

TRAVEL AND ENTERTAINMENT POLICY

POLICY 2.1

Volume 2, Financial Affairs

Chapter 1

Controller's Office, Business and Finance

March 16, 2005

POLICY STATEMENT

The University of San Francisco pays all necessary, appropriate and reasonable business-related travel and entertainment expenditures incurred by its employees and other designated individuals on its behalf. Employees are responsible for carefully managing the University's resources in their travel and entertainment expenditures by opting for moderate and comfortable over high-end and luxurious.

REASON FOR POLICY

The University has a responsibility to strategically deploy its resources to support the work of the University, and therefore, provides these expense and reimbursement guidelines for necessary business-related expenses that meet standard business practices and are in compliance with the Internal Revenue Code, Treasury Regulations, as well as other external regulatory agencies.

WHO SHOULD READ THIS POLICY

Anyone who incurs travel or entertainment-related expenses on behalf of the University; all Vice Presidents and Deans; as well as Supervisors and Approving Budget Managers who supervise an employee incurring travel and entertainment-related expenses on behalf of the University.

TABLE OF CONTENTS

POLICY STATEMENT.....	1
REASON FOR POLICY.....	1
WHO SHOULD READ THIS POLICY.....	1
TABLE OF CONTENTS.....	2
RELATED DOCUMENTS.....	4
DEFINITIONS.....	5
CONTACTS.....	9
PROCEDURES.....	10
GENERAL GUIDELINES.....	10
Travel Authorization.....	10
NCAA Travel.....	10
Sponsored Projects and Grant Travel.....	10
Booking Travel.....	10
Conference Registration.....	10
Airline Travel.....	11
Personal Vehicles.....	11
Rental Vehicles.....	11
Insurance Domestic Rental.....	12
Insurance Foreign Rental.....	12
Reporting a Car Accident.....	12
Automobile Related Expenses.....	12
Other Transportation.....	12
Lodging.....	13
Telephone Charges.....	13
Internet Charges.....	14
Personal Meals.....	14
Business Meals and Entertainment.....	14
Directly Related Test.....	14
Associated Test.....	14

Travel and Entertainment Policy
Policy 2.1

Non Reimbursable Expenses.....	14
METHODS OF PAYMENT.....	15
Purchasing Cards.....	15
Personal Funds.....	15
Travel Advances.....	15
REIMBURSEMENT METHODS.....	17
Actual Expense Method.....	17
Per Diem Method.....	17
United States Travel.....	17
Foreign Travel.....	18
RECONCILIATION PROCEDURES.....	19
Purchasing Card.....	19
Expense Reports.....	19
Travel Advances.....	20
Gifts in Lieu of Lodging.....	20
Combination of Payments.....	20
DOCUMENTATION.....	21
VIOLATIONS.....	21
RESPONSIBILITIES.....	22
FORMS.....	23
APPENDICIES.....	24
Appendix A Non-Reimbursable Expenses.....	24
Appendix A-1 Non-Reimbursable Expenses on Federal Grant Travel.....	25
Appendix B Expense Report.....	26
Appendix C Documentation Guidelines.....	30

Travel and Entertainment Policy
Policy 2.1

RELATED DOCUMENTS

UNIVERSITY DOCUMENTS

Name of Policy	URL
Purchasing Card Policy Policy 2.2	www.usfca.edu/vpbf/pcard/
International Travel Policy for Faculty and Staff	www.usfca.edu/acadserv/academic_affairs/fac_staff.pdf
Policy on Student International Programs and Study Abroad Opportunities	www.usfca.edu/acadserv/academic_affairs/student_policy.pdf
Check Request Policy	Under Development
Travel Advance Policy	Under Development
Calling Card Policy	Under Development
Cell Phone Policy	Under Development

EXTERNAL DOCUMENTS

IRS Publication Number	Name of Policy	URL
IRS Publication 463	Travel, Entertainment, Gift and Car Expenses	http://www.irs.gov/publications/p463/index.html
IRS Publication 1542	Per Diem Rates	http://www.irs.gov/publications/p1542/ar01.html
Federal OMB Circular A-21	Circular A-21 (For Federal Grant Travel)	http://www.whitehouse.gov/omb/circulars/a021/a21_2004.html

