IEEE Expense Reporting and Reimbursement
Excerpt from IEEE Finance Operations Manual (FOM) Nov 2018
With SysC supplemental information and COVID-related items

FOM.6 – BUSINESS EXPENSE REPORTING

A. Travel Budgeting and Reimbursement

It is recognized that travel by IEEE volunteer members of its Boards and Committees and Staff is necessary for many of the essential activities of the IEEE; therefore, funds shall be budgeted explicitly to cover travel expenses for each Board and Committee. Travel expense provided by the IEEE, which may be reimbursed or paid directly by IEEE, include the items listed below. Pursuant to the procedures outlined in the Travel and Expense Reimbursement Guidelines, more detailed information, including but not limited to, other allowable expenses, timeliness of reporting, reimbursement processing, and international travel are included and clarified.

1. Transportation Reimbursement: This policy intends to establish adequate parameters for volunteers and staff so that they may comply with the spirit of the travel policy in the many varied situations that occur in practice.

   a) Airfare. In accordance with IEEE Policies, Section 11.6.B, all persons traveling on IEEE business who seek reimbursement for airfare or for which airfare is provided for them by IEEE, shall travel economically by booking economy class flights well in advance. Persons seeking to book higher-grade seats on economy flights, or full coach fares, must contact their major organizational unit's Vice President or President or in the case of Staff, the IEEE Executive Director, for approval prior to booking. • Reimbursement or purchase by IEEE for business class fares shall be permitted only (i) when the flying time is over eight consecutive hours for a single segment or over eight hours flying time where a layover is required, and (ii) when budgeted by the organizational unit. For business-class travel in compliance with the preceding conditions, individuals are encouraged to purchase upgradeable coach class fares and use miles or coupons to upgrade to business class. Business class is defined as an intermediate class above economy class but below first-class. Permission to travel business class for medical reasons may be granted by the IEEE President. • Reimbursement or purchase by IEEE of first-class fares shall be made only when extenuating circumstances warrant the expense to IEEE and only when (i) all criteria for business class travel have been met, (ii) it is the only class of service offered on the aircraft other than economy class, and (iii) permission has been granted by the IEEE President. On aircraft where three classes of seating are offered, (i.e., coach, business and first), the unavailability of seats in business class (the 28 of 40 intermediate class) shall not be cause to purchase a higher-grade ticket. All first–class fares reimbursed or provided by IEEE, and the justification and circumstances associated with the purchase, shall be reported to the IEEE Audit Committee. IEEE Staff shall make travel arrangements through IEEE's corporate travel agency, World Travel, Inc. except when (i) it is more cost effective to purchase fares directly from the carrier, thereby avoiding additional purchase fees, or (ii) for IEEE Staff residing outside of the U.S., it is more cost effective to purchase fares within their country of residence. Volunteers are encouraged to make travel arrangements through the IEEE's corporate travel agency, World Travel, Inc. whenever the purchase of fares through World Travel, Inc. is the most cost effective.

   b) IEEE will reimburse personal car mileage at the current approved rate authorized by the U.S. Internal Revenue Service. Only one person in a private vehicle may make a claim for reimbursement. IEEE Business Automobile Liability Insurance is in excess of one's personal automobile Liability Insurance; Collision/Comprehensive coverage does not apply to one's own vehicle.

c) Tolls and parking will be reimbursed.

d) Necessary taxi or other ground transportation will be reimbursed.
TAXI/SHUTTLE/LIMOUSINES: Use taxis with caution if other alternatives are available. The use of hotel courtesy transportation is encouraged. In the NY/NJ area, the use of our preferred vendors should always be utilized.

e) IEEE will not reimburse passengers in private aircraft nor assume liability for them.

f) IEEE will reimburse penalties assessed by airlines on airfare when traveling on authorized IEEE business under reasonable circumstances.

g) Car rentals should only be undertaken when alternative economic public transportation is unavailable or impractical. IEEE Business Automobile Liability Insurance (Collision/Comprehensive Liability) is primary on rented automobiles, and coverage purchased through the rental company is not necessary and will not be reimbursed. Car rental should be used only when it provides overall time and price advantages. It is recommended that you not use car rentals where traffic rules are uncomfortable or where renters may be subjected to incarceration in case of an accident. It is recommended that rentals be 29 of 40 booked through IEEE's corporate travel agency, World Travel, Inc., unless lower rates are otherwise available. Midsize or smaller cars should be rented unless 3 or more are sharing a car or transporting sizable equipment. Refuel rental cars prior to returning.

