

**CLARKSON UNIVERSITY
TRAVEL AND ENTERTAINMENT (T&E)
EXPENSE POLICY**

INTRODUCTION

This document establishes the basis for University reimbursement of travel and entertainment expenses. The purpose of the Travel and Entertainment (T&E) policy is to provide the University community with broad guidelines to ensure only reasonable and necessary expenditures for authorized business, travel and entertainment are incurred, documented, and paid for by the University in conformity with applicable laws, acceptable practices, and common sense. In some cases, departments may impose more restrictive guidelines than those set forth in this policy.

This policy applies to all employees and non-employees, e.g., volunteers, consultants, guest lecturers, interview candidates, et al. regardless of the particular source of funding.

The Internal Revenue Service imposes the following requirements on reimbursement of business expenses: 1) there must be a business reason for the expenses; 2) the individual must substantiate the expenses; and 3) the individual must return to the employer or organization any amount advanced in excess of the substantiated expenses.

For travel and entertainment expenses to be paid or reimbursed, they must be properly accounted for on the applicable form, with the business purpose stated and proper supervisory approvals obtained. The Travel & Entertainment forms are as follows:

- Travel Authorization
- Expense Account

Approved requests for payments and reimbursements, must be submitted to Accounts Payable within a reasonable period of time, normally within 30 days of the completion of the travel, but not to exceed 60 days.

The T&E policy including updates will be available on the Business and Finance website.

<http://www.clarkson.edu/finance/>

Exceptions to this policy (not otherwise covered by laws, grants, or contractual commitments) may be made on an individual basis, but requires the travelers to obtain written pre-approval from the Comptroller, who may consult with the appropriate member of Senior Staff. A copy of the pre-approval must be attached to the pertinent expense report(s).

RESPONSIBILITIES OF TRAVELERS

University funds must be spent prudently. Travel and entertainment expenses will be paid or reimbursed by the University if they are reasonable, appropriately documented, properly authorized,

and within the standards of this policy. Individuals who incur authorized expenses should neither gain nor lose personal funds as a result.

Individuals are responsible to follow University policies in respect to reporting of any accidents or other incidents that may result in a claim to the University. Failure to promptly report all accidents or incidents may result in disciplinary action.

Individuals are also responsible for notifying the University of any unusual circumstances associated with their travel. This can be documented on the Travel Authorization form, if known in advance, or on the Expense Account Form. An example of this would be the rental of a four-wheel drive vehicle as your research requires off road travel.

RESPONSIBILITIES OF SUPERVISORS

The responsibility for review and approval of all University business, travel and entertainment expenses generally rests with the supervisor who is fiscally responsible for the account to which the expenditures will be charged. That supervisor may delegate authority to review and approve expenditures (except for their own - see note below) and to certify that funds are available to pay them, providing such delegation is communicated in writing to Accounts Payable.

It is the responsibility of the approving party to be familiar with the need for the business, travel and entertainment expenses and to be satisfied that they have been reported in a manner consistent with this policy. Such matters as requests for reimbursement for airfare when boarding has been denied, "no show" hotel charges, room service, etc. must be carefully evaluated on a case-by-case basis by the person approving or disapproving the expense.

Note: Travelers may not authorize reimbursement of their own business travel and entertainment expenses or those of peers. Also, employees may not approve T&E expenses for an individual to whom they report. A supervisor cannot be part of the expense they are approving.

RESPONSIBILITIES OF ACCOUNTS PAYABLE

- Reviewing forms and attachments for completeness, accuracy, reasonableness, and compliance with government regulations and University policies.
- Verifying that funds and accounts are correct and ensuring the appropriate recording of costs incurred.
- Returning forms to employees when items appear unreasonable, incomplete, personal in nature, or violate government regulations or University policies. Accounts Payable will process partial reimbursement payment when appropriate, pending resolution of questioned items.
- Maintaining auditable records of travel expenses.
- Processing of payments.
- Verifying required approval signatures.
- Ensuring proper tax treatment of taxable income items and compliance with IRS regulations.

Note: The above does not relieve the traveler or supervisor from their obligations under this policy.

MOVING EXPENSES

Please refer to Section 7.9.C. of the University Operations Manual for policies related to faculty and staff moving/relocation expenses. Moving/relocation expense reimbursements and allowances are permitted on a case by case basis as determined by Human Resources and the hiring department.