DEFINITIONS

Account Number	The 10-digit Financial Records System (FRS) account number where the Traveler's purchases will be charged.
Actual Expense Method	Method of reimbursement that requires the Traveler to provide detailed itemized receipts for all business-related purchases.
Approving Budget Manager	A University employee, designated by the Dean or Vice President who is the budget manager for the University account(s) being used by a Traveler. This may include the President, Vice Presidents or the Deans.
Associated Test	One of two Internal Revenue Services (IRS) tests to determine if a meal or entertainment expense is a legitimate business expense. The expense is business-related and reimbursable when (1) the entertainment is associated with University business <i>and</i> (2) the event precedes or follows a substantial business discussion.
Business Entertainment	Any activity generally considered to provide entertainment, amusement, or recreation and may include meals. The expense must be ordinary and reasonable and must meet either the Directly Related or Associated Test.
Business Expense	Reasonable, ordinary and necessary charges for goods or services that support the ongoing work of the University.
Business Meals	A meal attended by staff, faculty or students, which may or may not include other individuals not employed by the University, and where there is a bona-fide business purpose that meets either the Directly Related or Associated Test.
Business Purpose	The way in which the acquisition of a particular good or service supports and fosters the work of the University.
Business-related	See Business Purpose.

Travel and Entertainment Policy
Policy 2.1

Cardholder	A University employee approved by the President, Vice President, Dean, or Approving Budget Manager, who applies for, and is issued, a University Purchasing Card.
Directly Related Test	One of two IRS tests to determine if a meal or entertainment expense is a legitimate business expense. The expense is business-related and reimbursable when the event takes place in a clear business setting OR (1) the main purpose of the event is business and (2) business was actually conducted and (3) there is an expected business benefit.
Expense Report	Form completed by a Traveler to obtain reimbursement for business-related expenses paid for with a personal credit card or personal funds while traveling on University business or to reconcile travel advances.
Incidental Expenses	Tips, tolls, and other small dollar business-related expenses.
Object Code	The last 4 digits of the account number that identifies the type of expense.
Ordinary, Reasonable and Necessary Expense	An expense is ordinary if it is normal and customary. An expense is reasonable if a prudent person would incur the expense in a similar situation. An expense is necessary if it is essential to University business.
Overnight Rule	IRS rule for reimbursement of personal meals that requires a Traveler to (1) be away from home substantially longer than an ordinary day's work and (2) during the time away from home the Traveler needs to sleep or rest.
PaymentNet	The JP Morgan Chase on-line program that allows Cardholders to reconcile transactions and print electronic statements.

Per Diem (Domestic)

The flat, per-day dollar amount, defined by the IRS and paid by the University, for ordinary, reasonable and business-related expenses for lodging, meals and incidental expenses for individuals traveling on University business within the 48 contiguous states (excludes Hawaii and Alaska). Current rates may be obtained at

http://www.gsa.gov/Portal/gsa/ep/contentView.do?programId=9704&channelId=-15943&ooId=16365&contentId=17943&pageTypeId=8203&contentType=GSA_BASIC&programPage=%2Fep%2Fprogram%2FgsaBasic.jsp&P=MTT

Per Diem (Foreign)

The flat, per-day dollar amount, defined by the IRS and paid by the University, for ordinary, reasonable and business-related expenses for lodging, meals and incidental expenses for individuals traveling on University business outside the contiguous 48 states (includes Hawaii and Alaska). Current rates may be obtained at <http://www.state.gov/m/a/als/prdm/>

Personal Meals

Meals purchased by an individual while traveling on University business. The University will reimburse up to 3 meals per day of travel.

Principal Place of Business

The location of an employee's main office or permanent work place. For an adjunct faculty member, it is the campus or campuses the faculty member is contracted to teach at.

Purchasing Card

JP Morgan Chase 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 when authorized by an Approving Budget Manager or Supervisor.

Travel Advance

Cash paid to a Traveler, prior to business-related travel, to cover business-related expenses. Expenses must be substantiated with an itemized receipt.

Travel and Entertainment Policy
Policy 2.1

Traveler

A University employee or other designated individual who is pre-approved to travel on University business.

