

## Expense Report Review Checklist

- Did you remember to use the McCormick Standard Exception Form?
- Signatures (PI, Employee, Supervisor, BA initials for departments).
- Check budget of chartstring.
- Confirm that no sales tax was included (Ex. Grocery store receipts).
- Additional documentation (e.g., travel itinerary, flyer for guest speakers, etc.).
- Receipts must be itemized.
- NU policy allows for occasional missing receipts if the expenses are minimal (under \$40).
- Copy of Expense Report Detail is attached (printed out from NU Financials).

**Travel**

- Days of travel should match days at conference/meeting.
- Business class plane tickets can only be reimbursed if flight is over 12 hours.
- If traveling outside of US, provided written documentation of exchange rate used (typically printed out from exchange rate website. Confirm that US dollar amount is written on each receipt).
- If hotel bill includes meals and/or internet, these should be listed as individual line items.
- Mileage should be listed when employee drives his/her own car. It is meant to cover gas costs as well as wear on the car. Please provide MapQuest or Google maps.
- If renting a car, employee can be reimbursed for car rental and gas purchases however a specific business purpose and reasoning should be provided in an exception form for renting the car.
- If car travel is more than 300 miles, employee must prove that it was more cost effective to drive than to fly (If a flight would have been less expensive, employee will be reimbursed that amount, unless under exceptional circumstances).
- Meals for in-town travel are non-reimbursable, unless lunch occurs in the middle of the day's meetings.

**Meals**

- Number of people at meal (1 guest for every 2-3 NU).
- Price per person (Maximum of \$65/person (dinner) when traveling or hosting guests).
- Use Fixed Price menu when available.
- List of attendees and affiliations (print out the list of attendees from the expense report and attach to hard copy).
- Meals for spouses/children will be reimbursed on special request—here it's good to have prior approval.
- Alcohol must be listed on a separate line, and cannot be reimbursed on sponsored projects.

**McCormick Refreshment Policy**

- Sales tax will not be reimbursed from grocery receipts.
- \$1–4/person for seminars or networking events (from non-sponsored accounts).
- \$5–10/person for student/researcher group meetings/lunches with specific business purpose (no more than 2/month).
- \$8–10/person for department meetings with specific business purpose at monthly or quarterly intervals.
- \$27/person two times a year for staff events.
- Expense report must state the business purpose for these events.
- Student or staff meeting is a more appropriate title for event than Happy Hour.

**Per Diem**

- Itemize each Per Diem amount. 1<sup>st</sup> day and last day at 75% and rest of the days at 100%.
- Print out the Per Diem table for the country/city of travel and attach to expense report.
- Taking partial per diem is allowable.
- Lodging, car rental, hotel internet charges, taxi fares (incl. tips) to / from airport / hotel (vice versa) is **not** part of per diem. Separate receipts need to be submitted.
- Per diems can be used towards visitor expense reports. Similar rules and policies will apply.

**90 day policy exception**

- 90 day rule will start from last date of travel.
- For conference fees purchased in advance: Enter actual conference dates into T&E instead of purchase date. Advance purchases should be made by using a P-Card.

**Sponsored Projects**

- For sponsored funding, confirm that no alcohol is included.
- For hotel room, add up room fee plus tax and confirm total on expense report.
- Reimbursement for meals while not on travel status is typically unallowable from sponsored funds.
- Lunch and refreshments provided for an all-day meeting of collaborators are allowable (including non-NU personnel) on a project with a formal agenda.
- A post doc being recruited to fill an open position on a sponsored project travels to Chicago. The postdoc's meal may be charged to the sponsored project since she/he is on travel status, but the PI's meal may not be charged to the project.
- A PI on travel has lunch or dinner with a colleague while at a conference and charges his/her own meal as a travel expense. (The colleague should pay for his/her own meal).
- Lab personnel meet weekly to discuss progress on sponsored research is not allowable.
- A PI who is not on travel has lunch or dinner with a colleague and discusses research is not allowable (Sponsors do not typically expect to pay for project-related discussions the PI chooses to conduct during mealtime).
- Confirm that a US-Flag air carrier was used, or carrier has a code-sharing agreement with a US-Flag air carrier (required for sponsored funding only).
- If NU employee is requesting reimbursement, confirm that at least a portion of his/her salary is paid by the sponsored account (in other words, does the employee work on the project that is reimbursing him/her?)

This list is not a comprehensive outline of policy. Please see NU Travel and Entertainment Policy and Procedures for further information. Here are the links:

- <http://www.northwestern.edu/financial-operations/policies-procedures/policies/travel.pdf>
- <http://www.northwestern.edu/financial-operations/policies-procedures/policies/entertainment.pdf>
- <http://www.northwestern.edu/financial-operations/policies-procedures/policies/travel.pdf>
- <http://www.northwestern.edu/financial-operations/policies-procedures/policies/entertainment.pdf>
- <http://www.mccormick.northwestern.edu/ra/guidance.html>

There are valid reasons for not conforming to policy in specific situations. In these cases, an exception form can be completed to explain circumstances and receive reimbursement.