

UNIVERSITY OF SOUTH FLORIDA COLLEGE OF MEDICINE
University Medical Service Association, Inc. (UMSA)
USF Medical Services Support Corporation (MSSC)

Policy and Procedures	Supersedes: 4/21/08, 7/22/09, 2/23/11, 4/27/11, 1/9/13	File Code Number:
Approvals: REVISED UMSA/MSSC EMC/Finance Committee: 4/27/11	Section:	
Effective Date: 4/27/11, 1/9/13, 4/2014rev	Subject: Travel Expense Policy	

PURPOSE:

USF College of Medicine Faculty Practice Plan (UMSA) funds should primarily be utilized for purposes in support of the clinical service mission of the USF College of Medicine. Other funding sources (e.g. USF Foundation Funds, research accounts, etc) may be the appropriate, preferred source for the payment of expenses related to educational, research and other missions of the USF College of Medicine.

This policy promotes the consistent application of accounting and IRS guidelines for which travel expenses may be reimbursed and general standards by which travel expense reimbursement requests and related records shall be processed in a timely and efficient manner. The scope of this policy shall govern the actions of USF, UMSA and MSSC employees.

POLICY:

Any request for reimbursement of travel expenses must be submitted to the Department of Finance & Accounting for reimbursement **within sixty (60) calendar days** after the event occurred.

To assure the consistent application, approvals are outlined in the *Signature Authorization Policy* and are required on both forms.

Same Day Business Travel:

After business travel occurs which **does not require overnight stay**, a Travel & Expense form (T&E) must be completed, signed by the Traveler and authorized by the appropriate authorities. The T&E form will list all expenses associated with the travel, whether paid directly by the organization or reimbursable to the traveler.

Overnight Business Travel:

Prior to travel, a Travel Authorization Request (TAR) in Coda must be completed and authorized by the appropriate authorities **before** travel or expenses are incurred. Refer to the *Advance Authorization for the Expenditure of funds for Travel* policy.

When the travel period has ended, the Travel & Expense form (T&E) must be completed, signed by the Traveler and authorized by the appropriate authorities. The T&E form will list all expenses, including incidentals, associated with the travel, whether paid directly by the organization or reimbursable to the traveler. **All original receipts and back-up documentation must be attached to the TAR in Coda along with a completed T&E form when submitted for payment and/or reimbursement.** The Travel Checklist and paper TAR form are optional.

International travel should be supported with conversion rates from www.oanda.com for all expenses, including incidentals, incurred during business travel. When calculating the conversion rate, use a date in the middle of the trip.

All employees are expected to understand and abide by the procedures outlined below as it relates to the reimbursement of travel expenses.

PROCEDURES:

Applicability

Unless specifically noted to the contrary, this description of policies and procedures applies to all same day and overnight business travel expenses submitted for reimbursement.

Administration

Travel reimbursement requests must include an approved Travel Authorization Request (TAR) in Coda, an approved Travel Expense form (T&E) and all original receipts. The Travel checklist and paper TAR form are optional. Travelers will not be reimbursed for expenses incurred prior to the travel date with the exception to registration and hotel deposit and/or unless otherwise outlined in the Travel Advances section below.

The signature of the traveler must be presented on the T&E form. The signature of the traveler's supervisor must be presented on the T&E form. To assure consistent application of these policies and procedures, the signature approvals as outlined in the *Signature Authorization* policy shall be required for expenses before reimbursements may be processed. The signature approval authority and responsibility may not be delegated by the indicated official to any other person(s).

For overnight business travel, requisition type **TARREQUEST** or **CHAIRTAR** and purchase order type **TRAVELORDER** or **CHAIRTRAVEL** must be utilized in the procurement system to obtain the proper approval and to generate timely payment.

All other reimbursed business travel and mileage expenses must be submitted on a **REIMBORDER** or **CHAIRREIMB**.

Timeliness of Payment/Reimbursement Requests

All expenses incurred, with the exclusion of those paid and/or reimbursed in advance by UMMA or MSSC must be submitted to the USFPG Department of Finance and Accounting within 60 calendar days of the completion date of the travel. If an acceptable request meeting the criteria as defined below is not submitted within sixty (60) days after the expense was paid or incurred, the approval of the USFPG CFO is required prior to the submission of such information to the Department of Finance and Accounting.

