Welcome to the Business Expense and Travel Reimbursement training. Also referred to as the BETR policy.
During this session we will
Highlight important information that has not changed
Review key updates to the new policy and
Review the new forms
Those submitting expense reports, preparers and approvers must review the entire “Business Expense and Travel Reimbursement” policy to familiarize themselves with all of the content.
Your department may also create stricter rules and procedures to meet their specific needs.
Each Department is responsible for monitoring their own rules and procedures.
The University, employee, or student should not profit from reimbursements. The University offers several purchasing methods so that you do not have to use personal funds for business expenses.

The Purchasing department created a buying and paying guide as a reference for the primary method of payment.

Memberships, subscriptions, and conference registration fees that are less than $2500 should be paid for by a Pcard.

Airfare should be reserved by submitting a F2 advanced airfare form to one of the University’s preferred travel agencies (Deprez or Town and Country). Computers and equipment should be purchased through the UR Tech Store or Purchase order.

Under the new policy, if capital equipment is purchased using personal funds, sales tax IS NOT reimbursable.
As of July 1st Employees can no longer receive immediate reimbursement from the Cashier’s office. All employees must submit approved F3’s to Accounts Payable to be processed.

Student’s can still go to the Cashier’s office for immediate reimbursement if the approved F34 amount is less than $75 and the purchase date of the expense is less than 30 days old.

When the Students expense is $75 or more the approved F34 must be submitted to Accounts Payable.
The three roles involved in reimbursements are the Initiator, the Approver, and Accounts Payable.

The Initiator or Purchaser is the individual seeking reimbursement. They are responsible to:
- Obtain proper documentation for all business expenses purchased
- Ensure the expense has an allowable business purpose and
- The expense complies with University and department policies and procedures

The Approver must
- Ensure the expense is reasonable, valid, and directly related to University business
- If an expense appears to be excessive or unusual they must request additional documentation or explanation from the Initiator

Lastly, Accounts Payable reviews expense reports to ensure the business expenses are reasonable, advances are appropriately accounted for, and the expense report is completed with the required information. It is ultimately the responsibility of the initiator and approver to ensure the expense is allowable and appropriate.
The new policy takes effect on October 1\(^{st}\). You may submit either the old or new F3 and F34 forms from now until September 30\(^{th}\). Beginning October 1\(^{st}\) the new form should be submitted. There will be a grace period between October 1\(^{st}\) and December 31\(^{st}\). During this period AP will not return old forms that are received. After the first of next year old forms will be returned and should be redone on the new form and resubmitted.

Under the new policy expense reports must be submitted to the department for approval within 60 days of:

- Returning from the trip
- Date of the event
- Purchase date
Acceptable documentation must include the vendor name, location, purchase date, purchase amount, and description of the goods purchased. For meal receipts a list of attendees or the invitation must be provided. When the meal is for the person being reimbursed no additional information is required.
Under the new policy electronic, scanned, and photo receipts are acceptable forms of documentation. The receipts must be clear, legible and complete.

Employees and the Department are responsible to ensure that the same expense is not submitted multiple times. For example, when an employee submits a F3 form for their monthly cell phone plan, the initiator and approver must verify that the billing dates on the backup have not been previously submitted.

The receipt threshold under the new policy has been increased to $50. Receipts are longer required for business expenses that are less than $50. The physical receipt is not required but the purchaser is required to provide the details of the purchase on the expense report. The required details are the vendor name, location, date of expense, dollar amount and description of goods purchased.
When a receipt is required, expenses that are $50 or more, but not available, a Missing Receipt Form must be completed. The Missing Receipt form must be completed with the required documentation details, vendor name, location, date of expense, dollar amount, and description of goods purchased. Once the form is completed it should be printed and the Employee must sign it.

Bank or credit card statements are not a substitute when a receipt is required. Statements do not provide a description of the goods purchased so a Missing Receipt form must be completed and submitted with the expense report.
The purchase amounts listed on Business Expense reports must be in US dollars. When the dollar amount on a receipt is listed in foreign currency you can find the USD equivalent on your debit or credit card statement. When cash is used, an online currency converter should be used to find the US dollar amount. Currency rates are updated daily, make sure you are selecting the date of purchase to ensure the most accurate conversion. Foreign transaction fees are reimbursable when proper documentation is submitted with the expense report.
Now we will review examples of proper documentation. When airfare is purchased online, the traveler receives a confirmation with the itinerary, payment method and amount. This is acceptable backup for airfare.

For rental cars the rental agreement and proof of payment should be submitted. Please note that this information may not be on one document.

