

Operational Travel Expense Reimbursement

AMS 3.10
February, 2014

I. POLICY

Purpose

1. This Statement is intended to provide the World Bank Group's Policy for reimbursing expenses incurred during travel as defined in AMS 3.00.

Statement of Policy

2. It is the policy of the World Bank Group to reimburse travelers for certain expenses incurred while traveling as defined in AMS 3.0. Travelers are defined as staff and individuals who travel on behalf of the World Bank Group and whose operational travel is covered in AMS 3.00.

Guiding Principles

3. The Bank Group recognizes that travelers on official business and their managers act according to the best interest of the Bank Group. However, in doing so, travelers should be prudent and cost conscious with respect to business travel practices and should also bear in mind that the Bank Group's travel expenses represent a significant component of the administrative costs of the organization. As such, travelers and their managers have shared responsibility for controlling travel expenses and for adhering to the policies and procedures described in this Statement.

4. This Statement is not intended to cover every possible situation. Instead, it is meant to guide travelers and their managers in making appropriate judgments about the use of Bank Group funds for travel. Approving managers and budget holders may choose to apply additional spending guidelines within their units, such as imposing more stringent restrictions while still being mindful of the need to accomplish the business objectives in the most economical manner. However, any relaxing of the requirements of this Statement requires approval of the approving manager's vice president. The relaxation of this Statement's requirements relating to travel in conjunction with the Annual Meetings require the specific approval of the Vice President and Corporate Secretary. The authority to relax the requirements of this Statement only applies to business expenses. No one has the authority to commit Bank funds to offset the cost of personal expenses or personal portions of airline tickets.

Advances

5. Headquarters-based staff who travel on official business should use the Bank Group's corporate travel card to obtain cash advances. [Refer to AMS 3.20 \(World Bank Group's Corporate Travel Card Program\)](#) for further details.

6. In the case of short term consultants and short term temporaries, a travel advance may be given to cover expenses related to an operational mission, which is immediately set off against the next fee payable. Such advance must be within the estimated cost of the trip and authorized by the manager who has responsibility for the mission. In the event that the trip is canceled or postponed, any advance already disbursed that remains to be set off against future fees is to be returned immediately. Upon conclusion of the operational mission, short term consultants and short term temporaries must submit a "claim" itemizing the total expenses to be reimbursed.

7. Staff in country offices who do not have access to charge cards will receive travel advances through the Travel System. The travel advance should be used solely for official business travel and be within the estimated cost of the trip. Staff are held accountable for all advances received and they should account for the advances on the Statement of Expenses. Any unused portion of the travel advances that exceeds US\$ 200 or equivalent must be returned immediately in full. In the event that a trip is canceled or postponed, advances are to be returned immediately and in full.

Loss of Cash

8. Due to the risk of loss, travelers should not travel with excessive amounts of cash or unsigned travelers checks unless special circumstances at the mission destination warrant it. In these specific cases, travelers are encouraged to contact the Country Office administration for guidance. Headquarters staff should use the Bank Group's corporate travel card to pay for hotel accommodation and any other expenses where the vendor accepts the corporate card. If cash is lost during operational travel, the traveler must report the incident to the nearest police station and obtain approval from their Vice President to reimburse the amount lost. The Vice President's approval, together with (1) a copy of the police report, and (2) proof of original possession of cash, e.g. bank statement from which funds were withdrawn or documentation for travel advance received should be submitted to CTRCS together with a reimbursement request via Form 2167.

Cash lost should not be included on the trip Statement of Expenses (SOE).

Cancellations

9. Airline, hotel and car rental reservations should be cancelled immediately following the change of travel plans. Cancellations should be made through the Bank Group's designated travel vendor, especially where travelers become aware of the cancellation before departure. If the need to cancel a reservation arises after the trip has started, the traveler is responsible for taking all the necessary steps to ensure that related charges are not billed to the Bank Group.