Business Travel in Conjunction with Personal Travel

When a traveler is on Company business in conjunction with personal travel, the T&E Form must show the actual departure date and return dates and times separating the official and personal travel. The traveler may claim one travel day before the business event and one travel day after the business event. The T&E Form must indicate the dates and times the

traveler went “off official business” and “back on official business.” Expenses incurred while on personal time will not be reimbursed by the UMSA or MSSC.

Travel Advances

Refer to the *Advance Authorization for the Expenditure of Funds* Policy.

Proof of Payment

When reimbursing individuals for expenses paid out-of-pocket, clear and evident proof of payment **made by the individual requesting reimbursement** is required. This policy requires appropriate backup support such as the following:

- A. Copy of credit card receipt or credit card statement.
- B. Copy of front and back of canceled check
- C. Copy of bank statement showing cleared check.
- D. Original invoice with zero balance – evidence that individual paid for item is required
- E. Original cash register receipt or other receipt - evidence that individual paid for item is required
- F. Formal acknowledgment or receipt of payment by payee**

**To be used only if none of the other above forms of backup is available.

**Statements showing payments made or original receipts are preferred. If it is not possible to obtain these documents, then a copy of the canceled check or bank statement is acceptable.

Same day business travel expenses:

Personal Car Use:

A traveler may use his/her own automobile when it is in the best interest of the Company. The traveler is authorized to claim mileage from the official Company headquarters or home of the traveler.

UMSA and MSSC authorize reimbursement to the traveler for the official map mileage between cities and/or to the airport pursuant current IRS rates (www.irs.gov) on date of travel.

Mileage between the USF North Campus (including USF medical school and clinics, Morsani Center, Faculty/Medical Office Building, University Community, and Veteran’s Administration) and the USF South Campus (including 17 Davis, Harbourside, South Tampa Center, One Davis and Tampa General Hospital) will not be reimbursed. However, in order to accommodate travel between work sites to serve the needs of the different clinical areas, the following shall apply:

- Mileage will not be authorized or reimbursed for a trip from home to worksite, or worksite to home, regardless when going to or coming from the employee’s primary worksite.
- Round-trip mileage will be available and reimbursed for employees who start and end the work day at one campus but must travel to and from an alternate campus during the work day.
- One-way mileage will be available and reimbursed for employees who start the work day at one campus and end it at the other campus.
- UMSA and MSSC management employees (and USF A&P staff, faculty, and physicians) are not eligible for mileage between North and South campuses.

- Mileage between all other clinical locations will be reimbursed.
- USF physicians and staff traveling between the North and South campuses for services provided under a medical contract or grant shall be reimbursed for that mileage provided that funding available from such contract or grant source permits such reimbursement. Reimbursement requests must be applied to the applicable contract or grant number upon request of such disbursement.

Cost of operation, maintenance and ownership of a vehicle is the responsibility of the traveler. UMSA and MSSC are not authorized to reimburse a traveler for repairs, fines for violations of the law, or other related costs incurred while traveling on official business of the Company.

All travel connected with official business of the Company *must be by the most direct route*. If a person travels by an indirect route for convenience, the extra costs must be paid by the traveler. UMSA and MSSC will authorize reimbursement only for those expenses that would have been incurred had the traveler used the most direct route. An exception to this rule is when the automobile is shared with other travelers resulting in savings to UMSA or MSSC on airfare, or when the cost of renting an automobile in the city where business is conducted exceeds the mileage allowance claimed.

Travelers are not authorized to claim a mileage allowance when transported gratuitously by another person.

Registration Fees:

A registration fee to attend a conference, convention or any other event is frequently required prior to the date of the event. Registration fees may be paid directly to the organization sponsoring the conference or convention by UMSA or MSSC or the traveler. **The cost of the registration fee must be included on the T&E Form submitted upon completion of the trip.** A copy of the agenda for the conference must also be provided. If the registration fee was paid directly by UMSA or MSSC, this fact must be indicated at the bottom of the T&E Form and deducted from the reimbursement total. The original receipt and proof of payment by the Company or traveler must be attached to the T&E Form when requesting reimbursement.

Optional entertainment included on the registration form is a personal expense and will not be reimbursed by UMSA or MSSC.

Overnight business travel expenses:

Expenses reimbursable **prior to travel date:** [Each travel expense reimbursed prior to travel must be included on the T&E Form submitted upon completion of the trip.]