TRAVEL AGENCIES

The University does not have an "official" travel agent. If an employee works with a travel agency, he/she is encouraged to seek out minority-owned and/or women-owned agencies when possible.

When attending a conference or meeting, employees should check the group airfare rate negotiated by the sponsor before booking through a travel agent. Often, these group rates are quite a bit lower than fares that can be obtained directly from the airlines or through a local agent.

TRAVEL AUTHORIZATION

An approved travel authorization should be submitted as early as possible prior to travel. The form can be found at www.clarkson.edu/forms. Travel Authorizations should be completed for all travel outside of Potsdam. The University will not normally reimburse for travel expenses that occur more than one day before and one day after the scheduled event. If travel is required for more than one day before or one day after a conference or other event has ended, a business purpose for the extended stay must be provided. It is understood that a traveler may occasionally wish to extend a business trip for personal reasons. This is acceptable to the extent that there are no incremental transportation expenses (airfare, automobile, etc.) due to the personal extension; however, the University will not reimburse for lodging, meals, local transportation, etc. during the personal extension.

If travel is to occur with a research fund as the funding source, the travel authorization must be approved by the Division of Research before the travel authorization is submitted to Accounts Payable.

CASH ADVANCE

A cash advance is a personal loan from the University to cover the cost of incidental, out-of-pocket travel expense such as tips, taxis, and meals. The University will provide cash advances to faculty and staff traveling on authorized University business. Cash advances will not be issued more than one week prior to travel and generally will not exceed \$1,000. The size of the advance must be reasonable. Each cash advance is the personal obligation of the traveler; therefore, the traveler is responsible for any lost or stolen cash advances. A cash advance is considered a personal loan and the traveler must account for all expenses within 60 days of the completion of travel. Expenses that are not submitted within this time frame are considered taxable income and therefore will be deducted from the employee's next paycheck. Request for any payment, travel advance or

reimbursement will not be processed for any traveler with an outstanding cash advance for a previous trip that is two weeks beyond the established trip return date.

CORPORATE CARD

University employees who travel on University business frequently are encouraged to obtain a Corporate Card and to use the card for expenses associated for authorized business travel and entertainment. The charge card is issued to individual travelers jointly with Clarkson University. It is to be used only for reimbursable expenses incurred in connection with official University business, and it is the sole responsibility of the cardholder to pay all bills in a timely fashion directly to the Corporate Card company. The Corporate Card may not be used for personal purchases under the terms of the application submitted by the employee. Also, the Corporate Card may not be used to purchase goods and services that require a University purchase order or Procurement Card. The University will not remit payment directly to the Corporate Card company. Reimbursement is issued to the employee, provided proper documentation has been submitted and all expenses are approved.

Regular travelers should contact Accounts Payable for a Corporate Card application. Where the Corporate Card is not accepted, travelers are expected to exercise good judgment in determining the proper means of payment.

The Corporate Card is the property of Clarkson University and must be surrendered upon termination of employment. Cancellation of the Corporate Card account is at the discretion of the issuer or the Comptroller. Corporate Cards for closed accounts must be cut in half and returned to the Accounts Payable. Employees must immediately notify the Corporate Card company and Accounts Payable when a Corporate Card is lost or stolen.

EXPENSE ACCOUNT REPORT

Requests for payments, reimbursements and settlement of travel advances should be submitted on completed, signed and approved Travel Expense account reports accompanied by the required itemized receipts, within a reasonable period of time, normally within 30 days of the completion of the travel, but not to exceed 60 days. All expenses must be documented, including any prepaid expenses.

When University employees and volunteers travel for business purposes, the Travel Expense account report form must be completed. The form is available at the Accounts Payable office. Please use one form per traveler per trip.

The expense account form must contain all pertinent information: travel authorization number, travel dates, purpose, destinations, full account number to be charged, and appropriate authorization signatures. Each form must be marked "Partial" or "Final" payment by checking the appropriate box.

Travelers must sign the forms to certify to the best of their knowledge that the information contained on the Travel Expense account form is accurate and that all claimed expenses were allowable and incurred in the conduct of official University business.