Acceptable backup for meals is the itemized receipt AND the credit card transaction. The itemized receipt shows the food and beverages ordered and the credit card transaction receipt shows the amount paid (with tip) and how the payment was made. The purchaser can take a picture of both receipts before leaving the restaurant, photo’s are acceptable documentation under the new policy. When the itemized receipt is not available and required (purchases of $50 or more) a Missing Receipt form should be completed and submitted with the expense report.
Proper documentation for lodging is the hotel folio (bill) that lists the dates of the stay, payment method, and payment amount. The balance due should be zero. AirBnB’s are acceptable for lodging accommodations. Receipts are emailed to the individual who submits payment. Be aware that some AirBnB’s require a deposit payment and a separate payment for the balance. When this occurs the traveler must submit proof of both payments.
The F2 Advanced Airfare reservation timing has changed from 30 days in advance of departure to 21 days. This applies to employees only. Students and non-employees can make reservations at any time. For approval to use a F2 form when the departure date is less than 21 days email the Accounts Payable mailbox with a brief description of the delay in booking for approval. Once the approval is received it should be sent to DePrez or Town & Country along with the approved F2 form.
UR employees must account for the F2 advanced airfare amount within 60 days of return from the trip. To account for an F2 advance the traveler must submit a copy of the F2 form, and a copy of the itinerary with airfare amount along with the F3 Employee expense report. The department (FAO) will be charged for the airfare but the employee will NOT receive the airfare amount as a reimbursement. Changes to a reservation will result in additional fees that will also need to be reconciled.
The Fly America Act states that all flights, domestic and international, that are supported with federal funds must be taken on a U.S. air carrier, regardless of cost or convenience. This act applies to air travel for Grants. Exceptions are listed in the Federal Travel Regulations and the Open Skies Agreements. Acceptable exceptions require the Traveler to complete a new form called the Fly America Act exception form. The form should be retained by the department. A traveler can also make arrangements for grant travel through DePrez or Town & Country. The travel agencies are up to date on all Federal regulations.
Faculty, Staff, and Students that are traveling abroad on University supported activity are required to register their trip with the Office for Global Engagement. International travelers are strongly encouraged to review the information available from the Office for Global Engagement. Global Engagement has resources to support employees and students traveling on University business during emergencies.
The University’s preferred suppliers for car rentals are Enterprise, National, and Hertz. When renting from one of the listed agencies you should secure the vehicle under University’s Corporate Account number. The Purchasing website contains the corporate account numbers that should be used when you rent a vehicle for business use. DePrez and Town & Country also have this information and reservation can be made by them.
The University’s agreement with the preferred suppliers for rental cars includes insurance on domestic rental cars. Traveler’s who rent a vehicle for use in US should not purchase additional insurance. Additional insurance is not reimbursable for domestic car rentals. Traveler’s who rent vehicles for use outside of the US should purchase insurance which is reimbursable with proper documentation. Additional costs such as tolls, fuel, and parking for the rental car are reimbursable when proper documentation is required and submitted with an expense report.
The new expense report forms require a business purpose for each receipt, a blanket statement for all expenses listed on the form is no longer required. This change was implemented to comply with IRS guidelines. The business purpose for each receipt should explain why the expense was incurred and how it has a connection to University business. The 5 “W’s” who, what, when, where, and why can be used to determine if the expense meets the criteria.
The new expense report forms have been updated to help transition users to an electronic expense report system. Expenses will no longer be entered by day. On the new form, expenses are entered individually by receipts. The only difference between the new F3 and F34 forms is in the Header detail. Since employees can no longer receive reimbursement at the Cashier’s, the Cashier’s box was removed from the F3 form. For F34 forms, Accounts Payable needs additional information from students to ensure the reimbursement check is received.

Before the preparer begins entering information on the expense report form, receipts should be taped to a piece of paper that is 8 1/2 by 11.
I’m going to switch to excel and go through the required information using the F3 employee expense report. Switch to excel and go through the required information using a blank F3 form. Now that I’ve reviewed the required information on this F3 form I will switch between the slide deck and the excel form.
The new policy allows a traveler to elect to use federal per diem rates instead of actual receipts. The federal per diem rates can be used for:
- Meals and incidental (tips) expenses for individual travelers when overnight stay/travel is involved
- Lodging for international travel only

Per Diem rates for localities may change at any time.
To be sure you have the most current rate, check GSA.gov/Perdiem.

The new policy allows a traveler to elect to use the Federal per diem rates for meals (domestic and international) and lodging (international only).
You still have the option to submit actual receipts for reimbursement. The traveler must use either actual receipts or the per diem rate for the entire trip. You can not submit receipts for Monday and use the per diem rate for Tuesday. To get the current rates go to www.GSA.gov/Perdiem and select your destination state and city.
Switch to internet, show how to select the destination, review the breakdown.
To find the per diem rate for your destination you are traveling to, go to www.gsa.gov/Perdiem.
International per diem rates are set by the State Department, scroll down to the bottom of the home page and select the link to the state departments international rates to select your country of destination.
The Department of Defense sets the domestic rates. After you select your domestic state and city you’ll see the rates. This slide is a snapshot of the results for Charlotte, NC Meals and Incidentals breakdown.
Using this example I will show you how to find a per diem rate and how to enter it on the expense report form.
How to enter Per Diem on an expense report form

