George Washington University Athletics & Recreation
Travel, Entertainment and Business Expense Reimbursement Policies and Procedures

Policy Statement
The university and Division of Athletics & Recreation (Athletics) will incur or reimburse expenses that are: 1) reasonable and necessary; 2) for a university business purpose; 3) documented, approved and submitted properly; 4) consistent with the university's business objectives; and 5) consistent with NCAA guidelines. This policy applies to all expenses incurred for a university purpose regardless of the account to which the expenditures are budgeted or recorded, the type of funding supporting such expenses, or whether incurred locally or during university travel.

Reason for Policy
The university’s Travel, Entertainment and Business Expense policy provides broad guidelines for incurring and reimbursing expenses connected with university business in accordance with applicable regulations and sound business practices. The purpose of this policy is to further clarify and provide specific guidance to Athletics’ employees for certain travel, entertainment and business expenses. For any expenses that the Athletics policy does not address, employees should refer to the university policy or seek further clarification from a responsible manager or the Athletics Finance staff.

Who is Governed by this Policy
All Athletics Staff and others seeking reimbursement from Athletics funds
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Policy

I. PERMITTED EXPENSES GUIDANCE

The university will incur or reimburse expenses that are: 1) actual and necessary; 2) for a university business purpose; 3) documented, approved and submitted properly; 4) consistent with the university’s business objectives; and 5) consistent with NCAA guidelines. This policy applies to all expenses incurred for a university purpose regardless of the account to which the expenditures are budgeted or recorded, the type of funding supporting such expenses, or whether incurred locally or during university travel.

Expenses incurred should be submitted for reimbursement within 60 days to avoid unnecessary tax reporting requirements on the individual’s W-2. Where the guidelines require approval by the Vice President, Senior Associate Vice President, or supervisor, the approval should be obtained by sending an email to that individual, and documented by cutting and pasting the email approval into the comment field associated with the expense.

II. DEFINITIONS

a. Reasonable – an expense that is ordinary and reflects a prudent decision to incur the expense on behalf of University business (not extreme or excessive). The policy does not define a fixed dollar amount to determine a reasonable expense because reasonableness depends on several factors including the purpose, source of funds and circumstances in which the expense is incurred. Examples of tests of reasonableness include:

1. Are you able to comfortably explain this expense to a donor that his or her donation was used in this way; or, to a student that his or her tuition dollars were used in this way?
2. Would you feel comfortable if this expense was selected for audit? Has the expense as well as the business purpose been adequately documented?

B. Necessary - minimum purchase or service required to achieve a stated business objective.

C. Business Purpose - the purpose of the expense is to achieve or fulfill the mission of the University.

D. Documented – written documentation to support an incurred business expense that includes the original itemized receipt, documentation of a business purpose, names of persons in attendance, and appropriate expense report for the incurred cost.
Procedures

I. PURCHASING
   a. Purchases and purchase requests ($3000 or less)

Procurement Card
The most efficient means of vendor payment is through the iBuy+ eProcurement system. In the event that this system cannot be used for purchases $3500 or less, because item(s) to be purchased are not available through the iBuy+ system, the university Procurement Card (PCard) may be used. The Procurement Card policy provides basic guidelines for the PCard. PCard holders are those employees authorized to transact business or complete purchases on behalf of the university.

Requests for issuance of a PCard should be made via a PCard Enrollment form. The form should be submitted to the Athletics Financial Management unit (AFM) via the Ath_Finance@gwu.edu. The form will be reviewed for approval by the Finance Director, and if approved will be submitted to the Procurement department for processing.

PCard transactions are captured in the university Expense Reporting system (Concur). PCard holders are expected to review transactions listed in this system regularly each month, and allocate the charges to the appropriate organization and account. Each transaction should also include a descriptive business explanation for the charge. Business explanations should address the WH questions (Who? What? Where? When? Why?) to be considered complete. Transactions that do not include this information will be returned to the employee for their further update and resubmission. It is recommended that no more than two to three expense reports be submitted monthly. Note that out of pocket expenses are unallowable expenses for PCard holders. In the event that out of pocket expenses are incurred, explanation will be needed not only for the expense, but also the reason for incurring out of pocket rather than by PCard or PCard cash advance.

