

D015E Electronic Travel & Business Expense Reimbursement Policy

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I. INTRODUCTION

As our travel and business expenses grow, the need to manage them becomes greater. Managed travel is the best way we know to save time and money. It is the intent of this policy to encourage travelers to minimize travel expenses, consistent with University business requirements. These policies and procedures are provided to assist University of Miami personnel by providing guidelines for travel and business expenses, obtaining approvals, and reimbursements of authorized expenses. Where a more standardized procurement method is available for purchases, the Expense Report should not be used. Purchase of university computers and furniture must be done thru a purchase order.

The guidelines apply in general; however, schools, departments, or divisions may specify more restrictive travel and business expense policies and procedures.

Additionally, travel and business expenditures on grants must be in accordance with the sponsor's guidelines if those guidelines are more restrictive than the University general policies and procedures.

II. DEFINITIONS

Official University Travel

Official University travel is defined as travel by University personnel, non-University personnel, and University students when the authorizing individual considers such travel to be in the professional and/or business interest of both the traveler and the University.

Local Travel

Travel within Miami-Dade and Broward counties.

Domestic Travel

The General Services Administration defines domestic travel as travel within the United States, its possessions and territories. U.S. possessions and territories include Guam, American Samoa, Puerto Rico, and the Virgin Islands.

Foreign Travel

Travel outside of the United States, its possessions and territories. This includes travel within the United States while en route to or returning from foreign destinations.

Cash Advance

An approved request of cash in hand that is given to the traveler prior to official University travel and is to only be used for University-related travel expenses.

University Travel Card

A MasterCard provided by U.S. Bank that is to be used for all University-related travel expenses. The University Travel Card replaces the former practice of issuing travel advances and direct payment of airfare and hotel expenses.

III. DOCUMENTATION/SUBSTANTIATION REQUIREMENTS

The University currently has an "Accountable Plan" for employee business expense reimbursements. Under Internal Revenue Service (IRS) regulations for an accountable plan, expenses are required to meet three conditions:

1. There must be a legitimate business purpose.
2. It must be substantiated (receipts).
3. Any excess amounts of cash advance not used must be returned.

Expenses not meeting all three conditions may be taxable and therefore subject to W-2 reporting.

Business related expenses under IRS rules are those which would be eligible for an employee deduction on his/her tax return if the employee paid for them out of his/her own pocket.

To satisfy substantiation requirements, all reimbursements must include an explanation of the business purpose for the expense and original receipts detailing the date, place, and amount of the expense. When charged to a sponsored grant or contract, the explanation should include the relationship of the travel expense to the project. For additional documentation requirements see each section below.

IV. INSURANCE

Insurance is provided, under the Workers Compensation Plan. The policy covers employees traveling on official University business trips that originate from home or the University, whichever is the case. Coverage is also provided for University employees on University business if the expenses are paid in whole or part by a non-University source.

The University will not, under any circumstances, bear the cost of any personal travel insurance coverage purchased by the traveler.

Insurance coverage is also provided for University business travel when the University Travel Card is used to pay for transportation-related travel expenses, as stipulated in the U.S. Bank Worldwide Automatic Common Carrier Travel Accident Insurance policy. No additional insurance coverage will be reimbursed and therefore cannot be charged to the University Travel Card.

Employees are covered during local travel as long as there is a record (on calendar, staff verification, or other means of recording) that the local travel is University related.

V. UNIVERSITY TRAVEL CARD (MASTERCARD)

The U.S. Bank University Travel Card Program was designed to provide University employees with a convenient method to meet University travel and other business expenses. For eligible employees, the University Travel Card replaces the former practice of issuing travel advances and direct payment of airfare and hotel expenses. All full-time employees who incur travel and business expenses on behalf of the University are eligible to participate in the Program.

