

Travel and Entertainment Policy

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Effective Date: March 16, 2005

Reason for Policy

Last Updated: January 6, 2020

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Responsible University Officer: Vice
President for Business and Finance

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Associate Vice President for Accounting and
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Dennis Miller

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POLICY STATEMENT

The University pays all necessary, appropriate, and reasonable business-related travel and entertainment expenditures incurred by its employees and by other designated individuals on its behalf. Employees are responsible for carefully managing University's resources by incurring moderate and economic expenses consistent with the business purpose of the travel or entertainment event.

The terms set forth in sponsored contracts and grants shall apply if they are more restrictive than those contained in this Policy. Similarly, National Collegiate Athletic Association (NCAA) regulations shall apply to travel subject to those rules. Travel paid with Faculty Development Funds is subject to individual college guidelines; such travel, however, is reimbursed in accordance with the procedures included in the Concur system.

Departments may establish more restrictive procedures than those set forth in this Policy, if desired.

REASON FOR POLICY

This Policy establishes the reimbursement procedures for official University travel and entertainment expenses that meet standard business practices and are in compliance with the Internal Revenue Code and applicable Treasury Regulations, as well as other external regulatory requirements.

WHO SHOULD READ THIS POLICY

Anyone who incurs travel or entertainment-related expenses on behalf of the University; members of the Leadership Team, as well as supervisors and Business Managers responsible for the approval of such expenses incurred by employees and other individuals conducting University business.

POLICY TEXT

The following travel and entertainment expenses are eligible for reimbursement, subject to the availability of funds:

Airline Travel

Airline tickets for travel by the most direct route, in economy class, and at the lowest airfare available may be reimbursed by the University. Exceptions may be granted to fly business class for either international travel or for a documented medical reason. The Vice Provosts and Deans may approve exceptions for business class airfare costing less than \$5,000 per trip. Such approval must be in writing and state the reason for the exception. Business class airfare costing \$5,000 or more requires prior written approval from the President or applicable Vice President. First class air travel is not allowable.

If a traveler must cancel an airline ticket, and a credit towards a future purchase is received, the credit must be used towards the traveler's next University business trip. The University will not reimburse travelers for tickets obtained with frequent flier miles.

Additional fees for early boarding, security pre-screening, extra leg room, and similar additional fees are not reimbursable. The University will pay for one checked bag used to transport the traveler's personal belongings. The costs to check any baggage necessary to support the business purpose of the trip (e.g., meeting materials and equipment, etc.) are reimbursable.

The per trip dollar limit for air travel within the continental United States (CONUS) is set forth in **Appendix A**.

Personal Vehicles

Travelers may use a personal vehicle for business-related travel when it is more cost-effective than purchasing a round trip economy airline ticket or using alternate forms of ground transportation. Expenses for travel between an employee's residence and his or her principal place of business (i.e., commuting expense) shall not be reimbursed. Daily transportation in a personal vehicle from an employee's residence to a temporary work location is not reimbursable unless the work location is outside of the metropolitan area of the employee's principal place of business, i.e., at least 50 miles. The assignment at the temporary work location also must not exceed one year in duration.

Reimbursement is based on the actual distance from the starting point to the destination by the most direct route, multiplied by the Internal Revenue Service (IRS) standard mileage rate in effect at the time of travel. The IRS mileage rate covers all expenses incurred in connection with the use of a privately owned vehicle, including gasoline purchased for the trip, insurance, maintenance, depreciation, and other cost associated with the use of the vehicle.

The number of miles eligible for reimbursement will be calculated automatically by the Concur system, using an online mapping service, based on the starting point and destination addresses entered by the traveler (or other preparer) into the System.

The IRS standard mileage rates for the use of a personal automobile are contained in **Appendix A**. The Appendix includes two mileage rates: a rate for traveling while on University business and a separate rate for an employee who is reimbursed for moving expenses.

Note: Employees who use their personal vehicle for University business should have insurance coverage at the levels recommended in the **Vehicular Use Policy**.

Rental Cars

The University will reimburse travelers for the cost of an economy or mid-size rental car when other ground transportation is not available or when such use will result in cost savings and time efficiencies. Rental costs for a larger vehicle may be reimbursed when traveling in a group or when a no-cost upgrade is available.