In the event that a vendor does not accept credit card payment for purchases $3,500 or less, a procurement request form should be submitted with a quote and/or invoice to the AFM. If the purchase is $3,501 to $25,000, a procurement request form should be submitted with a quote; an invoice will not be accepted. Please make certain all of the vendor’s contact information is accurate on the procurement request form, including the Federal Identification Number (FIN #), address, and telephone number.

Upon receipt of an approved procurement request form, the AFM will submit a requisition the university’s Procurement department to establish a purchase order (PO). The university Procurement department has final approval over all requests for purchase. Once a PO has been established by the university’s Procurement department, the AFM will request that the department submit an invoice for
payment if one has not already been received. The AFM will review and process the invoice, submitting it to the university’s Accounts Payable department for payment disbursement to the vendor. The university pays within net 30 days from the invoice date.

b. **Purchases > $3,500**

**Procurement Requests**

Purchases that exceed $3,500 must be processed through the University’s Purchasing Department **PRIOR** to ordering or receiving goods or services. Procurement requests that exceed $25,000 must accompany three competitive quotes to ensure equitable pricing. Quarterly reporting of non-compliance will be provided to the Athletic Director and the EVPAA & Provost.

**Competitive Quotes**

A single quote is needed for purchases $3,501 to $25,000; however, units are encouraged to obtain three competitive quotes. Purchases $25,001 to $150,000 require three quotes. Justification required for sole-source procurements and awards to other-than-the-low bidder on a Supplier Selection Memo. Formal solicitation is required for purchases that exceed $150,000 or for purchases to a single vendor by multiple Athletic units that exceed $150,000 (see appendix for Procurement Dollar Amount Threshold Matrix). The goal of the University is to receive the highest quality products at the most competitive price without sacrificing timeliness and customer service. The university’s Procurement department reserves the right to bid purchases to other vendors if deemed necessary, and will bid products or services if quotes are not attached as required to the purchase requisition.

**Sole Source**

Purchase requisitions for sole or single source procurement of goods or services that exceed $25,000 should be accompanied with the Single/Sole Source memorandum (SSM). The purpose of this SSM is to show that a competitive procurement is impractical because only one product or service can meet the specific need. It is not to be utilized to circumvent normal purchasing procedure, nor for a price-based justification. Acceptance of this request will be at the discretion of the university’s Procurement department.
II. TRAVEL & ENTERTAINMENT GUIDELINES

Travel Approval

In accordance with the University’s Travel, Entertainment and Business Expense Reimbursement Policy, Athletics has created guidance including associated procedures to ensure proper compliance and reporting of departmental travel and taxable employee benefits.

Section II, Subsection E of the above University policy (Payment of Expenses of Family Members) states:

“GW will not pay or reimburse expenses for family members who accompany GW employees traveling on official university business except in unusual circumstances and with advance written approval from the GW employees’ vice president, or president in the event the traveler is a vice president. Evidence of the advance approval must be attached to the expense report when requesting reimbursement.”

In the event that spousal travel is desired, a spousal travel request must be routed for Athletic Director and EVPAA & Provost consideration. If approval is gained, staff members are responsible for directly paying for family members travel expenses.

Where employee contracts accommodate spousal travel, spousal travel request procedures should be followed, and the spousal travel expense may be charged to GW directly. Note that as per the contract, the expense will be included in the employee’s W2.

All ICA team travel (individual business, individual recruiting and athletic team travel) must gain written pre-approval by the appropriate supervisor, and Compliance where relevant, PRIOR to booking travel. In the event that pre-approval cannot be gained due to unexpected circumstances, such as unforeseen recruiting travel that requires immediate booking, advance written notification with explanation must be provided to the appropriate supervisor and the financial management office.

Unauthorized travel may become the liability of the employee.

Team Travel

Pre-Season, In-Season games and In-Season conferences, Spring and Winter Breaks
Team travel arrangements must be completed at least 30 days prior to season start, whenever possible. Upon receipt of season schedules, teams must complete and submit a travel request form to AFM. The form will be reviewed and registered, then sent to the university’s travel service company, Anthony Travel. Anthony Travel will work to identify the most equitable arrangements and reply back to staff directly with pricing proposals. Once travel pricing has been determined, teams
should initiate the routing of a Pre-Trip Approval form and include all supporting documentation.

