

This document is related to the Program Education Funds, and these are the broad guidelines, and individual programs may have additional restrictions or guidelines. Please discuss with your program leadership.

Reimbursement and payment requests for residency education expenses should clearly relate to program and/or trainee educational needs and must adhere to GME and UMSA policies. The limits below are GME limits. **The individual program may have additional limits that are specific to the program.** Programs may have additional restrictions or guidelines for individual use. Please discuss questions regarding individual utilization with program leadership. We encourage programs to budget funds for program educational priorities and plan purchases before the end of the academic year. Unused funds do not carry-forward to the following year. Programs are encouraged to regularly review their education fund reports and ask the GME Office to release holds on any encumbered funds that will not be used, so those funds become available for other expenses.

All expenses (travel, purchases, reimbursements, etc.) must be pre-approved (allow appropriate time for processing; >30 days in advance for travel or items that must be signed by the UMSA CEO; >1 week for other requests) and all receipts and complete travel packets must be submitted within 45 days of the expense/travel in order for the expenses to be approved in the electronic system within 60 days. Expenses submitted after the 60-day deadline, to include delays caused by departmental administration, will be the home department's responsibility to fund from another source. Per USF and UMSA policies, any reimbursement that is >60 days old or travel expense report >60 days from the end of travel will be treated as taxable income to comply with IRS guidelines. If >6 months, no reimbursement will be considered.

Reimbursement of Sales Tax – UMSA funds may not be used to reimburse vendors and/or employees for sales tax paid in conjunction with purchases of goods or services. UMSA is a non-profit organization that is exempt from paying sales tax. All vendors must be issued the UMSA tax exempt certificate, so invoices/receipts do not include sales tax. The only exceptions are out of state vendors who do not accept the UMSA tax exempt certificate and reimbursement for business meals. Any vendor or employee who submits invoices/receipts for reimbursement of sales tax will not be reimbursed unless it is documented as an exception.

UMSA cannot reimburse purchases made at Amazon. Amazon can still be used, but purchases must be done through the UMSA corporate account.

Appropriate Expenditures

Travel requests:

- Limit of \$2,250.00 per trip if an abstract has been accepted for presentation or if meets an ACGME accreditation requirement (pre-approval must include ACGME requirement). Only one trainee will be funded to present an abstract, it is recommended that the most senior or first author be the one that receive the funds. Abstract submission costs are only reimbursed if the abstract is accepted for presentation. Individual programs may have additional limits specific to the program.
- **Limit of \$350/night for hotel (inclusive of all taxes and fees) unless the hotel is the conference hotel or the additional expense has been approved in advance by UMSA finance.**
- Limit of \$2,250.00 per trip for Courses, and Specific Hands-On Trainings that allows the trainees

GME Program Education Fund Guidelines

being taught about the tasks that need to be completed, but also gives them the opportunity to perform the task simultaneously.

- Limit of \$2,250.00 per trip for Board Review Courses as approved by the program Director and will be reported as taxable expenses.
- Limit \$600.00 per trip (i.e. - professional meeting, non-board review) if the trainee is not presenting an abstract. (\$600 rate effective for travel after 7/1/2025)
- **Booking Airfare Guidelines**
 - **UMSA Jira TAR Approval must be completed prior to booking airfare (GME TAR must be signed by GME Director prior to UMSA Jira TAR submission)**
 - **Airfare book may be booked through any source that provides the lowest documented price**
 - **Economy class is required for domestic flight under 4 hours**
 - **Flights longer than 4 hours or international travel: Business class may be reimbursed if approved by UMSA CEO or higher leadership**
 - **USF partners with Southwest Airlines for discounted airfares. Use SWABIZ.com with USF ID 99208513 for discounts.**
 - **For flight changes/cancellations: documented approval with business justification and signature.**
 - **If flying a different route for personal reasons: include advance airfare quotes for comparison.**
- International Travel is not funded by GME, except in the case of Canada when the meeting is supported by a US national professional organization and must obtain additional approval through UMSA/USF.
 - International Travel must be **screened and pre-approved** by Research Integrity and Compliance (RIC). The mechanism to obtain this approval is via the University's travel system, Archivum: Prior to completing a TAR, the traveler must submit a travel request in Archivum. To ensure no encumbrance is created, the estimated travel expense should be entered as \$1. Once approved by RIC, the traveler can complete the GME TAR. The RIC approval **must** be attached as support. A TAR for international travel should not be submitted unless RIC approval is attached. After the travel has been completed, the traveler must Cancel the trip in Archivum.
 - Limit one meeting each for program director, program administrator, and APD unless presenting on educational initiatives related to graduate medical education. (APD must be listed in ADS as a program APD and must be attending a meeting related to GME.)
 - Any conference, meeting, training, or board review course must occur while the trainee is employed as a resident or fellow.
- **Books, educational materials, and software** that are approved or required by the Program Director. Some of these items may be considered taxable income, and they must be reported to USF payroll. See *taxable item algorithm* below for further details.
- **Fees for publication of articles** authored by residents and fellows. Limit of \$500 per publication. Individual programs may disallow or have a lower limit.
- **Board Review courses** as approved by the Program Director. These are taxable expenses and reported

