



Policy: Business Expense and Travel Reimbursement Policy

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Overview

Policy Statement

University funds may be used for ordinary, reasonable, and necessary business expenses, including travel expenses, incurred in furtherance of the University's missions, subject to appropriate documentation.

Reimbursable expenses must conform to federal and state law and the restrictions placed upon sponsored projects. In order to provide this reimbursement, the University requires travelers to complete and submit an approved Business Expense report, which documents the business purpose of the trip, and the types of expenses incurred.

This policy should be reviewed and understood prior to incurring any University business expenses, particularly if considering using personal funds to pay for a purchase and then seek reimbursement. Those being reimbursed should neither gain nor lose financially.

This policy contemplates also that certain institutional duties and responsibilities have been delegated to the operating units (department/division) of the University involved in the conduct of business and to display sound ethical business practices in carrying out these responsibilities.

Reason for Policy

The University supports the proper stewardship of University funds in furtherance of the University's mission. The University receives, from a variety of sources, funds that carry with them fiduciary responsibilities. Inherent in these responsibilities is the requirement to operate the institution under guidance set forth by the Board of Trustees, to follow Generally Accepted Accounting Principles (GAAP), and to comply with all applicable federal, state, local, and sponsor rules and regulations.

Adherence to this policy assures that the University and its travelers comply with Internal Revenue Service regulations that define the types of expenses that can be reimbursed without being considered taxable income. This guidance enables the University to protect its reputation and not-for-profit status by avoiding excessive or inappropriate spending.

Primary Policy to which this Policy Responds

This policy primarily responds to the regulations of the US Internal Revenue Service, the rules established by the agencies and entities that sponsor research, and the federal and state laws that govern not-for-profit organizations.

Regulations to which this policy responds

IRS Guidelines

In order for travel advances and reimbursements of travel and business expenses to be excluded from an individual's taxable income, the University's policies must meet the IRS definition of an "accountable plan" with the following three requirements:

- Advances and reimbursements must be made for business expenses only and must be reasonable and necessary. A necessary and reasonable expense is one for which a clear business reason exists and for which the cost is not excessive
- Travelers must provide a Business Expense Report substantiating the amount, time, and business purpose of expenses within 60 days after the expense was paid or incurred

- Employees must return any advance amount in excess of substantiated expenses within 120 days

To meet these requirements, individuals must properly complete a Business Expense Report and provide documentation to substantiate the expenditures. The documentation must provide:

- Detailed documentation of the purchase
- Documentation of the business purpose of the purchase
- Proof of payment

Federal Guidelines

The Federal Government will not reimburse certain expenses and has set forth guidelines prohibiting these costs from being charged to Federal grants and contracts, either directly or indirectly. In order to meet these requirements, University travelers must be aware of the following:

- Federal regulations regarding air travel: Travelers on federal grants must comply with the US Flag Carrier rule. With very limited exceptions, travel must occur on US air carriers
- Segregation of costs: Certain costs must be segregated to the appropriate spend category to ensure proper exclusion from Indirect Cost Rate calculations. These spend categories cannot be charged to government grant accounts. This applies to costs the government deems unrelated to University business (alcohol, entertainment) or excessive costs (business/first class travel, luxury hotels, and upgrades)

Questions as to which travel or related business expenditures are reimbursable under a particular grant or contract should be directed to the [Office of Research Accounting and Costing Standards \(ORACS\)](#).

Expectations of Internal Revenue Code section 501(c) 3 organizations

The IRS grants the University exemption as a 501(c) 3 organization in order to accomplish our mission, which exempts the University from paying certain taxes. Since the University is directly supported by students and donors, and indirectly by the taxpaying public, we must be a careful steward of these funds. It may help to remember the “front page test” – will the expense seem appropriate to others if reported on the front pages of a local newspaper?

[Who is governed by this Policy](#)

This policy applies to any University employee, student, or visitor (e.g., guest speakers, job candidates) who seeks reimbursement for expenses incurred for approved University business. “University” business includes Strong Memorial Hospital, the Medical Faculty Group, and Eastman Institute for Oral Health, Memorial Art Gallery, and academic core divisions. This policy does not apply to individuals seeking expense reimbursements from University of Rochester affiliates. Due to differences in operations across the University, some departments have instituted more restrictive reimbursement guidelines. In cases where there is a discrepancy between this policy and a department, granting agency or donor policy, the more restrictive policy will apply.

[Buying and Paying Guide](#)

University Employees should familiarize themselves with the [Buying and Paying Guide](#) which

- Assists users in determining the preferred procurement method: Requisition/Purchase Order, Procurement Card (PCard), and Supplier Invoice Request. Paying for business expenses out of pocket with personal funds or credit should be reserved only for travel-related expenses for which another method of purchase is not available
- Assists users in identifying preferred suppliers for different types of commodities and services

For example, it is preferred that computers be purchased through the [UR Tech Store](#) otherwise a Requisition/Purchase Order should be utilized. Similarly, it is preferred that office supplies be purchased from our preferred supplier for this commodity, Staples via Requisition/Purchase Order.

Employees should investigate University contracted suppliers before making a purchase since our agreements with these suppliers provide a greater overall benefit to University, including cost savings and process efficiencies.

Sales tax for capital equipment purchased using personal funds is not reimbursable.

The University offers several purchasing methods so that employees do not have to use personal funds for business expenses.

Conference Registration fees	PCard, otherwise Supplier Invoice Request
Subscriptions	PCard
Computers/ Equipment	UR Tech Store, otherwise Purchase Order
Airfare	Form F2 Advanced Airfare

Responsibilities

Those making purchases/incurred expenses, initiating reimbursement or payment of expenses, and approvers of business expenses that will be charged to the University books and records must agree with the certification statement below:

As a signer, I certify that the expenses were incurred by me for University business and that no expenses claimed for reimbursement relate to personal or unallowable expenses. I also certify that I did not receive and will not seek reimbursement from any other source(s) for the expenses claimed. In the event of an overpayment, or if payment is received from another source for any portion of the expenses claimed, I will repay University of Rochester the amount of any such overpayment or reimbursement. Furthermore, each signer certifies, to the best of their knowledge, that (a) the above expenditure is a valid University business expense, allowable to the accounts charged, fair, reasonable, and in the best interests of the University, (b) no conflict of interest exists per the University's policies with respect to this expenditure, and (c) a written contract exists for expenditures more than \$25,000.

If, during the course of a transaction, any individual has reason to believe that the transaction does not comply with University policies, it is that person's responsibility to seek clarifying details/documentation or speak to an appropriate supervisor. The following are roles and general descriptions of their responsibilities.

Initiator

Before initiating a purchase transaction on behalf of the University, it is the responsibility of the individual to be familiar with the University's policies and procedures, as well as

other policies governed by their division/department. In addition, individuals have the responsibility to ensure the following:

- 1) The expenditure has an allowable business purpose
- 2) The expenditure is:
 - a) In furtherance of the University's missions
 - b) Within planned budgetary constraints
 - c) In compliance with any funding designations and/or guidelines
 - d) In compliance with appropriate University policies and procedures
 - e) In compliance with operating unit guidelines
- 3) Appropriate documentation has been obtained and submitted in a reasonable period of time
- 4) The individual seeking reimbursement should have the appropriate authority to initiate the expenditure or appropriate approval has been acquired

Approver

Individuals authorized to approve the business expenditures of others will administer these policies and must:

- 1) Attest that the purpose of the expense is valid and directly related to University business
- 2) Request further documentation or explanation for expenses that appear to be excessive or unusual in relation to the nature of the situation
- 3) Understand that while Accounts Payable may review the expenses, the primary responsibility for the appropriateness of expenditures rests with the traveler/employee and the individual(s) responsible for approval

Accounts Payable

Accounts Payable reviews expense reimbursements for high-level completeness, reasonableness, and to ensure the appropriate accounting for advances is included. During the course of that review, specific items with regard to policy compliance may be identified for further clarification or documentation prior to payment of the reimbursement.