The U.S. Bank Travel Card is to be used for all reimbursable University travel and business expenses and is not intended as a means of personal credit. The cardholder is liable for all charges on the University Travel Card. It is the responsibility of the cardholder to reconcile all University expenses charged to the card via the Expense Report in Workday within sixty days from the statement date and as stipulated in the Travel Card Use Agreement.

The cardholder is also responsible for ensuring that expenses are fully documented according to Policy D015E.

For more information regarding the Travel Card, contact the Corporate Cards Office: pcard.ap@miami.edu.

VI. TRANSPORTATION EXPENSE

Air

Commercial air transportation is reimbursed when travel is on official University business and on the basis of the actual cost incurred by the traveler. All official University travel should be at the most economical rates available for both domestic and international travel. Generally, coach or lower promotional fares are the only classes of travel that are reimbursable. All travel must be by the most direct or economical route except in instances mentioned below.

All exceptions to coach class travel will require the traveler to submit appropriate documentation supporting the reason for upgrading from coach class accommodations and must have prior approval by the appropriate Vice President or Provost. Reimbursement for upgraded air travel that does not comply with these policy guidelines will be made at the equivalent coach class air fare for that trip.

Business class fares may be reimbursable under the following circumstances. Please document the specific circumstance on the Expense Report. Failure to include documentation required under each bullet point will delay processing of the Expense Report.

1. When the origin and/or destination are outside the continental United States and the scheduled flight time, including stopovers and change of planes, exceeds 14 hours (overnight rest stops do not qualify when arriving at the excess of 14 hours total)
2. Regularly scheduled flights between origin/destination points, including connecting points, provide only first class or business class accommodations and traveler certifies such on the Expense Report
3. No space is available in coach class accommodations in time to accomplish the mission which is urgent and cannot be postponed and traveler certifies such on the Expense Report
4. The use results in an overall cost savings to the University by avoiding additional subsistence costs, overtime, or lost productive time while awaiting coach-class accommodations; and traveler certifies such on the Expense Report
5. When use of business class accommodations is necessary to accommodate the traveler's disability or other special needs as substantiated in writing by a competent medical authority and included as documentation with the Expense Report.6. Security purposes or exceptional circumstances as determined by your Chair or Dean make the use of business-class accommodations essential to the successful performance of the University's mission and traveler certifies such on the Expense Report

7. Coach class accommodations on an authorized/approved foreign air carrier do not provide adequate sanitation or health standards and traveler certifies such on the Expense Report

First class travel accommodations may be used only when:

1. No coach or business class accommodations are reasonably available. Reasonably available means available on an airline that is scheduled to leave within 24 hours of your required departure time or scheduled to arrive within 24 hours of your required arrival time and traveler certifies such on the Expense Report
2. The origin or destination are outside the continental United States and the scheduled flight time, including stopovers and change of planes, exceeds 14 hours and no business class accommodations are available (overnight rest stops do not qualify when arriving at the excess of 14 hours total)
3. First class accommodations is necessary to accommodate the traveler's disability or other special needs as substantiated in writing by a competent medical authority and included as documentation with the Expense Report
4. When exceptional security circumstances require first-class travel. Exceptional security circumstances are determined by your Dean or Chair and include, but are not limited to:
 - a. Use of other than first-class accommodations would endanger the traveler's life or University property. Documentation is required and must be included in the Expense Report

Non-commercial air travel is prohibited without prior authorization from Risk Management. (See Business Services Policy L005).

Unused Airline Tickets

It is the cardholder's responsibility to notify their supervisor/department head when an airline ticket remains unused for whatever reason. Typically, airlines will allow the credit from an unused ticket to be applied to a future trip within 12 months. Personal use of unused tickets constitutes theft of University resources and will result in restitution and disciplinary action up to and including termination.

Baggage Charges

Airline charges for baggage are reimbursable. Excess baggage charges will be reimbursed when reasonable and necessary, i.e. traveling with heavy/bulky materials or equipment necessary for conducting business and/or traveling for more than five consecutive business days. The circumstances or cause for excess baggage charges must be documented on the Expense Report.