Options for Claiming Meals, Tips and Valet

10. Travelers may claim actual expenses or per diem for meals, tips and valet/laundry (MTV) costs incurred.

10.1 When the per diem allowance option is selected, no additional amount may be claimed for meals, tips, laundry, and dry-cleaning.

10.2 Per diem may not be claimed when en route to a destination nor can it be claimed on the day of return to duty station. Should travelers incur actual MTV costs en route to destination or en route to duty station, actual MTV claims may be submitted. No claims may be submitted for actual MTV incurred upon return to duty station.

10.2 Many hotels offer rates inclusive of complimentary breakfast. When claiming per diem, travelers must indicate in the Statement of Expenses (SOE) when they have stayed at such a hotel, and per diem will be correspondingly reduced by 20%. Travelers must also reasonably reduce per diem for other complimentary meals they received during their trips.

10.3 Travelers are not required to submit receipts for MTV if the per diem allowance option is selected.

10.4 U.S. staff may not claim per diem in cities where the Bank Group's per diem rate is higher than the State Department's corresponding rate.

11. Only actual MTV expenses are claimable when travel is for the purpose of attending training conference, seminar or staff retreat. Claims of actual expenses for meals, tips and valet/laundry should

not normally exceed the Bank Group's per diem allowance for the city and in many cases are expected to be lower, particularly when the meals have been provided by the training /conference/seminar/retreat organizer.

12. Non-Bank staff seminar participants, visitors, and interviewees may receive a per diem allowance at the approving manager's discretion. Per diem allowance paid to non-Bank staff seminar participants, visitors, and interviewees may not exceed the Bank Group's per diem allowance which is in effect during the trip.

13. Travelers may claim actual or per diem for business trips that do not involve an overnight stay.

Representation

14. Representation expenses are reimbursable in accordance with [AMS 4.00](#) (Representation). For cities where per diem allowance is claimed, travelers who also claim reimbursement for representation expenses must deduct up to 30% of the city's per diem allowance for each meal identified as representation. This will avoid travelers being paid twice for the same meal (i.e., claiming per diem and representation for meals in which the traveler participated).

Personal Days, Annual Leave, Sick Leave and Other Leave Combined with Operational Travel

15. Annual leave or personal days may be taken in connection with a business trip provided it is incidental to the trip and that advance approval is obtained. Staff must enter annual leave or personal days on a separate row in the itinerary of the trip and must select Annual/Personal Days from the Purpose of Visit drop-down menu so that annual leave days can be automatically updated in the Leave and Attendance System (LARS) for days falling on regular work days. Sick Leave days may be entered as necessary from the Purpose of Visit drop-down menu. Cancellation of leave recorded as part of a mission trip can only be done via the trip system. It is the traveler's responsibility to ensure that the LARS always reflects personal time taken while on mission. Other leave such as home leave combined with operational travel must be clearly noted.

Expenses incurred during personal and annual leave days are not reimbursable, and no per diem may be claimed for such days. Expenses incurred during sick leave days are reimbursable, except for any medical expenses. Expenses associated with extension of stays beyond what is required to conduct official business are not reimbursable; if such extensions will be utilized for telecommuting work, the corresponding days need to be reported in a separate row under Non-Mission Worked Days. Such days need to be reported in LARS under Home Based Work and require prior approval from the Manager.

Rest on Return to Duty Station, Connecting Stops and In-Between-Mission Stops

16. The policy on rest on return to duty station, connecting stops and in-between-mission stops are stated in [AMS 3.00 \(Operational Travel\)](#). Travelers may not claim expenses for rest on return to duty station.

Unused Tickets and Miscellaneous Charge Orders

17. Unused paper tickets and miscellaneous charge orders (MCOs) must be submitted promptly to CTRCS (for HQ travelers) or country office administration (for CO travelers) for processing. Refunds on unused tickets and MCOs for operational travel given directly to travelers must be submitted to CTRCS (for HQ travelers) or country office administration (for CO travelers) along with the Statement of Expenses. Under no circumstances should a traveler retain an MCO for future travel.

