FINANCIAL INFO

To be clear, this guide is just meant to give you suggestions and includes some helpful shortcuts, it is **not** an official document from ChemE Finance!

VICE PRESIDENT OF FINANCE (VPF) WEBSITE: https://vpf.mit.edu

The **VPF Website** is an excellent resource for MIT's best practices, forms, and other helpful info. "Buying and Paying" covers everything below. Travel Planning and Expensing" covers the procedures for reporting expenses related to travel (Concur).

Documentation and Receipts.   You are required to provide backup (packing slip or itemized receipt) for every financial transaction within 5 business days of the transaction. ProCard receipts must be downloaded to Quickbase within 21 days.

Food: You need an itemized receipt showing what food was purchased in stores and restaurants. If you forgot to ask for one, you can usually call the restaurant for one. Alcohol can never be charged to a ProCard or sponsored account! Tax cannot be reimbursed no matter how you pay (with the exception of Grub Hub deliveries).

Coupa, Buy to Pay, and B2P. These all refer to the same thing and can be found at mit[dot]coupahost[dot]com.

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Gifts: If purchasing a gift for over $500, contact **Demetri Fadel/TBA** to discuss it first.

G/L Account Numbers: Go to VPF and type "Active GLs". Click "General Ledger (GL) Accounts" and choose either Frequently used or All GL accounts.

Material Group Numbers: Most MIT ordering systems have a drop-down menu listing Material Group numbers (used by Procurement), and can also be found on VPF.

Procurement Card Management (also called Procard or Pcard)

- Tax-exempt Bank of America Visa card, administered by Kim Harmon kharmon[at]mit.edu. Policies and restrictions can be found on VPF by typing "ProCard" in the searchbar.

- ProCard Billing Address: 77 Massachusetts Avenue, Cambridge, MA 02139.

- Spending Limit, Billing Cycle: Admins 1,500/transaction and 3K/month; faculty limits are higher (ask Kim Harmon for specifics). If you need to increase your credit limit, contact **Demetri Fadel/TBA**.

- You will receive an email notification when there has been a ProCard charge. You must add the itemized receipt onto Quickbase within ~10 days of the date of the charge (see next page, #8).

- You have 60 days to dispute a charge with a vendor. If the merchant does not rectify the issue immediately, let **Demetri Fadel/TBA** know.

- **If you charge something to a ProCard by mistake:** Contact Kim Harmon (she will ask you to reimburse the amount by check, and might threaten to cancel your ProCard if it happens again).

Helpful ProCard Info

(1) Faculty ProCard Notifications. Write to Kim Harmon (kharmon[at]mit.edu) and request that you receive the email notification(s) each time your faculty use their card.

(2) Tax on Grub Hub Orders (updated 07/20/23). Tax is allowable on Grub Hub food deliveries **only**, no matter how it was paid (cash or ProCard).

(3) Tax on Other Food Delivery Services: If tax is included on a receipt from (for example) Door Dash or a local vendor, the person who placed the order should contact the vendor, send them MIT's two tax exempt forms and ask for a refund (these can be found on the VPF website, type "Tax Exempt Forms" into the searchbar).

(4) Federal Express. FedEx invoices are available online for 120 days and can be retrieved at: Support > View/Pay Bills. Call 800-463-3339 with questions or to update your ProCard information.

(5) Adobe Cloud. The department has an Adobe Cloud license , check with Jim or John for details.

(6) Verizon Wireless. If you need to access a faculty member's online account and do not have the User ID, password or security question, contact Catelin Bonvie to see if you can set everything up from scratch. Don't forget to share this info with the faculty member in case they change Administrative Assistants.

(7) Cintas and Other Revolving Charges. Create a blanket PO (expires after one year) and ask vendor to send the invoices directly to you. To set up a new Cintas account, your best bet is to work with Ron Hauswirth (I had no luck for six months until he stepped in).

- Ronald Hauswirth (hauswrithr[at]cintas.com), delivers to Building 66 (on Wednesdays).
- Matthew Brousseau (brousseau[at]cintas.com) is MIT's supply contact.
- Customer Service: 978-319-4552.

(8) Add ProCard Receipts to Quickbase:

- The app is available at: mit.quickbase.com.

- Your Inbox displays a list of recent charges for which documentation is needed.

- You no longer have to follow any kind of format for the title of your receipts or add any specific info to your receipt.