Backup Documentation:

- For airline ticket purchases for business travel, the original airline ticket receipt or airline confirmation notice or Travel Agency invoice detailing flights, destination, and payment must be submitted with the reimbursement request.
- For internet air travel purchases, a screen print of the purchase confirmation and itinerary or copy of e-mail confirmation and itinerary received from the airline or travel agency may be used for receipt purposes. This documentation, which must provide details of flights, destination and payment, must be submitted with the reimbursement request.
- For "consolidator" airline ticket purchases for business travel, the airline ticket receipt

indicating flight details, destination and payment must be submitted with the reimbursement request.

Business trips normally commence one day before the conference/meeting and end when the conference ends. If no flights are available when the conference ends or overnight stay is required due to unreasonable flight hours, the University may reimburse the traveler for expenses up to one day after the conference end date.

When booking a flight that is extended for personal travel, a comparison non-refundable coach fare quote with the equivalent dates of travel for business being conducted is required. Airfares submitted with an additional leg of travel not related to business, must be accompanied by an equivalent non-refundable coach fare quote for the most direct route to the business destination obtained at the time of booking. Reimbursement is limited to the lesser airfare amount. Inability to provide a comparison quote will result in denial of reimbursement.

Air carriers for all federally funded travel

U.S. air carriers must be used from the points of origin to destination. If no U.S. carrier services the destination, such service must be used to the farthest interchange point. The government requires the use of U.S. air carriers, even if the fare is more expensive or the route to the destination is more circuitous. Traveler preference and convenience are not valid exceptions for use of a non-U.S. carrier when payment is requested from federal funds. The traveler is responsible for justifying the use of non-US carriers before the Expense Report is submitted. The U.S. government does not allow code sharing unless the ticket is issued by a U.S. airline. The government provides a few exceptions to the above rules. Please consult your campus Sponsored Expenditure Compliance Office before tickets are purchased.

Surface

Commercial bus, rail, or vessel/steamship fares - reimbursed on the basis of actual cost incurred by the traveler not to exceed the equivalent cost of coach airfare via the normally traveled routes.

The use of personal automobiles for travel will be reimbursed when the aggregate number of miles driven for any one trip is less than six hundred miles, except for trips within the state of Florida that have multiple stops. For trips within the State of Florida that exceed six hundred miles with multiple stops and where mileage reimbursement is in excess of the cost of airfare, the traveler must provide a valid business purpose and itinerary for each leg of the trip. Exceptions will be flagged as policy violations and will require Disbursements Office approval. Travel by private automobile will be reimbursed based on the IRS standard mileage allowance in effect at the time of the travel.

The mileage allowance permitted to be charged to a State of Florida sponsored grant or contract is less than the University's standard allowance. Contact Sponsored Programs for current State of Florida reimbursement rates.

If two or more people are traveling in the same car, only one person can claim reimbursement. Unless otherwise approved, the driver of a private vehicle must be a licensed driver at least 21 years of age and covered under a policy which includes comprehensive and liability insurance. The University's standard rate per mile includes insurance, gas, oil, wear, and tear.

Damage to personal automobiles used on official business is considered covered by private insurance. The University does not assume liability for deductibles or any other uninsured loss to the vehicle.

Where the employee has a temporary assignment away from campus, reimbursement will be made for mileage between the campus and the assignment location or home and the assignment location, whichever is less. The University will not reimburse employees for commuting expenses between home

and campus.

See section VIII for Automobile Rentals.

Backup Documentation:

- For bus, rail, and vessel reimbursements, the original ticket receipt, confirmation notice, or Travel Agency invoice detailing destination and payment must be submitted with the reimbursement request.
- For the use of personal automobiles for travel, the actual number of miles driven is required. If requesting reimbursement for multiple trips, a Mileage Log may be submitted. A printout of Mapquest or other similar site is required to support the miles driven.