Travelers should avoid incurring expensive refueling charges (i.e., purchasing fuel in advance) when renting a vehicle, consistent with the business requirements and time constraints of the trip.

Students are not permitted to rent vehicles while traveling on University business or in connection with other University-sponsored activities.

Insurance—Domestic Car Rentals

The University has a non-owned auto policy that provides collision insurance for travelers renting a vehicle for use on University business. In addition, insurance is provided to travelers who use the University Purchasing Card to rent an automobile. See **Car Rental Insurance Provided by Visa**.

Because insurance is already available through the University, travelers will not be reimbursed for collision insurance (i.e., collision damage waiver coverage) and should decline the purchase of such insurance when renting a vehicle.

The University's insurance policy does not cover a traveler's personal belongings; therefore, if a traveler desires insurance for personal property, the traveler should purchase the insurance from the rental agency at his or her own expense.

Insurance—Foreign Car Rentals

Renting a vehicle in a foreign country is discouraged. However, if it is necessary to rent a vehicle and prior approval has been obtained from the employee's supervisor, insurance coverage must be purchased.

Reporting a Car Accident

If a traveler is involved in a car accident while traveling on University business, he or she should contact Risk Management as soon as possible. See **Additional Contacts**.

Automobile-Related Expenses

Necessary and reasonable charges for automobile-related expenses are reimbursable when either a personally owned vehicle or rental car is used while traveling on University business, including charges for road tolls, ferries, bridges, tunnels, parking, etc. Gasoline for business-related trips will be reimbursed only for rental cars. If a personal vehicle is used, reimbursement for gasoline expenses is included as part of the IRS standard mileage rate.

Other Transportation

The costs of public transportation, shuttle buses, and taxis for travel to and from airports, meetings, and hotels are reimbursable by the University. Such costs, including tips, must be reasonable for the location of travel. Private limousine service for such transportation is not allowable.

First class accommodations are reimbursable for train or bus travel, as long as the cost of such travel does not exceed that of an economy airline ticket for the same trip.

Lodging

Travelers will be reimbursed for lodging accommodations that are necessary and reasonable. The University will reimburse the cost of a single room unless a larger room is shared with another University employee or conference attendee, or special circumstances warrant a larger room or suite (e.g., to host a business reception or meetings, etc.). Expanded accommodations for family members and/or guests are the responsibility of the traveler and will not be reimbursed.

The cost of laundering, cleaning, or pressing of clothing incurred while traveling is reimbursable if a trip exceeds five consecutive days. Tips for services (baggage handlers, hotel maids, etc.) are reimbursable if such tips are customary and reasonable for the area and service provided.

Additional charges for the use of a hotel fitness center are reimbursable but not health club membership or user fees or spa charges.

Note: Hotel fitness center expenses incurred while an employee is traveling are not allowable charges to federal contracts and grants.

The maximum amount eligible for the reimbursement of daily lodging expenses is determined by the location of the travel. See **Reimbursement Methods**.

If a traveler stays overnight at the home of a friend or relative, instead of a hotel, while traveling on University business, the cost of a gift for the host is reimbursable. The cost of a “gift in lieu of lodging” is limited to the amount set forth in **Appendix A**.

Note: Gift in lieu of lodging expenses are not allowable charges to federal contracts or grants.

Telephone

In order to avoid expensive hotel surcharges for telephone calls, the use of cell phones is strongly recommended. Travelers who use a personal cell phone may be reimbursed for business-related calls and one reasonably brief, non-emergency, personal call home per day, if they incur additional out-of-pocket costs related to such calls, e.g., if the traveler incurs excess minutes charges related to the calls. All other personal phone calls are the responsibility of the traveler and will not be reimbursed by the University.

Internet Charges

The University expects travelers to use the most economical means of accessing the Internet when traveling. Travelers will be reimbursed for reasonable, business-related internet charges incurred (e.g., hotel Internet access charges) while traveling on University business but not for the cost of home Internet service. See **Electronic Communication Policy**.

Travel Meals

The University will reimburse the cost of meals purchased while traveling on business. Meals provided to a traveler at no charge or as part of a conference registration fee are not reimbursable. Meal expenses incurred either before a trip begins or after a trip ends are also not reimbursable.

