



# UNIVERSITY OF HARTFORD

## *General Expense and Travel Policy*

**Responsible Office:** Financial Accounting Services  
**Contact:** Accounts Payable at [acctspay@hartford.edu](mailto:acctspay@hartford.edu)  
**Effective Date:** July 1, 2011  
**Last Revised:** December 15, 2011  
**Last Reviewed:** December 15, 2011

---

### **Policy**

The University of Hartford recognizes that individuals may incur expenses in order to further the mission of the University. This policy promotes the proper stewardship of University funds by providing general guidelines for the appropriate and legal uses of such funds. Inherent in this policy is the requirement to operate the institution following Generally Accepted Accounting Principles and to comply with federal, state, and local rules and regulations, as well as all other University policies, while supporting the University's mission. This policy applies to any individual (faculty, staff or student) using funds provided by the University of Hartford.

This University policy establishes basic guidelines and controls to be followed. Some schools or divisions of the University may impose more restrictive controls than required by this policy. The University shall reimburse individuals for those ordinary and necessary expenses incurred while on official University business. In all cases, expenditures should be reasonable, using sound business judgment.

<b>Table of Contents</b>		<b>Page</b>
I.	Definition of Terms	1
II.	General Expense Policy	3
	A. General Payment Policy	3
	B. Compensation and Contracted Services Expenses	3
	C. Documentation/Substantiation Requirements	4
	D. Department Responsibility	4
	E. Sales Tax Exempt	5
	F. Government and Elected Officials	6
III.	Travel and Business-related Expense Procedures	6
	A. Cash Advances	6
	B. Air Travel	7
	C. Foreign Travel	7
	D. Insurance	8
	E. Travel with Family Members or other Companions	8
	F. Travel and Business Expenses by Non-University Personnel	8
	G. Travel and Business Expenses under Grants and Contracts	8
	H. Ground Transportation (non-private vehicle)	9
	I. Mileage – Private Vehicle Use	10
	J. Lodging	11
	K. Travel and Business Meals and Food Expenses	11
	L. Alcohol	12
IV.	Other Meals and Food Expenses	12
V.	Miscellaneous Expenses	13
	A. Reimbursable Expenses	13
	B. Non-reimbursable and Disallowed Expenses	13
VI.	Discretionary Spending	14
VII.	Travel and Expense Voucher	14
VIII.	Sub-Accounts	16
IX.	Exceptions	16
X.	Exhibits	17

## **I. Definition of Terms**

### **Approved Authorized Budget Signature**

The approved authorized budget signor for each department is the administrator (department-level manager and above) or business manager having budgetary responsibility for the funds being disbursed. The approved authorized budget signor of a department is responsible and accountable for all transactions submitted by his/her department. Fraudulent activity is considered to be a serious offense by the University requiring disciplinary action, up to and including employee termination. The University, in its discretion, reserves the right to seek criminal prosecution when appropriate.

### **Approval or Pre-Approval**

Unless otherwise indicated, approval or pre-approval means a signed document from the approval authority, or an email sent directly from the approval authority's email account to the requester's email account.

### **Business-related Expenses**

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

### **Business-related Entertainment Expenses**

Business-related entertainment expenses include meals, event tickets, and other expenses incurred when an employee conducts a business meeting with a non-employee (donor/prospective donors, visitors from other universities, officials of the community, prospective appointees, etc.) that provides a clear benefit to the University.

### **Business-related Food Expenses**

Business-related food expenses include food provided on campus premises during limited types of approved University meetings that include campus-wide representation or, on a very infrequent and special occasion, food provided by a department to promote the University's mission.

### **Compensation Expenses**

Compensation expenses include wages, stipends, etc. paid to employees or students of the University for services provided to the University.

### **Contracted Services**

Contracted Services include expenses paid to non-employees of the University for services provided to the University (e.g. guest speakers; visiting professors; legal and accounting fees; consulting services, including design and marketing services; caterers; performers; athletes, including referees and trainers; etc.)

### **Discretionary Spending**

Discretionary spending are the expenses incurred by departments on an optional basis including travel, memberships, office supplies, etc.

### **Officer**

Officers of the University are the President, the Vice-Presidents and the Provost.

**Other Meals and Food Expenses**

Other meals and food expenses include those provided to employees for special circumstances such as working after hours, extended or special hours (e.g. University opening, Commencement, weekends during department peak season, essential staff working during emergency closings). In addition, employee recognition, trainings, and retreats are considered allowable expenses. Food for trainings and retreats should be pre-approved in writing or electronic form by applicable Dean or Officer; documentation of pre-approval must be maintained by the Dean or Officer.

**Travel**

Travel costs include transportation, lodging, meals, and related items incurred by travelers who are on official University business.