Travel and Entertainment Policy
Policy 2.1

CONTACTS

SUBJECT	CONTACT	PHONE NUMBER	EMAIL OR WEBSITE
Travel Advance	Bursar Office Cashier	415-422-6342	Not available
Check Request	Accounts Payable Emmy Moore	415-422-6731	moore@usfca.edu
Expense Report	Accounts Payable Emmy Moore	415-422-6371	moore@usfca.edu
Purchasing Card Questions	Business and Finance Natalie Calleja	415-422-2024	pcard@usfca.edu www.usfca.edu/vpbf/pcard
Rental Car Rates	Purchasing Services Barbara White	415-422-6636	www.usfca.edu/purchasing
Sponsored Projects Travel Approval	Business and Finance Rachel Cockrell	415-422-2706	cockrell@usfca.edu
University Insurance	Human Resources Diane Sweeney	415-422-6707	sweeney@usfca.edu

PROCEDURES

GENERAL GUIDELINES

Travel Authorization	Travel for University business should be authorized in advance, by the employee's Approving Budget Manager, who may include the President, Vice President, Dean, Director, or Supervisor. These individuals are responsible for making sure that budgeted funds are available for travel commitments and that all expenses incurred by their employees are in compliance with this and other University policies. Travel and other expenses that are not approved may be the responsibility of the employee.
<i>NCAA Travel</i>	Athletic team travel and travel by coaches and athletic staff are subject to NCAA rules and regulations. Any athletic-related travel must be pre-approved by the Athletic Director or his or her designee.
<i>Sponsored Projects & Grant Travel</i>	Sponsored project and grant travel may be subject to different guidelines than those outlined in this policy. Travel funded federal agencies must adhere to federal regulations. Travel funded by corporate or a foundation grant is subject to the terms and conditions specified in the grant agreement. All sponsored project travel must be approved by the Grant Accounting Office prior to travel. See Appendix A-1 for prohibited expenses for Sponsored Projects and Grant Travel.
Booking Travel	Travel expenses should be purchased using the most economical means available. In the age of technology, search engines such as Orbitz or Expedia may offer the best available rates. Conferences may also offer discounted rates on registration, transportation and lodging. Travelers may also contact Purchasing Services to utilize the University's preferred travel agent.
Conference Registration	Conference registration is reimbursable if attendance benefits the traveler in his or her employment role at the University. Membership or association fees included in a conference registration fee may not be reimbursable by the University. Travelers should check with their supervisor to determine if the membership or association fee is reimbursable.

Airline Travel

Airline tickets that are by the most direct route, in economy class, and at the lowest air fare available will be reimbursed by the University. Exceptions may be granted for either international travel or medical reasons. Travelers must secure written approval from their Vice President prior to purchase of a Business Class ticket.

If for some reason 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.

Note: The University will not reimburse Travelers for a ticket obtained with frequent flier miles.

Personal Vehicles

Travelers may use a personal vehicle for business-related trips if the cost of using the vehicle is less than the price of a roundtrip economy airline ticket.

Reimbursement is based on the actual distance traveled from the starting point to the destination multiplied by the IRS mileage rate in effect at the time of travel; rounded down to the nearest whole cent.

Travel to and from a University employee's principal place of business will not be reimbursed. However, travel to an off-campus location for a business meeting or travel to a temporary work location may be considered business travel and may be reimbursed by the University.

The mileage rate covers all expenses incurred by the use of a privately-owned vehicle including gasoline purchased for the trip, insurance, and maintenance on the vehicle.

Note: The IRS mileage rate is updated annually. Travelers must use the rate in effect at the time of travel and should contact Accounts Payable at x6371 or the IRS website at www.irs.gov to verify the rate.

Rental Cars

The University will reimburse Travelers for the cost of a compact rental car when other 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 large groups.

Travel and Entertainment Policy
Policy 2.1

The University periodically secures corporate rates with various rental car agencies, including Hertz and Avis. Contact Purchasing Services at www.usfca.edu/purchasing to obtain the current negotiated University rates.

***Insurance
Domestic
Rentals***

The University has a non-owned auto policy that provides collision insurance for Travelers renting a vehicle for use on University business. Therefore, Travelers will not be reimbursed for the price of collision insurance and should decline purchase of a collision policy through the rental car agency.

However, this policy does not cover a Traveler's personal belongings; therefore, if the Traveler desires insurance for personal property the Traveler should purchase the insurance from the rental agency at the Traveler's expense.

