Travel Policy

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1. Overview

Vanderbilt University is an institution of higher learning with a commitment to education, discovery, research, and community service. Expenditures of university funds (including, but not limited to, operating, internally designated, endowment, gift, and grant funds) for travel (including entertainment while in travel status) must occur in furtherance of this mission, and a business purpose must exist for each instance of expenditure.

The university, as a not-for-profit organization, also has a fiduciary responsibility to ensure its resources are used prudently and that individuals do not incur inappropriate or excessive expenses, or gain financially from business trips. Additionally, the university desires to ensure that employees that travel for business purposes have available insurance coverage and that other available safeguards are in place, e.g., emergency preparedness.

To ensure sound business practices and proper reporting, travel expenses must comply with federal regulations and sponsored agreements (e.g., federal cost regulations under OMB Circular A-21, tax regulations under the Internal Revenue Code and National Collegiate Athletic Association (NCAA) regulations).¹ Toward that end, travelers are responsible for understanding this policy before planning and commencing travel on behalf of the university. Travelers must complete and submit appropriate travel documentation in a timely and accurate manner to demonstrate that the expense was incurred, reasonable, and business-related. To meet this requirement, each home department is responsible for providing departmental-specific direction and information related to travel to affected personnel.

Business travel benefits the institution and frequently the individual traveler as well by enhancing needed skills that assist Vanderbilt in fulfilling its charitable mission. Vanderbilt appreciates the efforts and sacrifices made by those who travel on university business and is committed to meeting the needs of those travelers by paying for reasonable and necessary travel expenses incurred by the traveler that are not paid for by another party. Further, Vanderbilt is committed to, within reasonable and practical limitations, and with the appropriate documentary support from travelers, reimbursing travelers for out of pocket expenses as rapidly as possible.

All travel must be approved in advance. To request approval for travel, faculty and staff use Form 60-002-523 and students use Form 60-002-658. Travel authorization forms must be approved prior to any trip and copies should be retained in the home department until the reimbursement associated with the travel expense report is complete. The approved travel expense report and supporting documentation should be sent to the Disbursement Services Department or the VUMC Department of Finance for reimbursement, as applicable. Detailed instructions on the use of the various travel forms can be found at: www.vanderbilt.edu/procurement/disbursement/training.shtml.

This travel policy applies to anyone traveling on authorized² Vanderbilt business regardless of funding source. Some schools or divisions of the university may have travel provisions more restrictive than those contained in the university’s travel policy. In no instance, however, shall a school or division have less restrictive travel policies or travel expense reimbursement parameters than those described herein. Travel policies administered at the school, divisional, or departmental level must be consistent between restricted and unrestricted funds.

¹ Travelers should refer to grant or contract award documentation and other applicable external regulations when charging travel expense to a restricted grant or contract (cost center which begins with a "4").

² Authorized Vanderbilt business potentially includes travel related to institutional responsibilities where a third-party has committed to fund all or a portion of the prospective travel costs. The traveler has the responsibility to ensure that such arrangements either do not create conflicts of interest or if there is a belief that a potential conflict may exist, that the situation has been vetted by Vanderbilt’s conflict of interest committee.
Vanderbilt’s travel portal (travelVU) may be found at [www.Vanderbilt.edu/travel](http://www.Vanderbilt.edu/travel).

At the time of this writing, Vanderbilt is in the process of completing several payment automation initiatives, one of which is developing an online travel authorization and expense reporting system with an objective of phasing out all use of paper travel forms. While certain paper forms are referenced in this document, travelers are encouraged to monitor the aforementioned travelVU web site for updates as to when electronic processing options specifically will be available.

## 2. Travel Type Definitions

### 2.1 Official Travel

Official travel herein is defined as movement on official business of the university from one's residence or normal place of employment to another destination and return from there either to one's normal place of employment or to one's residence. Commuting between one's residence and regular place of employment is not official travel.

### 2.2 Local Travel

Local travel includes business travel within Davidson County and any of the immediately adjacent counties (Robertson, Sumner, Wilson, Rutherford, Williamson, and Cheatham counties). Expenses associated with local travel may be reimbursed by check request with appropriate supporting documentation.