In general, meals are not reimbursable unless an employee is traveling at least 50 miles from his or her principal place of business, unless a meal qualifies as a business or entertainment meal (see below). In addition, under IRS regulations, the travel generally must include an “overnight stay” as supported by a lodging receipt.

The maximum amount eligible for the reimbursement of daily meal expenses is determined by the location of the travel. See **Reimbursement Methods**.

Business Entertainment Meals

The University will reimburse employees for the actual cost of business meals and related entertainment expenses (e.g., tickets to an athletic event) incurred in hosting events for prospective donors, visitors, and other individuals who have a business relationship with the University. Under IRS regulations, amounts paid for business entertainment must be either directly related to or associated with the active conduct of business. An entertainment expense is directly related when there is an active discussion aimed at obtaining a specific business benefit and the activity takes place in a clear business setting such as a hospitality room. An entertainment expense is associated with the active conduct of business when the event directly precedes or follows a substantial business discussion.

Business meal and entertainment expenses must be reasonable and customary for the location where the activity or event takes place.

Business meals or light refreshments may be provided in connection with certain University events that include only employees (or employees and students). Such events include, but are not limited to, the following:

- Employee morale events, e.g., annual retreats, new employee receptions, holiday gatherings, etc.;
- Convocations, town hall meetings, and similar events;
- Business meetings, conferences, and training sessions that take place over an extended period of time, e.g., an entire day.
- Meals or light refreshments provided to employees in connection with such events must be furnished on an infrequent basis.

The per-person dollar limit for the reimbursement of business entertainment meals is contained in **Appendix A**.

Note: Business entertainment expenses are not reimbursable under federal contract or grant funding.

NCAA Meal Allotments

Athletic team travel and travel by coaches and athletic staff are subject to NCAA rules and regulations governing the reimbursement of meal expenses. Student athletes traveling to team events will receive daily meal allotments based on the amounts authorized by the NCAA. Athletic-related travel must be approved in advance by the Director of Athletics, or his or her designee.

Miscellaneous Expenses—Foreign Travel

Special fees for foreign travel are reimbursable, including:

- the actual cost of obtaining a passport, visa, tourist card, and necessary photographs
- the cost of certificates of birth, health, identity, and related affidavits
- charges for required inoculations
- fees and surcharges related to currency conversion, check cashing, and personal credit card and ATM transactions; the cost of traveler's checks and
- the cost of international cell phone service.

Non-Reimbursable Expenses

Some expenses are considered personal expenses even though they were incurred while traveling on University business. Under IRS regulations, personal expenses are those that are not ordinary, necessary, and reasonable in relation to the taxpayer's business. Examples of non-reimbursable expenses are included in the **Appendix B**. Examples of expenses that are not reimbursable under federal contract or grant regulations are included in **Appendix B-1**.

PROCEDURES

**Authorization Methods of
Payment Reimbursement
Methods
Approval of Expense Report**

Violations

RELATED INFORMATION

Source	Name
USF	Conflict of Interest Policy
USF	Declining Balance Card
USF	Electronic Communication Policy
USF	Faculty Development Fund
USF	International Travel Policy for Faculty and Staff
USF	Membership Policy
USF	Moving Reimbursement Policy
USF	Policy on Student International Programs and Study Abroad
USF	Procurement Policy
USF	Purchasing Card Policy
USF	Vehicular Use Policy
External	IRS Publication 463 - Travel, Entertainment, Gift and Car Expenses
External	IRS Publication 1542 - Per Diem Rates
External	Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal

DEFINITIONS

Term	Definition
Actual Expense Method	Reimbursement method that requires the traveler to provide original itemized receipts for all business-related purchases.
Business Manager	A University employee, designated by the President, Vice President, Vice Provost, or Dean who is the financial manager for the University account(s) funding a travel or entertainment expense. This may include the President, Vice Presidents, Vice Provosts, or Deans.