***Insurance
Foreign
Rentals***

Renting a vehicle in a foreign country is discouraged. If it is necessary to rent a vehicle, and approval is secured by the employee's supervisor, all available insurance should be purchased.

Note: Students are not permitted to rent vehicles in a foreign country even for university-sponsored activities.

***Reporting a
Car Accident***

If a Traveler is involved in a car accident while traveling on University business, please contact the Manager of Benefits, Compensation and Risk, currently Diane Sweeney, in Human Resources at (415) 422-6707 as soon as possible.

**Automobile Related
Expenses**

Necessary and reasonable charges for the following automobile-related expenses are reimbursable when either a personally-owned vehicle or rental car is used while traveling on University business: tolls, ferries, parking, bridges, and tunnels. Gasoline for business-related trips will be reimbursed for rental cars, however if a personal vehicle is used, gasoline expenses are covered under the IRS mileage rate.

Other Transportation

Costs of public transportation, airport buses and taxis, including reasonable tips, are acceptable services to and from airports, meetings, and hotels and are reimbursable by the University.

Travel and Entertainment Policy
Policy 2.1

First-class accommodations are reimbursable for train or bus travel, as long as the cost 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 for the cost of a single room unless (1) a larger room is shared with another University employee or conference attendee, or (2) special circumstances warrant a larger room or suite (e.g. open house business meetings etc.). Expanded accommodations for family members and/or guests are the responsibility of the Traveler and will not be reimbursed.

Tips for services (bellhop, maid service, etc.) are reimbursable if the tip is customary and reasonable for the area and service provided.

While traveling on university-business, Travelers may choose to stay overnight at a friends or relatives home instead of a hotel. Since this provides a cost savings to the University, travelers may purchase a gift for the host. The University will reimburse Travelers for a reasonable gift for the host that does not exceed \$25. This is referred to as a “Gift in Lieu of Lodging.”

Telephone Charges

To avoid expensive hotel surcharges, the use of calling cards or cell phones is strongly recommended. Travelers with a university issued cell phone or calling card should use them when traveling on University business. See the University Cell Phone Policy and Calling Card Policy.

Travelers who use a personal cell phone or calling card will be reimbursed for all business-related calls and reasonable personal calls to their home and family. All other personal phone calls are the responsibility of the Traveler and will not be reimbursed by the University.

Note: Personal calls are not allowed on travel paid for with federal grant money. Travelers are reminded to check with the Grant Accounting Office prior to travel. See also Appendix A-1 for non-reimbursable expenses.

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 use of the Internet while traveling on University business.

Personal Meals The University will reimburse Travelers for a maximum of three personal meals per day while traveling on University business. Meals that are included in conference registration fees will not be reimbursed.

In general, travel less than 50 miles from USF does not qualify for personal meal reimbursement. Normally, IRS regulations require that the Traveler (1) be away from home substantially longer than an ordinary day's work AND (2) during the time away from home, the Traveler needs to sleep or rest. This is known as the "overnight rule."

Business Meals and Entertainment The University will reimburse Travelers for the actual cost of a business meal or business entertainment. A meal or entertainment is considered business-related when it meets either the IRS Directly Related or Associated Test.

Directly Related Test The meal or entertainment meets the Directly Related Test when the event takes place in a clear business setting **OR** (1) the main purpose of the event is business **and** (2) business was actually conducted **and** (3) there is an expected business benefit.

Associated Test A meal or entertainment meets the Associated Test when (1) the entertainment is associated with University business **and** (2) the event precedes or follows a substantial business discussion.

Note: Costs should be reasonable and customary for the location where the meal or entertainment takes place.

Note: Business entertainment is not reimbursable under federal grant funding.

Non-Reimbursable Expenses Some expenses are personal expenses even though incurred during a business trip. An expense is considered personal when there is no business purpose for the expense. Such expenses will not be reimbursed by the University. See Appendix A for a list of non-reimbursable expenses.

METHODS OF PAYMENT

Travelers may use one of two methods to pay for travel and entertainment-related expenses.

Purchasing Card

The preferred method of payment for travel and entertainment expenses is the University issued Purchasing Card that is authorized for travel and entertainment. This card is issued to a university employee who travels regularly on University business and is approved by his or her Vice President, Dean or Approving Budget Manager.