- Click the green "Go to P-Card Form" button to upload your receipt and enter your documentation in the P-card form (amount of the charge, account number, justification).

- If you are adding a Grub Hub receipt you can add a note like "According to Kim Harmon, tax is acceptable for Grub Hub food deliveries".

- Refunds and International Transaction Fees: You would need to mark the original charge as "Anticipating Refund" or "Anticipating International Transactions". Then on the form for the refund or international transaction fee, all that's needed is to select the original charge from the dropdown list. If you are not sure what to do, ask Sean Vo for assistance.

Request for Payment (RFP): Used for miscellaneous reimbursements

- For training, go to VPF and type "RFP" in the searchbar.

- Do not create an RFP for travel-related expenses, those should go through Concur.

- RFP's must be submitted within 30 days of purchase date. If you have an older receipt, ask Catherine for permission to put through the reimbursement.

- The receipt must be itemized with dates, purpose of meeting and list of attendees.

- Taxes are not reimbursable. To avoid this, you can give the purchaser MIT's tax-exempt forms (ST-2 and ST-5) to use at the point of purchase. These can be found on the VPF website, type "Tax Exempt Forms" into the searchbar.

- Restaurant Receipts: All receipts must be itemized and not include tax! If faculty ate with a non-MIT member at a restaurant or has food receipts for a meeting, you can submit it through Concur as a "Business Meeting/Meal" (as long as it wasn't charged to a Procard) and the tax can be reimbursed that way. Always remember to separate out the alcohol from the food.

- Save scan of receipt > Go to Atlas > Purchasing > Manage Reimbursements > Reimbursement.

- Type payee name and create a title that that makes sense to you (payee name – item).

- Add the G/L account (a list of GL accounts numbers can be found on the VPF website).

- Attach the receipt and send to your ChemE Finance approver (save RFP # for your records).

- Sometimes there is a glitch in the system and an RFP might bounce back to you without notifying you. After submitting an RFP, check your RFP inbox in a few days to be sure it was sent to ChemE Finance.

Requisitions (Paper): Paper requisitions are used for in-house services like VWR in the basement of Building 56. These are available from Accounts Payable (NE49, third floor), but call first (253-7000) and remember to bring your MIT ID if they ask you to pick them up in person.

Roles Database: To find your spending authorizations, go to VPF and type "Roles Database" in the searchbar.

SAP/Gui: Use this program to find account balances and see expenses. Call IS&T at 3-1101 and they will be able to set this up for you (make sure you are at your computer).

- 010 SAP > ZMIT > Reports > Summary Statement.
- Cost Objects (unknown type): Type in cost object and click green checkmark which is directly under "Summery Statement" (not the green checkmark on the top of the page).
- On the next screen, click the green checkmark on the top of the page.
- Click "Print Preview" to see account balance (next to Funds Available).
- To see individual charges, click "Detailed Trans Report" instead of Summary Statement.
- Click the orange section under "Commitment" column to see commitments and related PO.
- To print report, click print > output device > WLOC > adobe PDF.

Shipping Department, UPS, FedEx: You can send UPS and FedEx packages through the Shipping Department which serves Building 66 (32 Vassar Street, 253-4744). Directions: Go to the basement of Building 16 and walk towards Building 56. At end of hallway (Building 16) go right, and then take another right onto the ramp. Take the next left, and the loading dock will be on your right. There is also a FedEx box in the MIT Medical lobby across from the Police Desk in Building E23.

Student Funding

Each semester, the Student Office will contact you and your faculty for funding details. You will be asked to provide the following information for all students in your faculty's lab: cost object, percentage of appointment on said cost object (100% if there is just one), type of appointment (TA, RA, Fellowship). The data is collected in a Google Sheet which is linked in the email. The document auto-saves so you just need to enter the data and then you can close out the browser. If the cost object provided expires mid-semester, your faculty's discretionary account will be used until the cost object is renewed. The finance team will fix any account changes later. If there will be no funding for an individual for the semester, it helps if you can include a note as to why. If your faculty is a co-advisor with a faculty from another department, please contact the external faculty member (and their AA if they have one) to collect their funding information as well. If no funding information is provided, the student will be placed on your faculty's discretionary account.

If an account is going to expire during the semester, add a "place holder" account and type it in the second or third column of the spreadsheet. Do NOT put it under notes! Instead type the account in the column and under percentage type "as backup".

