

HOWARD UNIVERSITY

Travel and Business Reimbursement Policy

Introduction

This policy is intended to provide guidance for travel and business expenses at Howard University for all employed faculty, staff, physicians and students (“employees”). A similar policy is in place for Howard University Hospital (“HUH”). It details allowable and unallowable expenditures for all Howard related travel and business including amounts charged to grants and contracts.

General Process and Guidelines

Howard requires that all employees follow its policies and procedures in planning and conducting official travel and other business. It is the responsibility of the employee to:

- Pay for the business related expense and then seek reimbursement;
- Maintain and submit original receipts for all travel and other business related expenses; and
- Complete and submit an Expense Reimbursement Form (“ERF”) to Accounts Payable (HU or HUH as appropriate) within 10 business days after the reimbursable event(s), with the original receipts attached.

Employee will be reimbursed for approved expenses in the form of a direct deposit to his/her payroll bank account within 10 business days from the receipt of the ERF by Accounts Payable. Certain faculty and staff will be granted Howard-supported credit cards which carry special responsibilities as outlined below.

Reimbursement

It is the responsibility of the employee to pay for travel and business expenses. Such expenses will only be reimbursed upon receipt of a properly approved, documented and supported ERF. Approvals must be from appropriate Cabinet member or his/her designee. A completely compliant ERF will be processed within 10 business days from receipt by Accounts Payable. Interest at Howard’s applicable short term interest rate will be set monthly and paid to the employee with the reimbursement for any processing delay caused solely from Howard’s inefficiency.

Howard-Sponsored Credit Card

Employees with Howard-sponsored credit cards must pay their total obligation within 30 calendar days of the travel or business expense. The employee will be notified if amounts remain



unpaid after 30 calendar days. Any amounts unpaid by the employee after 60 calendar days of the travel or business event will be: paid by Howard. The paid amount will then be deducted from employee's salary and the card will be deactivated.

Air Travel

Howard will reimburse employees for economy fare tickets. It is the responsibility of the traveler to plan and arrange for the purchase of his/her ticket from Howard designated carriers and through Howard-supported intermediaries, if available. These services will be updated periodically. Whenever possible, travelers should make plans early enough to take advantage of special advance purchase fares. In the event the most economical ticket cannot be purchased the traveler should document the circumstances that result in the higher priced ticket. Travelers should utilize electronic tickets, unless unusual circumstances require otherwise. It is the responsibility of the employee to secure the most economic cost for air travel. Unusually high costs will be challenged and may not be reimbursed.

Howard allows travelers to accrue their own frequent flyer mileage for trips taken on Howard business. Howard will not reimburse travelers for tickets purchased with frequent flyer miles. Travelers may use their frequent flyer miles to upgrade their ticket as long as the airfare actually paid is the lowest available airfare. If the traveler chooses to upgrade to a more expensive airfare, the traveler must pay the difference between the lowest fare available and the fare purchased. Details concerning the cost of the upgrade must be noted on the expense report.

Rail and other forms of transportation

Rail, bus and other forms of travel may be used when the traveler finds it convenient and less expensive than air travel. All such travel should be at the lowest available fare that offers reserved seating.

Personal Vehicles

If personal vehicles are used for official Howard business, the employee will be reimbursed for mileage, tolls and reasonable parking fees. The standard Internal Revenue Service mileage rate, which is adjusted periodically, will be used in calculating employee mileage reimbursement. Travelers should maintain a record of miles traveled (such as a MapQuest printout) and submit it along with their travel reimbursement form.

Unused Tickets or Changes

When travel plans must be changed because of unforeseen circumstances, the traveler is responsible for notifying the airline, rail or bus company, travel agency, hotel, etc. with whom he/she has booked a reservation. The traveler should request a refund or application of the



unused ticket and attempt to apply any refund to the next business trip. Penalties incurred for changes for business reasons will be reimbursed.