If the traveler's signature cannot be obtained due to extraordinary circumstances, the form may be processed with the departmental authorizing signature, provided that an adequate explanation is attached. Thus, an e-mail request or a memorandum for the record of the phone call from the spender/traveler may be used in lieu of the original signature.

Expenses incurred in a foreign currency must be converted to U.S. dollars by the spender/traveler. . Written documentation must include the exchange rate and date. This may be in the form of a receipt of currency exchange, credit card statement with exchange rate listed, etc. If expenses in foreign currency are paid by credit/charge card they may take a longer time to appear on the individual's statement. In this case, the individual should account for all expenses using estimated rates, but may later request an adjustment for foreign items by submitting the charge card statement.

AIR TRAVEL

A reasonable effort should be made to obtain the lowest coach fare available. This usually requires 14 to 30 days notice and a non-refundable ticket. In the event a non-refundable ticket has to be canceled, the airlines usually charge a fee and issue a credit, which has to be used by that individual for authorized University travel within the year.

DOMESTIC TRAVEL

Business or first class is permissible for domestic travel only when it is necessary to accommodate a medical disability or other special need; and the funding department has adequate budget resources; **and** it is clear that this form of travel is for a valid University purpose and would be the best use of the funds available. Itemized receipts for airline travel are required. Please submit the entire itinerary, a document showing just the payment amount is not a sufficient itemized receipt.

The employee may retain frequent flier miles; however, an employee should always travel on the least expensive airline, not the airline with which they have a frequent flier account. If an employee uses frequent flier miles, personal credit vouchers, etc. to pay for business travel they cannot be reimbursed for it.

INTERNATIONAL TRAVEL

The University will reimburse for the cost of coach transportation. The University will reimburse employees for currency exchange charges. Employees are encouraged to pay for meals, hotels and purchases on a major credit card as the cards often offer the safest and most economical exchange conversion.

Business class is permissible only when the destination is more than eight hours direct flight time; or necessary to accommodate a medical disability or other special need; and the funding department has adequate budget resources; **and** it is clear that this form of travel is for a valid University purpose and would be the best use of the funds available. First class air travel is not permitted.

SPONSORED PROJECT TRAVEL

Except as noted below, travelers on federally-funded trips must travel on U.S. carriers at coach rates. Appropriate codeshared flights are permissible if the receipt indicates the flights were on U.S.

carriers. Airfare costs in excess of the lowest available commercial discount airfare or customary standard (coach or equivalent) airfare on a U.S. carrier are unallowable except when the lower cost accommodations would:

- require circuitous routing
- require travel during unreasonable hours
- excessively prolong travel
- greatly increase the duration of the flight
- result in increased costs that would offset transportation savings
- be inadequate for the medical needs of the traveler

If business class airfare is approved (see above), the cost in excess of the coach fare must be charged to an account other than a grant/contract account (Funds 375, 378, 393, 394, and 395).

Sponsored project travel should adhere to the guidelines set forth by this policy unless the sponsor imposes greater restrictions.

CAR RENTAL

The following should be considered before renting a car:

- Availability of University Fleet Cars;
- Availability of hotel shuttle services and taxi cabs;
- Airport transfers (included at some hotels);
- Proximity of hotel to destination;
- Number of travelers (car sharing);
- Length of stay; and
- No-cost upgrades.

Travelers will not be reimbursed for specialty rental vehicles (e.g., luxury, sports utility, and convertible) unless there are documented extraordinary circumstances or they have been provided as a no-cost upgrade.

Travelers must comply with all applicable local, state, federal, or international laws and regulations pertaining to the operation of a motor vehicle. Unless a prepaid gas option is used, rental cars should be returned with a full tank of gas to avoid costly refueling charges and surcharges.

If you rent a vehicle while working on behalf of the University (including unpaid or volunteer work), you should rent the vehicle in the name of the University and your own name. This means that you should sign both your name and "Clarkson University" on the rental agreement. Do not rent a vehicle classified as Premium, Luxury, Standard SUV or Full Size SUV except as mentioned above.

It is important to inspect any rented vehicle before driving it. Make sure any dents, scratches or other damage to the vehicle are noted on the rental form. Otherwise, the University may have to

pay for damages you did not cause. Departments may be required to contribute to deductible amounts for at-fault accidents.

Any employee involved in an automobile accident while using a rental vehicle on University business must contact the Risk and Insurance Department, extension 315-268-7722 as soon as reasonably possible.