Team travel arrangements should be made via Anthony Travel or iBuy Travel. In the event equitable travel cannot be identified by Anthony Travel, written confirmation should be gained from Anthony Travel PRIOR to making other arrangements. This written confirmation should be included when routing the Pre-Trip approval form.

**Post-Season or NCAA championship conferences**
Team travel arrangements that cannot be made at least 30 days prior to season start, such as travel for qualifying tournaments or NCAA championship tournaments, must be made immediately as qualification becomes known. The travel request procedures for in-season conferences apply.

Where the conference has established host accommodations, teams will route a travel request form to AFM with conference hosting documents included, e.g. hotel credit authorization form. The travel request package will be registered and sent to Anthony Travel. Anthony Travel will work with University Procurement and the Conference to book tournament hosted travel on the team’s behalf.

Quarterly reporting of non-compliance will be provided to the Athletic Director and the EVPAA & Provost.

**Individual Travel**
iBuy+ travel, the university’s online booking tool is available 24/7 to provide air, rail, car rental, and hotel services. The iBuy+ travel website provides guidance on the process of booking travel using the tool. Anthony Travel is the alternative option for booking travel.

**Cancelled Travel**
Travel expenses for a cancelled trip, such as air and rail travel due to business-related unavoidable circumstances, are reimbursable where the business-related cancellation can be substantiated with supporting documentation.

**Prospective Student Athlete Airline Travel**
Recruits visiting the campus must have an itinerary prepared by the coaching staff and approved by the Athletic Compliance unit. The approved travel itinerary should then be submitted to the AFM for processing.

**Business/Personal Travel**
Trips combining university business and personal travel will be reimbursed under the following conditions:
- Written quote indicating price of flight to business destination and returning to a WAS departure point on final day of university business must be provided.
- If the traveler remains at the destination for an extended period of time or travels to another destination for personal reasons before returning, the amount reimbursed will be the lesser of the actual airfare and the price quoted for returning on final day of university business.
- Supervisor must pre-approve these travel arrangements.

**Vehicle rental**
GW offers a [car rental discount program] with attractive options for GW travelers including a car share and Super Shuttle service. The car share program replaces Zipcar on Campus and at Metro Kiss & Ride locations.

The university’s preferred car rental vendor is Enterprise Holdings utilizing both Enterprise Rent a Car and National Car Rental. When booking rental cars for university business, these suppliers should be chosen because of discounted pricing and the insurance coverage that is provided for business rentals only in this agreement. Faculty, staff and students are not permitted to rent vehicles on this Enterprise contract for personal use, regardless of age.

In the event that staff would like to take advantage of GW discounted rates for personal travel, the iBuy+ travel portal should be used. The portal will insert all appropriate contract, rate and insurance information into the reservation.

When traveling in rental vehicles, the University will only reimburse travelers for actual gas receipts. Travelers are responsible for refueling the vehicle PRIOR to returning the vehicle. The University will NOT reimburse for refueling charges billed to travelers by rental agencies.

**Mileage Reimbursement**
Employees traveling in a personal vehicle for business travel will be reimbursed for mileage. The university will reimburse based on the IRS federal standard mileage rate. The 2017 standard mileage rate is $.535 cents per mile. The rate may also be confirmed by going to the IRS website ([IRS 2017 Standard Mileage Rate](https://www.irs.gov/)). Mileage is reimbursable where to/from mileage traveled can be substantiated. Submission of directions mapping is an acceptable receipt. Gas receipts cannot be accepted.

*Where employee contracts accommodate vehicle allowance, mileage reimbursement is unallowable.*

**Airport Parking**
Travelers will only be reimbursed for the satellite/long-term parking rate for all trips. For one day trips, the traveler may park in short term parking. Should it be necessary for a traveler to park in the main terminal lot, justification must be provided when submitting the receipt.

**Tips**
Tips associated with lodging, meals and transportation, if customary, are an allowable expense.

Chartered bus driver tips are reimbursable with a receipt signed by the bus driver, to substantiate that the tip was disbursed to the driver. Chartered bus driver tips should not exceed $50 per day of driving.
**Tolls**

Travelers will be reimbursed for actual toll costs incurred while traveling. Receipts must be submitted to ensure reimbursement.