VII. INCIDENTAL TRAVEL EXPENSES

Incidental expenses include, but are not limited to, items such as other transportation expense, business related telephone calls, telegrams, baggage handling, and gratuities.

A daily telephone call to the traveler's home while away on a trip overnight may be reimbursed at the discretion of the department but in no instance can this be charged to a sponsored account. The guideline for gratuities is fifteen percent (15%) of the service. If claiming per diem for meals, gratuity is included in the per diem rate and should not be separately listed. Other transportation expenses include tolls, parking, and the cost of taxis, airport limousines, and public transportation.

Backup Documentation: Generally, receipts for these expenses are not required for reimbursement if less than seventy-five (\$75).

VIII. AUTOMOBILE RENTALS

Automobiles or larger commercial vehicles may be rented as necessary for travel related purposes. Select a compact or mid-size car. Cars should be returned with a full tank of gas to avoid unnecessary surcharges for fuel. One-way rentals are those returned to a location other than origin. Most auto rental companies charge a mileage fee or drop off charge for this type of rental.

The University maintains corporate contracts for such rentals on the Travel Management website. See www.miami.edu/travel.

Enterprise/National contract rates using the Business Rental Code include the cost of insurance for business related rentals. Insurance coverage is also provided for University business travel when the University Travel Card is used to pay for transportation-related travel expenses, as stipulated in the U.S. Bank Worldwide Automatic Common Carrier Travel Accident Insurance policy. Faculty and employees who choose to rent from a non-University contracted car rental agency are encouraged but not required to purchase both the collision and liability insurance. Faculty and employees renting a vehicle for personal use may use the contracted rates but must purchase insurance coverage since such coverage is provided contractually only for business related travel.

Accident Reporting: If you are involved in an accident with the rented vehicle, document the accident with the local police. Notify the car rental company and the University's Risk Management Office (305) 284-2067.

Backup Documentation: The original receipt from the rental company must be submitted with the eBERF.

IX. LODGING EXPENSE

Lodging expenses are reimbursed on an actual cost basis and only for those nights on which University business is conducted. Travelers should use standard accommodations in reasonably priced hotels and motels. Many hotels and motels charge reduced rates to those who identify themselves as University faculty or administrators. Travelers are encouraged to minimize costs by requesting educational discounts. When requesting reimbursement, the original itemized hotel bill must be attached to the Expense Report.

It is the University's policy not to pay for personal expenses that may be incurred by the traveler and be included in the hotel bill. Payment for personal items should not be charged to the University Travel Card. Personal charges on the travel card must be reimbursed to the University as stipulated in the Travel Card Use Agreement.

Gifts to friends or relatives in lieu of lodging are not permitted.

Students may not utilize AirBnB or other "sharing economy" services for the provision of lodging. These services do not offer the safety, security, contractual terms, liability and recourse provisions appropriate for student travel.

Reservations should be on either a "6pm hold" or guaranteed for late arrival basis. Some hotels charge cancellation fees for early checkout and/or 'no show'. Ask the hotel for their early checkout policy at check-in. It is the traveler's responsibility to cancel guaranteed hotel reservations. To protect yourself from this eventuality, always ask for a cancellation number and employee name as it may be required to dispute any subsequent cancellation fees charged to the card.

The University maintains information on corporate discounts for hotels on the Travel Management website: www.miami.edu/travel.

Backup Documentation: Original itemized hotel receipts must be submitted with the reimbursement request.

X. MEALS EXPENSE

Federal regulations require that the reimbursement of meal expenses may be requested on either an actual cost or an allowance (per diem) basis provided the method used is applied to an entire trip and not to selected days of the trip. Both domestic and international per diem rates include meal gratuities.

Travelers are expected to use the Per Diem Allowance method.

Backup Documentation: When claiming reimbursement on an actual cost basis including gratuity, the original charge card receipt and the itemized restaurant bill/receipt, must be submitted. This requirement applies to all meals requested at actual cost.

