



Approving University Official(s): Vice President and Chief Financial Officer

Responsible Office: Procurement and Payment Services

Effective date: March 1, 2024

Next review date: March 1, 2027

TRAVEL AND ENTERTAINMENT

Statement

All expenditures for travel, entertainment, and related expenses must support and advance Northwestern's mission of education, research, and public service. This policy establishes minimum requirements for the approval and reimbursement of University-approved travel and entertainment expenses, as defined below. Each community member responsible for making decisions concerning such expenditures should always ask whether an expense represents an appropriate and worthy use of University funds. All travel and entertainment expenditures must be (i) documented as to business purpose, (ii) allocable to an appropriate funding source, and (iii) approved by an appropriate supervisor.

Purpose

The University is responsible for managing its resources prudently and for reimbursing expenses consistent with legal and regulatory requirements. Accordingly, this policy provides guidance on permissible expenditures of University funds from all sources for University-approved travel and entertainment; and outlines authority and responsibility for approval and reimbursement of such expenditures.

Audience

All members of the Northwesteiguests who travel, entertain, or extend courtesies on behalf of the University.

Definitions

Scanned Receipts: Electronic copies of documentary evidence are acceptable by the IRS per Revenue Proclamation 97-22; the copies must be identical to the originals and contain all of the information of the original receipt.

Deans and Vice Presidents: for purposes of this policy, the deans of Northwestern's schools and the vice presidents of its administrative units.

Entertainment: meals, activities, or events provided for University purposes.

In-town travel: travel within the City of Chicago and to/from/within its suburban areas, or other metropolitan areas where Northwestern has a permanent location, with respect to employees of that location.

Inter-campus travel: travel between the Evanston and Chicago campuses.

Non-conventional lodging: a room, apartment, house, or other lodging (such as AirBNB, VRBO, etc.) that is not a hotel or motel.

Per diem: a standard daily allowance for meals and incidental expenses incurred when traveling.

Pre-approval review: advance notification of travel and entertainment plans before expenditures are authorized. Administrative and academic units of the University may establish their own guidelines for this review.

Post-audit review: review of transactions after approval and posting for conformance with policy and to monitor effectiveness of reviews by approvers. Administrative and academic units of the University may establish their own guidelines for this review.

University-approved travel: transportation on Northwestern business in excess of one's normal commute. University-approved travel includes movement on official University business from home or normal place of employment to another destination, and return to home or normal place of employment from another destination, but does not include commuting between one's home and normal place of employment.

Policy Implementation

I. *Allowable Expenses*

Expense must meet the following minimum requirements for allowability:

- *Allowable under Accountable Plan:* An expense reimbursement that satisfies the requirements of Internal Revenue Service reg Td()Tjs

Accounting Services for Research and Sponsored

- Airfares, Business or Premium Economy class – Business or premium economy class travel is reimbursable only with advance written approval of the sponsor and when the scheduled flight time, including stopovers and change of planes, is in excess of 12 hours. (Cost accounting note: The additional cost of a business class fare over the coach fare is a federal unallowable cost and must be segregated in a separate non-sponsored chart string. Documented medical exceptions are allowable.)
- Alcohol
- Expenses associated with the recruitment of faculty
- Passports, vaccinations, and visas, when not required as a specific and necessary condition of the travel assignment. Only certain visa fees are allowable on sponsored projects. A current list of allowable fees can be found [here](#).
- Meals for in-town conferences
- Expenses related to amusement, diversion, and social activities
- For a complete list, visit [Cost Allowability for Sponsored Charges](#)

IV. *Travel*

Faculty, staff, and students should use the [Northwestern travel program](#) whenever possible to book flights, hotels, and rental cars. However, please note that it is not out of policy (no policy exception form required) to book flights, hotels, etc. directly with the airline or hotel when necessary. Those that travel regularly should use a Corporate Card (with travel and entertainment enabled) whenever possible when booking travel outside the program.

Actual expenses incurred (or per diems) for approved travel are reimbursable unless billed to a chart string when booked through

ii. Foreign Air Carriers

- Foreign carriers are allowed on non-sponsored sources of funds.
- Foreign carriers are restricted on sponsored programs. For guidance, see [ASRSP's travel webpage](#).

iii. Ground Transportation (taxi, ride share, etc.)

- Reimbursable ground transportation to or from a destination includes travel between hotels and railroad stations or airports, between appointments, or between hotels and places of temporary duty.
- Direct billing arrangements for ground transit options are not allowed for employees.
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travel is essential to the achievement of a critical University business objective, the Provost or Vice President and Chief Financial Officer may approve in advance select University personnel for private aircraft travel. Such events must follow the University's Protocol for Private Air Travel.

- The University reserves the right to refuse reimbursement of expenses related to private aircraft use if there is no consultation in advance of the travel.

vi. Private Automobile Transportation

- Travel on University business using privately-owned vehicles is

- ii. Reimbursement is limited to Northwestern's published [Northwestern spending limit guidelines](#). Additional reimbursement guidelines are available [here](#).

- Books, Magazines, Newspapers for personal use
- Child-care, babysitting, adult or senior care, house-sitting, pet-sitting/kennel charges
- Commuting between home and campus
- Costs incurred by traveler's failure to cancel transportation or hotel reservations in a timely fashion
- Evening-wear rentals; formal wear expenses
- Flowers
- Gifts
- Haircuts and personal grooming
- Laundry and dry-cleaning; shoeshine services
- Passports, vaccinations, and visas, unless required as a specific and necessary condition of the travel assignment
 - Fees for visas, passports, vaccinations, and prophylactic prescription medications are

exception may be made when the University

request must note the business purpose and the list of attendees. All efforts should be made to provide reasonable meal arrangements.

- i. Each employee is to pay for their own meal if discussing University business with other University personnel while “in town”.
- ii. If Vice Presidents and Deans must arrange meetings during mealtime to facilitate a confidential matter or unusual scheduling constraints, it is permissible to seek reimbursement of an “in town” meal. This should occur infrequently. The reimbursement must note the business purpose of the meal and the attendees must be documented on the reimbursement.
- iii. Dinners hosted by faculty or staff members for University guests. See Evanston and Chicago restaurants with fixed price dinner menus that meet this
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