trip will be reimbursed upon his/her return after processing a Travel and Business Expense Reimbursement Report and receiving the required approvals.

Employees who are not Corporate cardholders can request an advance for their expected travel expenses, including hotel and air transportation which could not be paid in advance, meals and incidentals. Travel Advances requested for such hotel expenses are limited to the per diem rate for lodging as documented in the [General Services Administration Standard Federal Regulations](#).

Advances for Foreign Travel

Travel advances to foreign travelers should be limited to the per diem rate for meals and entertainment and lodging issued by the State Department in the [Standardized Regulations for Government Civilian Employees](#). Advances for foreign travel will be given to the University traveler at 80% of per diem. The advance should also be limited to hotel and air transportation which could not be paid in advance.

Number of Advances and Dollar Limit

Only one advance is allowed per trip. Additional advances ordinarily will not be made until a previous travel advance has been cleared. When an advance exceeds \$5,000 or the requestor already has an outstanding advance, the request will automatically go to the Accounts Payable Shared Services Travel Unit before routing to the departmental or Business Office approver(s). Based upon the frequency of travel and timeliness of previous travel expense reports, the request will or will not be approved. If the request is approved, it will be routed back by workflow to the department or Business Office for financial and administrative approval. If the request is not approved, it will be routed back by workflow to the requestor.

Outstanding Advances

The traveler must repay travel advances immediately if the trip is canceled. If the traveler does not use the entire advance for the assigned trip, the Travel and Business Expense Reimbursement Report must be completed and the balance returned. If a Travel and Business Expense Reimbursement Report has not been processed, it will be assumed that all funds are unused. Payment of any outstanding advance from the traveler should be routed to the Accounts Payable Shared Services Travel Supervisor. **Do not send cash in the envelope.** If you are unable to write a check for the amount of the repayment, you will need to bring the cash to Accounts Payable Shared Services which is located at Johns Hopkins at Eastern, 1101 East 33rd Street, Suite A200. The traveler must include the TRIP number and employee name either on the face of the envelope or inside to ensure accurate posting of the payment. Notification to employees with outstanding advances will be sent out at 30 and 45 days by e-mail from the Accounts Payable Shared Services Travel Unit. The traveler will have 60 days from the end of the trip to repay any unused funds before a payroll deduction will occur for the outstanding advance. The check should be payable to Johns Hopkins University.

Consistent failure to not account for travel advances will result in suspension of travel advance privileges by the University Controller's Office.

AP-TRV-PR-03 Reimbursements Prior to Travel

General

Travelers may pay costs with a personal check or a personal charge card and be reimbursed before the trip through the electronic SAP TRIP system using the Travel and Business Expense Reimbursement Report. Reimbursement of charges for airline or train tickets, registration or conference fees, etc., made in advance of the trip can be submitted on a Travel and Business Expense Reimbursement Report electronically. If you completed a Travel Request form, then you will go to the TRIP transaction and select the corresponding trip. The menu will show “Create Expense Report” for that particular trip and when selected, the trip number will appear on the next screen with the dates, times, cost allocation, advances, comments, etc. also filled in on the report. If you did not submit a Travel Request form, then you will go directly into the Travel and Business Expense Reimbursement Report to enter your paid expenses. The information that you enter on your Travel and Business Expense Reimbursement Report form will remain in the system throughout the final accounting of your trip. Your expenses will be checked off as “prepaid” in the SAP TRIP system and will not be included in your final reimbursement amount. Any additional expenses that you incur related to the trip will be entered on the same report at the completion of your trip for further reimbursement.

In order to submit a report, you must have the role of TBERR. If you do not have that role, you can submit your expenses and documentation to someone in your department who has the role of TBERA. You can contact your Department Administrator or Divisional Business Office to obtain the names of the individuals within your department that have that role.

