Accounting for Air Travel Expenses

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University-level Policies and Procedures
Please use this accounting guide in connection with university-level policies and procedures for 3301 Travel on University Business.

General Air Travel Requirements
Travelers are expected to book the lowest available economy class airfare, consistent with business requirements. To take advantage of any University-negotiated discounts, travelers must make reservations using Egencia or the University’s preferred full-service travel agency. For travel on sponsored awards, please refer to Procedure 3301 PR.01 Travel Arrangements for University Business, Section 6 - Air Travel Supported by a Sponsored Award.

Business Class Airfare Procedures and Documentation
If a traveler is permitted to fly business class (i.e., one class above coach), the traveler must determine the difference between the cost of business class and economy class and separately charge this difference using the appropriate charging instructions. Supporting documentation of how this difference was determined must be provided. All incremental cost of business class travel MUST be broken out regardless of funding source using either an unallowable spend category (if policy exception conditions met) or allocating as personal using the personal spend category (if policy exception is not granted and difference may not be charged to university funds).

Air Travel Accounting Codes

<table>
<thead>
<tr>
<th>Domestic</th>
</tr>
</thead>
<tbody>
<tr>
<td>Funding Source</td>
</tr>
<tr>
<td>Sponsored#</td>
</tr>
<tr>
<td>Non-Sponsored</td>
</tr>
</tbody>
</table>

Questions: Chart of Accounts – COA@yale.edu

Last updated September 12, 2019
<table>
<thead>
<tr>
<th>Funding Source</th>
<th>Coach/Economy Class</th>
<th>Business Class (within University policy exceptions)*</th>
<th>Business Class (policy exception not granted)**</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sponsored*</td>
<td>Travel - International - Airfare (SC739)</td>
<td>Cannot be charged to a federally sponsored award unless medical exception met; use non-sponsored*</td>
<td>Employee Personal Expenses Receivable (SC347)</td>
</tr>
</tbody>
</table>
| Non-Sponsored  | Travel - International - Airfare (SC739) | MUST Break Out:  
• Cost of the lowest coach fare, use Travel - International - Airfare (SC739)  
• Excess cost of coach vs. business, use Travel - International - Unallowable (SC744) | Employee Personal Expenses Receivable (SC347) |

*Business Class (within University policy exceptions) if any of the following conditions met:  
• Single flight in-air flight time in excess of 6 hours  
• Total in-air flight time, including connections, in excess of 8 hours  
• Medical justification exists, documented by primary care provider

**Business Class (policy exception not granted) if none of the above conditions met, charge as personal.

*Sponsored awards must refer to their awarding agency on travel restrictions, cost allowability and any other travel requirements of the sponsor.

**Examples of Permitted Airfare**
- Standard commercial airfare (coach or equivalent)
- Lowest commercial discount airfare
- Non-refundable economy fare
- Business Class, if policy exception conditions met (e.g. Delta only has two airfare classes. Therefore, an upgrade one level up from economy would constitute business class)