Per Diem Meal Allowance

Domestic Travel:

The University will reimburse travelers for domestic travel meal expenses using the per diem meal allowance rates using the GSA and DOD rates as applicable beginning September 1, 2017.

For trips prior to 09/01/2017, use the fifty dollars (\$50) daily allowance for domestic travel.

The General Services Administration (GSA) establishes per diem rates for destinations within the

Continental United States (CONUS). See [www.gsa.gov/per diem](http://www.gsa.gov/per_diem).

Department of Defense (DOD) establishes non-foreign rates such as Alaska, Hawaii, Puerto Rico, and Guam. For more information on non-foreign rates, see www.defensetravel.dod.mil

Foreign Travel:

The University will reimburse travelers for foreign travel meal expenses using the Department of State rates (for example, Russia, Aruba, Bahamas, Europe, etc.). Foreign rates can be found on the Department of State website at <http://aoprals.state.gov>.

The allowance is 75% of the daily allowance for the day of the departure and for the day of the return.

The per diem location is based on the city in which the traveler spends the night for multiple city trips.

The meal allowance is paid only when the traveler is away from the local area overnight or when attending an approved conference or other event in the local area that requires overnight stay at the conference hotel. The local area is defined as Miami-Dade or Broward counties.

Justification describing the circumstances that require overnight stay must be attached to the Expense Report

The per diem meal allowance method of reimbursement must show a reduction in the allowance for any meals subject to reimbursement as part of entertainment expenses. The traveler must also reduce the per diem meal allowance claim when meals are provided by the hotel or as part of the conference/seminar. Both domestic and foreign per diem meal allowance must be reduced on a percentage basis.

For domestic travel meals already provided, reduce the Meals&Incidentals (M&I) as follows: 24% breakfast, 26% lunch, 50% dinner. Do not use these for foreign per diem. Different percentages apply for foreign.

For foreign travel meals already provided, reduce the M&I as follows: 19% for breakfast, 31% for lunch, 50% for dinner already provided.

State of Florida grants have unique reimbursement stipulations for per diem rates. The maximum meal reimbursement for a 24-hour period is \$21.00. Meals are reimbursed as follows when travel is at least 50 map miles away (one way) from the office: Breakfast \$3.00/departure before 6:00 am and return after 8:00 am Lunch \$6.00/departure before noon and return after 2:00 pm Dinner \$12.00/departure before 6:00 pm and return after 8:00 pm.

A State of Florida "Voucher for Reimbursement of Travel Expense" must be attached to the Expense Report. The hours of departure and return must be included in the Expense Report. A voucher for Reimbursement of Travel Expense can be obtained at:

http://www.flsenate.gov/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=Ch0112/Sec061.HTM

XI. ENTERTAINMENT EXPENSE

Entertainment expenses including meals and receptions must have documentation (see below). Without the appropriate documentation, the expense, if paid or reimbursed, will be treated as income to the individual and subject to employment taxes and W-2 reporting.

Business meals are reimbursable with a clear business purpose. Except for donor cultivation, the maximum limit per person is \$15 for breakfast, \$25 for lunch, and \$75 for dinner. For a recruitment dinner the limit is \$100 per person. Limits are inclusive of alcohol which is not permitted at breakfast or lunch.

Backup Documentation:

- **Documentation** of reimbursable entertainment expenses submitted must include the original itemized receipt. Monthly credit card statements alone are not acceptable as backup documentation. Names of persons entertained, their relation to the University or other affiliation, dates, and business topics discussed or business purpose for the entertainment also need to be entered in the Expense Report. Additional substantiation of expenses may be requested if the relationship is not clearly indicated. For large groups, individuals have the option of (1) identifying each attendee by name or (2) identifying the group by a recognizable or known group name and including the number in attendance (e.g. Dept. of Law Faculty for 25; Disbursement's Office for 15; etc).
- **Catering requests** submitted to on-campus vendors should be processed through a Purchase Order. Visit the Purchasing website for additional information:
<http://www.miami.edu/purchasing>.