to USF payroll.

- Please note GME does not cover the cost of the actual Board exam.
- **Step 3 reimbursement** for categorical residents required to pass Step 3 to advance to the PGY-3 year (GME-201 policy). \$500 allowed from Central GME funds, and programs may add additional reimbursement from education funds. The reimbursement will be processed by the program and the \$500 will not be deducted from the program's education fund balance.
 - The program must submit a pre-approval. It is okay to do a single, bulk pre-approval for the year as long as all names are listed. Resident must be employed by USF on the date of the exam.
 - Reimbursement requests should be submitted after GME receives the official passing score report. (It is okay if this is >60 days after the person paid for the exam. The reimbursement should be submitted within 30 days of the resident receiving the passing score.)
 - Applies to USMLE or COMLEX but not both for the same trainee.
- **Specialty-Specific Required Patient Care & Safety Equipment.** Funds can be used to purchase loupes, lead glasses, and lead aprons.
- **Prizes and awards for academic achievement.** Limited to \$200 per Resident/Fellow per academic year. The pre-approval must include what the award will be and the specific academic achievement being recognized. This should not be used to purchase gifts (to include graduation gifts) for trainees. Depending on the award, it may be considered taxable for the trainee.
 - All gifts, prizes or awards, regardless of who is being reimbursed or if purchased directly from a vendor, should be entered as a GIFTREQ in Unit4/Coda **PRIOR TO** making the purchase. Refer to the "Unit4_Coda User Guides" on the USF Health Compliance SharePoint site for additional information on how to process GIFTREQs and GIFTPOs (https://usfedu.sharepoint.com/sites/healthcare-compliance/SitePages/CODA_Unit4.aspx).
- **General program costs** not to include personnel costs or salary.
- **Association Memberships:** Allowed only for the PD, APD (if listed as APD in ADS), and/or residents when the membership provides an educational resource for the program/trainee (\$1,000 max per person)
- **Recruitment expenses** including meals, travel costs, hotels, and expenses related to virtual interviews. Note: USF-branded recruitment items are allowed in place of an interview dinner with a limit of \$25/person (\$25 limit applies specifically to USF-branded recruitment items. The \$25 limit does not apply to other recruitment activities such as dinners).
- **Parties** (e.g. holiday parties, end of year parties) should not be funded by education funds.
- **Wellness Event:** Limited to \$50/person (must complete the liability waiver if an activity other than a dinner)
- **Apparel:** Education funds cannot be used to purchase apparel such as fleece jackets
- **Full License:** GME does not cover the cost of a full license or the CE related to full license renewal
- **Graduation Activities:**
 - Limited to the lesser of \$50 per graduate plus \$50 each for up to 2 guests (\$150/trainee) or \$1,500.00 maximum amount per event (total expense includes invitation, food, venue, etc.)
 - Contracts signed for such events must adhere to the guidelines established in the "Third Party Agreement Authorization" policy.

Additional Notes

- **Reimbursement requests for educational funds must be itemized**, showing details of the expenses

GME Program Education Fund Guidelines

adequate to document that only appropriate cost are being requested for reimbursement. A description of the event and educational basis for any event or gathering along with a full attendee listing must be provided at the time the request is submitted. Itemized receipts are required for any reimbursement.