Domestic travel is defined by Federal regulations as travel within the 50 states and the District of Columbia.

Foreign travel is travel outside of the United States and District of Columbia. This includes travel within the U.S. while en route to, or returning from, foreign destinations.

**Travel and Expense Voucher**

The Travel and Expense Voucher is the form to be filled out for all overnight travel expenses, cash advance reconciliations, and any expense reimbursement requests.

## **II. General Expense Policy**

### **A. General Payment Policy**

The University maintains control over the disbursement of funds by requiring proper approval and consistent application of procedures for payment transactions. This policy seeks to promote fiscal control, timely and accurate disbursement of funds for external purchases and employee reimbursements, and compliance with state and federal regulations and donor restrictions.

This policy applies to all types of payments disbursed by the University, including payments using the University's Corporate Purchasing Card ("P-Card"), foreign payments and wire transfers.

Payments for reasonable business-related expenses that are substantiated and made in accordance with this policy are not considered taxable income to the individual.

The Accounts Payable Department, under the direction of the Director of Financial Accounting Services, is responsible for overseeing the payment process for the University, including oversight of appropriate payment method, the approval process, and disbursement controls. Certain specific responsibilities for payment of expenses, as described in this policy, are delegated to department administrators (department-level manager and above) or business managers. All who have responsibility for any aspect of the University's payment functions must adhere to the provisions of this policy.

The University disburses funds for payment of goods and services only when the following conditions have been met:

- Expenses must be for a valid business purpose, with supporting documentation provided and/or business purpose explanation
- Goods or services must have been procured in accordance with University purchasing policies
- Transactions must be properly approved in writing by an individual with decision-making authority and accountability for the funds being disbursed
- Goods and/or services must have been received, or prepayment properly authorized
- Transactions must include complete and accurate supporting documentation
- Transactions must bear proper account codes, in accordance with established accounting policies

### **B. Compensation and Contracted Services Expenses**

All compensation payments must be paid directly by the University through either the Payroll Office or Accounts Payable, as appropriate, to ensure proper tax reporting. Under no circumstances should compensation or contracted services payments be charged to a P-Card or paid by an individual for reimbursement. Such payments include any staff, faculty, student, adjunct or other employment-based payments, and all contracted services (e.g. guest speakers; visiting professors; legal and accounting fees; consulting

services, including design and marketing services; caterers; performers; athletes, including referees and trainers; etc.). All contracts should be reviewed by the Purchasing department prior to signing. Refer to the Independent Contractor Policy for additional information.

### C. Documentation/Substantiation Requirements

The University currently has an “Accountable Plan” for employee travel and business expenses. Under Internal Revenue Service (“IRS”) regulations for an accountable plan, expense documentation is required for substantiation. The following is a list of requirements:

- Legitimate business purpose including, where applicable:
  - Who attended
  - What was the nature of the business, including copy of agenda, itinerary, course description or conference summary, where applicable
  - Where did the event take place
  - When did the event take place
- Original itemized receipts showing:
  - Vendor name
  - Date
  - Detail of expense with individual charges (not summarized credit card receipt)
  - Total amount
- Any excess amounts of a cash advance not used must be returned within 30 days of trip or event completion

For P-Card purchases, the business purpose, including all the above detail that is applicable, should be included in the “Expense Description” when coding P-Card transactions. Refer to the P-Card Policy for additional requirements.

Any expenses not accompanied by original receipts, except for charges such as mileage, must be accompanied by a Missing Receipt Form (Exhibit A), approved by the Dean, Director or Department Head of the employee.

Expenses **not meeting all substantiation requirements** will be returned to the individual for proper completion. P-Card charges and reimbursements not meeting substantiation requirements or violating University policies may be requested to be reimbursed from the individual. If the individual does not reimburse the University in the designated timeframe, Internal Revenue Service regulations consider the expense to be additional employee compensation that will be included on the employee’s W-2 form.

### D. Department Responsibility

The administrator (department-level manager and above) or business manager of the department having budgetary responsibility for the funds being disbursed must authorize every disbursement transaction. The administrator or business manager of a department is responsible and accountable for all transactions submitted by his/her department.

Accordingly, the authorizer verifies that the transaction meets the conditions specified in the University's policy statements, is appropriate within the department's approved annual budget, and is allowable within any applicable funding source restrictions and expense line.

In addition, the administrator or business manager of the department should ensure that all invoice payments, reimbursement requests, and Travel and Expense Vouchers (Exhibit B) are submitted to the Financial Accounting Services ("FAS") Department in a timely manner. In general, invoice payments should be submitted to Accounts Payable within 14 days of the invoice date to ensure payment within 30 days of invoice, unless vendor payment terms state otherwise. Reimbursement requests and Travel and Expense Vouchers should be submitted to Accounts Payable within 30 days of the expense being incurred or the completion of travel. Payment requests submitted to Accounts Payable after the 30 days may require additional explanation or documentation as to the reason for the late request. Reimbursement requests for expenses incurred during the prior fiscal year that are submitted to Accounts Payable after the published year end deadlines may be returned unpaid.

