



Title: Federal Supplement to WPI Entertainment, Meals and Travel Policy
Administered By: Sponsored Programs Accounting (SPA)
Revised: October 1, 2026

The following guide references [WPI Entertainment, Meals and Travel Policy](#) Effective 6/24/24 and provides clarification when charging sponsored awards, including federal funding, referred to as Grant Worktags (XXXXX-GR). The goal of this document is to assist individuals traveling on behalf of WPI for work related to Grant Worktags to be **compliant**. Travelers are responsible for due diligence to ensure that the travel is reasonable, necessary, allocable, allowable, and adequately documented prior to submission for reimbursement.

GENERAL INFORMATION:

Allocable is when the travel is necessary to accomplish the approved scope of work, provides direct benefit to the Grant Worktag, and the expenses are proportional to the benefit received by the project. If multiple projects benefit from a trip, the costs must be allocated among the benefiting Grant Worktags.

Charitable Donations added by vendors, including Lyft and hotels, are unallowable charges on a Grant Worktag.

Effort and Travel Dates ought to align. When a WPI employee or student is traveling, it is allowable, allocable and reasonable for their time and effort for the travel period to be charged to the same Grant Worktag(s). The scope of work benefits from both the travel and the effort. The travel dates must be within the **period of performance** of the Grant Worktag.

Foreign Travel may require sponsor's prior approval, even when the funds for international travel are listed in the approved budget.

Itemized Receipts are required for all expenditures charged to a Grant Worktag. There are NO exceptions. Travelers must retain and submit all itemized receipts for expenses charged to a Grant Worktag. An itemized receipt, per the [WPI Business Expense Policy](#) and the Internal Revenue Service (IRS), include the following data points:

1. Vendor name
2. Date of purchase
3. Description of goods or services purchased
4. Amount charged
5. Proof of payment, including the last 4 digits of a credit card

When a line item on a receipt is unallowable, unallocable or not reasonable, and you remove it from the reimbursement request, please make sure to remove the associated tip and tax. An example is alcohol during a travel meal; you must also remove the tax and tip.

SPECIFIC LINE ITEMS:

Airlines

1. Standard **Seat assignment** and baggage fees are allowable on Grant Worktag(s). Fees for upgrading seating, including preferred seating or additional leg room, are not allowable on a Grant Worktag. The WPI policy states “The university will reimburse airfare for regular coach and economy fares only.....If any employee requires accommodations” there is a form to be submitted and approved prior to any travel.
 - a. Instead of buying the lowest price economy ticket that does not provide a seat assignment, you can purchase the lowest price and a seat assignment, if it does not pay for extra legroom. Or purchase the economy with a seat assignment, with documentation that this is less expensive than purchasing an economy and a seat assignment separately.
 - b. One piece of **baggage** is allowed. Additional baggage, domestic or international travel must be necessary for the sponsored project and supported by appropriate documentation.
2. WPI permits “additional leg room.....for flight time in excess of six (6) consecutive hours”. This cannot be reimbursed on a Grant Worktag.
3. WPI does not reimburse for a ticket upgrade.
4. At the time of purchasing tickets, it is HIGHLY recommended to screen shot or print comparison fares to ensure, and provide documentation, that you are purchasing the **lowest economy fare available**. Please upload these comparisons with your airline reimbursement.
5. All **foreign air transportation** must comply with [the Fly America Act](#) , including **Open Skies Agreement/City Pairing** within the Fly America Act.
 - a. For a flight to follow the Fly America Act, the code of a U.S. flag air carrier must be noted as part of the flight number on the airline ticket, flight coupon (boarding pass*), or passenger receipt. Each airline has a two-letter alpha code. For example, United Airlines has a code of “UA”. On an airline ticket, boarding pass or passenger receipt, this two-digit code is designated just to the left of the flight number.
 - b. For all other non-DoD awards, the Open Skies Agreement may be applicable. Open Skies Agreements lists carriers owned by other countries that can be used. Please note that only 4 Open Skies Agreements meet the Fly America Act: the European Union, Australia, Switzerland and Japan.
 - c. In rare cases, with specific approved documentation, an exception may be made. Allowable exceptions are listed in the Fly America and Open Skies documents. Unfortunately, a lower price is not considered a valid reason.
 - d. If you book with a U.S. or other Open Skies Carrier, and they transfer you to another airline (but you still are ticketed using the original carrier) that is okay. For example, American Airlines flight 6117 (ticketed as AA6117), but operated by Cathay Pacific Airways, is considered a U.S. carrier.
 - e. It is strongly recommended you use a WPI PCard for international transactions, workday automatically does the exchange rate calculation for you; when using a personal credit card, you are responsible for tracking daily exchange and providing back up documentation;