- GME funds do NOT cover **alcohol**. Please ensure there is no alcohol listed on the receipt even if not requesting reimbursement for the alcohol. **UMSA requires the alcohol form for any activity where alcohol will be present (even if UMSA is not paying the cost). This includes activities where individuals may purchase alcohol using personal funds. Moffitt and Morton Plant based programs can have their Program Director sign in place of the Department Chair on the form, and GME will get the additional approvals. All other programs should route through Departmental processes.**
- Any contract or agreement must be signed by official signers via the UMSA Third Party Agreement Authorization (TPA) process (Please ask your department finance team or GME for more information).
- Due to tax implications and the need for accurate tracking and accounting, the use of **gift cards** should be limited and only used in rare situations. When a gift card is given, the recipient's name must be provided for taxation and proof of delivery to the individual must be provided.
- **Attractive Assets:** The program and/or home department are responsible for tracking and monitoring attractive assets (e.g., computers, iPads, equipment) according to UMSA guidelines.
- Expenses at the end of the academic year or expenses for items that are utilized in the following academic year may charge the following year's education fund budget.

NOTE: GME is not responsible for any purchases that fall outside of GME's guidelines and policies. GME is not responsible for expenses that do not properly follow the UMSA Third Party Agreement Authorization (TPA) policy.

GME will not reimburse if there is not a complete pre-approval (TAR) form with appropriate signatures before the expense is incurred.

How to ensure Reimbursement/Payment:

- Remember that all expenditures **must be pre-approved** using the GME Approval Form and allow adequate time for processing. This includes all travel, purchases, or reimbursements.
- Please make sure that the vendor knows to bill UMSA.
- All purchases must have a Purchase Order number issued before an order is placed, or a TAR number issued before any travel takes place. Travel must **be pre-approved** by the Program Director and GME. International travel must also be approved by the UMSA Chief Executive Officer.
- Graduation and non-academic events (wellness events) must be approved by the UMSA Chief Executive Officer.
- Expense must be incurred while the resident/fellow is a current USF resident or fellow.
- **Request for reimbursement/payment should be submitted within 45-days, to allow time for review and processing and for approval through the electronic system within the 60-day deadline.**

Reimbursement for a Travel or to an individual:

- **Travel requests must be pre-approved.** Due to approval time required, we recommend that requests be submitted for pre-approval at least thirty (30) days before the expected expenditure.
- ALL Pre-Approval Forms (TAR) must be signed by the Program Director before you can send to the Financial Analyst in the GME office.
- **Airfare receipt must include:**
 - Traveler Name
 - Dates traveled
 - Flight times
 - Departure & arrival destinations
 - Class of travel
 - Fare paid
- **Receipt for baggage charges over \$25 must be included.**
- Any prepaid expenses should be documented on final T&E to ensure total stays below limit.
- **Request for reimbursement should be submitted within 45-days, to allow time for review and processing and for approval through the electronic system within the 60-day deadline.**
- When an individual submits a request for reimbursement a clear and evident proof of payment made by the individual requesting reimbursement is required. Backup support includes:
 - Copy of credit card receipt or credit card statement
 - Copy of bank statement showing cleared check
 - Receipt of payment
- After travel, the Program Administrator must upload all required documentation. This includes 1) an approved TAR form, 2) an approved T&E form, 3) receipts to include AAA receipt, 4) a copy of the per diem amount used (you can obtain this from <https://www.gsa.gov>), 5) a copy of the meeting agenda, and 6) any other pertinent information.

For Payment to a Vendor:

- If a person or vendor has not been paid within the last year, a new W9 form will need to be completed.
 - Please refer to the Vendor Set Up and Maintenance Policy. As part of the vendor setup process, individuals

and vendors must send their completed W-9 forms directly to **health-vendors@usf.edu**, while also copying the department finance contact on the email.

- A Pre-approval (completed and signed TAR) form is required.
- When submitting a pre-approval make sure to include an estimate or quote from the vendor.
- All requests for payment must be made within 60 days of the purchase.

Taxable expenses to USF employees

Taxable benefits provided by USF, UMSA or an outside entity must be reported to USF Payroll for inclusion in taxable wages.

- Educational books/materials that will not be university property (will be retained by employee)
- Review Course to prepare a trainee for Boards (includes registration fees and travel expenses).