The Purchasing Card is used like a personal credit card to secure reservations and pay for business-related expenses. See the University Purchasing Card Policy for more information.

Conference registration should be paid with a Purchasing Card whenever possible. If a Purchasing Card is not an acceptable form of payment, Travelers should submit a Check Request to Accounts Payable. A check will be issued 10 business days after Accounts Payable receives the properly completed Check Request Form. See the University Check Request Policy for additional information.

Personal Funds

Travelers who do not have a Purchasing Card authorized for travel and entertainment expenses should use a personal credit card or personal funds to pay for business-related expenses. When Travelers return from a trip they should complete an Expense Report to obtain reimbursement for business-related purchases.

Travel Advances

In some cases Travelers may need cash in advance of travel to pay for expenses incurred during a trip. Although, travel advances are discouraged, the University understands that there may be times when an advance is necessary. Travel advances up to \$500 will be paid by the Bursar's office in cash. Please complete a Travel Advance Form, obtain the appropriate signatures and deliver it to the Bursar's Office. See the University Travel Advance Policy.

For amounts in excess of \$500 a Check Request should be prepared and delivered to Accounts Payable. A check will be issued 10 business days from receipt of the properly completed Check Request Form. If funds over \$500 are

Travel and Entertainment Policy
Policy 2.1

needed in less than 10 days, please contact the University Cashier.

Note: The Bursar's Office keeps only a small amount of cash on site at any given time. In order to make sure sufficient funds are available for your advance, it is recommended that you give the Bursar's Office a courtesy call three days prior to pickup of the requested funds.

Note: Travel advances are available to full-time employees only. Travel advances will generally not be given to students, student employees, graduate assistants, or to another employee on behalf of the Traveler who requested the funds.

REIMBURSEMENT METHODS

There are two methods for reimbursement authorized by the Internal Revenue Service for reimbursement of meals, lodging and incidental expenses; the Actual Expense Method or the Per Diem Method.

The University will reimburse Travelers under either method as long as the Traveler is consistent with the method chosen for the duration of a single trip. University departments may determine reimbursement method for its Travelers. Travelers must check with their department to determine the acceptable reimbursement method.

Note: Travelers may be reimbursed for lodging using the actual method and reimbursed for meals and incidentals using the per diem method for the same trip. However, Travelers may not use the per diem method for lodging and the actual method for meals and incidentals in the same trip.

Actual Expense Method

Under the Actual Expense method, Travelers are reimbursed for the actual cost of the meal, lodging or incidental expenses based on an original itemized receipt. Travelers must provide the business purpose for the expense and the original itemized receipt must be attached to either the Purchasing Card Statement or Expense Report.

Per Diem Method

Under the Per Diem method, the Traveler is allotted a daily allowance that covers the cost of meals and incidentals and/or lodging expenses incurred while traveling on University business. The Traveler must stay overnight and the trip should be short term, no more than two weeks. Under this method no itemized receipt is necessary.

United States Travel

Per Diem rates within the Continental United States are available from the University Controller's Office or from the federal government website at http://www.gsa.gov/Portal/gsa/ep/contentView.do?programId=9704&channelId=-15943&oid=16365&contentId=17943&pageTypeId=8203&contentType=GSA_BASIC&programPage=%2Fep%2Fprogram%2FgsaBasic.jsp&P=MTT

Travel and Entertainment Policy
Policy 2.1

Foreign Travel

For foreign travel per diem rates, including Alaska and Hawaii, please contact the University Controller's Office or the US Department of State travel at <http://www.state.gov/m/a/als/prdm/>

Note: Per Diem rates are not allowed for travel paid by federal grants. Foreign travel must be pre-approved by the Grant Accounting Office to ensure compliance with all applicable regulations.

RECONCILIATION PROCEDURES

Purchasing Card

If the Traveler has a Purchasing Card authorized for travel and entertainment, the Traveler must use the card to pay for business-related expenditures, maintain the proper documentation, secure approvals, and reconcile all charges in the Payment Net system. Cardholders must clearly indicate the business purpose of all travel and entertainment-related purchases. See the PaymentNet Training Manual for reconciliation procedures.

Expense Report

For Travelers who use a personal credit card or personal funds to incur business-related travel and entertainment expenditures, an Expense Report must be completed and submitted no later than 60 days from the date of travel.