Approvals

Approval for travel on University business and for disbursement of University funds related to the travel, including reimbursement of expenses incurred by the traveler, is obtained from the official responsible for the account(s) to which the travel expenses will be charged. Additionally, except in unusual circumstances, one's supervisor should approve travel.

In some instances, foreign travel chargeable to a sponsored project (excluding Canada, which is not considered foreign travel) requires advance approval from the sponsor. Some contracts and grants may require other reviews or may be subject to particular limits. The [Office of Research and Project Administration \(ORPA\)](#) should be consulted concerning any such travel.

Faculty/staff members who are traveling abroad with, or arranging opportunities abroad for students must seek approval from the Office for Global Engagement in advance of making travel-related bookings with or for students. If the destination is considered high-risk for health, safety, or security reasons, all traveling members must seek additional approval from the UR Travel Review Subcommittee (TRS) well in advance of making travel-related bookings. For more information see the [International Travel and Program Development Policy](#). More

information on travel reviews and areas the University has designated as high-risk can be found at: <http://www.rochester.edu/global/travel/approvals-and-restrictions/>

Reasonableness

Expenses submitted for reimbursement and charged as University expenses should be at a reasonable cost in consideration of the University's business purpose for the specified event.

The following questions should be considered when determining the type of cost incurred as well as the amount of that expense:

- Would you be confident if the cost was selected for audit?
- Would you be comfortable explaining to a donor that their donation was used this way?
- Has it been adequately documented?
- Could the cost be comfortably defended under public scrutiny?
- Would you be comfortable reading about it in the newspaper?

The primary benefit of a business expense accrues to the University, not the individual. A necessary expense is a minimum purchase or service required to achieve a valid business objective.

Reasonable means the amount that normally would be spent in a specific situation. An expense is considered reasonable if it is not extreme or excessive and reflects a prudent decision and action to incur the expense. The reasonableness of an expense depends upon many relevant factors including the business purpose, the context, the source of funds, and the circumstances surrounding the expenditure. The Federal government has given specific guidance (see [Code of Federal Regulations](#)) on the definition of reasonable expenses. This description should be used as guidance about reasonable expenses charged to University books and records, including discretionary funds.

Reimbursement

Reimbursement may be requested as soon as the employee has made the expenditure and completed the [Employee Business Expense Report \(Form F3\)](#).

Approved Form F3 Employee Business Expense Reports must be submitted to Accounts Payable Box 278958 for reimbursement.

Approved Form F34 Student Business Expense Reports of up to \$75 where expenses are no more than 30 days old, may be submitted (and cash received immediately) Mondays through Fridays at the following locations:

- 1) Bursar's Office on the River Campus (normal hours 9 a.m. to 4 p.m.)
- 2) Cashier's Office in the Medical Center (8:30 a.m. to 5:00 p.m.)
- 3) Cashier's Window at the Eastman School of Music (by appointment)

Form F34 Expense Reports requesting reimbursement amounts greater than \$75 should be sent to Accounts Payable Box 278958.

Forms Summary

This listing includes the [Reimbursement Forms](#) associated with employee and student business expense reimbursements.

- F3 Employee Business Expense Report: Used by employees to request reimbursement for out-of-pocket business expenses incurred
- F34 Student Business Expense Report: Used by students to request reimbursement for out-of-pocket business expenses incurred
- F4 Payment Request Form: See [Acceptable Use List](#) including non-employee business travel reimbursements and when invoices can be obtained, direct payment to those suppliers
- F2 Request for Advance Airline Tickets: For authorization to use the University's Business Travel Account to pay for airline tickets rather than using a personal credit card. Can be used to arrange travel for employees, students, and other non-employee University visitors
- American Express Corporate Card Application: Used by employees to request authorization to obtain a personal-liability corporate credit card
- Missing Receipt Form: Used when a receipt is required for submission with the expense report, but is not available
- Mileage Log: Used to document mileage for reimbursement
- Fly America Exception Form: Used to justify the use of a foreign flag air carrier for federally funded activities

Related Policies

This listing includes the policies related to travel and employee reimbursements, including considerations for potential tax reporting.

- [Payments to Foreign Nationals](#): Information regarding payments to nonresident aliens for services and prizes/awards that are taxable and generally require tax withholding
- [Payments to Research Subjects for Incentives/Participation](#): Procedures/Responsibilities associated with study-related payments
- [Moving Policy](#): Information regarding payments to employees for moving/relocation expenses

Documentation Requirements

Individuals must provide sufficient documentary evidence to substantiate the expense and support the business purpose. Individuals cannot submit expense reports for reimbursement amounts that are approximate or estimated. Employees will only be reimbursed for actual business expenses incurred.

Documentation

[Original Documentation](#): Electronic or scanned documentation, including photo image of receipt, is acceptable, provided the image is clear and complete, except where prohibited by sponsor requirement. Employees and departments should take necessary precautions and implement procedures to ensure the same expense is not submitted multiple times.

[Document Retention](#): Documentation submitted to Accounts Payable is retained for 7 years in accordance with the [Policy on Retention of University Records](#). It is best practice to retain receipts for all expenses until the expense report is paid. Departments should establish their own procedures for handling, retaining and destroying original receipts/documentation according to the [Policy on Retention of University Records](#) and sponsor guidelines.

[Receipt Threshold](#): Detailed receipts must be provided for expenses of \$50.00 or greater. For expenses less than \$50.00, receipts are not required although the employee is still required to

provide the name of the vendor, location, date, dollar amount of the expense, and a description of the goods or services received. See Documentation Details for further information.

The University allows for per diem reimbursement for lodging (international) and meal and incidentals (domestic and international). The University does not utilize per diem for domestic lodging expenses. See sections later in this policy for more information on Per Diem.

Missing Receipt: If a receipt is lost, first try to obtain a copy from the vendor (airline, hotel, and restaurant) as soon as it is discovered the receipt has been lost. When a detailed receipt is required but not available, a Missing Receipt Form must be completed.

Documentation Details: Documentation must include:

- Name of the vendor
- Location
- Date
- Dollar amount of the expense, and
- Description of the goods or services received

If this information is not contained on a receipt and the form of payment was credit card, then a copy of the credit card statement showing the charge must be provided. Incomplete or poor-quality documentation may require additional substantiation. Best practice: Include information needed to clarify or to establish the accuracy or reliability of information contained in your records.

For reimbursement of group meals, a listing of attendees should accompany the receipt. A descriptor with regard to affiliation (department staff, donor, prospective employee, students, etc.) must also be included. Where it is impractical to obtain a listing of individual names, include an estimated count for attendance and affiliation(s).