For circumstances in which there is the need for additional or pre-approval of expenses (i.e. alcohol for a special event, food for trainings or retreats, special travel arrangements, etc.) the documentation of the approval should be maintained by the Officer, Dean or Department Head that is authorized to approve the expense. The documentation should be available for review for seven years from approval date, upon request, for audit purposes.

#### **E. Sales Tax Exempt**

The University is tax exempt and should not pay sales tax. The administrator or business manager should work with the Purchasing Department and vendors to ensure sales tax is not charged to the University. Outside of Connecticut, there are other states that recognize the University's tax exempt status. For a listing of states, contact Purchasing. Some suppliers may request a copy of the University's tax exempt certificate which can be obtained from the Purchasing Department. Departments should review all invoices prior to submitting to Accounts Payable to be sure that sales tax has not been charged. If sales tax is charged by mistake, the department must contact the vendor to request a refund. If the vendor refuses to issue a refund, contact the Purchasing Department to resolve the issue.

Before traveling to other states on University Business, the traveler should check with the Purchasing Department to determine if the state(s) traveled to provide tax exemption. If so, the traveler should attempt to purchase goods and services using the tax exemption, where feasible. For travel and small purchases, the University will consider sales tax as an allowable expense if it is impractical to obtain exemption. Such goods and services can be purchased using a P-Card, or reimbursed to the traveler.

## **F. Government and Elected Officials**

University employees and officers will adhere to all local, state and federal restrictions, reporting requirements, etc. that relate to food, gift and entertainment expenses allowable and disallowable for public sector employees, appointees and office holders. Contact the University's Vice President of University Relations (x4273) for assistance when there are business relations with government and elected officials involving food, gift and/or entertainment expenses to ensure appropriate conduct.

## **III. Travel and Business-related Expense Procedures**

The travel and business-related expense ("travel and business expense") requirements placed on the University community by the University's General Expense and Travel Policy are uniformly applied to all funding sources. In order for travel and business expenses to not be considered taxable income to the individual, they must meet IRS substantiation requirements (see "Documentation/Substantiation Requirements" section).

The following are procedures pertaining to University travel and business expense requirements for specific areas including advances, air travel, ground transportation, meals, etc.

### **A. Cash Advances**

Cash Advances may be granted only to regular full-time/part-time, on-campus University employees (non-students), or student agency organizations, for out-of-pocket expenses expected to be incurred that cannot be paid by the University's P-Card. To secure an advance the individual must complete a Cash Advance Request. The completed request should be submitted 20 days prior to the travel/event begin date. The request will be processed no more than 10 days prior to the anticipated trip/event. The request must state the period of travel or date of event, the purpose for the travel/event and the amount requested.

A single advance should not exceed \$750.00 and must be reconciled using the Travel and Expense Voucher within 30 days of the conclusion of the trip or event. Any request over \$750.00 should be accompanied by a detailed estimate of expenses for the total cash advance request. All receipts must be kept for expenses paid using the cash advance funds, and submitted with the cash advance reconciliation. In general, outstanding cash advances must be reconciled before further advances will be issued. Cash advances that are not reconciled within 30 days of the conclusion of the trip or event may be reported as taxable income to the individual.

Cash Advance forms can be obtained by emailing [acctspay@hartford.edu](mailto:acctspay@hartford.edu) or on the University's Forms website: <https://ned.hartford.edu/forms/forms.htm> - Cash Advance Form

## **B. Air Travel**

Arrangements for air travel, for coach fare only, can be made through the Purchasing Department's approved vendor list, discount brokers, or online booking. It is recommended that air travel be purchased through the use of the University's P-Card to ensure that travelers will be covered under applicable travel insurance provided by the P-Card. For infrequent travel, travelers that do not have a P-Card can work with their business manager/administrator or the Purchasing department to purchase air fare through a P-Card.

All air travel must be by the most economical rate available, with reasonable layovers if necessary. Generally, coach or lower promotional fares are the only classes of travel that are allowable. Exceptions, such as a medical condition, will require a letter of approval signed by the traveler's Officer or Dean in advance of the trip. In no case should first class air travel be considered unless a medical condition warrants.

Reservations should be made at least 21 days in advance, whenever possible, to take advantage of discounted fares. The traveler should take note of the vendor's cancellation or ticket change policy. If travel needs to be cancelled or changed, every effort should be made to comply with the vendor's policy. Any ticket credits for future travel must be used for future business-related travel.

