

MCB Travel Workshop FY16

Presented Monday, February 29, 2016
MCB Lab Admin Forum

Goals of this workshop

- Update on significant travel policy developments

- Refresher

Components of a business description

- When (Transaction and travel dates)
- Who (Individual/lab)
- Where (Transaction vendor/location of transaction)
- What (Goods or services received in transaction)
- **Why** (Full description of business transaction)

When

Business description should include

- Date of financial transaction
 - For reimbursement, **date expense incurred/purchase date** (must be indicated on accompanying receipt or invoice)
 - For Corporate Card Direct Pay: **"Sale Date"** on Corporate Card statement
- Travel date
 - Enter entire date of meeting/conference/event

POINTS OF CONSIDERATION:

- Do event dates correspond to travel and/or financial transaction dates?
- Do receipts correspond to event dates?

Who

Business description

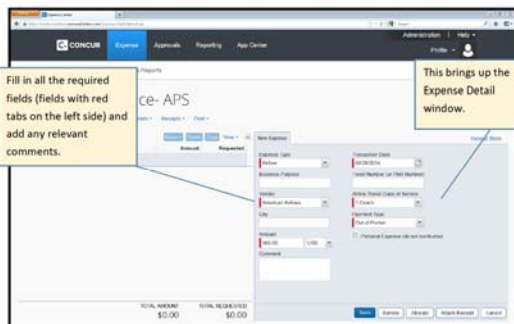
- Name of traveler/lab
- Employee or non employee?

Employee (Web Voucher)	Non-Employee (HCOM)
Faculty	Temps
Research Associates	LHTs
Postdocs (6150)	Harvard students
Staff	External Postdocs (6450, 6452)
	Visiting Fellows
	All others who are not employees

POINTS OF CONSIDERATION:

- Status of reimbursee at the time of expense
- Are the appropriate funds being charged?
- For business meals with 5 or less participants, list all attendee names.
- New reimbursement system: Concur (more info to come!)

Concur - Harvard's New Reimbursement System (coming soon)



Where

- Destination/location of meeting

POINTS OF CONSIDERATION:

- Federal awards: Does airfare purchased to reach destination comply with Fly America Act and Open Skies Agreement?
 - Refer to Harvard Financial Administration Federal Travel Regulations Tutorial (link at the end of this presentation)
- Is the destination on the transaction and location of the meeting the same?

Example: Business description includes, "Economy airfare Boston-Paris, FR to present research at 6th EMBO meeting, Manchester, UK Sept 5-8/ 2015"

-Additional justification would be needed.

What

Reimbursable Expenses	Conditionally Reimbursable Expenses	Forget about it
Economy Airfare	WiFi [Ⓜ]	Alcohol [Ⓜ]
Ground transportation	Insurance on airfare [Ⓜ]	Movies
Lodging	Cancellation or change fees [Ⓜ]	Gym fee
Meals	Refundable tickets [Ⓜ]	Personal travel
Business Meals	Coach seat upgrades, business class [Ⓜ]	
1 st Baggage fee	Printing [Ⓜ]	
	Conference/Meeting Registration [Ⓜ]	
	Society membership [Ⓜ]	

- POINTS OF CONSIDERATION:**
- [Ⓜ] Expense must be allocable to the Federal award
 - [Ⓜ] May be allowable under extenuating circumstances
 - [Ⓜ] Exceptions that require Federal Lowest Economy Airfare Travel Reimbursement Form
 - [Ⓜ] Split coding airfare that is not allowable on Federal Funds use Federal Lowest Economy Split Coding Job Aid
 - [Ⓜ] Can be charged to discretionary account

How the change in policy impacts the

What

Airfare - most economical fares

For flights booked on or after March 1, 2016, the lowest economy fare class is required for travel charged to federal awards. Exceptions may be granted in the following instances when basic economy options would:

- Fail to reasonably accommodate traveler's **medical needs**
 - Require **circuitous routing**
 - Require **travel during unreasonable hours**
 - Excessively **prolong travel**
 - Result in **additional costs that would offset the transportation savings**
- Requires very strong justification. Approval not guaranteed.*

Refer to: Federal Lowest Economy Airfare Travel Reimbursement Exception Form.