### 2.3 Domestic Travel

Domestic travel, beyond that defined as local travel in §2.2 above, includes travel within and among any of the fifty states of the United States, the District of Columbia, the commonwealth of Puerto Rico, the commonwealth of Northern Mariana Islands, Guam, American Samoa, and the United States Virgin Islands.

### 2.4 International Travel

International travel is defined as any travel other than local or domestic. International travel supported by university funds should be approved in the same manner as local and domestic travel. International travel supported by contracts or grants may require prior written agency and/or internal approval. Travelers should refer to applicable grant or contract regulations to determine whether prior agency approval is required or if other restrictions apply. Individuals whose travel is supported by federal funds should follow the guidance provided in the *Fly America Act*. A Vanderbilt summary of the act and its provisions may be found at [www.vanderbilt.edu/ocga/vupolicies/FLYAMERICA.pdf](http://www.vanderbilt.edu/ocga/vupolicies/FLYAMERICA.pdf).

## 3. Transportation and Parking

### 3.1 Commercial Air Travel

Commercial air travel expense is reimbursed on the basis of actual cost incurred by the traveler using normally traveled routes. Travelers should select the type and class of services available to accomplish the travel at the most economical rate. If an airline provides business class or first class seating and the length of an individual flight segment is more than four hours, the traveler may petition his/her Vice Chancellor, or delegate listed in Appendix A, and with this written approval purchase a business or first class ticket. Except for cases of medical necessity, no university funds may be used for upgrade coupons, points, vouchers, tickets, etc. for any flight segment of four hours or less.

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3 The *Fly America Act* refers to the provisions enacted by Title 49 of the United States Code, Subtitle VII, Part A, subpart I, Chapter 401, 40118 – Government-Financed Air Transportation. Source documentation may be found at [www.access.gpo.gov/nara/cfr/waisidx_98/41cfr301-3_98.html](http://www.access.gpo.gov/nara/cfr/waisidx_98/41cfr301-3_98.html).
In cases of medical necessity, first class travel may be utilized for flight segments of four hours or less with the prior approval of the Medical Director of the Vanderbilt Occupational Health Clinic. All approvals must be documented and attached to the traveler’s expense report. If approval for first class travel is not obtained in advance of ticket booking, reimbursement will be made at the estimated coach fare available at the time of ticket booking.

In addition to the cost of plane tickets, Vanderbilt will reimburse travelers for reasonable and prudent baggage fees, premium fly date surcharges, early-bird check-in/seat reservation fees, and ticket change fees. Receipts associated with any baggage fees, premium fly date surcharges, early-bird check-in/seat reservation fees, and ticket change fees must be submitted as part of a traveler’s expense report. Vanderbilt will not reimburse travelers for airline travel insurance premiums or for the cost of airfare if frequent flyer miles are used to purchase the ticket.

Travelers may be able to obtain reduced airfares by arriving earlier to or departing later from the travel destination than that which is required to fulfill university business. In such cases, additional food and lodging costs are permissible so long as the total trip expenses do not exceed the costs associated with that required to support the shorter, pure business trip duration. In the event that extended trips are taken to obtain decreased airfares, specific circumstances regarding the duration of the trip must be clearly documented as part of the traveler’s expense report.

Airline tickets should be purchased at the lowest published fares available. Tickets must be used for travel by the person for whom they were purchased.

### 3.2 Non-commercial (Private/Corporate/State-owned) Aircraft (Fixed Wing and Rotary including Helicopters) Travel

In general, Vanderbilt faculty, staff, and students are prohibited from utilizing non-commercial (operating or using private/corporate/state owned, rented, or borrowed) aircraft for university business travel. Any exception to this prohibition must be approved in advance of travel by the Office of Risk and Insurance Management and the Chief Financial Officer. Qualification for such an exception will be based upon the need for this type of travel and the liability insurance covering the aircraft.

### 3.3 Rail Travel

Vanderbilt will reimburse the cost of commercial rail fare not to exceed the cost of coach airfare (comparison to coach airfare is dependent upon the availability of commercial flights to the destination). The cost of coach airfare should be documented with the traveler’s expense report. Receipts for rail expenses greater than $25 are required and must be attached to the traveler’s expense report.