TA =   Teaching Assistant. Student Office already has account number.
RA =   Research Assistant. Need account number and percentage.
FE =   Fellowship. Student Office already has account number; just add percentage.
IG =   Graduate Instructor. Student Office already has account number; just add percentage.
PS =   Practice School. Student Office already has account number; just add percentage.

Tax Exempt Forms

For a copy of MIT's tax-exempt forms ST-2 and ST-5, go to the VPF website and type "Tax Exempt Forms" into the searchbar.

- Training and MIT's financial policies: Go to VPF and type "Buying and Paying" in the searchbar.

- Specific questions should be sent to B2P[at]mit.edu.

- Storage, Refrigeration, Hazardous Materials: Contact Brian Smith (253-6238) before ordering.

- If a packing slip is missing, contact the vendor directly for a new copy.

PO Approval: If you need your requisition to be approved quickly: Coupa > Approvers > add the name of anyone on the list so they can approve it for you.

To Find a PO in the System: Coupa > next to the house icon click "Orders" > type the PO number into the box on the top right-hand corner.

If an Item is Missing from an Order: Call the vendor directly (their phone # will be on the PO).

To Change or Cancel a PO

- Always cancel with the vendor first (call their phone number listed on the PO).

- To Cancel **Individual** Items: For details go to VPF website and type "Cancel PO" in the search bar. When you submit a change request, you'll receive a confirmation within a week and the PO will be adjusted accordingly. Another option is to just close out the PO if you've received all of the other items and MIT will assume you don't want whatever has not been received. I prefer to cancel items so my PO totals are accurate.

- To Cancel an **Entire** PO: Write to pocloseout[at]mit.edu and include the PO number. PO's normally does a "soft close" in the system which means they think the order might be complete but will pay another invoice if it comes in. Once you close a PO, B2P will assume you've received everything or that you do not want any unreceived items (these will drop off your unreceived inventory list). Be careful because this cannot be undone.

Packing Slips / Inventory (also see page 7 for more inventory info)

- To attach a packing slip to an order you placed: Coupa > Recent Activity > View. Click the truck icon on the right-hand side, type in receipt date, add PDF of packing slip, click all, and submit. When you exit Coupa and open it again, the truck icon will be gone.

- To attach a packing slip to an order someone else placed: Coupa > Inventory > Receive > View (packing slip) > type in PO number. Add slips for each item, click "all" next to the item and submit ("Consume" will be checked). **If you do not see the "Inventory" option in Coupa, ask your ChemE Finance contact to give you access or follow the directions at the bottom of page 7.**

- To view the "Unreceived" list of items ordered by faculty and lab members (so you know what packing slips are missing): Coupa > Inventory > Unreceived Orders.

TO ORDER FROM COUPA E-Cat

● Search for "MIT Coupa Host" and save the link on your computer.

● Choose the vendor: Add items > Review and checkout > Submit order.

● Next screen (Review Cart): Created by (add your name); On behalf of (leave blank, unless you want to add another person to have authority to edit the PO).

● Shipping Address: This will have your info or you can change the name and room number next to "Attention". If shipping to someone's home, click magnifying glass, choose "ALTERNATIVE Ship" and add the person's name and address under "Notes to Buyer".

● Scroll down to Cart Items. Under billing, add account number into each "MIT COA" box (click magnifying glass) and submit for approval. If the cost object number does not come up, type it in the "Comments" section. You will receive email updates on the status of your order.

Miscellaneous Internal Vendor Information

● **Airgas:** Lab members will order these to be delivered to Room 66-0069.

● **Apple:** For questions about your order, call 800-800-2775 (they will ask the last four digits of your work phone number for verification). Kevin Black at kblack[at]apple.com is a good contact if you have questions about ordering Apple products. Keep in mind that Apple does not normally accept returns, so be careful when ordering.

● **VWR:** There is a VWR store in the basement of building 56. Purchasers will need a blue paper requisition (most AA's have these), and should forward their "Order Confirmation" to you so know there was a charge and can ask the purchaser for proper backup documentation. These are available from Accounts Payable (NE49, third floor), but call first (253-7000) and remember to bring your MIT ID if they ask you to pick them up in person.

TO ORDER FROM AN EXTERNAL VENDOR

● Ask the vendor for a written quote. If it's over $10K, you need at least one competing quote and a Selection of Source Form (VPF Website, type "Selection of Source" in the searchbar).