Entertainment is an UNALLOWABLE expenditure on Grant Worktags. This includes amusement

and other recreational activities.

Lodging/Accommodations require an itemized folio, provided by the hotel or direct service provider, attached to the expense report in Workday. The documentation provided by a third-party vendor, like booking.com or Expedia, may not replace the itemized folio provided by the direct service provider if it is NOT itemized (please see itemized requirements previously listed).

For **Meals, Gratuities and Tipping** WPI does not reimburse per diem. WPI policy states reimbursement for actual expenditures benchmarked to the Boston Per Diem rate of \$79 per day. If your daily meal expenses exceed \$79, a justification is required.

1. A **Business Meal** is used when 2 or more WPI Employees are traveling together, and meals are paid for by one WPI employee.
2. A **Group Meal** is used for more than 12 attendees with a description of the attendees (students, faculty, etc.) and a technical justification is provided.
3. **Non-Travel Meals** are UNALLOWABLE. For example, with a few exceptions, catering on campus or dining at a local restaurant is generally not allowed on federal grants unless specifically permitted by the award or applicable sponsor requirements.
4. **Alcohol** is UNALLOWABLE. When removing alcohol from an expense report, please remember to remove the associated tip and tax.
5. There is a cap of 20% **tipping** allowed, rounded up to the nearest whole dollar amount. Any tip over 20% rounded up may not be reimbursed on a Grant Worktag.

Mileage reimbursement is available to employees who use a personal vehicle for authorized WPI business travel, at the applicable IRS-published mileage rate.

1. Gasoline expenses for a personal vehicle are not permitted because fuel costs are covered by the IRS mileage rate.
2. Normal commuting mileage between an employee's residence and the WPI campus is not reimbursable. When business travel begins or ends at an employee's residence, the employee's normal commuting distance must be deducted from the total mileage traveled.
3. Only mileage that exceeds the employee's normal commute is eligible for reimbursement.

OTHER INFORMATION:

National Science Foundation regarding Meals and Coffee Breaks

1. NSF States under Meals and Coffee Breaks: "Meal expenses of recipient employees who are not on travel status are unallowable."
2. Meals are allowable for non-Travel Participant Support Costs when: The program or funding provides subsistence in the awarding document, like WPI Summer REU (Research Experience for Undergraduates) programs.
 - a. Meals can only be provided to enrolled participants to attend a meeting with a published agenda and evidence of attendance.
 - b. When providing meals to participants receiving a subsistence payment, the subsistence support must be reduced by the per head cost being charged; otherwise, this is considered duplicate reimbursement for the same expense.

DEFINITIONS:

Allowable means travel expenditures that are permitted by all oversight policies and procedures, including the WPI Entertainment, Meals and Travel Policy, [Uniform Guidance 2 CFR 200](#), or any awards individual terms and conditions.

Allocable means travel expenditures that directly benefit the scope of work supported by the Grant Worktag paying for the travel expenses. The trip directly benefits the project, and the individual traveling effort and salary is also charged to the same Grant Worktag.

Reasonable means travel expenditures that a prudent person would charge in similar circumstances, the expenditures are necessary for the project, and the price of the expenditures are consistent with market conditions as well as complying with all applicable laws and policies.

EXAMPLE: A WPI employee traveled to a conference with a reduced rate hotel room block. The WPI employee chose to stay at a different hotel across the street that costs \$150.00 per night more than the conference room block. This hotel stay is NOT reasonable. The Grant Worktag can reimburse up to the amount of the conference hotel room rate block.

If you have any general questions or concerns regarding grant-related travel, please send an email to grantaccounting@wpi.edu and for a specific sponsored award, please contact your [Grant Financial Administrator](#).