Business Entertainment	Any activity generally considered to provide entertainment, amusement, or recreation, including the furnishing of business meals. The expense must be ordinary, necessary, and reasonable and must be either directly related to or associated with the active conduct of University business.
Business Meal	A meal attended by faculty, staff, or students that may or may not include other individuals not employed by the University, which is directly related to or associated with the conduct of University business.
Concur	The University's online system for payment requests, expense reimbursements, cash advance requests, and reporting.
Business Purpose	Travel, entertainment, and other business expenses that are in furtherance of the educational and research mission of the University.
Expense Report	The Concur online expense reimbursement form used by an employee to obtain reimbursement for business-related travel and entertainment expenses paid for with a personal credit card or personal funds and to reconcile cash advances and Purchasing Card transactions.
Incidental Expenses	Tips for service of waiters, baggage handlers, and hotel maids, etc. If the Per Diem Method is used, such expenses are included in the M&IE rate.
FOAPAL (or FOAP)	The acronym representing each element of the University's chart of accounts, i.e., Fund, Organization, Account, Program, Activity, and Location.
Ordinary, Necessary, and Reasonable Expense	An expense is ordinary if it is normal and customary. An expense is necessary if it is essential to University business. An expense is reasonable if a prudent person would incur the expense in a similar situation.
Per Diem	The daily dollar amounts authorized for the reimbursement of lodging and meals and incidental expenses (M&IE) for individuals traveling on University business. Per diems are authorized only for foreign travel and travel in non-foreign areas outside of the Continental U.S (OCONUS).
Travel Meal	A meal purchased by an individual while traveling on University business.
Purchasing Card	A bank-issued Visa card with a standard single transaction limit of \$1,000 and a monthly credit limit of \$2,500. This card may be used for small dollar, business-related purchases. Cards may be used for travel and entertainment expenses when authorized by a Business Manager or supervisor.

Traveler	A University employee or other designated individual who is approved to travel on University business.
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ADDITIONAL CONTACTS

Subject	Contact	Phone	Email
Disbursement Services	Dennis Miller	415.422.2102	millerd@usfca.edu
Insurance	Melissa Diaz	415.422.5899	mddiaz2@usfca.edu
Purchasing Card	Dennis Miller	415.422.2102	millerd@usfca.edu
Sponsored Projects Travel Approval	Karina Fantillo	415.422.5368	kgfantillo@usfca.edu

FORMS

Form	Use	Location
Expense Report	Used to reimburse employees for business-related expenses paid for with personal funds. Also used to reconcile travel advances and Purchasing Card transactions.	ABS (Concur)
Payment Request	Used to reimburse non-employees for business-related expenses.	ABS (Concur)
Purchasing Card Application	Completed by employee and Business Manager or supervisor to obtain a Purchasing Card.	ABS
Missing Receipt Form	Used when original receipt substantiating a business expense is lost and a duplicate cannot be obtained	ABS

RESPONSIBILITIES

Traveler/Person Incurring Expense

- Obtains approval for business trips, cash advances, and related expenses.
- Incurs business-related expenses at the best available rates.
- Completes Expense Report, including proper documentation, and submits it to the Concur system in accordance with this Policy.
- Reviews, reconciles, and obtains the necessary approvals for business-related charges reported in the Concur system.
- Reviews and certifies that all business-related charges are correct.
- Business Manager or Supervisor

- Authorizes business-related travel and entertainment expenses.
- Ensures there are budgeted funds available for expenses.
- Reviews and approves Expense Reports, charges, and receipts processed in the Concur system.
- Ensures expenses are business-related and are in compliance with all University policies.

Business Manager or Supervisor

- Authorizes business-related travel and entertainment expenses.
- Ensures there are budgeted funds available for expenses.
- Reviews and approves Expense Reports, charges, and receipts processed in the Concur system.
- Ensures expenses are business-related and are in compliance with all University policies.

President, Vice Presidents, Vice Provosts, and Deans

- Approves expenses that are an exception to this Policy or require higher-level approval for employees in his or her division.
- Reviews and approves Expense Reports and charges in the Concur system for his or her direct reports.
- Ensures all employees in his or her division are in compliance with this Policy.

FREQUENTLY ASKED QUESTIONS

(N/A)

REVISION HISTORY

01/01/2020 - Revised to include the IRS mileage rates for 2020.

01/01/2019 - Revised to include the IRS mileage rates for 2019.

01/01/2017 - Revised to include the IRS mileage rates for 2017.

07/28/2016 - Revised to clarify the authority for granting exceptions to the Policy.

01/01/2016 - Revised to include the IRS mileage rates for 2016.

03/01/2015 - Revised to increase the dollar limit for hotel expenses incurred while traveling within CONUS.

01/01/2015 - Revised to include the IRS mileage rates for 2015.