### 3.4 Bus Travel

Vanderbilt will reimburse the cost of commercial bus fare not to exceed the cost of coach airfare (comparison to coach airfare is dependent upon the availability of commercial flights to the destination). The cost of coach airfare should be documented with the traveler’s expense report. Receipts for bus expenses greater than $25 are required and must be attached to the traveler’s expense report.
3.5 Personal Automobile Travel

Travel by personal automobile is an allowable expense when it is the most economical and reasonable mode of travel under the circumstances. Factors to consider include the travel distance and additional meal and lodging expenses associated with longer travel time. Vanderbilt’s mileage reimbursement is intended to cover all transportation and vehicle operating costs, including auto insurance. Reimbursement for personal automobile travel will not exceed the total cost of round-trip coach airfare to and from the nearest commercial airport serving the destination, plus reasonable costs of other appropriate local transportation at the destination. If roundtrip mileage to and from the destination exceeds 600 miles, documentation of the cost of roundtrip coach airfare must be attached to the traveler’s expense report. For travel less than 600 miles to the destination, no further cost justification documentation is needed.

Vanderbilt will reimburse tolls and reasonable parking charges associated with personal automobile travel. Associated receipts for any expenses greater than $25 must accompany the traveler’s expense report. Vanderbilt will not reimburse expenses for the cost of repairs to personal vehicles.

Vanderbilt will reimburse personal automobile mileage (at IRS-approved per mile rates) involving travel to/from Nashville International Airport based on the following guidelines:

1) If business travel begins or ends during normal business hours, reimbursement mileage will be based on the distance from the person’s designated duty post to the airport. For those working on campus or at Vanderbilt One Hundred Oaks, this equates to 10 miles.

2) If travel begins or ends outside of normal business hours or on holidays or weekends, the traveler will be reimbursed based on the most direct route from his or her residence to the airport. A printout from an online mileage calculator (such as MapQuest or GoogleMaps) will be required as part of the reimbursement support request. If such documentation is not provided, mileage reimbursement will be limited to 10 miles.

Under these guidelines, mileage reimbursement distances for business travel involving travel to Nashville International airport could differ for “departing” and “returning” legs of a trip.

Vanderbilt will reimburse for business use of a personal automobile mileage involving local travel as defined in Section 2.2 based on the following guidelines and examples:

1) Travel to and from a temporary work location from your residence will be reimbursed. A printout from an online mileage calculator (such as MapQuest or GoogleMaps) will be required as part of the reimbursement support request.

2) Travel from your regular or main job location to a temporary work location will be reimbursed. A printout from an online mileage calculator (such as MapQuest or GoogleMaps) will be required as part of the reimbursement support request.

Tax home is defined by the IRS as your regular place of business or post of duty. Transportation expenses between your residence and your regular/main place of work “Tax Home” are personal commuting expenses and are not reimbursable. However, mileage can be reimbursed from an employee’s

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residence to a temporary work location in accordance with IRS guidelines.

Example A – **Residence to Temporary Work Site:** An employee lives in Franklin and works on a regular basis on campus in Nashville. If the employee is asked to attend a meeting for the day in Lebanon, the employee can seek mileage reimbursement from their residence in Franklin to Lebanon and the return trip to their residence.

Example B – **Regular Place of Business to Temporary Work Site:** An employee lives in Franklin and works on a regular basis on campus in Nashville. During the day, the employee is asked to travel from campus to Lebanon for work for the remainder of the day. The employee can seek mileage reimbursement from their main work location to Lebanon and from Lebanon to their residence in Franklin.

Example C – **Remote Clinic to Campus to Airport:** An employee lives in Franklin and works on a regular basis at the clinic in Williamson County. During the day, the employee travels to campus to attend a meeting after which they will be traveling to the airport for a departing flight. The employee can seek mileage reimbursement from the clinic in Williamson County to campus and from campus to the airport. Additionally, the employee can seek mileage reimbursement from the airport to their residence in Franklin upon returning from their trip.

If a faculty, staff, or student’s vehicle is used for official university travel and causes bodily injury or property damage to another party, the faculty/staff member's personal insurance provides primary coverage. If named in a lawsuit, Vanderbilt will provide coverage after the limit of the employee’s policy has been reached. Faculty, staff, and students that use their own automobiles or other vehicles on Vanderbilt business are responsible for insuring themselves against personal liability because Vanderbilt has no insurable interest in a faculty/staff/student’s personal or borrowed automobile.