2. Lodging Single room occupancy will be reimbursed, limited to the night of and/or the night prior to the meeting. It will be permissible in special circumstances to stay an additional night(s) to obtain a less expensive airfare that will offset the additional lodging costs.

a) Meetings and Conference Management, shall, for all meetings they book, identify a nominal hotel for that specific meeting. All attendees should use this hotel.

b) All reimbursable room nights shall be charged directly to the IEEE master bill where one exists. Errors and requests for exceptions shall be referred to the appropriate Major Board Chair or Management Council Representative.

c) Hotels used for non-meeting travel should be moderate cost hotels, and it is recommended that the IEEE's corporate travel agency, World Travel, Inc. should handle the booking. The IEEE's corporate travel agency, World Travel, Inc. has access to a worldwide network of discounted hotels registered with the agency. Prior to booking of hotel, it is recommended that you contact the IEEE's corporate travel agency, World Travel, Inc. to obtain a list of moderately priced hotels for your destination city. Criteria for room upgrades to suites or executive floor/business class rooms is that the upgrade is provided at no additional cost.

d) IEEE Board of Directors Meetings: To assist the Board of Directors when selecting a site for the IEEE Board of Directors Meeting Series, the presentation of sites submitted for approval should include the following items: Always contain a minimum cost site for comparison purposes At least three sites with the corresponding financial implications A staff recommendation of one of the sites Reference IEEE Policies, Section 9.18 – Board of Directors Meetings.

3. Food and Beverage Reasonable food and beverage expense will be reimbursed, provided names of individuals and purpose of meeting are supplied and approved. For the purpose of this procedure, volunteer and staff individual daily meal and beverage expenses are limited to US$100. This is not to be interpreted as a per diem amount; receipts are required for expenditures over US$25.00. Expenses beyond these values require a written explanation on the traveler's expense report. Group meal/beverage expenses incurred in conjunction with a meeting or conference where room costs and morning/afternoon breaks are included may exceed this value but must not include extravagances.

4. Miscellaneous

> a) Necessary telephone charges will be reimbursed. b) Reasonable porter fees and gratuities will be reimbursed. c) Personal emergency medical insurance will be provided for members of the Board of Directors when traveling on IEEE business outside their country of residence.

5. Receipts must be submitted for any single expenditure in excess of US $25.00. Original, photocopied or electronic receipts are acceptable.

6. Signature Requirements In addition to the submission of paper expense reports containing original handwritten signatures, the following are acceptable forms of signed expense reports:

> a) Submission of expense reports through systems using userid/password authentication like systems using IEEE Web Accounts for access;

> b) Fax or scanned copies of a signature as applied to an expense report;

> c) Submission of expense reports signed using signatures based on public/private key Digital Certificate technology that authenticates the submitter.

7. Approval Process Travel-related business expense reports, with accompanying receipts, should be submitted to authorized individuals with signing authority for the unit (a listing of such individuals shall be maintained in the IEEE Controller's office). In addition, the Major Boards shall establish written procedures for approval of travel related business expenses for committee expenses, regional activities, conferences, etc. Each organizational unit Treasurer shall provide annually to the IEEE FinCom the methodology for dealing with high cost travel issues at the beginning of 31 of 40 each year. The IEEE Treasurer will then provide this information to the IEEE Board of Directors. It is the responsibility of IEEE volunteers who authorize reimbursement for hired consultants to make such individuals or organizations aware of the guidelines stipulated in IEEE Policies Section 11.6 and this manual, and the Travel and Expense Reimbursement Guidelines prior to arranging travel plans and to reach a satisfactory understanding with such consultants.

8. COVID-related travel policy

> a) All IEEE Volunteer travel and associated meetings must adhere to all appropriate guidance from cognizant local public health authorities. Local policies around meetings and travel vary across the globe and continue to evolve.

