D015E Electronic Travel & Business Expense Reimbursement Policy

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Receipts are required for the following expense types:

Incidental expenses require receipts when the dollar amount exceeds $75:
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 eBERF 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 Sponsored Programs 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.

Advanced Purchase

Includes both air and hotel transactions that are made and reimbursed prior to the trip taking place.

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 Travel Card is a charge card, not a credit card. **Balances on a charge card must be paid in full each month.** The cardholder is liable for all charges on the University Travel Card. It is the responsibility of the cardholder to submit all University expenses charged to the card via eBERF in UMeNET/ARIBA.

The cardholder is also responsible for ensuring that expenses are fully documented according to the eBERF Policy D015E and approved at least 5 days prior to the payment due date reflected on the credit card billing statement that contains the expense. **The cardholder is responsible for remitting payment amounts directly to U.S. Bank for personal and unapproved expenses.**

For more information regarding the Travel Card guidelines, please refer to the Travel Card User’s Guide on the Travel Card website.

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**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 approval by the appropriate Vice President or Dean of the School. 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 eBERF. Failure to include documentation required under each bullet point will delay processing of the eBERF.

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 eBERF

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 eBERF

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 eBERF

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 eBERF
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 eBERF

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 eBERF

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 eBERF

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 eBERF

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 eBERF

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 and the Disbursements Office 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. The associated fees for this transaction must be charged to the University Travel Card.

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 eBERF.

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.

**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 eBERF 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 University's standard mileage allowance. The current rate is posted on the Travel section within the Accounts Payable website at www.miami.edu/accounts-payable and is updated at least annually or when changes are made by the Internal Revenue Service (IRS).

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.

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. The traveler should minimize the rental cost by 'shopping/comparing' car rental rates and comparing to existing corporate contracted rates. The University utilizes the "State of Florida AVIS Contract" rates which include the cost of insurance for business related rentals only. University travelers may also utilize agreements with Dollar and Enterprise Rent-A-Car which will include insurance for business related rentals only. 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. 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 eBERF.

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 charged to the University Travel Card are the direct responsibility of the traveler, who is required to remit payments directly to U.S. Bank prior to the payment due date via the Access Online website at https://access.usbank.com/cpsApp1/index.jsp.

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

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 University Travel Card to pay for meals.

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 with the eBERF. This requirement applies to all meals requested at actual cost.

**Per Diem Meal Allowance**

Travelers claiming the per diem meal allowance are entitled to a full day's allowance of fifty dollars ($50) if their departure time is before 3:00 p.m. If the departure time is after 3:00 p.m., the allowance is twenty-five dollars ($25). On the day of return, the full day’s allowance of fifty dollars ($50) may be claimed if the arrival time is after 3:00 p.m. If the arrival time is before 3:00 p.m., the allowance is twenty-five dollars ($25). The hours of departure and return must be entered in the eBERF.

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 eBERF.
Travelers who choose 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: 15% for breakfast, 35% for lunch and 50% for dinner.

**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 eBERF. The hours of departure and return must be included in the eBERF. 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

**Foreign Travel Per Diem**

The per diem meal allowance will be reimbursed at the rates in effect for the date(s) of travel to a foreign country as by the U.S. State Department. Rates are updated monthly and published for each foreign country/city by the U.S. State Department.

The State Department web site: [http://aoprals.state.gov/](http://aoprals.state.gov/)

The "Maximum M&IE" rate from the column B in the tables is the allowable meal plan per diem. Please note that when a traveler uses the per diem rate for foreign travel, it includes incidental expenses. Therefore, laundry, dry cleaning and/or valet services may not be claimed as a separate expense (see section XX "Reimbursable/Non-Reimbursable Checklist").

In the event that travel funds were advanced, the actual per diem rate and other expenses must be reconciled with the amount advanced and the difference requested or returned.

Travelers who choose the meal allowance method of reimbursement must show a reduction in the allowance for any meals subject to reimbursement as part of entertainment expenses.

Backup Documentation: To claim the allowance, a printed copy of the State Department's web page with the country rate for the dates of travel must be submitted with the eBERF.

**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.

Backup Documentation:

- **Documentation** of reimbursable entertainment expenses submitted on an eBERF 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 eBERF. 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](http://www.miami.edu/purchasing).

- **Faculty Club charges** must be purchased using the University Travel Card or a personal credit card. The reimbursement will be processed after the user enters such charges into an eBERF.

Payment to third parties (e.g. servers, musicians, guest speakers) for services, should be processed on an eCheck and comply with IRS Form W-9 requirements (see Policy D010E). However, if paid by the employee and reimbursement is requested via the eBERF 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 appropriate campus Sponsored Programs Expenditure Compliance Office should be contacted to obtain prior approval and or a determination of allowable expenditure.

Reimbursement of entertainment expenses must be charged to the appropriate departmental account and object codes.

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 in object code 3628.

**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](http://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 on an eCheck and must be separate from any honoraria or consulting fees paid. Reimbursements for University student travel expenses must also be completed on an eCheck.

Backup Documentation: Original receipts for hotel, actual meals, transportation expenses, etc must be included along with a Travel Reimbursement Request Form, which is located on the Accounts Payable website at www.miami.edu/accounts-payable. For non-travel business expense reimbursements, the Travel Reimbursement Request Form is not required.