Registration Fees:

A registration fee to attend a conference, convention or any other event is frequently required prior to the date of the event. Registration fees may be paid directly to the organization sponsoring the conference or convention by UMSA or MSSC or the traveler. A copy of the agenda for the conference must also be provided. If the registration fee was paid directly by UMSA or MSSC, this fact must be indicated at the bottom of the T&E Form and deducted from the reimbursement total. The original receipt and proof of payment by the Company or traveler must be attached to the T&E Form when requesting reimbursement.

Optional entertainment included on the registration form is a personal expense and will not be reimbursed by UMSA or MSSC.

Lodging deposits:

UMSA or MSSC will reimburse the travel all hotel deposits prior to travel if such deposit is required to secure lodging accommodations reserved in advance at reasonably priced facilities. When attending a conference, convention or professional meeting, the traveler should utilize the lodging facility recommended in the meeting package information wherever possible. The traveler's personal credit card should be used when making a reservation with a lodging facility.

Expenses reimbursable **after the travel date:**

Lodging:

Lodging accommodations should be reserved in advance at reasonably priced facilities. When attending a conference, the traveler should utilize the conference hotel and the reimbursement will be paid at the conference rate. Lodging accommodations as part of a conference, convention or professional meeting are reimbursable at actual cost to the traveler. No lodging rates outside of the conference referred accommodations will be reimbursed beyond \$250 / night.

UMSA or MSSC will reimburse the traveler at the rate of single occupancy only, unless the room is shared with another traveler on UMSA/MSSC business. When a hotel room is shared by multiple travelers on official Company business and the bill is paid by one of the travelers, then the traveler paying the bill may request reimbursement for the total amount of the bill. When multiple travelers on Company business have separate rooms and one traveler pays the hotel bill for all, then the traveler paying the hotel bill may request reimbursement for the total amount of the bill. The traveler whose hotel is being paid must state on their travel expense report "*My hotel room was paid for by _____.*" If two travelers share a hotel room and split the bill, then each traveler may claim one-half of the hotel bill on his/her T&E Form.

A traveler may not claim reimbursement for lodging for overnight travel within 50 miles of his/her headquarters or residence.

Travelers will not be reimbursed for additional charges related to spouses, family, friends, etc. staying with the traveler during a particular stay. In addition, incidental charges such as movies, alcohol bars, etc. charged to the traveler's room will not be reimbursed.

Backup documentation that needs to be provided in order for a reimbursement to be made is the hotel bill that reflects payment made by the traveler requesting reimbursement and thus results in a zero balance. If the bill does not reflect who the payment was made by, a copy of the traveler's charge slip, cancelled check or charge card statement will be required in addition to the hotel bill.

The traveler is responsible for canceling hotel reservations when a trip is cancelled or the dates change. The traveler is personally liable to the hotel for any charges or penalties resulting from failure to give proper notice of cancellation.

Per Diem - Meals:

Meal Per Diem Rates for Domestic Travel:

Domestic travelers will be paid meal allowances pursuant to current per diem rates for the specific travel city as stated on the GSA website (www.gsa.gov). Travel to Non-contiguous states (Hawaii and Alaska) and US Possession (Puerto Rico and the Virgin Islands) destinations will be paid meal allowances pursuant to and in the same manner and under the same rates as domestic travel.

Meal Per Diem Rates for International Travel:

International Foreign travel (such as Canada and abroad) will be paid pursuant to allowances provided by the **GSA** (www.gsa.gov) for specific city. The GSA printout must be attached to the T&E form.

Personal Cars Use:

A traveler may use his/her own automobile when it is in the best interest of the Company. The traveler is authorized to claim mileage from the official Company headquarters or home of the traveler.

UMSA and MSSC authorize reimbursement to the traveler for the official map mileage between cities and to the airport pursuant to current IRS rates (www.irs.gov) on date of travel.

Cost of operation, maintenance and ownership of a vehicle is the responsibility of the traveler. UMSA and MSSC are not authorized to reimburse a traveler for repairs, fines for violations of the law, or other related costs incurred while traveling on official business of the Company.