Where a third party reimburses the Bank Group for a portion of or the entire operational mission, payment must be sent by check or wire transfer to The World Bank. If the organization issues a payment directly to

the traveler, he/she must promptly remit such payment to the unit's budget officer or approving manager, who in turn must forward it to CTRCS (for HQ travelers) or country office administration (for CO travelers) for processing.

18. Travelers must promptly notify the Bank Group's designated travel vendor and the country office administration staff about unused electronic tickets, including where only certain leg(s) of a trip was/were not used, and also modify the trip itinerary in Travel Web. Additionally, where the unused electronic ticket resulted from the cancellation of an entire trip, the SAP trip request must be immediately cancelled.

Expense Reporting, Record Keeping and Receipts Submission

19. Travelers must ensure that all Statement of Expenses are approved within 21 calendar days of the return date noted in the trip request. Travelers may claim reimbursement for the cost of the hotel accommodation, MTV, transportation expenses, and other mission expenses as authorized by this Statement.

20. Airline ticket stubs or e-ticket receipts as applicable, itemized hotel statements and supporting receipts for representation expenses must be submitted regardless of amounts claimed. All other incidental travel expenses must be supported by receipts if the amount is greater than or equal to US\$ 75 for each expense transaction. After an audit, CTRCS reserves the right to require travelers to submit receipts for actual MTV expenses to substantiate claims if the daily expenses exceed the per diem rate for the city even if the expense was less than the US\$ 75 transaction ceiling.

21. Receipts are to be scanned and attached to the trip in Travel Web when submitting the SOE, as a condition for reimbursement. Staff submitting the SOE are responsible for ensuring a legible scan has been submitted. Original receipts must be retained by the traveler (or the travel specialist submitting the SOE for travelers who are not staff) for one year from the SOE submission date. Failure to submit required receipts in a timely and complete manner or to provide originals upon request within one year of submission date may render expenses ineligible and subject to collection.

Responsibilities

Approval

22. Responsibilities for approving Statement of Expenses are consistent with the approval authority per [AMS 1.40 \(Approval Authority for Administrative Expense and Bank-executed Trust Funds Payments\)](#), including the prohibition of individuals from authorizing his/her own trips. Approval authority has been incorporated into SAP workflow which assigns approvers based on the manager for each cost object or the Bank Group fund center of the traveler, as applicable.

Other Responsibilities

23. The CTR Client Services Department's Corporate Expense Services Division, CTRCS, is responsible for:

- (a) Auditing Statement of Expenses, except where this responsibility is assigned to the Accounting Office in Chennai and the country offices;
- (b) Monitoring travel expense trends and working with Bank Group managers to optimize operational travel costs;
- (c) Analyzing subsistence expense and setting the Bank Group's per diem allowances for MTV;

(d) Interpreting policy and monitoring compliance with the rules and regulations which govern travel reimbursement, with the exception of transportation in which case GSDTV is responsible for proposing to management any policy and procedural changes it deems advisable.

24. Approving managers or their delegates are responsible for:

(a) Reviewing trip requests prior to giving their approval to ensure that:

(i) travel plans are efficient and cost-effective;

(ii) business/mission locations are correctly indicated;

(iii) Bank Group does not incur additional costs due to indirect routing or personal stops added to an itinerary.

(b) Authorizing exceptions to the operational travel policy, provided that these exceptions are explicitly stated in the trip request before the departure of the traveler or in the Statement of Expenses if the traveler requests the exception while on mission. However, managers are not authorized to grant exceptions to the preferred airline policy or to commit Bank funds to offset the cost of personal expenses or personal portions of airline tickets;

(c) Reviewing the travel exception and analytical reports provided by CTRCS and taking action as appropriate;

(d) Monitoring the duration and frequency of operational travel undertaken by travelers to ensure that policy guidelines per [AMS 3.00](#) are observed (Refer to "Duration and Frequency of Travel" section of AMS 3.00);

(e) Ensuring that travelers understand and conform to the regulations contained in this Statement.