The Traveler must complete an Expense Report with all the required information, including:

- Proper Account and Object Code designations
- Dates and Description of Travel
- Business purpose for all purchases
- Correct dollar amount for purchases
- Travel Advance amount
- Traveler's Signature
- Address to mail reimbursement check
- Approving Budget Manager's or Supervisor's Signature
- Proper Documentation must be attached

See Appendix B for instructions on how to properly complete an Expense Report.

Expense Reports should be submitted to the Bursar Office, located in Campion Hall B-5. Reimbursement will take approximately 10 business days from the date on which the properly completed and signed Expense Report is received.

Travel and Entertainment Policy
Policy 2.1

Travel Advances

Travel Advances must be reported on an Expense Report within 60 days of the date of travel. For additional information see the University Travel Advance Policy.

Failure to reconcile travel advances within 60 days of travel may result in the advance amount being treated as taxable income to the employee and reported to the IRS on an IRS Form W-2.

If a Traveler secured a travel advance prior to travel, and an unused portion remains, the Traveler should write a check, made payable to the University of San Francisco, and include it with the Expense Report. To avoid loss or theft, cash should not be attached to an Expense Report.

Gifts in Lieu of Lodging

Travelers who stayed at a friends or relatives house and provides the host with a gift in lieu of lodging, must list the item on an Expense Report under “other expense” and the description should read “Gift in Lieu of Lodging”. A receipt should be attached if available.

Note: “Gifts in Lieu of Lodging” are not allowed for federal grant travel.

Combination of Payments

If the Traveler incurs expenses both on the Purchasing Card and from personal funds, the Traveler must follow the steps outlined above for each payment method. The University will not reimburse Travelers for items purchased with a University issued Purchasing Card.

DOCUMENTATION

Travelers are responsible for providing sufficient documentary evidence to support the business purpose of all expenses and to substantiate all business-expenses with proper documentation.

Documentation for both Purchasing Card and Expense Reports should be in the form of an original bill or receipt and should include the date, vendor name and location, description of the goods or services purchased, and total dollar amount.

Travelers must attach all original receipts to their Purchasing Card Statement or Expense Report. An original receipt is required for travel or entertainment purchases equal to \$25 or more. See Appendix C for 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, have his or her Approving Budget Manager sign it, and must attach it to the Purchasing Card Statement or Expense Report. If the receipt is for reimbursement of an expense paid for with personal funds, a cancelled check or credit card statement must be attached to the Missing Receipt Form as proof of payment.

VIOLATIONS

Intentional violations of any portion of this policy may result in disciplinary action, up to and including termination of employment and/or legal action. Additionally, expenses that are not legitimate business expenses may result in taxable income to the Traveler which will be reported by the University on an IRS Form W-2.

RESPONSIBILITIES

Traveler

- Obtains approval for business trips and related expenses.
- Incurs business-related expenses at the best available rates.
- Completes an Expense Report, attaches the proper documentation, secures the necessary approval and signatures and submits it to Accounts Payable no later than 60 days after travel.
- Reviews, reconciles and secures the necessary approvals for business-related charges in Payment Net System.
- Secures documentation to substantiate business expenses and secures them to the Expense Report or Purchasing Card Statement.
- Reviews and certifies that all business-related charges are correct.
- Completes form and obtains signatures for Travel Advance when necessary.

Approving Budget Manager or Supervisor

- Authorizes business-related travel and entertainment expenses.
- Ensures that there are budgeted funds available for travel.
- Reviews, approves and signs Travel Advance Forms, Expense Reports and/or charges in Payment Net System.
- Ensures that all expenses are business-related and are in compliance with all University policies.

Vice President and President

- Approves any exceptions to this policy for all employees in his or her division.
- Approves any air travel that is booked in Business or First Class.
- Ensures that all employees in his or her division are in compliance with this policy.
- Reviews, approves and signs Travel Advance Forms, Expense Reports and/or charges in the Payment Net System for his or her direct reports.