> b) Volunteers engaged in IEEE related travel and in-person activities acknowledge the continuing risk of exposure to COVID-19. Volunteers should understand that IEEE will not indemnify them for any health risk or economic or other loss resulting from exposure to COVID-19 during IEEE activities.

c) IEEE will not reimburse costs associated with mandatory or self-quarantine or isolation associated with IEEE Volunteer travel. If there is a risk of quarantine on entering or departing an area, IEEE Volunteers should instead plan to participate virtually when possible using IEEE video and teleconferencing tools.

d) IEEE recommends that if you have any questions, you contact your OU staff business solutions manager or OU Volunteer leadership.

SysC SUPPLEMENT
For the Systems Council, all expense reports will be submitted via IEEE concur except for the country exemptions shown in this section.

To Access Concur go to: https://corporate.ieee.org/resources/travel,-medical-and-insurance/ieee-expense-report

Your **normal IEEE network log-in** is used to access Concur.

Concur Profile
If you are a first-time user, you will be asked to fill out a Concur profile which will include certain preferences including how you wish to receive your reimbursement: the options are check by mail, direct deposit, or Western Union if you live in a country where IEEE cannot make a direct deposit. Your profile will also allow selection of the currency used.
In addition, if you do not already have an IEEE network log-in, there is a menu that when selected will allow you to do that.

Countries restricting concur usage
Countries that **do not** allow expense report processing via concur are: Afghanistan, Aruba, Belarus, Burundi, Central African Republic, Congo, Cuba, Falkland Islands, Gibraltar, Iran, Iraq, Lebanon, Liberia, Libya, Moldova, Mongolia, Myanmar, Korea Democratic People's Republic of, Palestine, Sao Tome & Principe, Somalia, South Sudan, Saint Helena, Sudan, Syrian Arab Republic, Tajikistan, Turkmenistan, Ukraine, Venezuela, Yemen, and Zimbabwe. If the traveler resides in one of these countries, you must submit using the Excel spreadsheet method. Contact Treasurer Bob Rassa at bobrassa1@gmail.com for this spreadsheet and instructions.

Cost Accounts to charge your travel
There are four levels of cost accounts from which to select when filling out your travel expense reports:
- **Level 1** for SysC is *Technical Activities – Societies* (last item in the drop-down menu)
- **Level 2** is *Systems Council* (first item in the drop-down list)
- **Level 3** will be one of the following, which the traveler will select based upon the purpose of your travel:
  - Awards
  - AdCom/Board Meetings (for AdCom/Board members attending Board meetings)
  - Board Meeting Expenses (this is ONLY for organizational-level expenses such as refreshments etc.)
  - Distinguished Lecturer
  - CONVENE

- Panel of Editors
- President's Travel
- Society Representatives (SysC authorized reps to Councils or conference boards)
- Student Grants
- Treasurer

NOTE that if you ae attending a Systems Council AdCom meeting, use "Board Meetings" and NOT Board Meeting Expenses; this latter category is for our AES-level expenses such as meeting room rental, refreshments etc. Level 3 entries shown in grey are not to be used by the typical Board or AES member traveler

- **Level 4**

If Level 3 is "Board Meetings", then select "ADCMX" for Level 4. If Level 3 is CONVENE, Panel of Editor's Meetings, or Society Rep Meetings, then select "00000" for Level 4. If Level 3 is Distinguished Lecturer, then select "DISLR". For the Society President's travel other than to attend a Board meeting, use "XPRES".

Note that we have found that Internet Explorer and possibly Edge may not fully support SAP concur, but Mozilla Firefox and Chrome do.

Reporting expenses

The web-based system allows you to itemize all expenses and upload your receipts. NOTE that on multiple-entry receipts such as hotels, EACH item must be separately itemized in Concur just as it shows on the hotel receipt- this includes the room charge, resort fee (if any), taxes, meals, and all incidentals. The Concur system audits this before it is sent to the Treasurer for approval, so please observe this procedure. If you have chosen to travel to a scheduled meeting a day or more before the actual meeting start or choose to stay later, simply identify the charges for such as "personal expense" and these will not be reimbursed. See the general IEEE rules for expense reimbursement in the **Clarifications and additional explanations** section following.

Splitting Expenses

If you go on an approved trip and have two purposes, such as deliver a Distinguished Lecture and attend a Board of Governor's meeting, Travelers can split their expenses between multiple expense report purposes (ERPs) by choosing the allocate button which pops up on the bottom right hand corner of the screen while you are creating their expense line.