Confidential information: Individuals do not need to put Legally Restricted or Confidential information relating to a business expense in your records. See Data Security Classification Policy for more information about the confidentiality of different types of data.

Examples of Proper Documentation

- Airfare: Ticket receipt and refund exchange notice if applicable. Airline receipts must indicate the carrier and class of service. A receipt for ticketless travel must be requested. If travel includes personal side trips, a quotation for incremental costs must be provided
 - The emailed confirmation from the University's travel agent meets these requirements
 - First Class or Business Class airfare
 - A physician's note attesting to the need for additional space on flights is accepted for higher cost first class or business class airfare
 - There may be other reasonable explanations to incur first class or business class airfare for which divisions and departments are expected to clarify and consistently apply for their business travelers
 - Keep in mind that regardless of any potential above justification, a sponsor that is funding the travel may not allow first class or business class airfare
- Rental car: Rental agreement and paid receipt

- Ride hailing service: Paid trip receipt
- Hotel: Itemized bill, folio, or proof of stay. Itemization should include name and location of the hotel, dates of stay, and separate amounts for charges such as lodging, meals, and telephone calls
- Meal: Itemized receipt should include the name and location of the restaurant, date, amount, and if items other than food and beverage are included, the receipt must show the amount separately. The number of people served should be indicated if not apparent from the itemization of expenses. Any amount for alcohol must be itemized separately
- Personal Vehicle Usage: Receipts for tolls and parking should include date and location. Use the [Mileage Log](#) for miles driven
- Conference/Seminar: Registration receipt should show name, date, location, and amount

Business Purpose: Documentary evidence to substantiate an expense requires a business justification. A business purpose goes beyond the documentation of the details above. The business purpose should explain why the expense was incurred and how it has a connection to University business. A business purpose should be provided for individual expenses items rather than a high-level statement of connection to business for multiple expense transactions.

The business purpose is a statement that adequately describes the expense as a necessary, reasonable and appropriate business expense for the University. Business expenses support or advance the goals, objectives and mission of the University. Expense approvers are responsible and accountable to determine whether expenses comply with the business purpose guidelines and the expenses are necessary business expenses.

The five “W’s” (Who, What, Where, When, and Why) can help determine if the expense meets the criteria of a University business purpose.

Who: The documentation must note specifically who the expense is for or who was at the event funded by the University. Example: Travel Meal- John Smith and Susie Cardinal, prospective employee.

What: The documentation or explanation should identify what type of event or activity occurred, or what was purchased. All receipts or invoices should be itemized, not a summarized total amount.

Where: Document where the business activity took place. Example: American Medical Association Conference - New York, New York.

When: Document when an event occurred. Example: 6/30/19 Graduate Student Reception. Travel expense reports should include the beginning and the ending travel dates of the business event.

Why: Most importantly, substantiate why the expenses are reasonable and appropriate for the University. The “Why” should include the primary reason for the expense?

Expenses Reimbursable by Others

If a traveler's expenses will be reimbursable in part by one or more other organizations, costs of the trip should be equitably distributed among the sponsors, and the formula or ratio should be indicated in the Expense Report. The name of the organization reimbursing the traveler for the remaining amounts should be noted on the expense report.

Expenses in Foreign Currency

Those incurring business expenses should neither gain nor lose financially upon reimbursement due to currency conversion. University-AMEX Corporate Card individual receipts will reflect the

currencies in which purchases are made, but the AMEX bill will convert those to U.S. dollars. Reimbursement should be requested in U. S. dollars at the exchange rate that applied to the actual payment by the traveler. For expenses paid in foreign cash, the exchange rate at which the traveler bought the foreign currency applies, and a receipt for the purchase of that currency should be kept. For expenses paid on the University-AMEX Corporate Card, the rate used on the AMEX bill will be the proper rate for the traveler's reimbursement. Receipts in foreign languages should be translated if the type of expense is not clear, indicating the type of purchase (e.g., meal, transportation, etc.) and the US dollar equivalency.

Personal Travel

Family, dependents, or others may accompany a faculty or staff member who is making a trip on University business, although the non-employee's travel is not a University expense or reimbursable. Only the University traveler's expenses should be claimed for reimbursement. All employee expenses should be identified separately from the non-business expenses on the receipts and documentation submitted. Where lodging or rental car is involved, single-occupancy and economy rates should be quoted for reimbursement, not room or car rental rates necessary to accommodate the additional travelers.

Similarly, if a University traveler interrupts a business trip or adds days to make a side trip for personal reasons, all expenses that were not incurred for University business must be borne by the traveler and not submitted for reimbursement.

Travel under Sponsored Projects

Special limitations or requirements may apply to travel in connection with projects supported by outside sponsors. Written advance approval of the sponsoring agency may be required, especially for foreign travel ("foreign travel" may be defined differently by different sponsors). More information may be obtained from the [Office of Research and Project Administration](#). (275-4031, River Campus PO Box 270140).

All flights (domestic and international) supported with federal funds must be taken on U.S. flag air carriers, regardless of cost or convenience unless an exception, as listed in the [Federal Travel Regulation \(FTR\)](#), is authorized. Any exceptions require the [Fly America Act Exception Form](#) to be completed. See the Travel Arrangements – Fly America Act section of this policy for more information.

Per Diem

In lieu of substantiating certain expenses with receipts and supporting documentation, federal per diem rates may be utilized when submitting for reimbursement of these expenses:

- Meals and incidental expenses for individual travelers **when overnight stay/travel is involved**
- Includes meals and tips
- Does not include any expense where more than one person's meal is being reimbursed
- Lodging for international travel only
- Per Diem reimbursements cannot be intermingled with actual individual meal receipts for the same trip. That is, meal receipts cannot be submitted for some individual meals and per diem reimbursement claimed for meals for which no receipts were obtained/submitted. All individual meals for the trip must be reimbursed using the same method.

Per Diem Option is allowable for:		
	Domestic Travel	International Travel
Meals & Incidentals (tips)		
Lodging		

A per diem satisfies the adequate accounting requirements for the amount of your expenses if all the following conditions apply:

- Payments are limited to those expenses that are ordinary and necessary in the conduct of the trade or business
- Business purpose explanations satisfy this requirement
- The allowance is similar and does not exceed the federal rate
- University employees must use the regular [federal per diem rates](#) which are published by the General Services Administration (GSA)
- Within a reasonable period of time (60 days from the return of the trip), substantiation is provided for time (dates), place, and business purpose of the expenses

Federal per diem rate guidance:

- The regular federal per diem rates are different for different locations
 - Use the rate in effect for the area where you stop to dine or spend the night
 - Expenses for same-day university travel (travel without an overnight stay) must be submitted for reimbursement using actual receipts
- Use the rate for the month and year of the trip
- Use the rate for the city/region where you stay for the night. For the last day of travel, use the last location stopped for sleep
- Per Diem rates for localities may change at any time. To be sure you have the most current rate, check [GSA.gov/Perdiem](#)
 - GSA generally publishes rates annually that are effective beginning October 1st each year
- Incidental expenses are described as fees and tips given to porters, baggage carriers, hotel staff and similar. Therefore, when the M&I rate is being reimbursed, these fees cannot also be reimbursed since they are included in the M&I rate
 - Domestic *per diem* rates include \$5 per day for incidentals. International *per diem* rates include approximately 20% for incidentals
- International per diem rates for meals do not list the breakdown for breakfast, lunch, and dinner. If the employee does not pay for a meal (e.g., breakfast included with conference registration) a percentage of the daily allotment for meals must be deducted. The International per diem rates for meals & incidentals should be broken down as follows:
 - Breakfast = 15% of the daily total
 - Lunch = 25% of the daily total
 - Dinner = 40% of the daily total
 - Incidentals(tips) = 20% of the daily total
- When a meal is paid for by a host (non-employee), paid for by the traveler (employee) as host for a group meal, included in a conference/event fee, or covered by another source, the per diem amount requested must be reduced by the per diem amount for the meal

provided. Below are examples using 2019 Charlotte, NC Meals & Incidentals Expense rates