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 eBERF 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).

Non-employee incurred expenses should be detailed on a Travel Reimbursement Request form with the required backup documentation and submitted via an eCheck Approval by the president, executive vice president, or a senior vice president must be obtained prior to submitting the eCheck to the Disbursements Office for processing. 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. Travelers should consult with the Director of Payroll and Disbursements prior to the trip to obtain the tax implications for the non-employee travel and documentation requirements.

Student Travel Advances

Cash advances paid to students need to be entered and processed through eCheck 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. ADVANCE REIMBURSEMENT

Airfare

At the present time, purchasing airline tickets thirty (30) days in advance usually secures the lowest possible fare. Travelers are encouraged to plan ahead and take advantage of savings. They are also expected to use the University Travel Card for all advance purchases. The advance purchase must be included in an eBERF and reconciled immediately after the charge is available in UMeNET/ARIBA. If the traveler uses a personal credit card, the advance reimbursement of airfare may be requested by submitting an eBERF to the Disbursements Office prior to the actual trip date. Advance purchases made with a personal credit card will also need to be reconciled upon completion of the trip.
The passenger receipt for the airline ticket, or the electronic ticket travel confirmation and all other required receipts for other travel expenses must be attached to an eBERF and submitted to the Disbursements Office within ten (10) working days of the traveler's return from the business trip. Should the traveler lose the passenger copy, a written explanation approved and signed by their supervisor or department head must be submitted to the Travel/Disbursement Office. Failure to provide required documentation may result in the University withholding the amount of the previously reimbursed airfare from wages, salary or other money due the traveler.

Backup Documentation: The traveler's itinerary and explanation of the request is required. A photocopy of the airline ticket and the original charge card receipt must be provided.

Hotel

Hotel reservations may require a deposit from the traveler. Travelers are expected to use the University Travel Card for all advance purchases. However, if the traveler uses a personal credit card, the advance reimbursement the deposit paid may be requested by submitting an eBERF to the Disbursements Office. Either way, the traveler is required to reconcile the advanced purchase within 10 days of returning from the business trip.

Backup Documentation: The hotel receipt or confirmation outlining the reservation and charges must be provided.

XV. 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 eBERF. 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 the eBERF 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.

Repayment of unused cash advances must be deposited to the department's account originally charged. The traveler should attach a receipt verifying this deposit as backup documentation when reconciling the advance in eBERF. Cash advances will not be issued to travelers with outstanding advances, or for the purposes of procuring an airline ticket.
XVI. ELECTRONIC BUSINESS EXPENSE REIMBURSEMENT FORM (eBERF)

All expenses incurred while in travel status on official business of the University must be accounted for on the eBERF. The eBERF 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 eBERF for expenses they incurred.

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

A traveler who requests reimbursement for an expense for which an original receipt was either unobtainable or lost should include a statement to this effect in the comment section of the eBERF.

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 eBERF 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 eBERFs will require the final approval of either the Disbursements Office or one of the Sponsored Programs Offices. These areas are also known as the Receipt Manager and will not be able to approve without the original receipts and other backup documentation in hand. The eBERF status will change to "Approved" but payment will not be issued until the eBERF History reflects the receipts have been received.

A delay in reimbursement may occur if the eBERF 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 either the employee's primary or secondary payroll direct deposit account and an email notification will be sent to the employee when the eBERF is processed. Deposits are typically available in the employee's account within 2-3 days of the notification. Approved University Travel Card expenses will be held and remitted directly to U.S. Bank prior to the statement due date. It is the cardholder's responsibility to make payments directly to U.S. Bank for expenses that have not been fully approved and are unpaid after 30 days. Cardholder's are also liable for any late fees assessed on Travel Card balances that are 60 days or more past due.

The reimbursement of non-travel business expenses using the eBERF 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 eBERF 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 eBERF. All pertinent receipts and ticket stubs must be attached to the printed eBERF Summary and, depending on what accounts were charged, submitted to either the Disbursements Office or your Sponsored Programs Office.

XVII. 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_TMain/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)

XVIII. SIGNATURES and APPROVALS

1. The traveler's approval is required if the eBERF 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 eBERFs submitted by his direct reports.

3. The authorized signer for account(s) being charged is required to approve subject to the following levels:
   a. Under $25,000 - authorized account signer
   b. $25,000-$49,999.99 - appropriate chairperson or Dean
   c. $50,000 or more - appropriate Vice President.

4. The Vice President’s approval is required if the traveler has purchased a Business or First Class plane ticket for University-related business travel. All reimbursement for gift purchases are also subject to their approval.

5. The Controller’s Office is required to approve if object code 3751: Research Participants – Payments is charged.

6. Sponsored Programs will be the final approver for all eBERFs charging at least one sponsored account. They will also act as the Receipt Manager for all backup documentation that applies to such eBERFs. All original documentation must be received prior to processing the reimbursement.

7. Disbursements will be the final approver for all eBERFs that do not charge a sponsored account. They will also act as the Receipt Manager for all backup documentation that applies to such eBERFs. All original documentation must be received prior to processing the reimbursement.

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.
XIX. 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
University Travel Card delinquency assessments due to the action of the traveler
Expenses submitted for reimbursement more than 12 months after expenses were incurred
Other expenses not directly related to the travel assignment

**XX. 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 9-19-2014