When renting a vehicle for University business purposes from a commercial rental agency, all offers of additional insurance coverage should be waived. The University maintains adequate liability and collision insurance coverage. However, when outside of the United States and Canada, the additional insurance should be purchased for car rental contracts.

Invited guests (non-employees) of the University who rent vehicles for University sponsored business may choose additional insurance coverage at the discretion of the University budget manager and the guest.

OTHER TRANSPORTATION

Travelers should use taxis or public transportation in metropolitan areas to realize greater savings and convenience (e.g., New York, Boston, Washington, Chicago, etc.).

Reasonable expenditures for local ground transportation to and from airports, railroad stations, hotels, meeting places, and business appointments are payable or reimbursable by the University. Parking fees and tolls are reimbursable whether a rental or personal car is used. Commuting costs are not reimbursable.

USE OF PERSONAL VEHICLE

If a personal vehicle is used; the traveler is eligible for mileage reimbursement, which recognizes the cost of gas, oil, normal wear and tear, and insurance. The University reimburses actual mileage at the University's annual reimbursement rate, which is usually equal to the standard IRS approved mileage reimbursement rate. The reimbursement rate is equal to the IRS Standard Mileage Rate. The current rate can be accessed at <http://www.irs.gov/uac/Newsroom/New-Standard-Mileage-Rates-Now-Available;-Business-Rate-to-Rise-in-2015>.

The University defines business use of personal vehicles as travel to and from destinations for the sole purpose of conducting business on behalf of the University. The employee's commute "to and from" work is not considered business use. Only miles in excess of the employee's normal commute are considered business use and are eligible for reimbursement. Mileage should be calculated using your campus as the starting point. When traveling to other locations, employees should check their odometer readings at the beginning and end of each trip to determine the number of miles to be submitted for reimbursement. Another way to document mileage driven would be to print your trip mileage from mapquest.com or from a similar website that calculates "to and from" mileage. Charges for tolls and parking are reimbursable. Original receipts must be provided for charges for \$25.00 or more, EZ-Pass statements may be used to support EZ-Pass charges.

When you drive your own car on University business, your own insurance policy serves as a "primary" policy for third party liability and physical damage to your vehicle. This means that if a

claim arising out of an accident exceeds your policy limits, then the University's policy will cover the accident in excess of your policy. For example, if you carry \$20,000/\$40,000 liability insurance, and injure a pedestrian severely, resulting in over \$100,000 of medical bills, your policy would pay the first \$20,000 of the claim, and the University policy would respond for the balance of the claim.

If your vehicle is damaged as a result of an accident, whether it is your fault or not, your comprehensive/collision coverage would respond. You are responsible for any deductible amounts under your policy. If you do not carry any collision insurance, then the entire amount of the damage is your responsibility. Neither the University nor the University's Insurance will pay for any physical damage to your vehicle - you use it at your own risk. Mileage reimbursements are designed to include an incremental cost for insurance and deductibles.

Any employee involved in an at-fault accident which results in bodily injury to a third party while using a personal vehicle for University business travel should contact the Risk Management department, extension 7722 as soon as reasonably possible.

LODGING

The University will reimburse employees the actual cost of moderately priced accommodations. The itemized hotel billing statement must be attached to the Travel Expense Summary report. Lodging costs should be kept to a minimum, and should typically be at or below the per diem rates for lodging published by the U.S. General Services Administration (<http://www.gsa.gov/portal/category/21287>). Many hotels offer conference, corporate, or educational rates, which should be utilized if savings result.

Note: If attending a conference, the University will reimburse the cost of staying at the "conference hotel".

When reservations are booked "guaranteed late arrival", travelers are responsible for all hotel "no show" charges unless mitigating circumstances prevail. All lodging and ancillary expenses should be charged to the traveler's Corporate Card to the extent possible. Enter the combined room and tax on the Expense account.

When staying in a hotel in the below states, a tax exempt form should be provided by the traveler to the hotel at the time of registration. Some hotels may require you have a corporate credit card.