All travel connected with official business of the Company *must be by the most direct route*. If a person travels by an indirect route for convenience, the extra costs must be paid by the traveler. UMSA and MSSC will authorize reimbursement only for those expenses that would have been incurred had the traveler used the most direct route. An exception to this rule is when the automobile is shared with other travelers resulting in savings to UMSA or MSSC on airfare, or when the cost of renting an automobile in the city where business is conducted exceeds the mileage allowance claimed.

Travelers are not authorized to claim a mileage allowance when transported gratuitously by another person.

Car Rental:

Reimbursement is limited to the cost of a compact or sub-compact car. An exception to the rule is allowed when the automobile is shared with other travelers on UMSA/MSSC business, resulting in a cost savings to the organization.

UMSA and MSSC allow for the reimbursement for rental cars used while on official Company business. The traveler must obtain the original receipt from the car rental company at the time the car is returned. The original receipt must be attached to the T&E Form submitted for reimbursement and is required even if the traveler did not pay directly for the car rental.

Original gas receipts must be attached if the rental car is required to be returned at full gas capacity.

Incidental Expense:

Incidental expenses must be preapproved and included on the TAR in Coda and the T&E form.

The following incidental expenses **do not require** a receipt:

- Actual amount paid for mandatory valet parking not to exceed \$1 per occasion.
- Actual portage paid for luggage not to exceed \$1 per bag and \$5 per incident. Portage charges exceeding \$5 per incident will require additional justification. Examples of an incident are if the traveler's bags are taken into airport from vehicle, then are carried from airport to vehicle upon reaching destination, etc. The number of bags must be included on the travel reimbursement request.

The following incidentals **require original receipt** and information must be provided with the traveler's reimbursement request when claiming reimbursement:

- Receipts are required for all taxi fares regardless of dollar amount. Tips paid to taxi drivers must not exceed 15 percent of the taxi fare.
- Receipts related to lost keys or keys locked in a vehicle due to employee negligence are not reimbursable by UMSA or MSSC. Also, limousine services should not be used instead of taxis unless it can be shown that it is the most economical method.
- Receipts for storage, parking fees or tolls in excess of \$25 on a per transaction basis unless it can be established that such method results in a savings to UMSA or MSSC.
- Business telephone calls and computer usage will be reimbursed with supporting documentation and approval. In addition, the traveler must supply a statement that communication expenses were business related, including fax and photocopying charges, if incurred.
- Receipts for actual dry cleaning, laundry and pressing expenses when official travel extends beyond seven (7) days and such expenses are necessarily incurred to complete the official business portion of the trip.

- Hotel safe charges are reimbursable by UMSA or MSSC only if the charges are mandatory by the hotel.
- Receipts for actual passport and visa fees required for official travel.
- Receipts for actual and necessary fees charged to purchase traveler's checks for official travel expenses.
- Receipts for actual fee charged to exchange currency necessary to pay official travel expenses. Currency conversion schedule must be included with the request for reimbursement.
- Receipts for actual costs of maps or printing/copying costs necessary for conducting official business.
- Receipts for actual expenses of other official travel expenses.

ATTACHMENTS:

- 1) Travel Authorization Request (TAR) form - optional, Coda TAR required
- 2) Travel Checklist - optional
- 3) Travel & Expense (T&E) form - required

POLICY DISTRIBUTION LIST:

1. USFPG/UMSA/MSSC Board of Directors (*which includes clinical department chairs*)
2. USFPG/UMSA/MSSC Finance Committee/Executive Management Committee
3. UMSA/MSSC Independent Audit Committee
4. Finance & Accounting Staff
5. Finance & Accounting Email Distribution Lists
6. Internal Audit
7. Clinical Department Administrators
8. USFPG Directors
9. USF College of Medicine Administration (Business Office)

POLICY OWNER: This policy was developed and updated by the Department of Finance & Accounting. Any questions regarding this policy should be directed to the Department at 974-2120.