25. Travelers or staff members who process travel requests / claims are responsible for:

(a) Keeping themselves informed of and adhering to all policies and procedures affecting operational travel;

(b) Ensuring that the trip request is completed in full compliance with this Statement and AMS 3.00 and approved by the responsible manager prior to departure;

(c) Ensuring that their personal travel documents are valid and in order.

(d) Delivering their travel documents to the travel vendor in sufficient time to obtain necessary visas for operational travel;

(e) Ensuring, before departing on an operational trip, that they are in possession of their tickets, travel itineraries and other essential travel-related documents, and have obtained all necessary security and administrative clearances to travel;

(f) Reporting to their department and including in their SAP itinerary any annual leave, personal days, home based worked days or sick leave days taken while traveling on official business;

(g) Reporting any rest on arrival at duty country in the Leave and Attendance Record System.

(h) Submitting to Health Services Department (HSD) any requests for exceptions to the travel policy on medical grounds; and

(i) Timely completing a Statement of Expenses upon return to the duty station, certifying the authenticity and validity of any information in a Statement of Expenses, ensuring that all claims are business related and submitting the necessary receipts to support claims;

Directive References

Administrative Manual Statement 1.40, "Approval Authority for Administrative Expense and Bank-executed Trust Fund Payments"

Administrative Manual Statement 3.00, "Operational Travel"

Administrative Manual Statement 3.00B, "Charter of an Aircraft"

Administrative Manual Statement 3.10A, "Mileage Allowance"

Administrative Manual Statement 3.20, "World Bank Group's Corporate Travel Card Program"

Administrative Manual Statement 4.00, "Representation"

Administrative Manual Statement 6.40, "Policies and Procedures on Security in the Field"

Staff Rule 4.03, "Benefits on Appointment"

Staff Rule 6.07, "Health Program and Services"

Staff Rule 6.13, "Home Country Travel"

Staff Rule 6.14, "Education Benefit"

Staff Rule 6.15, "Emergency Travel"

Staff Rule 6.16, "Spouse Travel"

Staff Rule 6.17, "Benefits on Change in Duty Station"

Staff Rule 7.02, "Benefits on Ending Employment"

II. PROCEDURES

Statement of Procedures

This section describes the appropriate steps to be taken by travelers to request reimbursement of travel expenses.

Information required in the Trip Request

26. Travelers (or staff members who process travel requests) must indicate the following in the Comments Section of their trip request:

- a) estimated cost of the proposed airfare, if not already indicated prior to trip departure.
- b) an explanation for every exception, such as hotel reservations in excess of the Bank's negotiated rates, indirect itineraries, etc.

Submitting Statement of Expenses

27. Travelers (or staff members who process statement of expenses) must ensure that Statement of Expenses are entered and approved within 21 calendar days of their return date. While completing the Statement of Expenses travelers may also update the following:

- (a) Additional cost allocation as necessary
- (b) Final itinerary of the trip reflecting the actual routing
- (c) an explanation for every exception, such as hotel reservations in excess of the Bank's negotiated rates, indirect itineraries, etc. as well as comments, explanation and exceptions approved by responsible manager at the trip request time
- (d) Any additional cost for airfare

Expense Categories

28. The following are reimbursable expenses to the extent consistent with these rules:

(a) Hotel/lodging expenses: up to the Bank Group's hotel maximum rate for the city.

Travelers are responsible for ensuring that the rate charged by the hotel is the rate quoted in the itinerary by the travel vendor, and must submit the hotel receipt when submitting the Statement of Expenses.

Travelers who stayed in a hotel other than one with which the Bank Group has negotiated special rates will be reimbursed up to the Bank Group's hotel maximum in that city, if the room rate of the hotel stayed in is higher. Travelers who stayed with friends or relatives will not be reimbursed for lodging expenses. Lodging expenses must be supported by receipts issued by commercial lodging establishments. For trips with duration of more than one week in the same mission city, where travelers take a decision, for personal reasons, to spend the weekend in a city other than the mission city, hotel accommodation expenses will be reimbursed up to the room rate of the hotel at the mission city or the hotel maximum of the weekend city, whichever is lower.