● Coupa, after "what do you need", click the pen icon. Type description of what you plan to purchase.

● Supplier: If the vendor is not listed as a supplier, go to main page of Coupa, near the top right side look for "Forms" and click "New Supplier". You will need to add the first and last name of the president of the company (or whoever can provide the company's tax info), an email, and phone number. This prompts MIT's Supplier Management Team to request W-9 information directly from the company. If you have questions, email (supplier_contact[at]mit.edu).

● List of Preferred Suppliers: VPF Website, type "Supplier Search" in the toolbar.

- Commodity: Examples, scroll through or type "food" "office supplies" "lab equipment", etc. For computer supplies, click Hardware, programs and databases are software.

- If item is to be sent to a different location than your lab, use "deliver to new address".

- Requisition Type: Standard (Blanket is for one year).

- Account Number: To split between accounts: List accounts > all > add percentage.

- Comments: Submit, actions-Withdraw (before final approval).

- Add to Cart > Review Cart.

- Attachments (Important): Be sure to attach the vendor quote here.

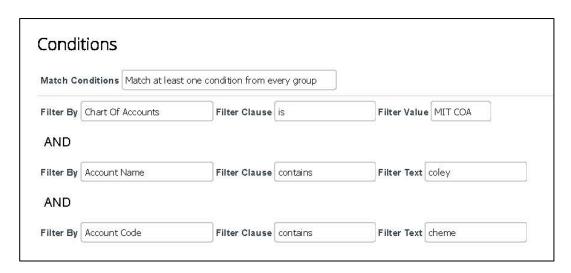- Scroll down to Cart Items and add cost object numbers (same as Internal vendor), submit.

Invoices

- If you receive an invoice from the supplier, send it to invoices[at]mit.coupahost.com. Attach a single PDF invoice that includes the invoice date, PO number, and any payment instructions. Leave the body of the email blank and put your notes in the subject line.

- If you receive an invoice with an additional shipping charge, do not worry, Accounts Payable deals with this all the time so do not try to adjust the PO!

- In the case of a contract, after creating the PO with the quote attached you will also need to submit an invoice to Accounts Payable to get it uploaded, approved and paid (per Rebecca Chao, Procurement). The PO will not be paid until you do this.

- To see if an invoice was paid, click on the PO and scroll down to "received, invoiced" (on right hand side about half-way down document). If you click on the amount paid you can see the check number under Payment Information. If the amount paid is zero, you should ask for the invoice directly from the supplier and send to: invoices[at]mit.coupahost.com.

- When all funds are paid against a PO, the system will auto-close it if there is no activity after a few months.

INVENTORY (Unreceived List)

To see the "Unreceived List" for the labs you support, you must first create a "View":

- Go to Coupa, click Inventory, then Unreceived Orders.

- Next to "View", click the down arrow, scroll to the bottom and click Create View.

- Create the name, for example for Hammond you would write "(ChemE)Hammond-Unreceived"

● Conditions: **See below**, and be sure to click the green plus sign at the end of each line.

● Once done, scroll down to the bottom of the page and click SAVE.

● Exit Coupa, then sign back in, Click Inventory, Unreceived Orders, and next to View choose the faculty list you wish to see.

Of course it is up to you how to communicate with lab members about marking off orders as received. I've found the directions below to be pretty straight-forward and easy for them to follow:

1. Go to Coupa > Recent Activity > View All.

2. Click the truck icon on the right-hand side of the page to see your unreceived items, type in the date of receipt, add a PDF of the packing slip if you have one, click all, and submit.

3. When you exit Coupa and open it again, the truck icon will be gone.

4. If you wish to cancel the entire PO: First inform the vendor that you are cancelling the order. Next write to pocloseout@mit.edu and include the PO number in the email title. This will cause the PO to be removed from the "unreceived" inventory list (it takes about a week).

CONCUR TRAVEL REPORTS

Concur Site: Go to VPF and type "Concur" in the searchbar.

General Help: Write to **travelsupport[at]mit.edu** (include Report Key number) if you have questions.

Training Info: Go to VPF and type "Travel Planning and Expensing".

The Basics

- MIT's system for travel reimbursements is called "Concur".

- Reports must be submitted within 60 days of travel!

- Set up your email notifications: Concur > Profile Settings > System Settings > Choose options.

- If asked to create a report for a faculty member you do not work for, you will need to become their delegate first. The traveler must go into their Concur account-Profile and add your name under "Expense Delegates". When you are done with the report, ask them to remove your name so you don't get future emails related to their account.