Payment to third parties (e.g. servers, musicians, guest speakers) for services, should be processed using the Check Request process in Workday and comply with IRS Form W-9 requirements (see Policy D010E). However, if paid by the employee and reimbursement is requested via the Expense Report, a completed W-9 must be submitted. Reimbursement requests that do not have the required W-9 may be denied, but if paid will be treated as income to the employee requesting reimbursement and subject to employment taxes and W-2 reporting.

Entertainment expenses, however represented, are not allowable charges to most sponsored agreements. Alcohol charges are not allowable on any sponsored grant or contract. If a group meal is charged to a sponsored grant or contract, the benefit to the grant or contract must be included in the explanation (i.e. explain how the group meal advances work under the sponsored agreement). The Office of Research Administration should be contacted to obtain prior approval and or a determination of allowable expenditure.

Reimbursement of entertainment expenses must be charged to the appropriate entertainment expense items in Workday.

The purchase of advertisements, tables and/or seats for non-University events through the Office of the President or University Advancement require the approval of the Vice President for University Advancement or his designee prior to the processing of reimbursement requests. Please see University Advancement Policy -University Purchased Table and Advertisements for Outside Organizations for detailed information. When processed, the expense should be recorded inspend category SC08628.

XII. MEETINGS AND CONFERENCES

Hosted by UM

Meetings and Conferences hosted by authorized personnel in the conduct of University business are allowable. This includes costs of meals, transportation, rental of facilities, and other items incidental to such meetings or conferences. Speakers' fees must be paid via an eCheck directly to the speaker who must provide a completed W-9 form to facilitate Form 1099-M reporting. University employees who are speakers at UM hosted conferences must be paid via the University's Payroll system.

Backup Documentation: See each of the respective sections to find the required backup documentation.

Not Hosted by UM

Theoretically, the least expensive hotel rates are those negotiated with individual hotels hosting association-sponsored conferences. The University maintains information on corporate discounts for hotels on the Travel Management website: www.miami.edu/travel.

Backup Documentation: A summary of the conference agenda is required.

XIII. TRAVEL BY UNIVERSITY STUDENT AND NON-UNIVERSITY PERSONNEL

Reimbursement of travel expenses for such purposes as employment interviews, visits to the University by lecturers and other official visitors, and travel by contractors or consultants to another location on University business is subject to the same travel policies and procedures in effect for employee travel in this document. The department arranging the travel is responsible for having all forms properly completed and processed with necessary receipts attached.

Reimbursement to non-University personnel for University approved travel expenses must be requested via the Non-Employee/Student Expense Reimbursement Form. See www.miami.edu/expenseform.

This form is also for out of pocket expenses incurred by University students in direct support and benefit of a faculty (research) project or for activities of a University of Miami-recognized student club or organization. Payment for work as an employee must be paid through payroll in Workday. All other payments such as awards, stipends, and prizes, have the potential to affect the student's financial aid and must be processed through the Office of Student Financial Assistance and Employment (OSFAE).

Backup Documentation: Original receipts for hotel, actual meals, transportation expenses, conference agenda, etc .

Transportation, lodging, or meal expenses for non-employees, spouses, dependents, or others who accompany the traveler may be reimbursed only when there is a clear direct benefit to the University. If the travel expenses of a non-employee are incurred by the UM employee with whom they are traveling, the expenses would be submitted on the employee's Expense Report subject to University policy. The incremental travel cost of a non-employee companion traveler if approved and reimbursed, is taxable and will be included in the employee's W-2 statement (for spouse and dependents).

Requests that do not satisfy the documentation requirements will be reported to the Internal Revenue Service on Form 1099 if the annual total of reimbursements exceeds \$600.

Student Travel Advances

Cash advances paid to students need to be entered and processed through Check Request in Workday and will only cover Per Diem meal expenses. Travel advances for cash will not be issued more than five working days before the approved travel.