Travel and Entertainment Policy
Policy 2.1

FORMS

FORM	USE	LOCATION	URL
Check Request	Used to secure Travel Advance in excess of \$500.	Business and Finance Office	Under Construction
Expense Report	Used to obtain reimbursement for business-related expenses paid for with personal funds. Also used to reconcile Travel Advances.	Business and Finance Office	Under Construction www.usfca.edu/vpbf/pcard/forms
Purchasing Card Application	Completed by employee and Approving Budget Manager or Supervisor to obtain a Purchasing Card.	Business and Finance Office	www.usfca.edu/vpbf/pcard/forms/
Missing Receipt Form	Used when original documentation substantiating a business expense is lost and cannot be duplicated.	Business and Finance Office	www.usfca.edu/vpbf/pcard/forms
Travel Advance Form	Used to request payment of cash, prior to travel, for business-related expenses.	Bursar's Office	Under Construction

APPENDICES

APPENDIX A
NON-REIMBURSABLE EXPENSES

- Airline tickets purchased using frequent flier miles
- Baby sitter fees
- Barbers, Hairdressers, Shoe Shines
- Clothing or Toiletries
- Doctor bills, prescriptions, or other medical services
- First or Business Class airline tickets (unless pre-approved by the Vice President)
- Golf Fees and Sporting Events (unless it is a substantiated business entertainment expense)
- Magazine, newspapers and other similar items
- Parking Tickets
- Pet Care
- Personal Entertainment
- Personal Property Insurance
- Personal Credit Card Fees
- Rental of luxury or sports vehicles
- Traffic Fines

APPENDIX A-1
NON-REIMBURSABLE EXPENSES
ON FEDERAL GRANT TRAVEL

- Alcoholic beverages
- Alumni activities
- Business meals
- Calling cards
- Donations and contributions
- Entertainment
- Foreign Travel on non-U.S. carrier
- Gifts & souvenirs
- In-room movies
- Laundry
- Mini bar
- Personal calls
- Spa
- Staff retreat costs

*For a complete listing and description of allowable and unallowable costs, see section J of Circular A-21, http://www.whitehouse.gov/omb/circulars/a021/a21_2004.html



University of San Francisco

Expense Report

Office of Business & Finance
 2130 Fulton Street
 San Francisco, CA 94117-1080
 tel (415) 422-6521
 fax (415) 386-1074

Please Note: This form is to be prepared by all individuals accounting for expenditures made on behalf of the University of San Francisco. Please attach receipts and/or supporting documents.

1. General Information					
Name (Last/First) Please Print	Title	Phone			
Department Name	Department Account# to be charged	Campus Address (Building/Room #)			
Supervisor's Name (Last/First) Please Print	Supervisor's Title	Supervisor's Phone			
2. Expense information					
Purpose of Expense <input type="checkbox"/> Professional Development <input type="checkbox"/> Instructional Travel <input type="checkbox"/> Athletic Travel <input type="checkbox"/> Recruitment Travel or <input type="checkbox"/> Other (Please Specify)					
Destination	Dates of Travel	Foreign Currency Conversion Tool Used (i.e. www.exchangerate.com)			
3. Sponsored Project/Grant Expenses					
Were these expenses incurred for Sponsored Project or Grant related activities? <input type="checkbox"/> Yes <input type="checkbox"/> No (If yes, please return this form to the Grants Accounting Office)					
4. Pre-Paid Expenses					
Did you receive a Travel Advance? <input type="checkbox"/> Yes <input type="checkbox"/> No	Amount Received	Do you owe a refund to the University? <input type="checkbox"/> Yes <input type="checkbox"/> No (If yes please make check payable to USF)			
Were any of these charges paid for with a University issued Purchasing Card? <input type="checkbox"/> Yes <input type="checkbox"/> No					
If yes then you should not complete this form - you will not be reimbursed for charges made on a USF Purchasing Card					
5. Reimbursable Mileage (Personal Auto)					
Starting Location	Ending Location				
Notes:					
Select one of the following: If you choose option A , please attach supporting documentation (i.e. Map Quest Driving Directions print-out.) For Current Mileage Rate, contact Business & Finance x6521.					
A. Based on Destination		# of Miles	x	Rate per Mile	Total
Total Miles (round-trip, if applicable)			x		
B. Based on Odometer Readings		# of Miles	x	Rate per Mile	Total
Mileage after trip (less) mileage before trip			x		26

Appendix B

Expense Report Guidelines

1. General Information

- Provide the complete name of the person incurring the expense, their title and campus address and phone number.
- Provide the Department name and department six digit FRS account number.
- Provide the Supervisor's name, title and phone number

2. Expense Information

- Provide the reason for the expenses. If other is selected please use the notes section to explain purpose.
- If the reimbursement requested is for travel related expenses, provide the destination and dates of travel.
- If the reimbursement is for an item purchased with a foreign currency please provide the tool used to convert the amount.