The University does not reimburse travelers for tickets purchased with frequent flyer miles. Travelers must always select flights that are the lowest-priced available for their business trips; frequent flyer membership should not take precedence in the choice of airline.

## **C. Foreign Travel**

Expense reports for foreign travel must be submitted in U.S. Dollars with an explanation and translation of the foreign receipts and their conversions. Record the U.S. dollar equivalency and the exchange rate on each receipt. All foreign travel expense should be charged to account 61505 – Travel International. Currency exchange rates are available on the Internet at:

<http://www.oanda.com/convert/classic>

Currency exchange rates for the dates of travel should be used for converting foreign currencies to U.S. dollars on the Foreign Currency Conversion report (Exhibit C), which is part of the Travel and Expense Voucher. Use the above Internet site to determine the exchange rate, and please provide a print out of that screen with the expense report.

## **International Travel Advisories**

See the University of Hartford Policy Related to State Department Travel Warnings and University-Sponsored Travel Abroad at:

<http://ned.hartford.edu/forms/TRAVEL-International%20Travel%20Policy%20201-07.pdf>

## **D. Insurance**

The University provides accidental dismemberment and death coverage on all tickets charged to the University's P-Card. Any purchase of flight and personal travel insurance to provide additional protection for their families in the event of an accident is a personal expense and not reimbursable.

## **E. Travel with Family Members or other Companions**

Unless deemed necessary due to the nature of the situation (e.g. donor relations function that includes companions/family members), the University does not provide reimbursement for travel and entertainment expenses of family members and other companions who accompany University employees on business trips and special functions. The employee's applicable Officer must approve in writing in advance of the trip for any exceptions. This policy does not preclude family members and other companions from accompanying employees on business trips provided that all travel, meals, entertainment and other costs resulting from their presence are paid with personal funds. Refer to the P-Card policy for additional information.

## **F. Travel and Business Expenses by Non-University Personnel**

Visiting students, scholars and other non-University personnel (including contractors, consultants, and prospective faculty/staff member interviewees) incurring expenses on University business may be reimbursed for reasonable travel and business expenses in accordance with this policy. Such expenses require the same prior supervisory approval, and it is the responsibility of the employee requesting the expense arrangements to inform any non-employee of the University's General Expense and Travel Policy and provide them with the appropriate University forms. The same restrictions and regulations are applied to non-University personnel as are applied to University personnel.

## **G. Travel and Business Expenses under Grants and Contracts**

All travel and business expenses charged to grants and contracts must be reasonable and in accordance with policies established by the sponsoring agency and the terms of the specific award, which should be reviewed prior to making travel arrangements or incurring expenses. Expenses should adhere to the travel and expense guidelines as outlined in their particular grant contract and in the OMB Circular A-21 or the State of Connecticut State Single Audit Act, as applicable. University employee's expenses charged to grants and contracts must be allowable for travel and business expenses in accordance with the policies of the University, unless otherwise specified within the award. All travel and business expenses, regardless of dollar amount, must be documented and supported by original receipts. Foreign travel is strictly limited. Grant contracts must be carefully reviewed to determine if foreign travel is allowed and/or if travel on a foreign carrier is allowed.

For federal grants, alcohol and entertainment expenses are disallowed and cannot be charged to the federal grant.

Institutional Partnerships and Sponsored Research (“IPSR”) must be advised of any contemplated foreign travel, since restriction and prior approval requirements vary among agencies. Any questions in regards to travel and business expenses under grants and contracts should be addressed to IPSR at x2446.

## **H. Ground Transportation (non-private vehicle)**

### **Car Rentals**

Reservations for car rentals should be made through the University’s approved vendors. Vehicles may be rented when:

- University vehicles are not available
- Local transportation is not available
- Schedules do not permit the use of local transportation
- The cost of local transportation equals or exceeds the cost of renting an automobile

Before arranging for a rental car, the driver should check with the approved vendor to ensure they meet any age restrictions for rental. In addition, the rental car should only be driven by individuals registered with the rental agency as a driver for that particular car.

The size of the rental car should be a compact or mid-sized car under most circumstances. When three or more travelers are traveling together, or when a large amount of supplies or equipment is being transported, a larger size automobile may be more appropriate.

Refueling Costs – Rental agencies that allow vehicles to be returned with less than full gas tanks usually charge a higher rate for gas to refuel. Please make every effort to save on costs by refueling the vehicle prior to returning it.

The University considers gas an allowable expense for rental car use. The traveler can use their P-Card for such gas purchases or can submit gas receipts for reimbursement.

University employees may not accept, nor will they be reimbursed for, "personal injury" or "collision damage" insurance, except where included in corporate rental agreements. The University covers property damage risk, and personal injury risk is covered by Workers' Compensation.