The University is tax exempt in New York State. Please present this form when registering at a New York State hotel to obtain a waiver of taxes:

http://www.clarkson.edu/finance/pdfs/NYS_Tax_Exempt.pdf

The University is also has limited tax exemption in the following states: Connecticut, Florida, Maine, Missouri, New Jersey, Tennessee, Texas and Vermont. For a copy of the appropriate exempt form call Accounts Payable at x3789)

HOST GIFTS

If staying with a friend rather than in a hotel, a "payment in lieu of" actual expenses up to a maximum value of \$75 is reimbursable if the gift is less than the expense normally incurred, and the

expense bears a reasonable resemblance to the benefit provided. This "payment in lieu of" actual expense is defined as a host gift and travelers may be reimbursed for one host gift per trip subject to the foregoing limitations. The host gift is intended to express the University's gratitude to the host. Cash payment to the host is not permitted. Appropriate host gifts might include a meal at a restaurant or a tangible household item. Gifts must be purchased and presented to the host during the trip or sent to the host with in 5 day after the completion of the trip. Original itemized receipt is required for reimbursement.

MEALS AND ENTERTAINMENT

Meals and entertainment expenses are allowable expenditures if they are reasonable and necessary expenses directly related to the business or functions of the University and consistent with Clarkson’s not-for-profit status. Departments may choose to be more restrictive than this policy due to budget constraints or other reasons; however, the maximum amounts set forth in this policy may not be exceeded unless there is an extraordinary circumstance.

Per Diem Allowance:

Reimbursement on a per diem basis is the payment of a flat sum to cover meal expenses each day in lieu of a statement of actual cost.

Travelers who use a per diem allowance do not have to substantiate each meal expense but they must demonstrate that the trip occurred with a receipt, such as an airline receipt or hotel folio, that indicates the dates of travel. Per diem for meals includes all food and beverage intake for the day.

Within the United States and Canada, the meal per diem amount is \$45 for standard cities and \$64 for a high cost city. A current list of high cost cities in the U.S. can be found at http://www.clarkson.edu/finance/pdfs/2010_high_cost_city.xls. Canadian high cost cities include Montreal, Toronto, and Vancouver. Meal reimbursement for travel to all other cities will be made at the standard per diem.

When traveling outside of the continental United States and Canada, travelers may use the per diem rates as published by the U.S. Department of State. Current rates can be found at http://aoprals.state.gov/web920/per_diem.asp.

If a meal has been paid for as part of a registration fee or included in the hotel rate, a deduction must be made from the per diem allowance. Please use the following chart when making adjustments for meals.

<i>Per Day Reimbursement</i>		
<i>Meal</i>	<i>Standard Maximum</i>	<i>High Cost Maximum</i>
<i>Breakfast</i>	\$8	\$13
<i>Lunch</i>	\$14	\$19
<i>Dinner</i>	\$23	\$32

For example: A traveler attends a conference. The conference provides breakfast for attendees on the second day of the conference at no charge to participants. Since the cost of breakfast is part of the conference registration fee, the traveler is not entitled to reimbursement for breakfast on that day.

If entertainment includes a meal, the allotted per diem amount for that meal will be deducted from your per diem. If entertainment occurs, an original itemized receipt must be included. A list of attendees and the business purpose for the entertainment is also required.

Actual Expenses:

The employee traveler may be reimbursed for the actual cost of meals and gratuities. Standard practice allows for tipping ranges from 15% to 20% of the bill. Tips for meals in excess of 20% of meal cost will not be reimbursed.

- Original itemized receipts are required for all meal expenses, regardless of amount, if this option is chosen. If a group of colleagues splits a bill and original receipts are not readily available, the traveler should document the cost of their individual portion of the bill as well as the circumstances in a memorandum attached to the expense account.
- Costs incurred for meals must be reasonable. Meals may not be either lavish or extravagant. For high cost cities the maximum that can be claimed per person in any single day is \$85.00. For all other cities the maximum is \$60.00.

ENTERTAINMENT

Business entertainment expenses include meals, related tips, transportation, lodging, and other entertainment expenditures incurred by University employees, agents et al. for the benefit of others. Entertainment may be claimed if: it is for the purpose of advancing a business relationship between the University and its donors or suppliers; it is within the bounds of good taste, moderation, and legal requirements; and the cost is within reasonable limits and does not include lavish, excessive, or inappropriate entertainment.

For group functions see Group Function Expense Policy.