The second option you can use to split their expenses would be to choose the itemize button which is also located in the bottom right hand corner of the screen while you are creating their expense line.

Sample instructions for using the itemize button are as follows:
- Select the expense (line item) you want to split. Click the highlighted Itemize button
- Select the appropriate expense type.
- The total amount of the line item in this example is $100. Enter the amount you want allocated to expense report purpose #1 (I entered $65). Click Save.
- You will be asked to select the expense type again. You will also notice since $65 was allocated to expense report purpose #1, the remaining balance of $35 still needs to be allocated
- Enter the remaining balance of $35 then select expense report purpose #2. Click Save.
- The line item is now split between multiple expense report purposes. $65 to expense report purpose #1 and $35 to expense report purpose #2.

Direct Deposit of your reimbursement:
The reimbursement currency in your Concur profile, should you select a direct deposit, is based on your country of residence. If you reside in a country where one of the currencies listed below is considered the local currency, you must enter your banking information directly into Concur (select Profile > Profile Settings > Bank information).

• U.S. dollar (USD)

• Euro (EUR)

• Canadian dollar (CAD)

• Indian rupee (INR)

• Singapore dollar (SGD)

If your currency is <u>NOT</u> one of the five listed above, you will need to complete a one-time enrollment with Western Union in order to receive electronic reimbursements from IEEE. To enroll, please complete the required registration form. Please enter your full 8-digit IEEE member number in the "Payee ID" field.

Expense Report Approvals
There are three levels of approval for IEEE expense reports: the Society/Council Treasurer, the expense system operative at IEEE, and the TAB senior finance manager. There is also a semi-automated audit process that is part of the system. Each concur account holder can see the status of their expense reports, and that status will not change to "approved" until **all** levels of audit and approval have been completed. The Treasurer does not see the full status of expense reports, he/she only sees the status of expense reports in his/her queue for approval.

Travel Advances
IEEE no longer allows travel advances for official travel. Should a traveler on official, approved business need advance funds, these can only be obtained for major air travel and the process is to purchase your plane ticket and immediately submit the receipt for reimbursement. You do not have to wait for the trip to occur before you submit your major air travel. An estimated cost is not acceptable; the actual purchase receipt from the airline – not your credit card receipt - is needed.

Questions?
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Concur Training & Tutorial: https://www.concurtraining.com/pr
Concur Questions &Feedback: concurfeedback@ieee.org

Clarifications and additional explanations
1. Please Book flights well in advance, using round-trip economy non-refundable fares
2. Business class travel is never allowed for AES as we never budget for such.
3. **Reimbursement for meeting attendance lodging is for night prior to meeting, and night of last day of meeting** if meeting ends too late for reasonable return flight on that day. IEEE does expect travelers to book their return flight the afternoon of our typical Saturday Board meetings since they end at noon. I have to provide a specific justification with my approval if the return is a subsequent day.
4. **Note that the maximum allowable meals in a given day is $100.**
5. **IEEE does not reimburse for conference attendance**, even if traveler is an official rep to the conference. Being a conference rep means a rep to the conferences board and reimbursement will be made to attend an official conference board meeting but not the conference itself.

6. If private vehicle is used for travel in lieu of plane or train, mileage and other travel cost may not exceed the cost of lowest-cost airfare, although airport parking and mileage to/from airport may be used in the calculation of cost justification.
7. **All travel must be approved in advance** by the appropriate officer, such as Society President, or for example, the Vice-President, Education for such things as distinguished lecture travel, or the Treasurer. Exceptions are the Society President and Society Treasurer.

Disruptive Weather

In the event that disruptive weather is forecast for your area or the area to which you expect to travel it is best to cancel your trip if you might be stranded. Airlines will provide a credit for the trip and charge a rebooking fee, and IEEE-AES will rather pay the rebooking fee for a future trip than substantial additional cost for you to stay additional days at your destination because of canceled flights.

New Rule on Expense Report Timeliness

The IEEE Board has ruled that all expense reports are to be submitted within 60 days of completion of travel, otherwise the expenses may not be reimbursed. I have not seen this enforced, but kindly try to submit your expense re[orts in a timely manner