GME Taxable Item Algorithm and Expenditures

Philosophy:

USF may pay expenses for employee education, professional dues/licenses and meals related to USF business. Federal law determines if payment of expenses is taxable income. State of Florida travel rules and per diem rates must also be considered.

Items listed below are not necessarily eligible for education funds. These are given as examples.

Process:

1. Educational Materials/Books

Expense	Tax Treatment
Educational books/materials that are university property	Tax free
Educational books/materials that will not be university property (will be retained by employee)	Taxable

2. Educational Courses

Expense	Tax Treatment
Continuing professional education course needed to maintain or improve existing skills in current university position (includes registration fees, training materials and travel expenses related to course)	Tax free
Review Course to prepare employee to take exam required for professional licensure such as MD or Board Review (includes registration fees and travel* expenses related to course)	Taxable

3. Professional Dues

Expense	Tax Treatment
Payment of dues to professional organizations organized for business purposes	Tax free



Policy #: FIN 003
 Effective Date: 02/04/2026
For CEO's Office Use Only
 Rev 1/2026

University Medical Service Association, Inc.

New:	<input type="checkbox"/>	Revised:	<input checked="" type="checkbox"/>	Supersedes:	2008, 2009, 2011, 2013
-------------	--------------------------	-----------------	-------------------------------------	--------------------	------------------------

Internal Guideline, Procedure or Policy Name:	Travel Expense Policy		
Department:	Finance and Accounting	Alpha ID*	FIN
<small>*ADM-Administration; CMP-Compliance; FIN-Finance & Accounting; MCC – Managed Care & Credentialing; PCV-Patient Civil Rights; PHM-Pharmacy; PRV-Privacy; QCO-Quality & Clinical Operations; RSK-Risk Management</small>			
Submitted by:	Melody Maczko	Title:	Sr. Director, Finance & Accounting
Approved by:	Melody Maczko	Title:	Sr. Director, Finance & Accounting

Review/Approvals:	Committee Name and/or CEO Name:	Date Approved:
Oversight Committee (if applicable):	Signed by:	
UMSA CEO: Reneé Dubault	<i>Reneé Dubault</i> <small>4E732C3706044A9...</small>	02/10/2026
UMSA Finance or Board (if applicable):	Finance Committee	01/28/2026
	UMSA Board	02/04/2026

OBJECTIVES AND PURPOSES: University Medical Service Association, Inc. (UMSA) funds should primarily be utilized for purposes in support of the clinical service mission of the USF Morsani 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 education, research and other missions of the USF Morsani 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

COMPLIANCE: This policy is applicable exclusively to USF Health or ASF employees that are incurring travel expenses on behalf of UMSA. All employees are expected to understand and abide by the procedures outlined below as they relate to travel expenses.

STATEMENT OF INTERNAL GUIDELINES. 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.

Travelers must submit a complete and accurate accounting of all travel expenses within **60 calendar days** of the trip's completion. Requests submitted after this deadline will be treated as taxable income, included in the employees' gross wages on **Form W-2**, and subject to withholding and employment taxes in accordance with **IRS regulations**.

To ensure consistent application, approvals are outlined in the *Signature Authorization and Expenditure Policy* and are required for all forms.

PROCEDURES:

Applicability

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

Administration

Travel reimbursement requests must include an approved Travel Authorization Request (TAR), an approved Travel & Expense Form (T&E), Graduate Medical Education (GME) preapproval form (when applicable), and receipts required by the policy. Travelers will not be reimbursed for expenses incurred prior to the travel date except for registration, hotel accommodation, and airfare. A TAR is also required if travel is being paid by an UMSA corporate card.

The signature of the traveler must be presented on the T&E form. To ensure consistent application of these policies and procedures, the signature approvals as outlined in the *Signature Authorization and Expenditure* policy shall be required for expenses before reimbursements may be processed.

All other reimbursed business travel and mileage expenses such as guest or recruitment travel must be submitted on a **PINV**.