**Meals**

In accordance with the University’s Travel, Entertainment and Business Expense Reimbursement Policy, reasonable travel meal expenses incurred during travel on official university business, and reasonable business meal expenses incurred locally in the Washington metropolitan area are reimbursable. The PCard should be used to pay employee meals while on travel.

When a meal is purchased for a non-university employee, or individuals outside of the department for a legitimate business reason, for example, recruits and their parents or interviewees, the names of all individuals (and their respective business relationship to the program) must be included when submitting related expense reports.

**Team Meals**

Per diem is approved for student-athletes only. When the team is provided per diem on trips, the student-athletes MUST SIGN a meal allowance form for the days they receive money. Per diem must be signed for at the time of distribution each time cash is distributed. The per diem sheet must list the name of each student-athlete, the amount received each day, and the signatures of each student-athlete receiving per diem.

**Student Athlete Per Diem**

- Breakfast: $ 5.00
- Lunch: $ 10.00
- Dinner: $20.00
- Total: $35.00

*Please note that alcohol is an unallowable expense, unless related to:
- Donor stewardship or cultivation
- In the event that alcohol is purchased for the parents of recruits*
III. **EXPENSE REPORTING**

**Submission**
Employees must provide legible receipts for all expenses incurred while conducting ICA business. Travel, entertainment and other business related expenses must be itemized and substantiated, preferably by dated original receipts showing:

- Date of purchase
- Vendor Name
- Itemized list and unit price of purchased items
- Total Amount
- Proper explanation (addressing the WH questions)

In the event a receipt or duplicate of a receipt cannot be obtained, a missing receipt form signed by the staff member and supervisor must be submitted in place of the receipt.

Expense reports should be submitted using the Concur mobile application or via the GW Expense Reporting web portal.

All completed expense reports must be approved by the employee’s supervisor and Athletic Compliance unit where relevant. Supervisor review and approval conveys agreement with the employee’s purchases and authorizes budget funding. Following supervisor review and approval, reports should be submitted to the AFM. Submission to AFM is necessary within 30 days of report transactions. If reports are not submitted for approval after 60 days, the expenses may be added to the individual’s W-2 in accordance with Internal Revenue Service regulations.

**Advances**
PCard holders typically have a $500 cash advance balance available for use each month. In the event that additional funds are needed, beyond the existing advance threshold, a cash advance request should be routed through Concur to the Sport Administrator and subsequently to the Finance Director. Routing should occur at least thirty (30) business days prior to the date of travel. All advance expense reports must be submitted for approval within five (5) days of the last day of the related travel. Individuals will be allowed no more than two open advances at any time.

- Cash advances will not be granted for lodging, car rentals, or other forms of transportation.
- Cash advances will not be issued for amounts less than $200.
- Cash advances will not be issued for recruiting except for extended travel.
IV. CONTRACTS/AGREEMENTS

Routing
All contracts/agreements presented to Athletic staff should be routed for review and approval via the university’s automated routing tool (with the exception of hotel contracts which should be emailed to Ath_Finance with a Procurement Request form). AFM should be consulted for access and training to navigate the tool appropriately.

Signature Authority
In accordance with the University’s Contract Process Guide, only certain individuals are authorized to contractually bind the university: the president, the provost, and the treasurer, or such other person or persons as may be authorized by the Board of Trustees. These officers may delegate signature authority granted to their offices through delegation memoranda. The below signature authority table reflects Athletic grants of authority made by the executive vice president and provost, and the executive vice president and treasurer. Sub-delegation of the authorities contained in this table is not permitted unless expressly indicated. Quarterly reporting of non-compliance will be provided to the Athletic Director and the EVPAA & Provost.

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<th>Athletics</th>
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<tr>
<td><strong>Position/Title with Authority</strong></td>
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<tr>
<td>Executive Director of Athletics</td>
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<td>Executive Director of Athletics</td>
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**IMPORTANT INFORMATION FOR THOSE SEEKING TO EXERCISE SIGNATURE AUTHORITY:**
Those who sign external agreements or attempt to bind the university without proper authority may become personally responsible for the agreement and maybe subject to university disciplinary action.