Vanderbilt insures legal liability and property damage arising out of use of university vehicles on Vanderbilt business.

When requesting reimbursement for local mileage, travelers must attach a list of all trips to the reimbursement request. Origin, destination, date, business purpose, and number of miles traveled should be included on the listing, regardless of the length of the trips.

### 3.6 Automobile Rental

Travelers may rent automobiles when other transportation is not available or when such use is the most reasonable and economical mode of travel under the circumstances. Travelers should use university-preferred rental companies (found at [http://www.vanderbilt.edu/travel](http://www.vanderbilt.edu/travel)) whenever possible. In order to minimize costs, travelers are encouraged to choose standard class cars or lower whenever possible. The cost of a GPS may be reimbursed if deemed necessary for safety reasons; however, this cost is not allowable for travel supported by federal funds. The costs of other upgrades or accessories (e.g., satellite radio) will not be reimbursed. Receipts for car rental and associated gasoline purchases greater than $25 must accompany the traveler’s expense report.

Vanderbilt provides liability coverage for bodily injury, property damage, and physical damage to a rental automobile. The university also provides group travel insurance. Therefore faculty, staff, or students who rent cars while on authorized domestic travel status should decline any optional insurance offered by the rental agency. Rental car insurance premiums will not be reimbursed.
Vanderbilt’s liability coverage for bodily injury, property damage, and physical damage to a rental automobile does extend outside of the continental United States, but only in excess form above personal coverage and limits. Thus, in contrast to preceding guidance relative to domestic travel, travelers renting automobiles outside of the continental United States should purchase the optional insurance offered by the rental agency. Stated differently, Vanderbilt will reimburse reasonable rental car insurance premiums for authorized international travelers.

3.7 Local Transportation

Vanderbilt will reimburse reasonable official travel costs for public transportation, airport shuttles, taxis, limos and car services for transportation to and from airports and railroad stations, between appointments, and between hotels and meeting locations. Travelers should select the most cost effective mode of transportation. Receipts for any local transportation expenses greater than $25 must accompany the traveler’s expense report.

3.8 Parking

Vanderbilt will reimburse reasonable parking costs associated with authorized travel. Travelers are encouraged to select the most economical parking option available. Receipts for expenses greater than $25 must accompany the traveler’s expense report.

4. Food and Lodging

Travelers should request educational discounts at all hotels and motels. Many establishments offer reduced rates to those who identify themselves as university faculty, staff or students.

Expenses for food and lodging will be reimbursed on the basis of actual, reasonable expenses incurred. Itemized receipts for all meals and lodging expenses greater than $25 must accompany the traveler’s expense report. Charges for meals or services on hotel bills should be entered separately from the room charge on the traveler’s expense report. Meal expenses that are lavish or extravagant will not be reimbursed. An expense is not considered lavish or extravagant if it is reasonable based upon the facts and circumstances. Some schools or divisions of the university may have more stringent requirements for meals and/or receipt documentation. In such cases, travel reviewers and approvers should follow their school’s/division’s policy.

All entertainment expenses incurred while traveling must be coded to account number 62110, thereby isolating those costs from direct or indirect charges to government funds. Entertainment, as well as alumni and development expenses, cannot be charged to government restricted centers under any circumstances. Alcoholic beverage costs are generally considered personal expenses; however, if reimbursement is approved, the charges must always be classified separately as entertainment expenses, regardless of the funding source for the trip.

5. Telephone, Fax, and Internet

Vanderbilt will reimburse travelers for the cost of one personal long-distance phone call per day for a reasonable amount of time. In addition, Vanderbilt will reimburse travelers for reasonable expenses incurred during official travel for business-related phone calls and internet access fees (e.g., calls to Vanderbilt, fax

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5 For the IRS description of “lavish and extravagant,” please see IRS Publication 463 §1 (Travel, Entertainment and Cars Expenses) at www.irs.gov/pub/irs-pdf/p463.pdf.
transmittals, hotel/airport-based internet fees, etc.).