(b) Meals, Tips and Valet (MTV): actual expenses if the traveler did not select per diem.

MTV includes cost of meals (including beverages), valet service (laundry, dry cleaning and pressing), tips and gratuities. U.S. nationals should submit actual expenses if the per diem for a mission city exceeds the U.S. government per diem allowance.

(c) In/Out and within-city transportation: transportation between the city center and the airport, land transportation from the official location to an authorized destination. Transportation costs associated with connection stops and business stops may be included in within-city transportation.

(d) Other transportation: air or land transportation paid by travelers while on mission, including charges related to itinerary changes. Ticket stubs or passenger receipts are to be submitted. The following provides further details with respect to the reimbursement for other transportation expenses:

(i) Electronic Tickets (e-Tickets): travelers should submit the e-ticket receipt or airline confirmation memo showing travel details, payment information, fare amount and booking reference.

(ii) Car Rental: is permissible if total rental costs in mission city do not exceed the costs which would have been borne by taxis or if other public transportation had been used and as long as the car meets the requirements of the Bank's safety guidance. The actual cost of gasoline is also reimbursable with appropriate reductions for any personal use. For travel within the United States, the Staff member should not purchase Collision Damage Waiver (CDW) coverage, medical payments coverage, or any additional insurance coverage on the vehicle. Staff members are encouraged to use their corporate card for all rentals as the card provides [CDW](#) coverage. Outside the United States, the staff member should purchase CDW coverage only if mandatory in the country where the car is rented. This insurance is reimbursable for the period of official use. Staff with no corporate card should purchase CDW coverage in all cases and claim this expense in the Statement of Expenses (SOE). For damages not covered by the corporate card CDW, expenses can be submitted through the SOE.

Car rental agencies generally provide basic Liability insurance for injuries to others. The Bank provides top-up to cover staff driving. No fee-based insurance (such as personal effects, additional liability and personal accident) should be purchased and such costs are not reimbursable.

(iii) Privately-owned vehicles for official business travel: travelers will be reimbursed at the current approved Bank Group rate per mile/kilometer. [Refer to AMS 3.10A \(Mileage Allowance\)](#) for the latest mileage allowance rate payable to the driver of the vehicle. Travelers must indicate the number of miles or kilometers traveled. Actual cost of tolls and parking in connection with business is reimbursable.

(e) Charter of aircraft: all charters must be duly authorized and must be in accordance with [AMS 3.00B \(Charter of Aircraft\)](#) which requires all arrangements be made through GSDTV and GSDPR. Therefore, charter of aircraft is exclusively a company paid expense and cannot be claimed in the Statement of Expenses.

(f) Telephone/cable/fax/email (Communication): business telephone calls, fax messages and internet connection. Whenever possible, travelers should use telephone calling cards and other cost effective means of communication such as the use of WBGN phones lines after consultation with the country office administration. Reimbursement for telephone calls for travelers to notify home must be explained separately. As a guideline, reimbursement of telephone calls to home may be claimed up to 15 minutes for every one week period during mission. Internet usage charges should be claimed as a separate expense item.

(g) Representation expenses: are to be supported by receipts. Refer to specific guidelines in [AMS 4.00 \(Representation\)](#).

(h) Miscellaneous expenses: administrative support and services while on mission such as transcription, typing, translation and interpretation services; rental of office space for large missions; postage and shipment of official material or baggage as well as incidental travel expenses (such as airport departure taxes, issuance or renewal of visas for operational travel; inoculations and issuance or renewal of international certificates of vaccination in connection with operational travel).

Exchange Rates

29. Travelers have the option of using the SAP rates or entering the exact dollar equivalents charged by the corporate travel card vendor or by the vendor providing the currency exchange service. Where travelers claim a rate in excess of the SAP rates, currency exchange receipts or corporate card statements must be furnished.