### **University-Owned Vehicles**

A University employee or student conducting business where travel by automobile is an accepted mode of travel should consider taking advantage of renting an automobile from the University. Contact should be made with the Fleet Manager at x7812 to inquire about vehicle availability, current daily rates, and the procedures required to be followed.

In order to take advantage of this program, the employee or student, must have a valid driver’s license and two years licensed driving experience. All drivers will be required to

sign a Vehicle Use Agreement obtained from the Fleet Manager and abide by the Fleet policies and procedures also obtainable from the Fleet Manager.

Should an accident occur while using a University owned vehicle, travelers must submit a written accident report to the University's Fleet Manager, local authorities as required, and the University's Treasurer.

The University considers gas an allowable expense for University owned vehicle use. The traveler can use their P-Card for such gas purchases or can submit gas receipts for reimbursement.

## **Taxi**

Use of a taxi is authorized only when more economical services are not available, or in special cases when valid reasons warrants the use of such transport. The use of a limousine is not permitted, except on exceptional circumstances involving multiple passengers.

## **I. Mileage – Private Vehicle Use**

The University will reimburse for mileage for private vehicle use for approved business-related travel. The rate used for reimbursement is established by the University, which is generally based on the IRS published rate. For private vehicle use, reimbursements or P-Card use for fill-ups is not allowable.

Mileage may be calculated by either using an actual odometer reading or obtained by a mapping website such as Mapquest or Google.

Under IRS regulations, commuting expenses are not deductible. Therefore, when a University employee seeks reimbursement of mileage for business travel, the employee's normal commuting mileage to and/or from the University, as applicable, shall be deducted from the total reimbursable mileage traveled on that day. This deduction will not apply, however, to any leg of the travel which begins or ends at the University or which occurs on a day when the employee is not normally scheduled to work.

For example, consider a University employee who lives a 10 mile drive from the University – for a daily commute of 20 miles – and travels from time to time on University business. Assuming the travel is otherwise reimbursable under this policy:

- If the employee travels 100 miles roundtrip, leaving from and returning to home on a single day, 20 miles should be deducted – 10 miles for each leg – and the employee will be reimbursed for 80 miles of travel.
- If the employee travels 100 miles roundtrip, leaving from home but returning to the University, only 10 miles should be deducted – 10 miles for the first leg only – and the employee will be reimbursed for 90 miles.
- If the employee travels 50 miles from home to her destination on day one, stays overnight, and returns 50 miles to the University on day two, she should record 40

- miles of reimbursable travel (50 miles less the 10 mile deduction) on each of day one and day two, for a total of 80 miles.
- If the employee is normally scheduled to work Monday through Friday, and travels 50 miles from home on a Sunday, stays overnight, and returns 50 miles to home on a Monday, she should record 50 miles of reimbursable travel on Sunday and 40 miles of reimbursable travel on Monday.

A Travel and Expense Voucher and Mileage Log (Exhibits B & D) should be completed, approved by the immediate supervisor, and submitted to Accounts Payable within 30 days of completion of travel.

**\*\*\*IMPORTANT\*\*\***

*The University does not assume liability for damage to personal automobiles used on University business and does not assume liability for deductibles or any other uninsured loss to the vehicle. Liability insurance protection will be provided as excess coverage only after the private owner's personal liability insurance limits are exhausted when the vehicle is used for business purposes. Cost of repairs to a vehicle, whether or not they result from the traveler's acts, are not reimbursable.*

**J. Lodging**

The University will pay the acceptable costs of single room accommodations at medium-class establishments, e.g. Courtyard by Marriott, Holiday Inn Express, etc., or at the location where a conference or meeting is being attended. When making hotel reservations, the traveler should inform the establishment that the University is tax-exempt. If an establishment requires a copy of the University's tax exempt certificate, the employee should contact the Purchasing Department.

Cancellations are the responsibility of the traveler. Please be aware that many websites that offer discounted lodging rates have a non-cancellation policy – when purchasing lodging through a discount travel site, the traveler should review the cancellation policy prior to purchasing. Charges for late cancellations or for non-cancellation lodging purchases will not be reimbursed, except when approved in writing by an Officer for business-related restrictions or illness. The documentation should be retained in the employee's P-Card file.

**K. Travel and Business Meals and Food Expenses**

The University will reimburse travel and business meals for actual meal expenses at reasonable rates, plus taxes and tips. Meal expenses must be receipted. When conference registrations include meals, substitute meals will not be paid.

The guideline for gratuities is a maximum of twenty percent (20%) of the service, excluding taxes.

Business entertainment meals are those conducted during a business meeting with a non-employee (donor/prospective donors, visitors from other universities, officials of the community, prospective appointees, etc.) that provides a clear benefit to the University.