The screenshot shows the GSA Per Diem Rates Look-Up page for Charlotte, NC. The page title is "Meals & Incidentals (M&I) Breakdown". It includes a table with the following data:

Primary Destination	County	M&I Total	Continental Breakfast/Breakfast	Lunch	Dinner	Incidental Expenses	First & Last Day of Travel
Charlotte	Mecklenburg	\$56	\$13	\$15	\$23	\$5	\$42.00

Showing 1 to 1 of 1 entries

- When attending a conference or meeting, a full copy of the agenda must be included indicating which meals were provided.
 - **Example – non-employee host:** Similarly, if on an overnight business trip a non-employee host pays for a dinner, the employee will only seek per diem reimbursement for the meals not hosted. Using the picture, the employee would only claim a per diem reimbursement of \$33 for the day of the hosted meal (\$56-\$23)
 - **Example – meal included in conference/event fee:** While attending a 2-day conference requiring an overnight stay, the conference venue provides lunch both days of the conference. The employee must include a conference agenda and only seek per diem reimbursement for breakfast and dinner by reducing the per diem amount for lunch. In the example pictured above, the employee would only claim a per diem reimbursement of \$82 for the 2 days of the conference (\$56*2-\$15*2)
- The employee paying for the meal and all attendees at the meal must reduce the designated amount for that meal (i.e., breakfast, lunch, dinner), the daily Per Diem sought
 - **Example – employee host:** Multiple staff attend an out of town conference requiring overnight stay and one person pays for dinner (group meal) one evening. All travelers for that day will only seek per diem reimbursement for breakfast and lunch (\$33). The person that paid for dinner, which should be the most senior individual, will submit the same per diem reimbursement for breakfast and lunch (\$33) and submit their actual receipt for the hosted dinner reimbursement
- Nothing in this policy precludes an individual from voluntarily reducing the total amount of per diem reimbursement requested

- **Rate to use when the city is not listed on the per diem website:** If a city is not listed, check to see if the county within which it is located is listed. Visit the National Association of Counties website at explorer.naco.org to determine the county where the destination is located. If the city is not listed, but the county is, then the per diem rate is the rate for that entire county. If the city and the county are not listed, then that area receives the standard CONUS location rate, which in FY19 is \$55 for meals and incidental expenses. The standard CONUS location rate changes annually
- **Rate to use during the first and last travel day:** On the first and last travel day, only 75 percent of the total M&IE rate for the location should be used. For your convenience, the Meal & Incidentals (M&IE) table (see above example) has a column showing the calculated amount for the "First and Last Day of Travel"
 - If travel on the day of departure begins at or before 7 am local time or if travel on the day of return ends at or after 7 pm local time, the traveler will be entitled to the full per diem (excluding any hosted or provided meals) for that day

Travel Advance

You receive a travel advance if your employer provides you with an expense allowance before you actually have the expense, and the allowance is reasonably expected to be no more than your expense. Under an accountable plan, you are required to adequately account to your employer for this advance and to return any excess within a reasonable period of time (within 60 days of return from trip).

If you do not adequately account for or do not return any excess advance within a reasonable period of time (within 60 days of return from trip), the amount you don't account for or return will be treated as having been paid under a non-accountable plan (discussed later).

Unproven amounts: If you do not prove that you actually traveled on each day for which you received a per diem, you must return this unproven amount of the travel advance within a reasonable period of time.

See Expense Timing Requirements Policy for more detail on the timeliness of submission.

Long Term Travel

Travel in excess of 30 consecutive days is generally considered long-term travel. Individual colleges and units may review facts and circumstances to determine if a period of less than 30 days should be considered long-term travel.

When research or other business requires residence in a distant location for over 30 days, it is expected that travelers will be able to find less expensive accommodations and meals. It is expected that the traveler will obtain the most cost-effective lodging while traveling on business. If accommodations are obtained to allow family members to stay with the traveler, only the cost of the required accommodations for the university traveler is reimbursable. Comparable lodging documentation must be provided with all reimbursements.

Timing Requirements

Expenses incurred by employees must meet accountable plan requirements (*IRS Publication 463, Chapter 5 Recordkeeping & Chapter 6 How to Report*) for reimbursement to be excluded from the individual's taxable income. To meet the accountable plan requirements, employees must

- Adequately account for expenses that have a business connection

- Meeting documentation requirements and business purpose explanations satisfies this requirement. See policy section on Expense Reimbursement Documentation Requirements
- Adequately account for expenses within a reasonable period of time, and
 - F3 or F34 expense report must be submitted to the department for review and approval within **60 days** from the date of event, return from trip, or date of expenditure if no event or trip is involved
- Return excess reimbursement or advances within a reasonable period of time
 - Excess reimbursement: This includes any amount you are paid (including advances and allowances) that is more than the business-related expenses that you adequately accounted for within a reasonable period of time. For example, if you received an advance and you did not spend all the money on business expenses or you do not have proof of all your expenses, you have an excess reimbursement

Reasonable period of time depends on the facts and circumstances of the situation. Regardless, actions that take place within the times specified in the following list will be treated as taking place within a reasonable period of time:

- You receive an advance not more than 30 days prior to incurring the expense
- You adequately account for your expenses within 60 days after they were paid or incurred
- You return any excess reimbursement within 120 days after the expense was paid or incurred
- You are given a periodic statement (at least quarterly) that asks you to either return funds or adequately account for outstanding advances and you comply within 120 days of the statement

Travel Arrangements

Travel Agents

The agencies listed below are the only travel agencies authorized to access the University Business Travel Account (BTA) for purchase of advance tickets. University contracted travel agencies can be reached as follows:

DePrez Travel Bureau, Inc.
 145 Rue De Ville
 Rochester, NY 14618
 Phone: 585-442-8900 option 3
 Email: UofRtravel@depreztravel.com or
UofRgroups@depreztravel.com
 Website: www.deprezmeetings.com

Town & Country Travel
 732 Pittsford-Victor Rd
 Pittsford, NY 14534
 (585) 381-2850 / fax (585) 381-1987
 *Classified as Woman-owned business
 Website: www.towncountrytravel.com

Some of the services these travel agencies provide include:

- A full range of bookings and information about carriers, schedules, accommodations, auto rentals, group travel arrangements, etc
- Supporting documentation for past travel as well as a range of reports such as air, car, hotel and arrival/departure manifests for groups
- Discounted hotel accommodations
- Auto rentals
- Requesting refunds from airline carrier

- Tracking credits received from airline carriers and applying to future travel, and
- Providing “after-hours” services (cancellations, changes)

Tickets issued by these agencies can be charged to a traveler's University-AMEX Corporate Card, the University advance ticket-Business Travel Account (BTA) by submitting an approved F2 (Advance Airfare) form to the agent, or paid for on the individual's personal credit card.