<table>
<thead>
<tr>
<th>Receipt #</th>
<th>PURCHASE DATE (MM/DD/YY)</th>
<th>Expense Category</th>
<th>Business Purpose</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>10/01/19</td>
<td>Per Diem-Meals</td>
<td>first day of travel while presenting at AAA conf in Charlotte</td>
</tr>
<tr>
<td>2</td>
<td>10/04/19</td>
<td>Per Diem-Meals</td>
<td>last day of travel while presenting at AAA conf in Charlotte</td>
</tr>
<tr>
<td>3</td>
<td>10/03/19</td>
<td>Per Diem-Meals</td>
<td>presenting at AAA conf, dinner paid by a non-employee</td>
</tr>
<tr>
<td>4</td>
<td>10/03/19</td>
<td>Per Diem-Meals</td>
<td>presenting at AAA conf, dinner paid by employee John Johnson</td>
</tr>
</tbody>
</table>

Amount: $42.00, $42.00, $33.00, $33.00
How to enter Per Diem and a Group meal

<table>
<thead>
<tr>
<th>Receipt #</th>
<th>PURCHASE DATE (MM/DD/YYYY)</th>
<th>Expense Category</th>
<th>Business Purpose</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>10/03/19</td>
<td>Per Diem-Meals</td>
<td>attending AAA conf, paid for group meal dinner</td>
<td>$ 33.00</td>
</tr>
<tr>
<td>2</td>
<td>10/03/19</td>
<td>Group meal</td>
<td>AAA conf, attendees, Jesse James, Jane Doe, and Bill Roberts</td>
<td>$ 175.00</td>
</tr>
</tbody>
</table>
Business mileage is the travel an employee incurs with their personal vehicle beyond their normal commute mileage on a workday, for business purposes. Verify with your department administration if there are any thresholds, limitations, or other departmental mileage reimbursement policies that you must comply with. The IRS mileage rate covers wear and tear on the personal vehicle and gas.

Parking and tolls are reimbursable when proper documentation is submitted on the expense report.
A new form called the Mileage Log form has been created to capture all of the necessary information and reduce paper usage. Google maps printouts are no longer required.

The completed Mileage Log form is required as proper documentation for all mileage reimbursements and must be submitted with the expense report. The required information on the mileage form is:

Employee ID
Employee name
Employee's home address
Employee's primary work address
# of normal commute miles
Date of travel
Starting location, ending destination, business purpose, and allowable # of miles for reimbursement
In this example an employee leaves from the office to go to the airport for a business trip, after the trip, the employee returns home from the airport. To calculate the allowable number of miles for reimbursement:

1) A+B-normal commute (one-way), 6+10-4=12 miles allowable for reimbursement
2) A+B-normal commute(roundtrip), 6+10+4-8=12 miles allowable for reimbursement

Now that the allowable mileage has been calculated I’ll show you how to enter it on the expense report
(switch to Mileage Log form)
<table>
<thead>
<tr>
<th>Date</th>
<th>Starting Location</th>
<th>Destination</th>
<th>Business Purpose</th>
<th>Allowable Mileage</th>
<th>Reimbursement</th>
</tr>
</thead>
<tbody>
<tr>
<td>10/07/19</td>
<td>960 Genese St</td>
<td>ROC airport</td>
<td>attending a conf in Phoenix</td>
<td>6</td>
<td>$3.48</td>
</tr>
<tr>
<td>10/10/19</td>
<td>ROC airport</td>
<td>Home</td>
<td>return from conf in Phoenix</td>
<td>6</td>
<td>$3.48</td>
</tr>
<tr>
<td>10/07/19</td>
<td>960 Genese St</td>
<td>ROC airport</td>
<td>attending a conf in Phoenix</td>
<td>6</td>
<td>$3.48</td>
</tr>
<tr>
<td>10/10/19</td>
<td>ROC airport</td>
<td>Home</td>
<td>attending a conf in Phoenix</td>
<td>6</td>
<td>$3.48</td>
</tr>
</tbody>
</table>

Total: 24 $13.92
How to enter mileage on the expense report form

<table>
<thead>
<tr>
<th>#</th>
<th>PURCHASE DATE</th>
<th>Expense Category</th>
<th>Business Purpose</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>10/07/19</td>
<td>Mileage</td>
<td>10/7-10/10 toll from ROC airport to XYZ con in Phoenix</td>
<td>$6.96</td>
</tr>
</tbody>
</table>
Summary

- Review the Buying & Paying Guide to reduce the use of personal funds.
- Employees can no longer receive reimbursement at the Cashier/Bursar.
- Expense reports must be submitted to the department for approval within 60 days.
- A Business Purpose is required for each receipt.
- Traveler’s may now choose to use Per Diem rates or Actual receipts.
- Mileage Log is required for all mileage reimbursements.

To summarize........

- Review the Buying & Paying Guide to reduce the use of personal funds, and familiarize yourself with the Universities primary method of payment.
- Employees can no longer receive reimbursement at the Cashier, all F3 forms must be submitted to AP for processing.
- Expense reports must be submitted to the department for approval within 60 days of the date of purchase, date of an event, or return from a trip.
- A Business Purpose is required for each receipt.
- Traveler’s may choose to use Per Diem rates or Actual receipts.
- Mileage Log form is required for all mileage reimbursements.