Backup Documentation: In order to secure a travel advance, students must complete a Student Travel Advance Request Form, and include this along with any available conference/seminar agenda. The form can be found under the Travel section within the Accounts Payable website at www.miami.edu/accounts-payable.

XIV. TRAVEL ADVANCES

Generally, travel advances are not available to University employees. Travel advances in the form of cash are made available only in cases of: travel to locations where the University Travel Card (MasterCard) is not accepted; student travel; and unusual or special circumstances as approved by the Disbursements Office. Group travel that requires the payment of a daily allowance to students is also an acceptable reason for a cash advance. In order to lower the out of pocket expenses for other travel scenarios, the University Travel Card should be used.

UM Employee Travel Advances

Travel Advances to be paid to UM employees must be entered and processed through Spend Authorization in Workday. This includes student group travel that is to be paid to the UM employee who the acting chaperone for the trip. Travel advances for cash will not be issued more than five working days before the approved travel.

Backup Documentation: It is required to provide justification of the amount requested.

Travel advances must be accounted for on an Expense Report within ten (10) working days of the traveler's return to work except when the traveler must leave for another trip within the ten (10) working days following return from the earlier trip. Failure to provide proper accounting and documentation of advances or failure to repay advances in excess of expenses may result in the University withholding the amount of the travel advance from wages, salary, or other money due the traveler or reported to the IRS on a W2 form.

Unused cash advances must be returned by making a deposit made at the Cashier's Office. Reference the Spend Authorization. The traveler should attach a receipt verifying this deposit as backup documentation when reconciling the advance in the Expense Report. New cash advances will not be issued to travelers with outstanding advances.

XV. EXPENSE REPORT

All expenses incurred while in travel status on official business of the University must be accounted for on an Expense Report in Workday. The Expense Report is used to obtain reimbursement of personal funds and to account for the amounts expended on the University Travel Card. If more than one person is traveling on the same trip, each traveler must submit their own Expense Report for expenses they incurred.

Travel reimbursement requests where airfare is not requested should have an explanation of how airfare was paid.

When requesting reimbursement of foreign travel expenses, include foreign currency rates used in converting the foreign currency to US dollars. The rates should be those used by the Credit Card company at the time of the transaction, not the rates in effect at the time the Expense Report is submitted. If a Travel Card was not used for foreign travel expenses, refer to <http://www.oanda.com/convert/classic> to find the conversion rate for the day the expense was incurred. Print a screen shot of each conversion and attach it along with other applicable backup documentation.

All Expense Reports will require the final approval of the Disbursements Office or the Office of Research Administration (ORA), if for grant expenses.

A delay in reimbursement may occur if the Expense Report is not complete or if the required documentation is not provided. Reimbursements of approved out of pocket or non-Travel Card expenses will be direct deposited to the employee's bank account designated for Expenses within 2-3 days from the document approval date.. Travel Card expenses will be paid by the University directly to USbank. Employees must reconcile travel card charges by the Travel Card Use Agreement stipulated deadline (within sixty days from the statement date).

The reimbursement of non-travel business expenses using the Expense Report also requires original receipts and an explanation of the business purpose of the expense. No reimbursements will be given if proper documentation has not been received. Travel charged to a State of Florida sponsored grant or contract requires the completion of a State of Florida "Voucher for Reimbursement of Travel Expense." This form must be attached to the Expense Report and can be obtained at:

http://www.flsenate.gov/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=Ch0112/Sec061.HTM

Backup Documentation: Original receipts must be submitted for all major travel expenses. Refer to Attachment A for further information. Monthly credit card statements alone are not acceptable as backup documentation. For attendance at seminars and conferences, a copy of the agenda with conference dates should accompany the Expense Report.

XVI. GIFTS

Gifts to University employees, faculty, and administrators are prohibited. Gift to government representatives and others are prohibited, unless approved by a Vice President (designees' signatures will not be accepted). Gifts include merchandise, gift certificates, or similar items that are readily

convertible to cash. Gifts to government representatives require the prior approval of the Vice President for University Advancement (designee signatures will not be accepted). All requests for the payment or reimbursement for gifts MUST include the name of the recipient, the business purpose of the gift, and the original receipt.