Split Coding – when to use this

Scenarios	What to do	How to do this
*Business class ticket/economy plus seat airfare does not meet exception criteria and is not approved	-charge economy fare amount to federal award -charge the difference to discretionary account	-provide documentation of economy airfare (same itinerary with price, dates, air class) -must be obtained within one business day of booking
Combining airfare for personal travel with Harvard business	-charge economy airfare of university business portion of travel to the federal award only.	-provide documentation of economy airfare (same itinerary with price, dates, air class) based on the business portion of travel -must be obtained within one business day of booking

*must still adhere to Harvard travel guideline, "Business class is acceptable in limited circumstances when a trip has an in-air flight time over six hours."

Meal and alcohol expenses on sponsored awards Effective March 1, 2016 an itemized receipt for a meal is needed even if the total amount of the bill is less than \$75.

Type of receipt	Detailed Business Description	Missing Receipt Affidavit	Attestation: alcohol purchased	Charge meal only to federal award (+ tax & tip)	Code meal only (+ tax & tip) to 7654, 7655, 7674, 7675	Charge alcohol (+ tax & tip) to discretionary account	Code alcohol (+ tax & tip) to 8450	Charge entire expense to discretionary account	Code entire expense to 8450
Itemized (without alcohol)	x		x	x	x				
Itemized (with alcohol)	x	x	x	x	x	x	x		
Non-Itemized (without alcohol)	x	x	x	x	x				
Non-Itemized (with alcohol) cost of alcohol known	x	x	x	x	x	x	x		
Non-Itemized (with alcohol) cost of alcohol unknown	x	x	x					x	x
No receipt (without alcohol)	x	x	x						
No receipt (with alcohol) cost of alcohol known	x	x	x	x	x	x	x		
No receipt (with alcohol) cost of alcohol unknown	x	x	x					x	x

WHY

Why is **WHY** important?

- **Justifies** why the expense is **Harvard business**
- **Shows** why the expense is **needed**
- **Confirms** why the expense is **being charged to a specific fund**

How the change in policy impacts the WHY

- Conference fees**
Conference fees are treated as an indirect cost when the employee attends the conference to gain a general understanding of the topics presented, rather than to receive or present specific information related to a sponsored award. Conference fees that are not specifically related to an award should be charged to a faculty discretionary, departmental, or school account.
- When is it allowable**
 -The researcher and /or research team are presenting results of the research obtained during the course of his or her work on the project.
 -The researcher can confirm that the purpose of the conference is directly related to that of the award being charged.
 -An aim of the award is for the PI to host a conference to disseminate information from the sponsored project.
- Membership fees**
Dues and memberships in professional organizations are normally charged as indirect costs because their purpose is more general in nature, i.e. furthering a PI's knowledge in his/her field, and cannot be identified with a high degree of specificity to an individual research project.
- When is it allowable**
 -Membership may be charged only if it is required for conference attendance and attending the conference directly benefits the award, and if it reduces the overall cost of attending the conference.

Business Descriptions

On June 3, 2014, J. Postdoc purchased United Airlines Economy airfare from Boston to Washington National Airport because he/she plans to attend Society for Neuroscience annual meeting taking place from November 14 – 16, 2014 in Washington, DC. He/she will be presenting a poster with research sponsored by PI's Neurocircuits grant

Information needed	Transparent Business Description	Less-than-Transparent Business Description
When	6/3/14, 11/14-16/14	6/3/14, 11/14-16/14
Where	Washington, DC	Washington, DC
Who	J. Postdoc	J. Postdoc
What	United Airlines round trip airfare	United Airlines round trip airfare
Why	To attend Society for Neuroscience annual meeting to present poster of research supported by the Neurocircuits grant	To attend Society for Neuroscience annual meeting.