Note that faculty/staff traveling abroad with students should not make travel-related bookings or arrangements prior to a program/trip review by the [Office for Global Engagement](#) or the Center for Education Abroad.

Business Travel Account: When a discount on an airline ticket can be realized only if the ticket is purchased more than 21 days in advance of the trip, the traveler may purchase the ticket and have it charged to the **University of Rochester Business Travel Account (BTA)** instead of a personal credit card. Travel being charged to the BTA must be in accordance with the University Travel Policy and must meet one of the following criteria:

- The traveler is a University employee: Reservations must be made at least 21 days in advance of the departure date with the completed and approved F2 submitted to the travel agent. When the departure date is less than 21 days from the date of booking, approval from Accounts Payable is required. An email must be sent to accountspayable@finance.rochester.edu with a brief description for the delay in booking to request approval
- The traveler is a student: Reservations can be made at any time (no 21-day requirement) with the completed and approved F2 submitted to the travel agent
- The traveler is a Non-Employee or University business guest: A University employee must make reservations. Reservations can be made at any time (no 21-day requirement) with the completed and approved F2 submitted to the travel agent

BTA Benefits: The University faculty or staff member whose airline or other common carrier tickets are purchased on the University of Rochester American Express Corporate Card (via Form F2) is automatically covered by a \$200,000 24-hour door-to-door travel accident insurance policy provided by American Express. Moreover, use of the American Express Corporate Card automatically provides baggage insurance that will pay up to \$500 over and above coverage provided by the common carrier (or up to the amount of the claimed loss, whichever is lower) for checked baggage. Carry-on baggage is covered up to \$1250.

To have advance purchased tickets charged to the BTA, the traveler must use one of the University's contracted travel agencies (DePrez Travel Bureau, Inc. or Town & Country Travel) and provide the agency with a completed [F2 Request for Advance Travel Tickets](#) including the Company, Ledger Account, Spend Category, and FAO account number to which the travel is to be charged. Travelers eligible to use the F2 Advance Travel Tickets are: Employees (reconciled on F3), Students (billed directly to the department FAO) and Non-Employees. Non-Employee(s) F2 forms and travel arrangements must be made by a University employee (billed directly to the department FAO). The FAO account number will be noted on the traveler's record. The traveler must complete a [F2 Request for Advance Travel Tickets](#) form and obtain the proper authorizations. This form can be obtained from either the [Finance Department](#) or the University contracted travel agencies. The form must then be sent to the contracted travel agency within 24 hours of ordering tickets. The tickets will be billed to the BTA number and held by the contracted travel agency until they are delivered to the traveler prior to departure.

Employees are required to reconcile F2 airfare advances by completing the [Employee Business Expense Report \(Form F3\)](#). The amount of the advance airfare tickets used on business must be deducted from the "Total Expense" figure before arriving at "Balance Due from University".

[Other Travel Agencies](#): The University traveler is free to use the services of any travel agency in obtaining information, arranging reservations and purchasing travel tickets. Virtually all travel agencies will honor the University American Express Corporate Card. However, these non-contracted travel agencies are unable to utilize the University's BTA account for advance ticket purchase and will not be able to offer the University's negotiated airline discounts.

[Transportation](#)

Travelers are expected to use the most economical mode of travel that is suited to the itinerary and the purpose of the trip. Economy, tourist, coach or "standard" accommodations for air travel are to be used whenever practicable. NIH guidance on airfare is that in all cases, travel costs are limited to those allowed by formally established organizational policy and, in the case of air travel, the lowest reasonable commercial airfares must be used. When possible, travelers should take advantage of discount rates. If first/business class air travel is used instead of a less expensive alternative, additional supporting documentation/explanation must be provided otherwise the reimbursed amount will be limited to the cost of the less expensive mode of travel.

Air and rail travel: To take advantage of any negotiated University airline discounts, it strongly suggested that reservations be made and tickets obtained from the University's contracted travel agencies. (DePrez and Town & Country) If particular circumstances dictate, (savings opportunities, etc.) reservations and tickets can also be obtained from any other travel agency, or directly from the carrier. Tickets can be charged to the traveler's University of Rochester AMEX Corporate Card.

Travelers should consult with their departmental administration prior to incurring expenses that may be considered upgrades such as:

- Global Entry fee
- TSA-Pre check fee or other early bird check in fees
- Seat selection fees
- Airline club fees

In order to be reimbursed, these expenses must be supported by a valid business purpose in addition to business purposes for other reimbursable expenses.

Private Aircraft: Use of private aircraft for business is prohibited unless approval is obtained in advance and on a yearly basis from the University's Office of Insurance and Risk Management.

Rental cars/ride hailing services: When University business travel requires the use of a rental vehicle or ride hailing service (such as Uber or Lyft), the least costly available arrangement which are suited to the trip are to be used, taking into account the number of passengers, luggage or equipment, etc. The University traveler should use their American Express Corporate Card or personal credit card for paying the rental agency/ride hailing service. Purchase Orders are generally not issued for rental cars/ride hailing services.

Rentals: Whenever practical, cars are to be rented from agencies with which the University has negotiated corporate rates. The University's preferred suppliers of car rental services are Enterprise Rent-A-Car, National Car Rental, and Hertz. When renting from one of the listed agencies you should secure the vehicle under University's

Corporate Account number with the rental agent. Obtain this information on the Purchasing website: <https://www.urmc.rochester.edu/purchasing/contract.cfm>, Car Rentals for more information. If you have any questions, such as the University's Corporate Acct number with the rental agency, contact the Car Rental Representative listed or the Purchasing Services team at 273-4465 for more information.

- Reimbursement for the rental car must be documented by a rental agreement and paid receipt
- Fuel expense for a rental car is reimbursed with the submission of a paid receipt and the rental agreement

When more costly transportation is utilized, justification must be included in the expense report, or reimbursement may be limited to the cost of the less expensive mode of transportation. When the traveler uses a rental car/ride hailing service also for a personal side trip, the expenses associated with the personal portion must not be submitted for reimbursement.

Auto Rental Insurance

In the event of damage to a rental car, the traveler should pay the deductible and include it as an expense on the Form F3 Employee Expense Report. The accident report should be sent promptly to the Insurance and Risk Management Office, located in the Administration Building on the River Campus. (See also section on [Travel Insurance](#) for information about life and accident insurance.)

- The University does not reimburse for coverage of personal items in a rental car. If items are damaged or stolen from a rental car you should consult with your homeowner's or renter's insurance policy provider regarding coverage

Domestic Travel: Travelers must decline all additional insurance at the time of rental when travelling domestically on business. The rental car companies listed above provide physical and liability insurance to the rental car and any other vehicle involved in an accident when you book the car using the University's corporate account number with that agency. If you do not use the corporate account number to book your rental you will not be entitled to the insurance benefit offered by the car rental company. The University's auto policy will sit excess to the car rental company's insurance or if you do book with another rental agency not referenced here, or fail to use the corporate account number required the University's auto insurance will step up to cover a loss. If the University's auto policy is used the department is responsible for the deductible.

International Travel: Insurance laws vary outside the US. Because of this, the University recommends purchasing the liability and physical damage offered by the rental car agencies while traveling on international business. This does not apply to students traveling abroad unless they are traveling on business and it has been approved.