01/01/2014 - Revised to increase the dollar limit for air travel within CONUS and to include the IRS mileage rates for 2014.

12/06/2012 - Revised to include the IRS mileage rates for 2013.

05/01/2012 - Revised to include additional guidance on the reimbursement limits and the Concur system.

10/30/2008 - Revised.

03/16/2005 - First publication of Policy.

APPENDICES

Appendix A	Reimbursement Limits
Appendix B	Non-Reimbursable Expenses
Appendix B-1	Non-Reimbursable Expenses, Federal Contract and Grant Travel
Appendix C	Documentation Requirements Summary

PROCEDURES

Authorization

Methods of Payment

Reimbursement Methods

Reconciliation Procedures

Documentation

Approval of Expense Report

Violations

AUTHORIZATION

Travel and entertainment expenses must be authorized by an employee's Business Manager or supervisor. These individuals are responsible for ensuring that budgeted funds are available for the expenses incurred by their employees and that the expenses are in compliance with this Policy and other University policies. Travel and entertainment expenses that are not approved may be the responsibility of the employee. A request to exceed the reimbursement limits set forth in **Appendix A** requires approval by the President or applicable Vice President, Vice Provost, or Dean; a request to exceed the limit for business/entertainment meals, however, requires approval by the President or applicable Vice President.

METHODS OF PAYMENT

Purchasing Card

The preferred method of payment for travel and entertainment expenses is the University Purchasing Card. The Purchasing Card is issued to an employee who travels regularly on University business; issuance of the card must be approved by the employee's Business Manager. Employees are responsible for reconciling all Purchasing Card transactions in the Concur system. See **Purchasing Card Policy**.

Payment Request

If a Purchasing Card is not an acceptable form of payment for an expense that must be paid in advance of the travel (e.g., a conference registration fee), the traveler's department should submit a non-employee **Payment Request** through the Concur system. A payment will be issued within ten (10) business days after Business Services receives a properly approved Payment Request.

Personal Funds

Employees who do not have a Purchasing Card should use a personal credit card or personal funds to pay for business-related travel and entertainment expenses. Such expenses will be reimbursed based on the completion of an Expense Report. See **Reconciliation Procedures, Expense Report**.

Cash Advances

Travelers are required to use the Concur system to request cash advances for out-of-pocket expenses that will be incurred in connection with official University travel.

Although cash advances are discouraged, the University will issue an advance in cases where the

Purchasing Card cannot be used to pay an expense due to the nature of the travel (e.g., certain foreign travel involving the hiring of guides, translators, and local labor). Such cash advances may be requested through the Concur system by completing a **Cash Advance Request**.

Business Services will issue a direct deposit payment to the traveler (unless another form of payment is requested) within five (5) business days of receiving a properly approved Cash Advance Request. Under IRS regulations, a cash advance may not be issued more than 30 days prior to when the expenses will be incurred.

If an employee needs to receive cash, instead of a direct deposit payment, he or she must specify this requirement in the Cash Advance Request at least five (5) business days prior to pick up. The employee must personally sign for the cash advance when the funds are available from the University Cashier.

A traveler may not have more than one cash advance outstanding at any time. A cash advance must be accounted for, within thirty (30) days following the completion of a trip, before another advance will be granted. See **Reconciliation Procedures, Cash Advances**.

Note: Cash advances are available only for full-time employees. Cash advances will generally not be given to students, including student employees and graduate assistants. A cash advance will also not be given to an employee on behalf of another traveler, except to fund group travel expenses.

REIMBURSEMENT METHODS

Two reimbursement methods—actual expense or per diem—are authorized for the payment of lodging and meal expenses, depending on the location of travel:

Continental United States (CONUS)

For travel within CONUS, travelers will be reimbursed for their actual cost of lodging and meals based on original itemized receipts. The maximum reimbursement for lodging and meals, however, is limited to the daily amounts set forth in **Appendix A**.

Foreign and OCONUS

For foreign travel and non-foreign travel outside of the Continental United States (OCONUS), reimbursement is based on the per diem rates published by the Federal Government. Separate rates are authorized for lodging and for meals and incidental expenses (M&IE). Under the per diem method, travelers are not required to submit itemized receipts for reimbursement. The per diem method is allowed only for foreign travel and travel in OCONUS areas, including Alaska, Hawaii, and U.S. possessions and territories.