Business Descriptions

On June 3, 2015, Brad Student paid the registration fee for an INSERM meeting entitled, "Transgenic animals and genetic engineering techniques" from July 2-3 2015, in Nantes, France. Brad presented a poster on his research supported by his PI's R01 grant entitled, "Genetic engineering in transgenic mice."

Information needed	Transparent Business Description
When	
Where	
Who	
What	
Why	

6/3/15 B. Student, Registration fee, Inserm Mtg 7/2-3/15 in Nantes, FR; presented poster on research supported by Genetic Engineering/Trangenic Mice grant

Supporting documentation

Activity	Business Description	Required Backup
Conference-presenting	Topic(s) presented	Supporting documentation detailing event and traveler involvement, such as:
*Conference-attending	Topics discussed as they relate to grant	<ul style="list-style-type: none"> • Conference program (presentation date/time) • Conference announcement • Agenda • Copy of poster • Copy of abstract • Registration receipt (with nature of participation detailed) • Meeting announcement
*Meeting-attending	How topic(s) discussed at the meeting benefit/relate to the grant	
**Collaboration	Purpose of collaboration (include collaborator name)	n/a

*If attending a specific conference/meeting is required by the sponsor, it is important to reference that in the business description
 **When a collaborator is part of a project or referenced in the grant proposal, it is important to reference that in the business description

Other considerations

- Travel costs being reimbursed by third party (i.e., meeting organizers)
- Recruitment costs (local business meals): **only meal of candidate** can be charged to federal grant. Balance must be charged to discretionary fund.

Other considerations

- Contact PM ahead of time with as many details as possible for pre-approval when:
 - Combined personal/business travel
 - Travel dates exceed meeting dates
 - Other exceptions
- Timing for financial transactions
 - For Citibank transactions, submit Citibank Direct Pay request **at least 5 business days** before statement due date for timely bill payment
 - For out of pocket transactions, **within 60 days** after end date of University business-related travel

Other considerations

Meal/food expenses on Start Up

Expenses charged to the faculty member's start up should be related to their lab's general research program, and not individual recognitions such as birthdays or retirements. The expense has to have a business purpose. Please refer to Harvard's [Gifts and Celebratory Events for Employees](#) Policy.

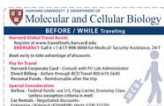
Type of event (examples)	Allowable on Start Up?
Champagne to celebrate publication in journal	Yes (8450)
Food for lab meeting (held on campus)	Yes (6570)
Water, coffee, snacks for general lab gathering areas	Yes (6570)
Food for holiday lab party (morale boosting)	Yes (8450)
Food for clambake during lab(s) scientific retreat	Yes (6570)
Food for individual student thesis celebration	Yes (6570)
Gift for baby shower, wedding	No
Food/drink for lab member(s) birthday	No

Tips and tricks

For the following consult with PI first:

- **Offer to help with booking travel** (either on Corp card, BCD or out of pocket)
 - Helps to anticipate reimbursements/financial transactions.
 - Helps to educate the traveler on various policies and best practices.
- **Familiarize yourself with annual meetings that lab members habitually attend** (SfN, Worm meeting, ASCB).
 - Are there any tips that you can learn to offer lab members (early booking, availability of hotel rooms, shuttles) to improve their travel experience?

Resources



- **MCB Travel Reference Card!**
- **Links**
 - [MCB Travel Website](#)
 - [Harvard Financial Administration Federal Travel Regulations Tutorial](#)
 - [Financial Policy Office Fellowships vs Reimbursements](#)
 - [OSP Sponsored Travel Guidance and Policy](#)
 - [OSP Sponsored Travel Guidance and Policy - Resources](#)
 - [OSP Sponsored Expenditures Guidelines](#)
 - [GSA Fly America Act](#)
 - [US Department of State Open Skies Agreement](#)
- **Check with your Portfolio Manager ahead of time**

Feedback and Discussion

- What do you do? Feedback and sharing of helpful practices from lab admins.

- What challenges do these new guidelines present to you?