Required Documentation

- **Overnight Travel:**
 - **Pre-Travel Authorization**
 - A Travel Authorization Request (TAR) in Jira must be completed and approved by the designated authority **before any travel or expenses are incurred**.
 - Once approved, the TAR must be entered in CODA with the Jira UMSA TAR form attached along with other supporting documentation.
 - Refer to UMSA TAR Policy for details.
 - **Post-Travel Expense Reporting**
 - Upon completion of travel, the traveler must submit a T&E form, signed and approved by the appropriate authority.
 - The T&E form must include all expenses, including incidentals, whether paid directly by the organization or reimbursable to the traveler.
 - All receipts and supporting documentation must be attached to the Travel order in CODA along with the completed T&E form.
- **Same Day Travel:**
 - **Requirement**
 - After completing business travel that does not involve an overnight stay, the traveler must complete and submit a Travel & Expense (T&E) form through a PINV.
 - **Approval**
 - T&E form requires the signature of the traveler and authorization from the designated approver. It is the unit administrator's responsibility or designee for confirming the departmental pre-approvals.

- **Expense Details**
 - The form must include all expenses related to the trip, whether paid directly by the organization or reimbursable to the traveler.
 - **International Travel:**
 - Attach a detailed itinerary and RIC (Research Integrity and Compliance) approval from Archivum for international travel.
 - All international expenses must include currency conversion rates from <https://www.oanda.com/currency-converter/en/> (for all expenses **paid by cash**).
 - When utilizing a **credit card**, a copy of the credit card statement must be attached to verify the amount paid, in addition to the receipts.
 - **Outside Activity/e-Disclose:**
 - All USF employees must disclose and obtain prior approval for any outside activity that could create a conflict of interest or commitment.
 - eDisclose is USF's centralized online platform for compliance reporting. Outside activity disclosures must be submitted at least two weeks before the activity occurs.
 - Contact the USF Office of Compliance & Ethics' eDisclose Help Desk for additional assistance and information at eDisclose@usf.edu.
-

Timeliness of Payment and Reimbursement Requests

- **Submission Deadline**

All expenses incurred—excluding those paid or reimbursed in advance by UMSA—must be submitted to the UMSA Department of Finance and Accounting within **60 calendar days** following the completion of travel.
 - **Late Submissions**

Requests not submitted within the **60-day period** require approval from the Sr. Director of Finance and Accounting or a higher-level authority before being forwarded to UMSA Accounts Payable.

 - Any submissions after **60-days** will be reported to **payroll as taxable income**.
 - **GME Funded Travel**

Any travel expenses intended to be paid through Graduate Medical Education (GME) funds must receive approval from the GME Director prior to submission for payment.
-

Combining Business and Personal Travel

- For trips combining company business and personal travel, the T&E Form must clearly state actual departure, return dates, and times to distinguish official and personal travel.
 - Travelers may claim one day before and one day after the business event for travel. Indicate when you leave and resume official business on the form.
 - UMSA does not reimburse expenses during personal travel.
-

Proof of Payment

When reimbursing out-of-pocket expenses, the individual must provide clear and reliable evidence that they personally made the payment. All documents used to prove payment must be in the **name of the Traveler**. Acceptable documents for Proof of Payment are as follows:

- a. Copy of credit card receipt or credit card statement.
- b. Copy of front and back of canceled check or bank statement showing cleared check.
- c. Original invoice with zero balance.
- d. Original cash register receipt or other receipt.
- e. Formal acknowledgment or receipt of payment by payee.**

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

Reimbursable Expenses

- **Airfare**

- There are no preferred airline vendors for UMSA funded travel. Airfare reservations should be made using any commercial airline, in accordance with Florida Statute 112.061, which requires the most efficient and economical means of travel, considering time of the traveler, impact on the productivity of the traveler, cost of transportation, and per diem or subsistence required.

Airfare Cost Thresholds

- If round-trip airfare exceeds **\$800** for travel within North America (including Puerto Rico and U.S. Virgin Islands) or **\$1,500** for international destinations (excluding Canada and Mexico), a **business justification** must be documented in **JIRA TAR** prior to approval.

Pre-Approval Requirements

- UMSA Jira Travel Authorization Request (TAR) approval must be obtained before booking airfare.
- For GME-funded travel by USF employees, the GME TAR must be approved prior to submitting the UMSA Jira TAR.