The applicable per diem rates may be obtained from the Office of Accounting and Business Services (ABS) or by visiting the following websites:

- **Foreign per diem rates** are available on the U.S. Department of State website.
- **OCONUS per diem rates** are available on the U. S. Department of Defense website.

For foreign or OCONUS travel only, the actual and per diem reimbursement methods may be combined for the same trip. A traveler may be reimbursed for lodging using the actual expense method, based on

itemized receipts, and for M&IE using the per diem method. The same methods, however, must be used consistently for the entire trip.

RECONCILIATION PROCEDURES

Purchasing Card

If a traveler has a Purchasing Card authorized for travel and entertainment, the traveler must use the card to pay for business-related expenditures, maintain the required documentation, obtain approvals, and reconcile all charges in the Concur system. In addition, the business purpose of each travel and entertainment-related expenses must be clearly indicated in the Concur system.

Expense Report—Employees

An employee incurring travel or entertainment expenses on behalf of the University must use the Concur system to complete and submit an **Expense Report** no later than the first business day of the month following a trip or entertainment event ending in the prior month. If an Expense Report is not submitted within sixty (60) days following the completion of a trip or event, the employee's Purchasing Card may be suspended. In addition, the employee will not be eligible for the full reimbursement of his or her expenses. The Expense Report must be completed even if the employee is not due a reimbursement.

The employee must complete an Expense Report by supplying all required information, including, but not limited to, the following:

- General ledger account number (FOAP),
- Dates and description of travel,
- Business purpose for all purchases claimed for reimbursement,
- Correct dollar amount for purchases, and Cash advance amount

For a business meal or other entertainment expense, the name and title of each person entertained and his or her business relationship with the University must also be included in the Expense Report. For large events (i.e., 10 or more individuals), only the number of individuals attending the event and the group's affiliation with the University need to be provided.

Receipts must be faxed or scanned for submission to the Concur system before the Expense Report can be submitted. Out-of-pocket expenses paid with the employee's personal funds and expenses incurred using the Purchasing Card or a Payment Request should be reported on the same Expense Report. Reimbursement of out-of-pocket expenses will take approximately 5 business days from the date of budget authority approval.

Purchasing Card charges and expenses paid through a Payment Request are not reimbursable since these expenses are paid directly by the University.

Payment Request—Non-Employees

A non-employee **Payment Request** should be used to reimburse students and other nonemployees (e.g., prospective employees, visiting scholars, independent contractors, etc.) for expenses incurred while traveling on University business. Departments are responsible for reconciling such expenses in the Concur system.

Cash Advances

If a cash advance has not been reported on the Expense Report within 60 days after a trip is completed, ABS will initiate proceedings to recover the advance. If the cash advance is not recovered within 120 days of when the trip is completed, IRS regulations require that the advance be added to the employee's taxable income reported on his or her Form W-2 and that applicable taxes be withheld from the employee regular wages. This rule also applies to an employee who fails to reconcile and account for a cash advance he or she received on behalf of another traveler or a group of travelers, e.g., student travelers.

If a traveler received a cash advance that exceeds the amount of expenses he or she incurred on the trip, the traveler must write a check for the excess amount, made payable to the University of San Francisco, and send it to the University Cashier when the Expense Report is completed. To avoid loss or theft, cash should not be used to reimburse the University.

DOCUMENTATION

Travelers are responsible for providing sufficient documentary evidence to support the business purpose of all travel and entertainment expenses. Documentation should be in the form of an original bill or receipt, which includes the date, vendor name and address, description of the goods or services purchased, and total dollar amount.

An original receipt is required for all expenses of \$50 or more, except for expenses reimbursed under the Per Diem Method. Such receipts must be scanned or faxed for processing as provided above. See **Appendix C** for a summary of the documentation requirements.

Note: If an original receipt is lost, and every effort has been made to obtain a copy of the receipt, the traveler must complete a Missing Receipt Form, and submit it with the Expense Report as provided above. If the receipt is for reimbursement of an expense paid for with personal funds, a cancelled check or credit card statement must be included with the Missing Receipt Form as proof of payment.