Business-related food expenses include food provided on campus premises during limited types of University of Hartford meetings that include campus-wide representation or, on a very infrequent and special occasion, food provided by a department to promote the University's mission. Business-related food expenses must be approved by the appropriate departmental authorized signatory. When an authorized signatory is a participant in the business-related function, their immediate supervisor must also approve the expense.

#### **L. Alcohol**

Alcoholic beverages are non-allowable expenses and will not be reimbursed, except in the following circumstances:

- Special University events, pre-approved by the applicable Officer
- Events that include alcohol in the ticket price, pre-approved by the applicable Officer
- Alcohol purchased with a meal for the purposes of donor cultivation, provided the expense is within reason and is consistent with the circumstances of the meal

Additional restrictions on alcoholic beverages include:

- No alcoholic beverages allowed for campus events starting prior to 4 pm, except for pre-approved special events such as the University Holiday party
- No alcoholic beverages allowed for student group campus events, including contractors/performers
- Per OMB Circular A-21, alcohol is a disallowed expense and cannot be charged to federal grants

#### **IV. Other Meals and Food Expenses**

In certain special cases, it is allowable to provide meals to employees as listed below:

- Non-recurring meetings (not allowed for monthly or other regularly scheduled departmental meetings)
- Employee works outside their normal business hours such as:
  - Working outside scheduled hours
  - Extended or special office hours (e.g. University opening; Commencement; weekends during department's peak season; essential staff required to work during emergency closings, as defined by Administration)
- Reward or recognition of employee(s) for a major accomplishment or achievement (Refer to Gift Policy for additional information)
- Trainings – amounts over \$500 must be pre-approved by applicable Dean or Officer

- Retreats/Planning – amounts over \$500 must be pre-approved by applicable Dean or Officer

Meals should be of a reasonable rate, plus taxes and tips, consistent with the circumstances of the meal. Refer to Discretionary spending under section VI.

## **V. Miscellaneous Expenses**

It is the University's policy to reimburse individuals for all reasonable and necessary expenses incurred in transacting the business affairs of the University.

### **A. Reimbursable Expenses**

Reimbursable expenses include but are not limited to the following:

- Reasonable baggage handling and storage expenses while traveling on University business (airport, train station, hotel, etc.)
- Business office expenses (copy services, postage, etc.)
- Business-related phone calls and faxes
- Costs of obtaining required visas and passports for University required international travel
- Currency conversion fees
- Gratuities to porters, bellhops and other hotel service personnel
- Parking and tolls
- Travelers on overnight trips are allowed one reimbursed daily call home

### **B. Non-reimbursable and Disallowed Expenses**

Non-reimbursable expenses include but are not limited to the following:

- Alcoholic beverages other than for special University events, pre-approved by the applicable Officer, and donor cultivation
  - Alcoholic beverages are not allowed at campus events prior to 4 pm
  - Alcoholic beverages are not allowable expenses to federal grants
  - Alcoholic beverages are not allowed for student group campus events, including contractors/performers
- Charges incurred for failure to cancel hotel reservations, except when approved by an Officer for business-related restrictions or illness
- Club memberships, unless pre-approved by the President or Vice President of Finance and Administration
- Commuting between home and campus
- Corporate charge card delinquency assessments
- Entertainment expenses charged to federal grants
- Equipment, furnishings, and electronics including computers, laptops, cameras, iPads, etc. All equipment, furnishings and electronics purchases must go through the Purchase Order or Hawk PC process

- First class or business class airfare upgrade vouchers
- Flowers or seasonal decorations, except for major University functions or events, such as Commencement, donor recognition, or Alumni events, etc.
- Food expenses for recurring departmental meetings
- Gift cards or gift certificates – refer to Gift Policy
- Magazines, newspapers, personal reading materials purchased while traveling
- Meal costs between two or more University employees and/or sub-contractors, unless they are on overnight travel or if meal falls under the special circumstances listed in “Other Meals and Food Expense”
- Parking tickets, traffic violations and court cost
- Personal entertainment – e.g. golf, movies, theater, symphony, museums, etc.
- Personal items, including clothing or toiletry items
- Travel accident insurance premiums

## **VI. Discretionary Spending**

University departments are urged to be conservative with discretionary spending. The following are some examples to conserve whenever possible. This is not meant to be an all-inclusive list:

- Necessary business lunch meetings should take place at a facility on-campus
- Banquets, retreats and other necessary gatherings should take place at a facility on-campus whenever possible
- Reduce memberships and dues to a single department membership, rather than multiple memberships, where possible
- Evaluate new software and license upgrade needs

## **VII. Travel and Expense Voucher**

A Travel and Expense Voucher (Exhibit B) should be completed within 30 days of completion of trip for all overnight travel, regardless of payment method (individual’s P-Card, department administrator’s P-Card, or reimbursement basis) or timing of payment. The Travel and Expense Voucher should include the complete expenses for the trip, including the following if applicable:

- Conference Registration Fees
- Airfare, or other mode of transportation to trip destination
- Hotel
- Car rental, taxi cab, mileage, tolls, parking
- Meals
- All other qualifying expenses for travel

### **Reimbursements**

For non-travel expense reimbursement, the Travel and Expense Voucher should include all reimbursable expenses, with accompanying receipts.