- Most AA's Travel Cards have a limit of 25K per month, faculty limits are higher and vary.

- To start a report: Concur > Profile > Act As: Choose faculty name or "YourLastName, DCE". If you bypass these options, the reimbursement will be deposited into your personal checking account so be careful!

- Most sponsors want all receipts; your ChemE Finance contact can find out for you are unsure.

- You might not be notified if a report is rejected so keep an eye on your Concur account until you see an email with the status changed to "extracted for payment".

- You will need to include the traveler's home address (unless it is a faculty member) no matter how they are being reimbursed. MIT folks will be reimbursed by check or automatic deposit (you will now know which), and folks outside of MIT will receive a check (mailed from the West Coast).

- Allocations: To add additional accounts, go into each category, click Allocate > Add > Insert the additional account number > Change percent in box next to additional account number. Once you've added the new percentage to charge the additional account, the original account number will change to the remaining percent accordingly. To see at the allocation breakdowns, go to Print/Share > MIT Detailed Report.

- Benefit to Project: I usually use "For dissemination of information" for conferences. If charging to a discretionary account use "Non-Sponsored Activity".

- Status of Report: Report Details > Report Timeline. "Pending Cost Object Approval" means it is being reviewed by ChemE Finance; "In Accounting Review" means it is pending in the Travel Office.

Receipts

- Hotel Charges: If you (or faculty) use a Travel Card to pay for a visitor/student's hotel stay, you will have to create two Concur reports: One for the visitor/student (YourLastName DCE), and the other under the name of the Travel Card owner. Write a note in comments listing both travel report numbers so Travel know they are related to the same trip.

- Hotel booked through Third Party: You don't need an itemized receipt if the payment went to a third party such as booking.com (they can't provide the breakdown anyways).

- Taxi Receipts: You do not need a receipt for taxis less than $40 (unless faculty want them).

- Food Receipts: All food receipts must be itemized. Receipts are necessary for meals $75 or more per day, so you should cap the total at $74 if you have no receipts (most likely only faculty will ask for reimbursement without a receipt). If a meal was split between two people, you will still need the original itemized receipt if the total is over $75. Faculty will decide if receipts are necessary for student reimbursements.

- Airfare **upgrades** must be charged to a discretionary account. In order to find the difference between an economy and upgraded class fare, it's best for the traveler to print out both totals before booking the trip. If not, you will have to figure out the difference by going **four weeks** beyond the travel date using same day of the week and print out the economy fare. Once you have both receipts, follow the directions below (see **If someone upgraded their Flight from Economy Class**).

- If you delete a receipt from a report, it will go back to "Available Receipts".

- To delete a receipt from a profile: Click "Available Expenses". Click on the receipt, then minimize the screen and you will see a delete button if you scroll down to the bottom of the image. It's tricky and might take a few tries if you keep getting bounced out of the receipt.

- To add a new receipt or image that does not fit into a specific category: Manage Receipts > Manage Attachments > exit the document > Add > Insert the file and save. The new receipt will be added as the first page of all of your receipts.

- If someone is missing a receipt, go to the VPF website and type "Missing Receipt" in the toolbar; follow the directions and ask traveler to fill out the relevant information for you.

To book a Trip through the Travel Collaborative:

- This is an MIT-approved travel agency. They can help AAs, students and/or faculty with travel arrangements. They can be contacted by going to the VPF site and typing "Your Partner in Travel" in the searchbar. Hannah Cross (hcross[at]mit.edu) as extensive experience dealing with them and can help you with basic info and questions.

- You can also contact them through email at triplets[at]travelcoll.com (Dimitra, Donna and Anita). You can set up a profile for a faculty member with them, including things like frequent flyer numbers, seat preferences, and credit card info. Then, once they have the profile, you can just email them and ask to book whatever trip you need and they will take care of it and send possible itineraries for you to choose from. They charge a small fee, but they often can get discounted tickets, so it balances out.

If someone upgraded their Flight from Economy Class:

- Put in the total of the upgraded flight and add the receipt.
- Then check the itemizations: (1) Airfare, type in the economy price here; (2) Difference, ignore this; and (3) Update fee, add here.
- Save, and an error will come up telling you to add the destination. Go back and add, then save and exit, go back in and hopefully everything is correct now.