APPROVAL OF EXPENSE REPORT

The Expense Report must be approved for payment by the employee's supervisor or Business Manager. The Expense Report should not be approved by a person who reports directly or indirectly to the employee. Persons authorized to approve travel and entertainment expenses shall not approve their own expense reimbursements. In addition, an employee shall not approve the expenses of an immediate family member, including the employee's spouse, partner, parents, children, siblings, and in-laws. See **Conflict of Interest Policy**.

VIOLATIONS

A violation of any portion of this Policy may result in disciplinary action, up to and including termination of employment and/or legal action. In addition an employee may be personally liable for any financial liability incurred by the University as a result of expenses approved by the employee that were not reviewed and approved as required under this Policy.

Reimbursement Limits

Appendix A

The following table includes the per-person limits for employees and other individuals traveling or entertaining while on University business:

Expenses	Limit
Airfare—CONUS	\$750 per trip, including taxes and required fees ¹
Travel meals—CONUS	\$75 per day, including taxes and tips
Hotel—CONUS (a)	\$275 per night, excluding taxes and required fees ²
Gift in lieu of lodging	\$75 per stay
Business/entertainment meals	\$100 per person, including taxes and tips
Personal car mileage—travel	57.5 cents per mile ³
Personal car mileage—moving	17 cents per mile ³

¹ Effective for airfare expenses incurred on or after January 1, 2014.

² Effective for hotel expenses incurred on or after March 1, 2015.

³ Effective for mileage expenses incurred on or after January 1, 2020.

Non-Reimbursable Expenses

Appendix B

Non-reimbursable expenses include, but are not limited to, the following examples:

- Airline tickets purchased using frequent flier miles
- Baby sitter fees
- Barbers, hairdressers, shoe shines
- Business class airline tickets (unless pre-approved)
- Car wash
- Clothing or toiletries
- Doctor bills, prescriptions, or other medical services
- First class airline tickets
- Golf fees and sporting event tickets (unless substantiated as business entertainment expense)
- In-room movies
- Magazine, newspapers, and similar items
- Parking tickets and traffic fines
- Personal entertainment
- Personal property insurance
- Personal credit card fees
- Pet care
- Rental of luxury or sports vehicles
- Spa or health club fees (except fees for the use of a hotel fitness facility)

Travel Non-Reimbursable Expenses - Federal Contract and Grant Travel

Appendix B-1

In addition to the expenses listed in Appendix B, the following are examples of expenses that may not be charged to federal contracts or grants:

- Alcoholic beverages
- Alumni activities
- Business meals
- Calling cards
- Donations and contributions
- Entertainment
- Foreign travel on non-U.S. carrier
- Gifts and souvenirs
- Hotel fitness fees
- Laundry
- Personal calls
- Spa
- Staff retreat costs

For a complete listing and description of allowable and unallowable costs, see **OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.**

Documentation Requirements Summary

Appendix C

The following table includes a summary of the documentation requirements for the reimbursement of travel and entertainment expense incurred for University business.

Type of expense	Documentation—Attach to Expense Report ¹	Information required for Expense Report
Airfare, economy class	Original itinerary and receipt	Dates of travel Business purpose
Airfare, business class	Original itinerary, receipt, and written exception approval (e-mail approval acceptable)	Dates of travel Business purpose
Rail or bus travel	Original itinerary and receipt	Dates of travel Business purpose
Rental car	Original rental contract and receipt	Dates of rental Business purpose
Personal car	No receipt	Dates of travel Starting and ending points of trip Actual miles driven multiplied by IRS standard mileage rate Business purpose
Hotel--actual expense method	Original receipt itemizing all charges to the room	Dates of stay Business purpose
Hotel--per diem method	No receipt	Dates of stay Business purpose
Travel meals--per diem method	No receipt	Dates of expense Business purpose

Travel meals--actual expense method	Original itemized receipt (not just charge slip)	Dates of expense Business purpose
Business meals	Original itemized receipt (not just charge slip)	Dates of expense Attendees at the meal and their affiliation with University Business purpose
Business entertainment	Original itemized receipt (not just charge slip)	Date of event Attendees and relationship to University Description or type of entertainment Business purpose
Gift in lieu of lodging	Not to exceed \$75 - receipt must be provided, if available	Dates of stay Business purpose
Cash advance	Signed receipt for advance	Date of advance Business purpose

¹ Original itemized receipt required for any expense of \$50 or more.