3. Sponsored Project/Grant

- Indicate if the reimbursement is for items for a sponsored project or grant. If yes please forward the Expense Report to the Grant Accounting Office NOT the Bursar's Office.

4. Pre-Paid Expenses

- Indicate if a Travel Advance was taken. If yes indicate the amount of the expense and if a refund is owed to the university. If a refund is owed attach a check, made payable to the University of San Francisco for the refund amount. Do not return cash.
- Double check all receipts to ensure that a Purchasing Card was not used for items you are seeking reimbursement for. If a Purchasing Card was used you will not be reimbursed.

5. Reimbursable Mileage

- If a personal vehicle was used Travelers may use two methods to determine the miles traveled. If type A is selected, attach the directions used to calculate total mileage.

6. Itemized Business Expenditures

- Date: Provide the date the expense was incurred.
- Description/Explanation: Describe the purchase – provide detail including business purpose, people attending if entertainment or meal, trip starting point and destination point etc.
- Provide the amount incurred for the event described in the appropriate column. (if a hotel the amount is placed in the hotel column, etc.)
- Traveler should then add up each column and place that number in the last box of the column.

7. Advance Account Summary

- If in section 4 the Traveler indicated an advance was taken, the Traveler is required to complete this section.

8. Expenses by Object Code

- Travelers must complete this section. Provide the object code that should be charged and the total dollar amount from section 6. Then add all expenses to determine total expenses for the report.

9. Signature, Approvals and Reimbursement Information

- The Traveler seeking reimbursement must indicate if they would like their check to be mailed to them or held at the Business and Finance Office. If the check is to be mailed please provide the proper mailing address. If is to be held please provide a phone number where you can be reached.
- The Travelers supervisor is also required to sign this form. Please make sure the person listed as the Supervisor on side 1 in section 1 is also the person signing.

APPENDIX C DOCUMENTATION GUIDELINES

TYPE OF EXPENSE	DOCUMENTATION THAT NEEDS TO BE ATTACHED TO EXPENSE REPORT OR PURCHASING CARD STATEMENT	INFORMATION REQUIRED FOR PAYMENTNET OR EXPENSE REPORT
Coach Air Travel	Original itinerary and receipt	(1)Date of travel (2) Business Purpose
Business Class Travel Exception	Original itinerary and receipt w/signature of Vice President authorizing purchase	(1) Date of travel (2) Business Purpose
Rail or Bus Travel	Original itinerary and receipt	(1) Dates of travel (2) Business Purpose
Rental Car	Original rental contract and receipt	(1) Dates of rental (2) Business purpose of rental
Personal Car	No receipt	(1) Business purpose (2) Starting and ending point of trip (3) Actual Miles multiplied by current IRS reimbursement rate
Hotel Room Actual Expense Method	Original detailed folio itemizing all charges to the room	(1) Dates of Stay (2) Business Purpose
Hotel Room Per Diem Method	No receipt	(1) Dates of Stay (2) Business reason for trip
Personal Meal Per Diem Method	No receipt	(1) Date of expense (2) Business purpose of trip
Personal Meal Actual Expense Method	Original itemized receipt (not just charge slip with signature)	(1) Date of expense (2) Business purpose of trip
Business Meal	Original itemized receipt (not just charge slip with signature)	(1) Date of meal (2) Attendees at the meal (3) Business purpose for the meal (either Directly Related Test of Associated Test elements)
Business Entertainment	Original Itemized receipt	(1) Date of event (2) Attendees at event (3) Description or type of entertainment (3) Business purpose of the entertainment (either Directly Related Test of Associated Test elements)
Gift in Lieu of Lodging	Not to exceed \$25 – receipt should be provided if available	1)Date(s) of stay 2) Business purpose of trip 3) “Gift in Lieu of Lodging” as description
Business Expenses Under \$25	Not required	
Business Expenses equal to \$25 or more	Original, Itemized Receipt	1)Business reason for expense 2)Date of expense