6. Expenses for People Accompanying Travelers

In accordance with IRS regulations, Vanderbilt will only reimburse expenses for people accompanying travelers if both of the following conditions are met:
1) The person accompanying the traveler is an employee of Vanderbilt university; and
2) The person accompanying the traveler has a bona fide business purpose for official travel.

In order to protect its tax-exempt status, Vanderbilt cannot reimburse travelers for any expenses associated with people accompanying travelers who do not meet both of the conditions described above.

7. Other Incidental Expenses

Vanderbilt will reimburse reasonable and necessary incidental expenses related to authorized travel including, but not limited to, shipping fees, laundry, and tips. Tips in excess of 20% will not be reimbursed. Justification and receipts associated with incidental travel-related expenses must be submitted as part of a traveler’s expense report.

Vanderbilt will not reimburse travelers for expenses of a personal and/or entertainment nature including, but not limited to, movies, recreational fees, health club fees, airline clubs, hotel clubs, country clubs, spa services, and toiletries.

8. Special Travel Situations (interviews, relocations, visitors, and group travel)

8.1 New Faculty and Staff Interviews

Departments may authorize reimbursement to prospective faculty or staff members for travel expenses incurred in connection with an employment interview at Vanderbilt or elsewhere in accordance with the university’s travel policy for existing faculty and staff. Reimbursement may be made through the travel expense report or check request process.

8.2 New Faculty and Staff Relocations

Each school, college, or administrative division has its own policy for determining eligibility of new faculty and staff for relocation expenses. Letters of appointment will state whether the individual is eligible and, when eligible, the amount that will be provided, etc.

Vanderbilt has negotiated contracts for relocation moving expenses for new faculty and staff. Departments are encouraged to use these contracts to take advantage of negotiated discounts and value-added services. Moving services should be processed on a purchase order if arrangements are made prior to the move. If an invoice for authorized expenses from a moving company is presented after the move has taken place, departments may authorize reimbursement to newly hired faculty or staff members via check request. Travel expense reports should be used to substantiate travel-related moving expenses to be reimbursed, such as travel from the former residence to the new residence.

Generally, the term "relocation" includes moving household goods and personal effects from the former residence to the new residence and travel for the faculty or staff member and

his/her family from the former residence to the new place of residence.

Individual department or school policies should be referenced regarding moving institutionally related equipment and supplies.

Vanderbilt is required to report certain moving expense reimbursements to the Internal Revenue Service as taxable income to the individual being reimbursed.

### 8.3 Visitors

Departments may authorize reimbursement to official visitors for expenses incurred in connection with their official travel to Vanderbilt. Reimbursement should be requested by check request. The reimbursement policies in effect for official travel as authorized in this document apply for all reimbursements made by Vanderbilt to visitors. Expenses should be supported by appropriate documentation. Entertainment and alumni and development expenses must be coded to account number 62110, as explained in § 4 above.

### 8.4 Group Travel

When injury to a group of travelers would seriously impair the operation of a university activity, department, etc., Vanderbilt strongly discourages travel by groups of more than two or three faculty or staff on the same plane or on extended automobile trips. This guidance should be evaluated by the heads of the departments and/or deans according to the circumstances of the travel.

Students traveling as groups or teams should be sponsored by a faculty or staff person(s) who is responsible for carrying out the university’s travel policy. For these trips, only one travel authorization needs to be completed. That authorization should include a list of travelers.

If a group of persons traveling together on official travel incurs joint expenses to be reimbursed from the same source, such expenses may be paid and reported by one traveler for convenience. However, a travel authorization must be completed and approved for each traveler, except for student groups or teams as noted above. In such cases, in order to expedite reimbursement, the circumstances of the travel should be explained and the names of all persons should be listed as part of the traveler’s expense report.

If a person on official travel is accompanied by a person not on official travel, and the expenses for travel, accommodations, or other services are incurred jointly by such persons, then reimbursement by Vanderbilt to the person on official travel is limited to the actual expense attributable to the traveler or to the amount that the traveler would have incurred if traveling alone.

### 9. Travel Insurance

When traveling on university business, faculty and staff are covered by Vanderbilt’s travel accident insurance policies. Coverage applies both within and outside Davidson County, Tennessee. As noted in Section 2.1, commuting between one’s residence and regular place of employment is not official travel and thus not covered by the travel accident insurance policy.