Expenses Which Will Not Be Reimbursed On The Statement of Expenses

30. Travelers should not claim the following expenses on the Statement of Expenses:

(a) Personal expenses, including fees for use of health club and fitness center, video games, movie rental are not reimbursable;

(b) The Bank Group is not liable for funds lent to other travelers; travelers do so at their own risk.

(c) Passport fees and passport renewal fees are not reimbursable; however, visa fees paid by the traveler during mission are reimbursable.

(d) Objects purchased while on mission that are subject to the Bank Group's procurement guidelines (such as IT equipment, software, cell phones) should not be claimed on the Statement of Expenses, but should be communicated to GSDPR upon return from the trip.

(e) Expenses including purchase of clothing related to damaged, misplaced, stolen or delayed luggage are not reimbursable. Travelers should direct such requests to the air carrier.

(f) Medical expenses incurred during travel should not be claimed on the Statement of Expenses, but should be submitted to the Bank Group's medical insurance carrier for reimbursement.

(g) Travelers will not be reimbursed for traffic or parking penalties or fines incurred while on business travel. Damages to hotels and other property caused by traveler are the traveler's responsibility and therefore not reimbursable.

(h) Hotel upgrades, airline tickets or ticket class upgrades paid by an airline or a travel agency doing business with any airline in consideration of frequent flyer miles, bonus awards, or a promotional program are not reimbursable.

(i) Training or conference registration fees should not be claimed on the Statement of Expenses, but should be prepaid using a unit's purchasing card (Pcard) prior to departure, or claimed through a Miscellaneous Expense Reimbursement Request in SAP (HQ travelers). Country office based travelers must claim such fees from the local administration staff.

(j) Cash lost should not be included on the Statement of Expenses. Refer to Paragraph 8 of this Statement for procedures regarding the reimbursement of lost cash.

(k) While the cost of issuing or renewing visas for operation travel is reimbursable, other costs associated with traveling to obtain visas are not reimbursable as operational travel. Travelers should ensure that they obtain the necessary visas before work commences. The unit's Chief Administrative Officer (CAO) must authorize any exceptions.

(l) Hospitality expenses incurred while on mission should not be claimed on the Statement of Expenses, but should be claimed through a Miscellaneous Expense Reimbursement Request in SAP (HQ travelers). Country office based travelers must claim such fees from the local administration staff.

31. Group Travel

(a) A trip request with trip type "Group Travel" must be created in the name of the staff handling the funding for the trip. This staff is responsible for submitting valid receipts as outlined in this Statement, and refunding immediately any unused portion of travel advance obtained for the trip.

(b) The World Bank Group's policies regarding the reimbursement of travel expenses, as outlined in this Statement, are also applicable to Group Travel.

(c) The daily rate paid per person / participant for meals, tips and valet (MTV) should not exceed the Bank Group's MTV per diem rate for the city.

(d) A list of the names of participants together with their addresses, telephone numbers and other contact information as well as the names of cities visited (for business purposes) and the number of days participation in the event must be attached as support to the Statement of Expenses.

(e) All payments effected on behalf of the group of participants (e.g. MTV, transportation and hotel expenses) must be reported in the Statement of Expenses.

(f) Cash disbursement to participants must be supported by receipts signed by the participants together with copies of the participant's picture identification such as passport or driving license.

(g) Expenses paid on behalf of the group of participants, such as hotel fees, must be supported by invoices.

Responsibilities

32. Questions on these Policy and Procedures should be referred to the following officials and departments:

The Division Manager of CTRCS (Corporate Expense Services Division) is responsible for the Operational Travel Expense Reimbursement policy (AMS 3.10).

The Business Manager of GSDTV (Travel Services) is responsible for the Operational Travel policy (AMS 3.00).

Dates of Issuance and Revision

These policies and procedures supersede the version issued in May 2011.

Click [here](#) to follow the link to the Quick Reference Guide for Travel Expense Reimbursement Submission.

For questions about this Statement, contact the Corporate Expense Services Division, of Controllers VPU.