Conference Registration

Payment of conference registration may be made in advance of travel and may be paid by submitting an online payment request (SAP document FV60 – Parking a Non Purchase Order Related Invoice) and requesting the payment to be paid directly to the vendor. Documentation for the conference registration should be scanned and attached to the electronic payment request form or faxed (443-287-9357) to Accounts Payable Shared Services. The University procurement card may also be used to pay for conference registration. These costs should be charged to the general ledger account 647001 (Training, Development and Conference).

Hotel Accommodations

Payment of hotel accommodation or deposits may be paid in advance of travel and directly to the vendor by submitting an online payment request (SAP document FV60 – Parking a Non Purchase Order Related Invoice) and requesting the payment to be paid directly to the vendor. Hotel accommodations or deposit should be charged to the general ledger account 652001 (Travel Domestic) or 652101 (Travel Foreign). Advance payments to hotels made by an on-line payment request must include supporting documentation from the hotel and should be scanned and attached to the electronic payment request form or faxed to Accounts Payable Shared Services.

Transportation Costs

Plane or train tickets may be paid in advance of travel and directly to the vendor by submitting an online payment request (SAP document FV60 – Parking a Non Purchase Order Related Invoice) and requesting the payment to be paid directly to the vendor. Invoices for tickets should be scanned and attached to the electronic payment request form or faxed to Accounts Payable Shared Services. Transportation costs should be charged to the appropriate travel general ledger account 652001 (Travel Domestic) or 652101 (Travel Foreign).

AP-TRV-PR-04 Reimbursements After Travel

General

The University reimburses faculty, staff and students for approved, necessary and reasonable travel and business expenses incurred while conducting business for the University. Individuals who request reimbursement are responsible for getting approval for their trip prior to departure and must make a full accounting to the University.

Although prior trip approval, using the electronic Travel Request form, is only required for international travel, domestic travelers can also use this form to get trip approval. The traveler should use the Travel and Business Expense Reimbursement Report, which is an electronic form in SAP TRIP, to submit all travel expenses for reimbursement.

Travel and Business Expense Reimbursement Report

Travel and business expenses should be submitted on an electronic Travel and Business Expense Reimbursement Report in SAP TRIP. In order to submit a report, you must have the role of TBERR. If you do not have that role, you can submit your expenses and documentation to someone in your department who has the role of TBERA. You can contact your Department Administrator or Divisional Business Office to obtain the names of the individuals within your department that have that role.

All travel and business expenses should be processed as soon as possible, but generally within 5 business days of the last day of travel. If you received pre-approval for your trip, then the information that you entered (dates, times, cost allocation, advances, comments, etc.) on your Travel Request form will automatically be carried forward to the corresponding expense report. The expense report will allow you to select from a drop down menu either international or domestic. It will be up to the Financial (FTBEA) and Administrative (ATBEA) approvers to reject the expense report for any international travel that has not received prior approval (see Travel Request section). Any paid expenses that have been checked off as “prepaid” in the SAP TRIP system will not be included in the reimbursement amount. If there are any pending issues regarding the travel expense report the Accounts Payable Shared Services Travel Unit will contact the requestor by e-mail or telephone.

Advanced Reimbursement for Prepaid Expenses

In those instances when the traveler pays for travel related expenses in advance of the trip, Accounts Payable Shared Services will reimburse any approved expenses submitted on the Travel and Business Expense Reimbursement Report if the traveler wishes to submit them prior to the trip. Any additional cost incurred during the trip can be entered on the same TRIP form when the trip is completed.

Approvals

Once a Travel and Expense Reimbursement Report is submitted, it will be routed through workflow based upon the cost center or internal order being charged, to the department or Business Office financial and administrative approver(s) or only the department or Business Office financial approver if a Travel Request was already completed and approved. Travelers may not approve their own Travel and Business Expense Reimbursement Reports. All original receipts and documentation will need to be routed manually to the department or Business Office approvers. After the departmental or Business Office approvals are submitted in SAP TRIP, the reimbursement request will be routed by workflow to the Accounts Payable Shared Services Travel Unit for review and settlement. After the final departmental or Business Office approval, the receipts will need to be manually returned to the travel requester to fax to Accounts Payable Shared Services and retained in the unit.