REIMBURSABLE EXPENSES

The University will pay for business, travel and entertainment expenses that are reasonable and actually incurred for conferences, transportation, meals, lodging, and other incidental expenses if they are properly authorized and appropriately documented (including explanation of the business purpose of the travel). Travelers are expected to neither lose nor gain financially when traveling on official University business. (Original itemized receipts are required).

If reasonable and necessary, the following are examples of payable/reimbursable expenses as defined in this Policy:

- Air and rail travel; (NO extra insurance)

- Car rental;
- Change or cancellation penalties imposed by the airlines if due to unavoidable circumstances (supporting documentation must be supplied with the T&E form);
- Gasoline for rental vehicles;
- Ground transportation including taxi and metro fares, mileage for personal vehicles, parking fees, and tolls;
- Laundry/dry cleaning during trips longer than five calendar days;
- Lodging;
- Meals and entertainment while on official University business;
- Miscellaneous (luggage storage, and valet);
- Non-employee travel costs (job applicants, guest lecturers, and consultants);
- Registration and fees for attendance at approved conferences and seminars;
- Taxes associated with transportation, lodging (outside the 9 States listed above), and meals;
- Telephone, faxes, and internet for business purposes only;
- Tips associated with lodging and transportation if customary; and
- Visa and required vaccinations for business travel only

Travelers conducting official University business are expected to exercise the same care in incurring expenses, as would a prudent person. Excessive costs, circuitous routes, excess delays, or luxury accommodations and services unnecessary or unjustified in the performance of University business are not acceptable and will not be reimbursed. Avoid use of hotel direct dial lines and air phones. Travelers are responsible for excessive costs and any additional expenses incurred for personal preference or convenience. All expenditures are subject to audit and review.

Reimbursements are made by check, payable to the employee or other approved traveler incurring the expenses, and will be mailed directly to the payee's campus address, unless other arrangements are made with Accounts Payable.

NON-REIMBURSABLE EXPENSES

The following are examples of generally non-reimbursable expenses and should be considered a partial listing:

- Airline club membership fees;
- Annual membership for charge cards;
- Baggage insurance;
- Car wash and repairs to personal vehicles;
- Clothing; including formal wear rentals
- Commuting costs to/from home and normal place of business;
- Costs incurred by unreasonable failure to cancel reservations;
- Dependent care;
- Entertainment under federal grants and contracts;
- Excessive tipping;
- Fees, interest, and/or late charges associated with personal credit cards;
- Fines or tickets resulting from traffic, parking, or other violations;
- Golf or tennis court fees, hotel gym fees, membership in country, tennis, or golf clubs, or any sporting equipment, except when part of a preauthorized group event;

- Haircuts;
- In-flight headsets;
- Interest or late charges on a Corporate Card;
- Lawn care;
- Life, accident, or flight insurance premiums;
- Locked keys in a vehicle;
- Lost, broken, or stolen personal property;
- Luggage or briefcases;
- Movies, games, concert tickets (hotel, theater, or rentals) and other personal entertainment;
- Newspaper and magazines;
- Nexus Travel Cards and Global Entry Cards;
- Pet care;
- Passports;
- Travel Protection Insurance:
 - Expenses that have been or will be paid or reimbursed by an outside source;
 - Altered receipts;
 - Personal Items

PAYMENT METHODS

The following are the various methods of payment for official University business, travel and entertainment expenses. The payment types may have restrictions as to their use.

Personal or Corporate Charge Card or Cash: Business, travel and entertainment expenses may be paid with a personal charge card or cash. For reimbursement, please submit these expenses with itemized receipts on the proper form as indicated in the Expense account Report section.

Prepaid Travel Expenses: These are paid directly to outside vendors and are paid in advance by the University on behalf of the traveler. To prepay expenses, send a completed Disbursement Order or Expense Account form to Accounts Payable. Include a copy of pertinent conference registration form, hotel bill, or other appropriate documentation. For travelers who purchase airline or rail tickets well in advance of a scheduled trip, the traveler may wish to submit these expenses for reimbursement prior to traveling. Documentation must include the original itinerary, a copy of the ticket or other original document, and the original credit card or other receipt.

DOCUMENTATION

Individuals incurring business, travel and entertainment expenses are required to substantiate all payments generally by submitting dated original receipts with the proper form and explanations.