Extending a Trip for Personal Reasons:

- Be sure the traveler has prior approval to extend their trip.
- Ask the traveler to provide you with two airfare printouts: one with their actual flight and the other to compare the price as if they had flown directly back to Boston after the meeting.
- Both ticket prices must be **printed out** on the same day, **using the same Airline**, same class, flying on the same day, same approximate time, with the same number of stops. If the extended trip portion costs more the difference is non-reimbursable. Travel requires this comparison even if it costs less to extend your trip.
- You would only reimburse the traveler for the amount of the directly flight, but you still need to the flight info for both and include an explanation.

If someone charges something to Travel Card by mistake:

- Move the charge to a new Concur Report and mark it as "Personal (Do Not Reimburse)".
- In the Comments section, write that a reimbursement check will be sent to Travel. Then ask person who made the purchase to write a check out to "MIT" with the Report Key number in the memo area, and mail it to Travel (NE49-4037).

If a sponsor is reimbursing traveler for part of the trip but the charges are on a Travel Card:

- Put through the travel report with original receipts as normal.
- Ask sponsor to send a check made out to MIT and send it directly to you.
- Write the report Key number in memo space and send to Travel, NE49-4037 (with explanation).
- If the sponsor wants to pay by wire, go to VPF Website and type "Pay by Wire Transfer" in the search box for instructions.

Before submitting the report:

- Make sure you are using the current date on the report: Go to Report Details > Report Header.
- To manually route the report to a ChemE approver: Expenses > View Reports > Click the report > Details > Approval Flow > Type name under Cost Object Approver.

Lab Member Info (see next page): Of course (again!) this is completely optional. I send the following travel info to lab members so they are prepared ahead of time and have an idea of the receipts I will be asking for when they return. Feel free to edit it to suit your needs!

TRAVEL INFO FOR LAB MEMBERS

Always book as early as possible to get the best rates! In almost all circumstances, conference travel is <u>only</u> for presenting authors when they are sharing an oral presentation or poster because we can't charge these costs to research grants without a direct benefit to the project such as dissemination of results. Do not extend your trip beyond one day before/after your conference dates without clearing it with your Faculty first. If they approve, let the Administrative Assistant know and follow the directions under "Extending a Trip" when booking your flight.

<u>Travel Arrangements and Receipts</u>: You should make your own arrangements for registration, airfare and hotel. If for any reason you cannot do so, I might be able to let you use my Travel Card for the hotel and airfare but you must make the arrangements and the receipts must be in your name. It is helpful if you send your receipts to the Administrative Assistant early (such as registration) so she can create the Concur report.

<u>Airfare</u>:   You must always fly economy class. If you fly Jet Blue, you can opt for Blue Extra but please run a comparison on the price versus a regular "Blue" fare and print out both on the same day as you book the actual flight – Travel wants to see both prices). Your receipt must show your name, flight number, airline ticket number, class of ticket, and proof of payment. If you need an example of a ticket, let the Administrative Assistant know what Airline you are using and she might have one to send to you.

<u>International Flights</u>: If you are flying internationally, send the Administrative Assistant the account number and airline name before you book your flight so she can check with ChemE Finance for sponsor requirements. Some sponsors do not pay for non-US Airlines, so this is very important!

<u>Hotel</u>: It is encouraged that you share a room whenever possible and always book your room early for the best rates.   I will need an itemized hotel bill showing tax and incidentals, so ask for a copy of your "folio" when you check out!

<u>Food Receipts</u>:   Each food receipt must be itemized and show everything that was purchased (a receipt with just a total will be rejected by Travel). Some faculty will put a daily cap on food reimbursements so you might want to check before you travel.

<u>Alcohol</u>:   Please pay for alcohol separately (even if you are not asking to be reimbursed for it), otherwise Travel will flag the expense. The only exception is if your Faculty approves the alcohol charge beforehand and agrees to pay for it out of their personal discretionary account.

<u>Extending a Trip for Personal Reasons</u>: If you have been approved to extend a trip, you will need to provide two airfare printouts – one with your actual flight and the other to compare the price if you had returned to Boston. Both ticket prices must be **printed out** on the same day, **using the same Airline**, same class, flying on the same day, same approximate time, with the same number of stops. If the extended trip portion costs more the difference is non-reimbursable. Travel requires this comparison even if it costs less to extend your trip.

Travel Support: For questions about MIT travel policies write to <u>travelsupport@mit.edu.</u>