Students are not covered by Vanderbilt’s travel accident insurance policies.

Vanderbilt’s travel accident policy provides $100,000 for accidental loss of life and up to $100,000 for accidental dismemberment. However, in order to protect this benefit for travelers, the university must have documentation exhibiting that the travel in question was approved in advance and that it related to university business. A travel authorization is used to confirm travel status.
outside of Davidson County and immediately adjacent counties, as referenced in §2.2 and §2.3 above. This authorization must be completed prior to travel in order to meet this insurance requirement.

Vanderbilt’s travel accident policy covers travel by aircraft unless the faculty/staff member is acting as pilot, operator, or member of the aircraft crew. Travel accident coverage for travel by private plane should be confirmed through the Office of Risk and Insurance Management.

Generally, travel-related insurance coverage on international travel is similar to that described for domestic travel. However, special circumstances such as an extended stay could change the scope of coverage. Travelers should consult the Office of Risk and Insurance Management to discuss special circumstances and verify insurance coverage prior to international travel.

The university’s procurement card, when used for authorized official travel expenses, provides business travel accident and lost luggage insurance, in addition to a number of other travel related services.

For planned international travel, faculty and staff with university provided health insurance coverage should check with their applicable medical insurance company as to what coverage would apply relative to the specific health plan in conjunction with the planned location(s) for international travel. Additionally, it may be beneficial for international travelers to conduct a similar evaluation for other potential medical insurance coverage, e.g., a spouse or partner’s employment-sponsored health plan.

Detailed coverage information while in travel status for Vanderbilt’s various health care plans is available in the benefits section of Human Resources website: http://hr.vanderbilt.edu/benefits/travel.php.

10. Travel Payment

10.1 University Procurement Card

Vanderbilt’s procurement card program, PCardVU, is the preferred method of payment for travel-related expenses. Original receipts are required for all PCard travel-related transactions regardless of the amount through the Access Online monthly PCard approvals. Unlike receipts for travel expenditures initially paid with personal funds, PCard receipts should not be resubmitted in the Employee Reimbursement Travel tool. A report of applicable travel-related expenditures from the Access Online system should be included as part of the traveler’s expense reimbursement summary, however, in order to facilitate documenting the total cost for the travel.

Vanderbilt University is a tax-exempt organization. The Tennessee sales tax exemption number is printed on the front of every PCard. Cardholders should give this number to applicable merchants at the time of purchase to exempt the transaction from Tennessee state sales tax. PCard purchases made outside of Tennessee may also be exempt from that state’s sales tax. Please refer to the Out of State Sales Tax Exemption Table (https://www4.vanderbilt.edu/fis/accounting/sales_tax_exemption.pdf) for a listing of applicable states. For your convenience, we recommend having a Certificate of Exemption (https://www4.vanderbilt.edu/fis/accounting/Tax_Exempt_Form.pdf) with you while traveling on university business.

Please note that, within the context of travel, Vanderbilt is exempt from sales tax only for purchases within Tennessee. Vanderbilt may not be exempt from hotel occupancy taxes or other entertainment or travel-related excise
taxes. Travelers are encouraged to request tax exemptions from hotel staff. In light of the fact that law changes may occur, such staff should be abreast of current requirements for their respective locals.

10.2 Personal Credit Card

While travelers may elect to use their own personal credit cards to pay for travel, Vanderbilt recommends utilizing the university’s procurement card to pay for travel in order to minimize any out-of-pocket expenses incurred by the traveler.

11. Cash Advances

11.1 Cash Advance Approval Process

Typically, all meals and allowable incidental charges are paid by the traveler and then reimbursed to him/her after submission of an approved travel expense report upon trip completion. However, when this creates financial hardship for the traveler, cash travel advances for faculty, staff and students are permitted up to $200 per trip. All such cash advance requests must be associated with trips of at least three nights’ duration and may be approved through the normal travel process. Requests for such cash advances should be requested by faculty and staff using Form 60-002-715 and by students using Form 60-002-658.