ATTACHMENT 1

UMSA/MSSC TRAVEL AUTHORIZATION REQUEST FORM (TAR)		2/11
TRAVELER NAME: _____	TAR PREPARER NAME: _____	
VENDOR NUMBER: _____	PHONE NO: _____	
DEPARTMENT NAME: _____	DIVISION NAME: _____	
SOURCE OF TRAVEL FUNDS: _____	CAMPUS ADDRESS: _____	
(ie. GME funds, Foundation funds, etc)		
UMSA/MSSC/ASF EMPLOYEE:	YES <input type="checkbox"/>	NO <input type="checkbox"/>
ACCOUNT CODE INFORMATION:	DIVISION #	D #
	(if applicable)	(if applicable)
	From	To
TRAVEL DATES:	_____	_____
	Cost Estimate	Reimbursement Prior to Travel - Airfare (3 mths in adv), Hotel Deposit & Registration
		Advance 80% of Cost Estimate
AIRFARE	_____	_____
LODGING	_____	_____
CAR RENTAL	_____	_____
REGISTRATION FEES	_____	_____
OTHER EXPENSES	_____	_____
TOTAL	\$0.00	\$0.00
	\$0.00	\$0.00
DESTINATION:	_____	
PURPOSE OF TRIP:	_____	
CHECK ONE:	IN STATE <input type="checkbox"/>	OUT OF STATE <input type="checkbox"/>
		FOREIGN <input type="checkbox"/>
BENEFIT TO UMSA/MSSC:	Select from the following list by clicking on the button to the right:	
Other:	_____	
<p>By my signature, I acknowledge that I am familiar with USFPG/UMSA/MSSC travel related policies and procedures and understand that in order to satisfy this request for travel, a Travel Expense Report (T&E) Form must be completed and submitted to the USFPG Accounts Payable <u>within 60 days</u> of the event date. Failure to submit a TAR, T&E and required original receipts and documentation within 60 days of the event will void any travel reimbursement for payment related to this travel request.</p>		
TRAVELER SIGNATURE:	_____	
TRAVELER TITLE:	_____	DATE SIGNED: _____
DIVISION DIRECTOR SIGNATURE:	_____	
DIVISION DIRECTOR NAME (PRINT)	_____	DATE SIGNED: _____
DEPT CHAIRMAN SIGNATURE:	_____	
DEPT CHAIRMAN NAME (PRINT):	_____	
DEPT CHAIRMAN TITLE:	_____	DATE SIGNED: _____
INTERNATIONAL TRAVEL REQUIRES ADDITIONAL AUTHORIZATION BY THE CFO or CEO OF USFPG		
USFPG CEO or CFO SIGNATURE:	_____	
SUPERVISOR'S TITLE:	_____	DATE SIGNED: _____

ATTACHMENT 2

Travel Checklist

Vendor # _____ Traveler Name _____ Travel Order # _____
 Meeting/Conference Title _____

Initial next to all that apply Attach this form and original travel document(s) to the T&E	Signatures Required (See Signature Authorization Policy)	
Administrative Components:		
TAR (form)–Sign & Date–Enter TAR/ChairTAR in CODA		
Traveler		
Administrator/Director		
Chairperson		
VP Dean (if Chairperson)		
T&E (form)–Sign & Date–Raise TravelOrder/ChairTravel		
Traveler		
Supervisor (VP Dean, if Traveler is Chairperson)		
Timeliness of Reimb Request (60 days from last date of the conference) > 60 DAYS = CFO approval required		
International Travel – CFO or CEO approval required		
Initial next to all that apply Attach this form and original travel document(s) to the T&E	Original Invoice /Receipts (includes internet/ email receipts)	Proof of Payment (Credit card statement, canceled check, etc)
Travel Components: include all relevant travel components on T&E form – Use section near T&E form total to subtract expenses paid or reimbursed in advance to the travel date		
Agenda –Itinerary should include dates of meeting, hotel reference, details of conference daily schedule		
Registration – Submit registration page stating items included		
Hotel – itemized bill required even if hotel was pre-paid -Other than conference rate not to exceed \$250/night -Internet/Phone/Email MUST be business related		
Per Diem Meals: <i>Destination (provide info below)</i> Date(s) of Travel – Start _____ End _____ City/State _____ <i>Provide Per Diem rate below:</i> Brkfst _____ Lunch _____ Dinner _____ Incid _____ First Day/Last Day Travel rate _____		
Car Rental – include valid business justification -Compact/Sub-Compact rate only – Gas receipts required		
Mileage/Tolls – Include map (MapQuest) with total mileage distance -Lesser total between home/destination vs. work/destination -Current IRS rate (2013 - \$0.565)		
Incidentals – Original receipts required: -Taxi Cab/Bus/Shuttle including reasonable tips -Parking fees -Spa or Safe – is charge mandatory?		
Other (please list):		

Signature of Preparer: _____ Date: _____