<u>Expense Item</u>	<u>Examples of Required Documentation (with adequate details)</u>
Air or Rail	Original passenger coupon or E-ticket receipt, plus itinerary
Hotel	Original itemized bill including final settlement
Car Rental	Original agreement including final settlement
Meals/Entertainment equaling	Original itemized credit card or cash register receipt for expenditures plus business purpose, discussion topic, and guests denoted regardless of amount

All Other	Original itemized credit card, cash register receipt, or signed statement by spender/traveler regardless of the dollar amount.
Personal vehicles	MapQuest printout (or similar maps) of route taken stating miles

If an expense is partially covered by an organization other than the University, duplicate copies of the receipts may be submitted by attaching a copy of the request for reimbursement submitted to the other organization.

An individual incurring expenses who loses a required receipt should seek a duplicate or faxed copy from the originator. When an acceptable duplicate cannot be obtained, the employee should submit substantiation in other ways, such as an expense diary, etc. An explanation of why a receipt was not obtained at the time of the transaction and the efforts afterward to obtain the missing documentation would be helpful. Accounts Payable may request further explanation, documentation, and has the final decision on the acceptance/rejection of any such expenses.

Expenses will be reimbursed only if incurred during the conduct of authorized business activities. All of the following information must be supplied for reimbursement:

- The date, amount and business purpose of the activity;
- Itinerary of conference, workshop or seminar;
- Identification of all those in attendance;
- The business relationship(s) of the person(s) attending;
- The establishment where the activity took place; and
- The appropriate approval signature.

If the above information is not supplied, the IRS may require that the expenses be added to the traveler's taxable income regardless of amount.

SPOUSE/FAMILY ACCOMPANIMENT

The University will not process travel advances, authorizations, prepaid expense requests, wire transfers or payment/reimbursement of business, travel or entertainment expenses for spouses or family members who accompany University employees or students on University business except in those unusual circumstances which require their presence. The appropriate member of Senior Staff must approve any unusual circumstance in advance in writing. Should a spouse or dependent be approved to accompany an employee on University business, reporting of expenses must follow this policy.

When a spouse or family member(s) for personal reasons accompanies a traveler, the University will only reimburse the traveler for the cost of a single room. Any other expense where an extra fee has been added because of the extra traveler will not be reimbursed.

TRAVEL INSURANCE

Business Travel Insurance: All University employees are covered in case of accidental death or dismemberment while traveling on University business.

Corporate Card and Personal Credit Card: Many credit card companies provide additional insurance on travel. Additional insurance may come in the form of baggage delay insurance, car rental collision insurance, hotel/motel burglary insurance, lost or damaged luggage insurance, travel accident insurance, and trip cancellation insurance. Contact your credit card company to verify what kind of secondary coverage they offer.

Workers Compensation Insurance: If you are injured while working on a business trip, you are covered for medical expenses and lost wages by Workers Compensation Insurance. Contact the Risk Management office as soon as possible to file an accident report, and obtain further instruction. Failure to promptly report an injury may compromise your claim. Injuries sustained while not working, though you may be away from home on business travel, are not covered by Workers Compensation Insurance. If there is a question on this, as respects a specific incident, contact the Risk Management office for clarification.

Flight, Ticket or Baggage Insurance: Extra insurance purchased by individuals is not a reimbursable expense.

Collision Damage Waiver Insurance (Rental Car): In the U.S. and Canada, travelers are covered by University insurance for Collision Damage or Liability Damage. All basic insurance, including collision damage MUST be purchased on all rentals in foreign countries other than Canada.

Personal Accident Insurance (PAI): The University will not reimburse travelers for PAI or other liability insurance offered by domestic rental car agencies, because the University provides coverage.

Personal Automobiles: University employees using personal automobiles to travel on official University business must maintain adequate liability insurance for their protection and for the protection of any passengers.

Other Personal Property: The University will not be responsible for loss or damage to personal property while an employee is traveling on official University business.

University Property: The University has transit coverage on all its property, with a deductible of **\$10,000**, and a limit of **\$250,000**.

SPONSORED PROGRAMS

Specific provisions that the University has accepted in sponsored program agreements will govern travel and other expenses on those awards and take precedence over the University's T&E policy. Questions in this regard should be directed to the Division of Research. As a reminder, alcohol and entertainment cannot be allocated to a research fund.

Effective

12/13/10