Cash advances for official travel will not be issued more than two weeks prior to departure. Vanderbilt will not issue cash advances for official travel when the traveler is being reimbursed for travel expenses by a source external to Vanderbilt University.

For trips of long duration that would cause financial hardship for the traveler, the university will consider requests for an exception to the $200 limit mentioned above. Any such exceptions to the $200 cash advance limit must be approved in writing by the university’s Chief Financial Officer.

11.2 Cash Advance Post-travel Reporting Requirements

In order for Vanderbilt to retain its ability to reimburse official travel expenses tax-free to travelers as part of an IRS ‘accountable plan,’ the university must report cash travel advances as additional income and therefore withhold appropriate income taxes on any advances that are not accounted for by the traveler within a reasonable period of time.

To meet the IRS ‘reasonable period of time’ safe-harbor provision, travelers must submit travel expense reports within 60 days of trip completion and any excess cash advances must be returned to the university within 120 days of trip completion. If either of these time constraints is missed, Vanderbilt must deduct the outstanding balance of any cash advance for travel from the traveler’s payroll check in order to avoid reporting the advance as additional income (the traveler agrees to this condition by signing the form requesting a travel advance). In such circumstances, payroll deduction will take effect on the first payroll cycle after the 120-day limit is exceeded. No additional travel-related advances or reimbursements for an employee will be processed if any cash advance documentation is past due (beyond 60 days after trip completion).

For students, any outstanding advances after 120 days will be considered debt owed to the university by the student and will be charged to the student’s account for repayment.

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7 For IRS source documentation, please see IRS Publication 463§6 (Travel, Entertainment and Car Expenses) at www.irs.gov/pub/irs-pdf/p463.pdf.
11.3 Accounting for Cash Advances

Cash advances for travel should be charged to the travel receivable account and center as follows:

- University Central: Acct 14010 Center 1-97-060-0000 Individual Travel Acct #
- VUMC
  - Medical School: Account 13025 Center 1-04-000-0000 Traveler Identification #
  - Medical Center Administration: Account 13025 Center 1-08-000-0000 Traveler Identification #
  - School of Nursing: Account 13025 Center 1-06-000-0000 Traveler Identification #
  - Hospitals and Clinics: Account 13025 Center 2-01-000-1111 Traveler Identification #

University Central faculty, staff and student individual travel account numbers may be obtained by completing the General Accounts Receivable (GAR) Account Number Request Form (www.vanderbilt.edu/stop/forms/uploads/GARNewAcctRequestv6.pdf). Specific questions related to the GAR Account Number Request Form may be directed to GAR@vanderbilt.edu.

12. Reimbursements for Traveler Prepayment of Incurred Travel Expenses

In cases where prepayments for registration fees, hotel deposits, or airfare are required prior to official university travel in order to obtain discounted pricing or to secure a reservation, travelers should utilize the university’s PCard in order to minimize out-of-pocket expenses incurred by the traveler. Vanderbilt will reimburse faculty and staff for expenses incurred and submitted more than 30 days prior to an official trip.

Reimbursements will be made only for actual, incurred expenses (i.e., not for credit card ‘holds’). When travelers have personally incurred expenses more than 30 days prior to an official trip, they should use Form 60-002-524 to request reimbursement of prepayments of registration fees, hotel deposits, and airfare. All travel prepayment reimbursement requests must have a corresponding, approved travel authorization.

Vanderbilt will reimburse students for expenses personally-incurred prior to an official trip. In such cases, travelers should use Form 60-002-658 to request reimbursement of prepayments of registration fees, hotel deposits, and airfare. The student’s dean’s office must approve all such requests. All travel prepayment reimbursement requests must have a corresponding, approved travel authorization.

Vanderbilt will not reimburse prepayments when the traveler is being reimbursed for travel expenses by a source external to Vanderbilt University.

Prepayment reimbursements paid by the university to the traveler should be charged to the travel receivable account and center as follows:

- University Central: Acct 14010 Center 1-97-060-0000 Individual Travel Acct #
- VUMC
  - Medical School: Account 13025 Center 1-04-000-0000 Traveler Identification #
  - Medical Center Administration: Account 13025 Center 1-08-000-0000 Traveler Identification #
  - School of Nursing: Account 13025 Center 1-06-000-0000 Traveler Identification #
– Hospitals and Clinics: Account 13025 Center 2-01-000-1111
Traveler Identification #
University Central faculty, staff and student individual travel account numbers may be obtained by completing the General Accounts Receivable (GAR) Account Number Request Form (www.vanderbilt.edu/stop/forms/uploads/GARNewAcctRequestv6.pdf). Specific questions related to the GAR Account Number Request Form may be directed to GAR@vanderbilt.edu.