For more information regarding the University's insurances please contact the University's Office of Counsel/Risk Management Senior Insurance Administrator at 758-7606

Global Engagement and International Travel

UR Staff and students who are traveling abroad on University sponsored or supported activity are required to register their trip with the [Office for Global Engagement](#). UR faculty members are strongly encouraged to register. This includes work-related travel that is developed, funded, and administered by the University— e.g. conferences, research, collaboration, etc. International

travelers are strongly encouraged to review the information available from the Office for Global Engagement at <http://www.rochester.edu/global/travel/> particularly the [International Travel and Program Development Policy](#).

Faculty/staff members who are traveling abroad with, or arranging opportunities abroad for students must seek approval from the Office for Global Engagement in advance of making travel-related bookings with or for students. If the destination is considered high-risk for health, safety, or security reasons, all traveling members must seek additional approval from the UR Travel Review Subcommittee (TRS) well in advance of making travel-related bookings. For more information see the [International Travel and Program Development Policy](#). More information on travel reviews an areas the University has designated as high-risk can be found at: <http://www.rochester.edu/global/travel/approvals-and-restrictions/>

[Fly America Act](#)

All flights (domestic and international) supported with federal funds must be taken on U.S. flag air carriers, regardless of cost or convenience – unless an exception, as listed in the [Federal Travel Regulation \(FTR\)](#) is authorized. Although some federal agencies may treat travel to Canada and Mexico as domestic travel for award budgetary purposes, this treatment does not exempt travel to these countries from the [Fly America Act](#). There are exceptions and other intricacies to these guidelines. The one exception to the Fly America Act are the Open Skies Agreements between the U.S. and certain countries (European Union, Australia, Switzerland, and Japan). These agreements allow qualifying travelers, whose travel is supported by federal funds, to travel on European Union, Australian, Swiss, Japanese airlines as well as specific US carriers. More information on Open Skies is available from the [Department of State website](#). Any exceptions require the [Fly America Act Exception Form](#) to be completed.

[Group Travel](#)

Group travel services can be obtained through University's contracted travel agencies (DePrez and Town & Country). Substantial discounts can be obtained when group travel is arranged, even if travelers utilize different travel times. For group travel of non-University employees see BTA procedures.

[Travel Insurance](#)

The University covers all regular University employees under a travel-accident insurance policy, which provides 24-hour protection in the event of accidental death or dismemberment while traveling on University business. Coverage is in the amount of \$50,000 for accidental death from any cause (\$100,000 if involving aircraft). Accidents on licensed charters or air taxis are covered, but those involving private or University-operated aircraft are generally not covered.

The beneficiary of the employee's coverage under the University's insurance is the same as under the regular University group life insurance policy, unless the employee has filed with Personnel a different beneficiary designation for this travel insurance. Workers' Compensation also applies in the case of injury or death arising out of and in the course of University employment.

Because of the University's travel-accident insurance policy, the University does not reimburse premiums for personal trip accident insurance. Questions about University travel insurance, including insurance for University property and equipment when taken on a trip by a University traveler, should be directed to the University Office of Insurance and Risk Management.

In addition, the University faculty or staff member whose airline or other common carrier tickets were purchased on the University of Rochester AMEX Corporate Card (F2) is automatically covered by a \$200,000 24-hour door-to-door travel accident insurance policy provided by American Express. Moreover, use of the American Express Corporate Card automatically provides baggage insurance that will pay up to \$500 over and above coverage provided by the common carrier (or up to the amount of the claimed loss, whichever is lower) for checked baggage. Carryon baggage is covered up to \$1250. Because of this coverage, the University does not reimburse premiums for optional baggage insurance. Copies of the AMEX travel insurance policies may be obtained from the University Travel Reimbursement Coordinator in the Finance Department.

Mileage Reimbursement

Travelers must choose the least costly method of transportation that meets the traveler's schedule and business needs. The University of Rochester reimburses travelers for actual expenses as long as they fall within the guidelines of the reimbursement policies.

Business Mileage

Business mileage is the travel an employee incurs with their personal vehicle beyond normal commute mileage (from home to their primary work location and home again) on a normal workday for business purposes. **Important:** Verify with your department administration if there are any thresholds, limitations, or other divisional/departamental mileage reimbursement policies with which you must comply.

Employees who use their personal vehicle for business use on a frequent basis (daily) should submit a F3 Employee Expense report and Mileage Log on a monthly basis.

The mileage rate includes gas, vehicle maintenance, insurance, and other personal vehicle-related costs.

Standard Mileage Rates for Automobiles		
Effective 1/1/2019	Effective 1/1/2018	Effective 1/1/2017
\$0.58 per mile	\$0.545 per mile	\$0.535 per mile

Parking charges incurred while on authorized official business are reimbursable. Parking charges incurred at the employee's permanent work site are not reimbursable.

Mileage reimbursement examples:

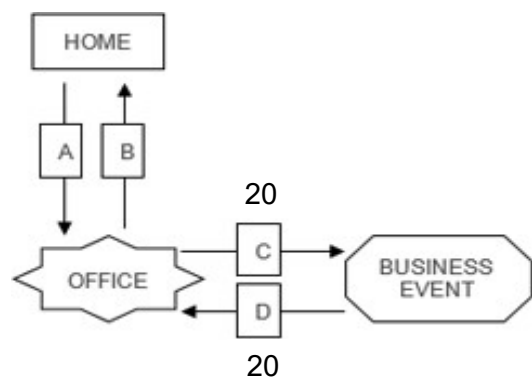
Business Event

Only the mileage in excess of your normal commute is allowed for reimbursement.

Example 1:

Employee goes to the office on a normal workday, leaves mid-day to attend an off-site business event and returns to the office after the event.

Segments A and B are the employee's normal commute. Any additional business travel is allowable mileage for reimbursement; A and B are not allowable. Only Segments C and D are allowed for mileage reimbursement.



Mileage Allowed = C + D

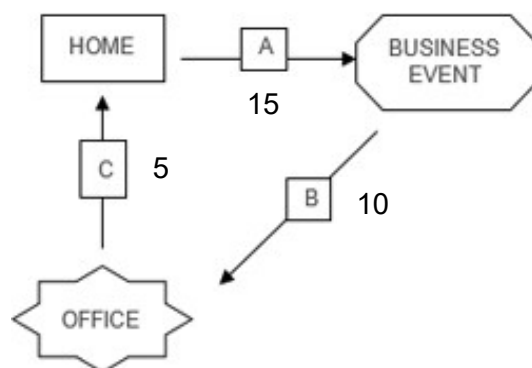
C = 20 miles

D = 20 miles

Allowable mileage for reimbursement = 40 miles

Example 2:

Employee leaves from home on a normal workday, goes directly to an off-site business event, and then returns to the office to complete the workday before returning home.