Any expense report that is received by Accounts Payable Shared Services Travel Unit that is less than \$75 will be sent through for processing without review by the Travel Unit. If the Travel Unit reviews an expense report and verifies that **all line items** are less than \$75, the expense reimbursement will be sent to settlement for processing without further review. All other expense reimbursement reports will not be processed until the receipts are received in the Accounts Payable Shared Services Travel Unit.

Travelers and their department or Business Office are responsible for reviewing the Travel and Business Expense Reimbursement Report for:

- Funding availability

- Compliance with funding agency regulations and University travel policy
- Propriety of travel expenses
- Completeness and accuracy

Documentation Requirements for Expenses

In order to process travel reimbursements within the guidelines established in the Accounts Payable Shared Services Service Level Agreement, it is strongly recommended that receipts are faxed (410-502-7959 or 410-502-7965) with the TRIP number to the dedicated server in the Accounts Payable Shared Services Travel Unit. Receipts will be stored securely in a document management system outside of SAP and the receipt images will be linked to your TRIP report in SAP by the Accounts Payable Shared Services Travel Unit. If you choose to send your receipts via mail, you will need to include your TRIP number and employee name either on the face of the envelope or inside to ensure accurate posting of the payment. The envelope should be sent to Accounts Payable Shared Services, Johns Hopkins at Eastern, 1101 East 33rd Street, Suite A200. **NOTE: We can not guarantee processing of your travel reimbursement within the guidelines of the Service Level Agreement if you choose to mail your receipts.**

The University needs the following documentation to substantiate business expenses:

- Air/Rail – air or rail ticket (itinerary or electronic tickets showing the invoice has been paid or charged to a credit card, copy of the air or rail ticket or copy of the credit card statement).
- Hotel – itemized hotel bill.
- Car Rental – car rental agreement receipt.
- Personal Car Usage – receipts for tolls and parking and daily mileage log.
- Meals/Entertainment – credit card receipt or cash register receipt for any meal.
- Business Meals/University Functions – business purpose and list of individuals attending must be provided.
- On-line transactions – request for reimbursement for on-line transactions must clearly show proof of payments.
- Individual receipts in excess of \$75 are required for travel expenditures.
- Missing Receipts/Receipt Photocopies – accepted only with a **Missing Receipt Affidavit Form (MRA)** which requires the payees signature (if available) and authorized signer or two authorized signatures with a complete explanation of the expense if a copy of the receipt is unobtainable. The Missing Receipt Affidavit is not to be used in lieu of waiting for the appropriate receipt or not wanting to submit the original receipt.
- Copies of cancelled checks may be used to support reimbursement of expenses paid from a personal checking account.

NOTE: ALL original receipts(s) and any necessary documentation including the Missing Receipt Affidavit are to be retained in the department or Business Office of the traveler for seven years. Travel Advance Recovery forms should be kept for 2 years. All documentation, including the Travel and Business Reimbursement Report, for each trip, is subject to audit by the Departmental Administrator, Divisional Business Office, Accounts Payable Shared Services, Controller’s Office and Internal Audits.

Payment

The Travel and Business Expense Reimbursement is reviewed and set up for settlement by the Accounts Payable Shared Services Travel Unit. The Accounts Payable Shared Services DP role will process the reimbursement if the University owes money to the traveler. NOTE: All payments will be by electronic funds transfer and will be deposited into the traveler’s designated bank account. It is the traveler’s responsibility to verify banking information with Accounts Payable Shared Services. If the traveler does not have a checking account a check will be issued.

AP-TRV-PR-05 Local Travel

Petty cash vouchers may be used to reimburse faculty, staff or students for mileage and parking expenses when they

are the only expenses incurred on a trip for which a personal automobile is used. Parking and mileage costs in excess of \$75 should not be reimbursed using Petty Cash; instead, the expenses should be accumulated and listed chronologically on a Travel and Business Expense Reimbursement Report and submitted for reimbursement. Local travel should be charged to the general ledger account 652001 (Travel Domestic).