If a reimbursement is due to the individual, the University will pay expenses after a Travel and Expense Voucher is processed and approved by the Accounts Payable Department.

If a reimbursement is due to the University, reimbursement is due within 30 days of completion of travel or event. IRS regulations require that unallowable expense be considered taxable income to the employee if reimbursement to the University is not provided, and disciplinary action may be taken.

### **Documentation**

The completed Travel and Expense Voucher should include the following documentation:

- Business purpose of expense, including itinerary of conference or meeting, if applicable
- Original itemized receipts TAPED (for document imaging purposes) to an 8 1/2 x 11 paper and attached to the Travel and Expense Voucher. For P-Card purchases, copies of receipts are acceptable, as the originals should be kept with the individual's P-Card reconciliation. Please clearly identify these copies as P-Card transactions.
- Signature of the individual
- Signature of the individual's business manager or department head
- Accounting Distribution for total expenses (excluding P-Card charges)
- A P-Card reconciliation (Exhibit E) that provides a breakout of expenses charged by P-Card and expenses paid personally
- A detailed reason for not submitting the original receipt should accompany any copied receipt (excluding P-Card charges)
- A Missing Receipt Form (Exhibit A) for any expenses not supported by an original itemized receipt must be completed by the employee and signed by the employee's Dean, Director or Department Head

**The above documentation should be forwarded to Accounts Payable within 30 days of the completion of travel, or within 30 days of expense being incurred for non-travel reimbursement.**

The Travel and Expense form is located on the University's Forms website: <https://ned.hartford.edu/forms/forms.htm> - Travel and Expense Voucher under Finance section

Instructions for completion of the form are also located on the University's Forms website: <https://ned.hartford.edu/forms/forms.htm> - Travel and Expense Reimbursement Instructions under Finance section

### **VIII. Sub-Accounts**

Please use these common sub-accounts to charge your expense, as applicable:

- 61500 TRAVEL EXPENSE
- 61505 TRAVEL EXPENSE – INTERNATIONAL
- 61510 RECRUITING EXPENSE
- 61520 SEARCH EXPENSE
- 61600 MOVING EXPENSE
- 61700 STAFF DEVELOPMENT
- 61800 ENTERTAINMENT EXPENSE
- 61850 MEETING EXPENSE
- 62100 FACULTY DEVELOPMENT
- 68500 FOOD EXPENSE

## **IX. Exceptions**

In some instances, it may be in the best interest of the University to allow for exceptions to this policy. In such cases, the appropriate Vice President or Provost should request a written approval of any exception from the President or Vice President of Finance and Administration prior to the expense being incurred.

Exhibit A



## UNIVERSITY OF HARTFORD

### Missing Receipt Form

**If original receipt is missing for any reason, the individual should first contact the vendor to request a replacement, if feasible. If the vendor will not provide a replacement receipt, or an affidavit verifying the purchase, this form MUST be filled out by the individual and signed by the Dean, Director or Department Head.**

Name: \_\_\_\_\_

Department: \_\_\_\_\_

Vendor Name: \_\_\_\_\_

Amount: \$ \_\_\_\_\_

Date of expense: \_\_\_\_\_

Business Purpose/details: \_\_\_\_\_

\_\_\_\_\_

Reason missing: \_\_\_\_\_

Employee Signature: \_\_\_\_\_

Date form completed: \_\_\_\_\_

Dean, Director or Dept. Head Name: \_\_\_\_\_

Dean, Director or Dept. Head Signature: \_\_\_\_\_

Date approved: \_\_\_\_\_

Exhibit A - Missing Receipt Form - can be found on the University of Hartford's Forms website:  
<https://ned.hartford.edu/forms/forms.htm> - Missing Receipt Form under Finance section

Exhibit B



UNIVERSITY OF HARTFORD

Travel and Expense Voucher

Page \_\_\_\_ of \_\_\_\_ Pages

Name: \_\_\_\_\_

(for use of multiple TEV front pages for travel more than 7 days)