Calculation (A): A+B-roundtrip commute

Normal commute (roundtrip) = 10 miles (5 + 5)

Total miles driven that day = 30 miles (15+10+5)

Allowable mileage for reimbursement = 20 miles
(30-10)

Calculation (B): A+B-one-way commute

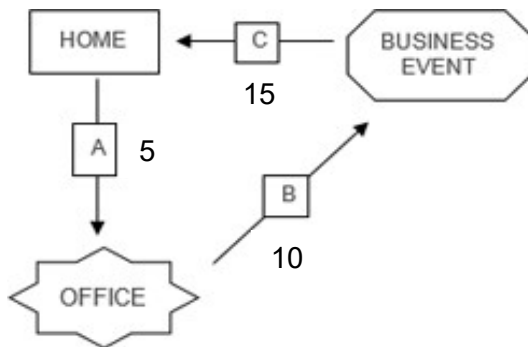
Normal commute (one-way) = 5 miles

Miles driven that day = 25 miles (15+10)

Allowable mileage for reimbursement = 20 miles
(25-5)

Example 3:

Employee goes to the office on a normal workday, leaves mid-day through the workday to attend an off-site business event, then goes directly home from the event.

**Calculation (A): B+C-normal roundtrip commute**

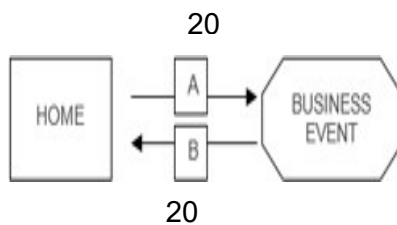
Normal commute (roundtrip) = 10 miles (5 + 5)
Total miles driven that day = 30 miles (10+15+5)
Allowable mileage for reimbursement = 20 miles

Calculation (B): B+C-normal one-way commute

Normal commute (one-way) = 5 miles
Miles driven after arrived at work = 25 miles
(10+15)

Example 4:

Employee leaves from home on a non-workday, goes directly to an off-site business event and returns home after the event. For business mileage on non-workdays, the normal commute does not apply and should not be deducted.

**Mileage Allowed = A+B**

A = 20 miles

B = 20 miles

Allowable mileage for reimbursement = 40 miles

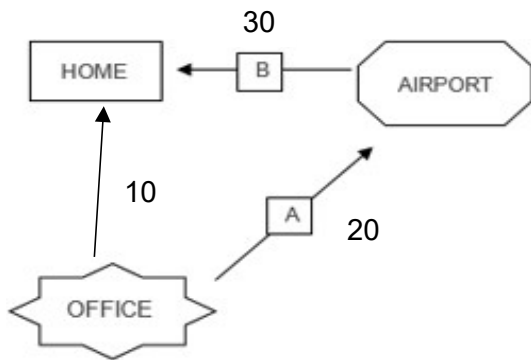
Airport

Employees may request reimbursement for mileage to/from the airport for travel that requires an overnight stay based on when and where the employee's travel status begins and ends.

Only the mileage in excess of your normal commute is allowed for reimbursement.

Example 5:

Employee leaves from the office to go to the airport. After the trip, the employee returns home from the airport.



Calculation (A): A+B-normal roundtrip commute

Normal commute (roundtrip) = 20 miles (10+10)

Total miles driven = 60 miles (20+30+10)

Allowable mileage for reimbursement = 40 miles

Calculation (B): A+B-normal one-way commute

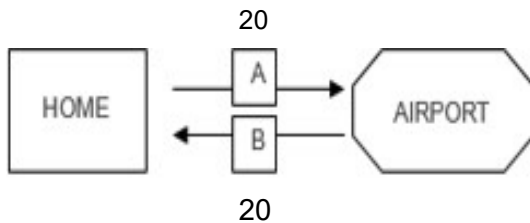
Normal commute (one-way) = 10 miles

Miles driven after arrived at work = 50 miles (20+30)

Allowable mileage for reimbursement = 40 miles
(50-10)

Example 6:

Employee leaves from home to go to the airport. After the trip, the employee returns home from the airport.



Normal commute from employee's home to the office = 10 miles roundtrip

Calculation: A+B-normal roundtrip commute

Normal commute (roundtrip) = 10 miles (5+5)

Total miles driven that day = 40 miles (20+20)

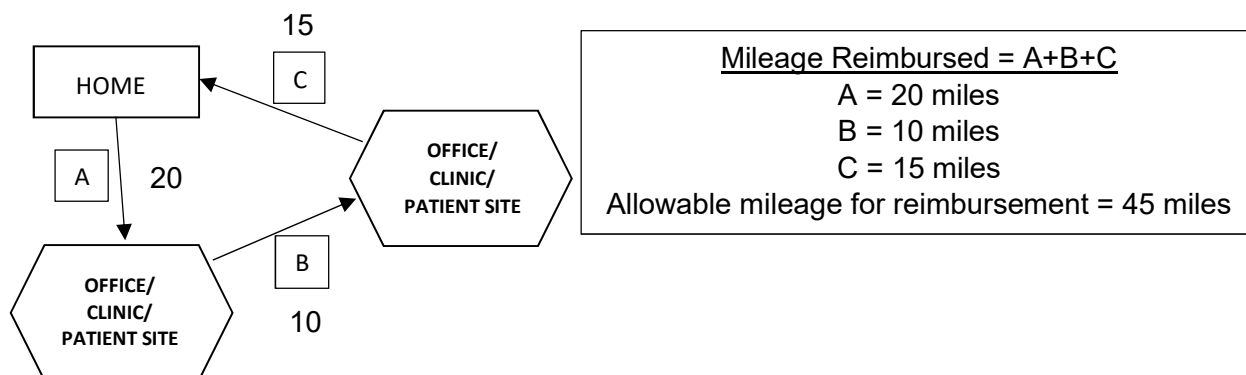
Allowable mileage for reimbursement = 30 miles

No regular place of work

Employees who have no regular place of work (floater) but ordinarily work in the metropolitan area where they live can request reimbursement for daily transportation costs between home and a temporary work site.

Example 7:

Employee does not have a primary work location. Employee leaves from home to their first work location, continues to a second work location, and then returns home.



Documentation Requirements

The originating location and destination must be provided with the reimbursement claim. Travelers must submit the University [Mileage Log](#) as backup with the F3 Employee Expense Report. Google Maps or MapQuest print outs are not required.

American Express Corporate Card

A University of Rochester traveler who travels on University business should apply for a University of Rochester AMEX Corporate Card. The Corporate American Express card can be used when other forms of payment (Purchase Orders, PCard, or F4/Supplier Invoice Request) are not practical or acceptable/accepted.

The intent of the University of Rochester AMEX Corporate Card is to **facilitate business travel for current University employees**. The traveler is free to use the University of Rochester AMEX Corporate Card in making travel arrangements through the University's contracted agencies ([DePrez and/or Town & Country Travel](#)) which offers University travelers a lowest fare guarantee and special discounts for booking airfares, hotels and car rentals.