Travel Related or Business Meals

Employees are allowed a per diem equal to the U.S. Federal guidelines (which is adjusted periodically) for meals while on travel. Business meals are defined as meals taken with students, colleagues, donors, individuals, or entities doing business with Howard or seeking to do business with Howard. For business meals, each attendee's name, his/her title or affiliation, and the business purpose must be noted in the reimbursement documentation. For group functions, additional supporting documentation such as a copy of the announcement, the invitation list, and the final number of attendees must accompany the reimbursement documentation.

Miscellaneous Expenses

Reasonable charges are permitted for miscellaneous expenses under \$25 incurred while on Howard travel or engaged in official Howard business. Examples are ground transportation and tips for baggage handlers. Receipts should be obtained wherever practicable.

Examples of Allowable Travel and Business Expenses

The following types of expenses, if reasonable and necessary, that is incurred for Howard business purposes and documented, are examples of expenses that would be reimbursable under this policy:

- Air and rail travel** including reasonable airline luggage charges, and change or cancellation penalties imposed by the airlines if due to business-related unavoidable circumstances.
- Car rental** daily fees, taxes and gasoline for rental vehicles, tolls and parking fees.
- Fees incurred in obtaining a visa** (if required by the country) for international travel.
- Ground transportation** including taxi and public transportation fares, mileage for personal vehicles, parking fees, and tolls.
- Laundry/dry cleaning** during trips longer than five calendar days (with the exception of student athletes who may have uniforms cleaned on trips of shorter duration).
- Meals** at the applicable Federal per diem when traveling; this meal allowance includes tips and room service.
- Luggage storage and valet parking** (when self-parking is not available).
- Registration and fees** for attendance at approved conferences and seminars.
- Taxes** associated with transportation, lodging, and meals.
- Telephone, fax, internet** and other data transfer costs or fees.
- Tips associated with lodging, meals, and transportation** - if customary.
- Travel to and from an airport, train station or bus station;** when using employee personal vehicle - reimbursement will be calculated at the rate per mile established by the



IRS. If a second party drives the traveler to airport, train station or bus station and picks him or her up after the trip, the traveler may be reimbursed at the mileage rate for personal vehicles but not more than the cost of other commercial means of transport (such as taxi or shuttle service).

Examples of Unallowable Travel and Business Expenses

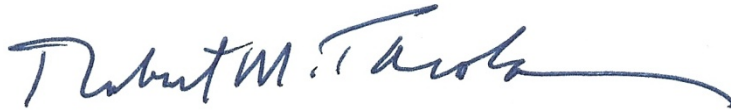
Please note that if these items are required for business purposes, they should be acquired by way of a P-Card transaction or purchase order. This should not be considered a complete listing:

- Equipment**
- FedEx Packages**
- Catering Services**
- Airline club membership fees**
- Alcohol**
- Car repairs** regardless of fault
- Car washes**
- Clothing and shoes**
- Events**, retreats, retirement parties, trophies, Christmas parties and office supplies
- Commuting costs** or mileage to/from home and normal place of business, not associated with approved travel
- Costs** incurred by unreasonable failure to cancel reservations; credit card fees, annual membership cost, interest, and or late charges associated with personal credit cards
- Dependent care**
- Entertainment**, including group events that include only Howard employees
- Excessive tipping**
- Fines or tickets** resulting from traffic, parking, or other violations
- Golf or tennis court fees**, membership in country, tennis, health or golf clubs, or any sporting equipment, except when part of a preauthorized group event
- Haircuts**
- Lawn care**
- Life, accident, or flight insurance premiums**
- Lost, broken, or stolen property**



- Luggage or briefcases**
- Non-business meals**
- Newspapers, magazines, books** for personal use
- Penalties and fees** incurred because a traveler violated airline, rail, hotel or reservation rules
- Personal expenses** including but not limited to in-room movie rentals, in-room alcoholic beverages, babysitting, recreational activities, hairdressers, etc.
- Pet care**
- Expenses** that have been or will be paid or reimbursed by an outside source

This policy is intended to be a guide and exceptions may be permitted if requested in writing prior to travel and approved by the appropriate Cabinet Member.



Robert M. Tarola
Senior Vice President, Chief Financial Officer
and Treasurer

November 1, 2010
Effective