12.1 Registration Fee, Hotel Deposit and Airfare Prepayment Post-Travel Reporting Requirements

When registration fees, airfare or hotel deposits for non-local events are reimbursed to faculty or staff by the university, the associated amount will be charged to the travel receivable account. Upon trip completion the expenses should be reported in the expenditure section, included in the amount to be charged to the center, and listed under "Cash Advance and Prepayments Paid to Traveler" on the travel expense report. This causes the expenses to be charged to the department and deducted from the travel receivable account at the time the travel expense report is processed.

13. Travel Expense Reporting

Faculty and staff submit travel (and any associated entertainment) expenses for reimbursement on Form 60-002-523 and students submit travel expenses on Form 60-002-658.

13.1 Expense Report Timing

Travel Expense Reports should be approved and should arrive in the Disbursement Services Department or the VUMC Department of Finance within 60 days of the completion of a trip.8 The necessary approval-routing process should be taken into consideration so that required approvals can be obtained in a timely manner and the Travel Expense Report can be delivered to the appropriate office within the required timeframe.

In accordance with IRS regulations, travel expense reports submitted more than 60 days after trip completion could result in a portion or all of the reimbursement being treated as taxable wages.

13.2 Expense Report Documentation

Original receipt documentation is required for all expenses greater than $25. Original receipts are required for all Pcard travel-related transactions regardless of the amount. If receipts for expenses (other than personal automobile mileage reimbursement requests) greater than $25 are lost, the traveler should endeavor to obtain a replacement receipt or proxy (e.g. redacted credit card statement) to accompany the Travel Expense Report.9 If no replacement reasonably can be obtained, a written attestation from the traveler will suffice if accompanied by a memo explaining the extenuating circumstances.

Expense documentation may be unique for special circumstances, such as long-term travel supported by a research grant. Examples include situations in which the traveler may have rent and utility bills instead of hotel bills or grocery bills instead of restaurant receipts. In such instances, original receipts are still required to document all expenses, and the reasonableness of the expenses should be approved at the level of the Executive Director, Dean, Vice Chancellor, Provost, or designee.

8 Grant-funded travel potentially could impose a shorter timeframe for required expense reporting.
9 Please note that some schools or divisions may have more stringent requirements for receipt documentation.
13.3 Expense Report Responsibilities

All persons traveling or entertaining on behalf of Vanderbilt and those who approve associated expense reimbursements are responsible for knowledge of Vanderbilt travel policies and procedures and for compliance with sponsoring agency regulations governing travel and entertainment expenditures.

Any individual requesting reimbursement from Vanderbilt for travel is responsible for ensuring that his/her incurrence of expense(s) and related reimbursement request complies with all applicable policies, is properly authorized, and is supported with required receipts and other documentation. The signature on the reimbursement request form of the individual requesting reimbursement affirms that these responsibilities have been met. When a traveler’s signature is not available, the document should be signed by the head of the department, Executive Director, or Dean along with an explanation detailing why the traveler’s signature is not available. Faculty and staff should have their travel expense reports approved and signed by someone in the same division (or the department supporting the expense) who is authorized to sign travel expense reports and who is at a level more senior than the traveler.

13.3 Vanderbilt University Expense Report Data Accountabilities

All travel expenses are subject to audit by Vanderbilt’s Internal Audit department and external auditors, as well as by agencies such as the Internal Revenue Service, the Department of Health and Human Service (for Government-sponsored programs), and the internal and external auditors of non-Government sponsors.

From time to time, the university receives requests from sponsoring agencies and other groups that have funded Vanderbilt’s travel expenses for verification that expenses submitted directly to them were not also reimbursed by the university. In a similar fashion, Vanderbilt may request from sponsoring agencies or other groups, verification that expenses submitted to the university were not also reimbursed by external parties.