See Human Resource Policy C032 at:

http://www6.miami.edu/UMH/CDA/UMH_Main/1,1770,13610-1;46858-3,00.html

See Treasury Policy B022 at:

[Donations from UM to Third Parties \(http://www.miami.edu/controller/B022.doc\)](http://www.miami.edu/controller/B022.doc)

XVII. APPROVALS

1. The traveler's approval is required if the Expense Report is being created on their behalf.
2. The traveler's supervisor or his/her designee is required to approve. Approval by the Senior Vice President & Dean of the Medical School is required for all Expense Reports submitted by his direct reports.
3. Additional approval is required subject to the following levels:
 - a. All Amounts – Cost Center Manager
 - b. \$\$10,000 or greater - Senior Business Manager
4. Office of Research Administration will be the final approver for all Expense Reports charging at least one grant.
5. Disbursements will be the final approver for all Expense Reports that do not charge a grant.

Travel expenses for non-employees (spouses, dependents, or others) who accompany the traveler (companion traveler) must have the prior approval of the president, executive vice president, or senior vice president.

Prior travel approval may be required by schools, departments, divisions, or sponsored programs.

Failure to comply with the University's travel policy may result in a delay or denial of reimbursement.

XVIII. REIMBURSABLE/NON-REIMBURSABLE CHECKLIST

Reimbursable Expenses:

Baggage fees
Fees for the purchase of traveler's checks
Internet access, telephone calls, and faxes for business purposes
Laundry charges if travel is five nights or more
Parking and Tolls
Passports, visas, immunizations, foreign driving permits, currency conversion fees

Non-Reimbursable Expenses:

Airline clubs unless approved by the President, Executive Vice President & Provost or Senior Vice President
Airline tickets obtained using frequent flyer miles and/or travel vouchers
Clothing and clothing rental
Commuting between home and campus
Conference & convention meals if already included in registration fees
Employee UM parking permits or fees
First class or business class airfare upgrade vouchers
Gifts to friends or relatives even in lieu of meals and lodging
Hotel "no-show" charges, airline, hotel, or car rental cancellation fees
Laundry charges, if travel is less than five night or traveler is on foreign per diem meal allowance
Life or travel accident insurance premiums
Memberships to social clubs e.g. golf, health or airline travel clubs unless approved by the President, Executive Vice President & Provost or Senior Vice President (expenses not substantiated with a valid UM business purposes will be reported on the employee's W-2 Form)
Memberships to specialty clubs e.g. Costco, AAA
Parking tickets and traffic violations
Personal care items
Personal entertainment such as hotel room movies, theater tickets, newspapers, magazines, prescriptions, over the counter drugs, health club facilities, barber/beautician services, etc.
Personal portion of airfare, hotel or rental car
Rentals of convertible automobiles or other non- standard vehicles
Repairs or towing of personal vehicle
Restaurant gratuities, if traveler is on per diem plan

Expenses submitted for reimbursement more than 12 months after expenses were incurred
Other expenses not directly related to the travel assignment

XIX. ATTACHMENT A: REQUIRED RECEIPTS

Receipts are required for the following expense types:

Abstract/Presenter Fees

Airfare Breakfast -

Trip Car Rental

Copying/Printing

Dinner – Trip

Dues/Membership

Entertainment – Meals

Entertainment – Others

Gas for Auto Rentals

Hotel

Laundry

Lunch – Trip

Meeting Subsistence

Other Registration

Fee Rental Other

Shipping/Postage

Supplies

Incidental expenses require receipts when the dollar amount exceeds \$75:

Baggage/Airline Fees

Bus

Internet Charges

Parking

Phone Charges

Rail

Taxi

Tips

Updated 9-1-2017