Through use of the University of Rochester AMEX Corporate Card, the traveler can avoid carrying large amounts of cash, and is protected under the University of Rochester AMEX Corporate Card travel insurance policy (refer to section on [Travel Insurance](#)). Under the terms of the University's agreement travelers receive the following [American Express benefits](#):

- Baggage insurance up to \$500 over and above coverage provided by the carrier (or up to the amount of the claimed loss, whichever is lower) for checked baggage. Carry-on baggage is covered up to \$1250
- Travel accident insurance \$200,000
- Emergency assistance
- Cash Advances: Approval by the Accounts Payable Manager required, refer to the policy on Advances for more information

Twenty-four hour customer service is available by calling 888-888-9634. An American Express representative will assist with:

- Monthly statements and balances
- Emergency services
- Billing disputes
- Card member benefits and services

[Applying for a Corporate Card](#)

- Fill out the application. Employees can get the application for the University of Rochester AMEX Corporate Card on the [Reimbursement Forms site](#); applications can also be obtained from the University's Finance Department, located at 910 Genesee Street, Suite 200 or by calling 275-0668
- The employee's supervisor must approve the application in the Authorizing signature section on the bottom
- Send the completed application to Accounts Payable (AP) at Box 278958
- Upon approval from AMEX the card will arrive to the home address in 7-10 business days

Corporate Card Billing and [Employee Payment Responsibility](#)

Employees are responsible for paying their corporate card bill promptly each month. All corporate card bills are due and payable in FULL 26 days from the statement date. Extended payments will not be accepted. Failure to pay the account promptly will result in late fees (not reimbursable by the University) and may result in suspension or cancellation of corporate card privileges.

Personal Use of Corporate Card

The University prefers that the AMEX Corporate Card be used exclusively for business expenses. When personal expenses are placed on the AMEX Corporate Card, it may lead to difficulty in separating business expenses from personal expenses.

As of 1/1/2019, AMEX assesses late fees starting on the 30th day of the billing cycle for outstanding balances. Keep in mind that late fees are not a reimbursable expense.

[Reporting Lost/Stolen Cards](#)

- Lost or stolen corporate cards must be reported immediately as the unauthorized use of stolen cards is greatest in the first few hours after the theft.
- To report a lost or stolen card, call 1-800-528-2122.

[Cardholder Employee Termination](#)

- Upon termination of employment, all corporate cardholders must:
- Cut the corporate card in half and send interoffice to AP at Box 278958.
- Promptly reconcile, account for and pay any remaining balances. Payment is due immediately once the Program Administrator (Travel Accountant) cancels the card.

[AMEX Cards and Credit Reports](#)

As indicated in the application for the University of Rochester AMEX Corporate Card, the information provided by the applicant (and only that information) will be subject to verification from University files and the University has agreed to supply AMEX with an employee - cardholder's current address and to inform AMEX if an employee-card holder leaves the

University. No other personnel file information will be released without the individual's explicit permission.

Management reports

American Express will provide management reports to the University that summarize the charges to all University corporate cards showing which hotels, airlines, car rental agencies, and the like are used by University travelers. This information can be valuable to the University in negotiations with service providers for special rates for University travelers by showing total charges within categories and by vendor, but will not show the detail of an individual's charges.

Important American Express phone numbers

Lost/stolen card and billing questions: 1-800-528-2122

Global Assist: 1-800-554-AMEX (in U.S.), for outside U.S., call collect (312) 554-2639

Membership Rewards Program: 1-800-545-4449

Cash Advances

Cash advances will rarely be needed when preferred purchasing methods (Requisition/Purchase Order, PCard, Business Travel Account, and Supplier Invoice Request) are utilized or when University of Rochester AMEX Corporate Cardholders use their AMEX Corporate Card where credit cards are accepted.

If needed, cash advances can be obtained from the University by either utilizing the traveler's University of Rochester AMEX Corporate Card or the F3 Employee Expense Report. Cash advances can only be given to employees, not students.

Approval

Approval for all advances must be obtained by contacting the Director of Accounts Payable at mrta@finance.rochester.edu with an itemization of how the cash will be used (X amount for meals, Y amount for transportation, etc.) and dates of travel. Advances should be requested at least a week in advance to allow enough time for approval, processing, and ensure availability of cash at the cashiering location as needed.

To obtain an advance when the employee has an [AMEX Corporate Card](#), the traveler completes an AMEX charge slip to show the desired cash advance and the dates and reason for the trip. The traveler's original signature is required on the AMEX charge slip. The traveler's supervisor must also sign the charge slip or other individual authorized to charge the account.

Not more than five business days before the trip, the traveler, or another person authorized by the traveler to pick up money, presents the slip along with the University of Rochester AMEX Corporate Card at the Bursar's Office on the River Campus, the Cashier's Office in the Medical Center, or the Business Office at Eastman School of Music. If someone other than the traveler receives the advance, that individual must present his or her University identification card and must also sign the charge slip to acknowledge receipt of the cash.

The employee should submit an F3 Employee Business Expense Report promptly after the trip/event so that reimbursement can be obtained prior to the employee's AMEX bill coming due.

Other Cash Advances

To obtain an advance when the employee does not have an AMEX Corporate Card, the employee must complete the F3 clearly indicating that the amount is an advance and include the approval from the Accounts Payable Manager as supporting documentation.

When an AMEX Corporate Card is not used for the advance and submitting the F3 Employee Business Expense Report to account for and record the expenses, the employee must list the advance amount accurately so that they are only reimbursed for additional amounts over the cash advance amount. If the full amount of the cash advance is not spent on business expenses then the excess amount must be returned by writing a check payable to the University of Rochester and submitting it with the F3 form.

Special Expense Items/Situations

Visitor Business Travel

The University welcomes visitors for a variety of business purposes. Their travel expenses may be reimbursed or transportation and lodging suppliers paid directly, subject to this policy, including proper documentation of expenses. The department submits this payment request via Supplier Invoice Request using spend category Travel Domestic SC49750 or Travel Foreign SC49800.

Professional Memberships

If a professional membership is directly required by the individual's position at the University, dues/fees may appropriately be charged to a University account using the Professional Licenses SC48100 spend category. Use of the department's PCard is the preferred method to pay for individual professional memberships. For Example: American Board of Orthopedic Surgery or American Chemical Society.

Other memberships not required by the individual's position at the University are generally considered personal obligations and will not be reimbursed.

- Examples of other membership that do not have a valid business connection and will not be reimbursed or paid directly include BJ's club memberships, which allow for purchases, even for office/business uses, at a discount

Not Allowable/Not Reimbursable

Certain expenses are not reimbursable at all. This list is not all-inclusive. These examples should serve as a guide to your expectations about reimbursable expenses.

- Personal entertainment expenses
- In-flight/room movies, satellite radio on car rentals, headsets, books, magazines, newspapers, health club fees, hotel movies, social activities, honor/mini bar charges, sporting events, and similar
- Expenses associated with your normal commute (for example taking a taxi or ride hailing service because your car broke down on your way into work)
- Damages incurred to any form of lodging, rental accommodations or vehicles as a result of engaging in activities not directly related to University business
- Charges incurred as a result of changes in travel itinerary made for personal convenience including no-show charges for hotel or car service
- Charitable contributions or Donations that do not benefit the University or further the University's objectives

- Babysitting, house-sitting, and pet-sitting/kennel fees
- Fees on personal-liability credit cards or accounts
- Credit card annual fees, late fees, or finance charges
- Traffic fines, court costs, parking violations, and other fees; even if driving a University-owned/leased vehicle
- Rental car insurance (Domestic)

Gifts Collected at the University for the Benefit of Third Parties

Employees, schools, departments, and offices of the University are prohibited from collecting contributions either to or on behalf of the University for the benefit of other organizations or private individuals, including University employees. Collections for these purposes cannot be deposited into a University bank account.

For example, a recent storm caused widespread devastation and a group of employees or students or others are collecting donations and would like to make one lump payment to a charity or relief fund to help those affected by the storm. Collected funds may not be deposited into a University account to make a payment to the charity/relief fund.