University ID #: \_\_\_\_\_

Campus Addr: \_\_\_\_\_

Department: \_\_\_\_\_

Campus Ext #: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

City, State, Zip: \_\_\_\_\_

Event Description (Attach Event Agenda) and/or Business Purpose: \_\_\_\_\_

Please complete shaded sections

Check All That Apply:

- Cash Advance Reconciliation
- Out-of-Pocket Expenses
- Purchase Card Reporting

Please attach original itemized receipts for all expenses

	Day 1 Date:	Day 2 Date:	Day 3 Date:	Day 4 Date:	Day 5 Date:	Day 6 Date:	Day 7 Date:	Totals
<b>Meal Expenses For Yourself Only</b>								
Breakfast								\$ -
Lunch								\$ -
Dinner								\$ -
<b>Total Meal Expense</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>See Back to complete</i>							
<b>Total Miscellaneous Expense</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Hotel/Lodging/Conference Fee Expense</b>								\$ -
	<i>For use only when entertaining non-university employees - See Back to complete</i>							
<b>Total Business Entertainment Expense</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transportation Expense</b>								
Plane (coach fare only)								\$ -
Train								\$ -
Bus								\$ -
Taxi Cab (include gratuity)								\$ -
Car Rental								\$ -
Mileage reimbursement (See Mileage tab)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other (Parking, Tolls, etc.)								\$ -
<b>Total Transportation Expense</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Cost per Day</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Signature\* \_\_\_\_\_ Date \_\_\_\_\_

Supervisor's Name (typed) \_\_\_\_\_ Date \_\_\_\_\_

Supervisor's Signature \* \_\_\_\_\_ Phone Ext. \_\_\_\_\_

Accounting Distribution (Do Not Include P-Card or Previously Reimbursed Expenses)		
Fund/Org	Account	Amount
<b>Total Accounting Distribution</b>		\$ -

Total Expenses (current page):	\$ -
Total Expenses (all TEV pages):	\$ -
Amount Previously Reimbursed:	
Cash Advance Chk #:	
Cash Advance Amount:	
P-Card Expenses on this Voucher (from P-card recon):	\$ -
Balance due to Me:	\$ -
or Balance due to University:	\$ -

\* By signing this form, I certify that I have reviewed the information provided, and that it is accurate and in compliance with University policies

For Accounts Payable Use Only:

Banner Invoice # \_\_\_\_\_ E037 JOURNAL# \_\_\_\_\_ Approved By \_\_\_\_\_ Date \_\_\_\_\_ - Should be \$0

Exhibit B cont.

For Business Entertainment Expenses Only

State Event or Breakfast/Lunch/Dinner and amount of each including gratuity		Name/title/company name of persons entertained	Please provide business purpose of event or meal, including the relationship of entertained individuals to University (i.e. potential donor, prospective appointee, etc.), business subject discussed and the expected benefit to the University
Amount			
Day 1	B		
	L		
	D		
Day 2	B		
	L		
	D		
Day 3	B		
	L		
	D		
Day 4	B		
	L		
	D		
Day 5	B		
	L		
	D		
Day 6	B		
	L		
	D		
Day 7	B		
	L		
	D		
\$ -		TOTAL	

For Miscellaneous Expenses Only			Business purpose of expense
Itemize the miscellaneous expenditures and amounts			
Amounts	Item(s)		
Day 1			
Day 2			
Day 3			
Day 4			
Day 5			
Day 6			
Day 7			
\$ -		TOTAL	

Exhibit B - Travel and Expense Voucher - can be found on the University of Hartford's Forms website: <https://ned.hartford.edu/forms/forms.htm> - Travel and Expense Voucher under Finance section



**Exhibit D**

Mileage Log								
Date	From: Address	To: Address	Business Purpose	Mileage	Daily Commute Miles *	Reimbursable Mileage	Rate	Amount
Day 1						-		\$ -
						-		\$ -
						-		\$ -
Day 2						-		\$ -
						-		\$ -
						-		\$ -
Day 3						-		\$ -
						-		\$ -
						-		\$ -
Day 4						-		\$ -
						-		\$ -
						-		\$ -
Day 5						-		\$ -
						-		\$ -
						-		\$ -
Day 6						-		\$ -
						-		\$ -
						-		\$ -
Day 7						-		\$ -
						-		\$ -
						-		\$ -
				-			\$ -	
						-	<b>TOTAL</b>	<b>\$ -</b>

\* Per IRS Regulations, commuting expenses are not deductible. If traveler is departing and returning from the University, the Daily Commute Miles should be zero. If the traveler is departing and returning from home, the employee's normal workday roundtrip

Exhibit D - Mileage Log - can be found on the University of Hartford's Forms website: <https://ned.hartford.edu/forms/forms.htm> - Travel and Expense Voucher under Finance section, which has a separate tab for the Mileage Log