Booking Guidelines

- Airfare may be booked through any source offering the lowest documented price.
- UMSA travelers will be reimbursed for all airline fares in economy and coach, or equivalent classes.
- Business class may be reimbursed for flights exceeding eight (8) hours or for international travel, subject to prior approval by the UMSA CEO or higher leadership. First or premium class airfare is not reimbursable.
- Additional fees for early check-in and seat upgrades are not reimbursable.
- USF partners with Southwest Airlines for discounted fares. Use **SWABIZ.com** with USF ID **99208513** for discounts.

Required Back-up Documentation for airfare:

- A detailed receipt for the airfare must be provided. The receipt may be a printout of the email confirmation/itinerary and must contain all the following information: name of traveler; dates

traveled; times of flights; destination for departure and arrival; class of travel (e.g., coach or economy); and fare paid. The receipt should clearly indicate that the ticket has already been paid for.

- If the airline used charges additional fees for checking baggage, UMSA travelers will be reimbursed for up to a maximum of one (1) bag. Charges for more than one bag will not be paid without a valid business reason. A receipt for any separate baggage charge over \$25 must be provided.
- In the case of a flight change or cancellation fee, documented approval with business justification and appropriate signature approving the additional expense is required for reimbursement.
- If flying a different route for personal reasons, advance airfare quotes showing round trip to and from business events must be provided for comparison purposes.

- **Lodging**

- Lodging should be reserved at reasonably priced facilities. When attending a conference, travelers should use the designated conference hotel; reimbursement will be at the conference rate.
- Lodging associated with conferences, conventions, or professional meetings is reimbursable at actual cost. Rates outside conference accommodation will not be reimbursed beyond **\$350 per night**, including taxes and fees.
- Reimbursement is limited to **single occupancy**, unless the room is shared with another traveler on UMSA business.
- If one traveler pays for a shared room or multiple rooms, that traveler may request reimbursement for the full amount.
- Travelers whose lodging was paid by another must note on their expense report: *“My hotel room was paid for by [Name].”*
- If two travelers share a room and split the cost, each may claim one-half of the bill.
- Lodging within **50 miles** of the traveler’s headquarters or residence is not reimbursable, unless pre-approved by the Sr. Director of Finance and Accounting or a higher-level authority.
- Charges for spouses, family, friends, or personal incidentals (e.g., movies, alcohol, minibar) are not reimbursable.
- Travelers should use the most efficient and economically available parking. Valet parking will be reimbursed only when hotel or event location does not offer less expensive or free self-parking.
- Required documentation includes a hotel bill showing payment and zero balance. If not indicated, provide proof of payment (e.g., credit card statement, canceled check).
- Travelers are responsible for canceling reservations when trips are canceled or dates change. Any penalties for failure to cancel are the traveler’s responsibility.

- **Registration**

- Registration fees for conferences, conventions, or similar events are often required prior to the event date. These fees may be paid directly by UMSA or by the traveler.
- The registration cost must be reported on the T&E Form submitted after the trip, along with a copy of the full event agenda or conference schedule.
- If UMSA paid the registration fee directly, this must be noted on the T&E Form and deducted from the reimbursement total.
- Receipt and proof of payment—whether by UMSA or the traveler—must be attached to the T&E Form when requesting reimbursement.

- Optional entertainment included in the registration is considered a personal expense and is not reimbursable.
- **Meal Per Diem Rates:**
 - **Domestic Travel**
 - Meal allowances for domestic travel will follow the current **GSA per diem rates** for the destination city (www.gsa.gov). For travel to non-contiguous states (Hawaii, Alaska) and U.S. territories (Puerto Rico, Virgin Islands), the same domestic per diem rules applies.
 - Only **75% of the daily rate** is payable on the first and last day of travel.
 - Meals included in a paid registration fee must be deducted from the daily per diem amount.
 - **International Travel**
 - Meal allowances for international destinations will follow **GSA per diem rates** for the specific city (www.gsa.gov).
 - A copy of the **GSA rate printout** must be attached to the **T&E Form**.
 - Meals provided through a paid registration fee must be deducted from the daily per diem amount.
- **Business Meetings during a conference**
 - Business meetings held during travel must follow appropriate policy and procedures (see Business Meals and Entertainment policy). If pre-approval is **not obtained prior to the trip**, meals will be reimbursed at the per diem rate.
- **Personal Car Use**
 - Travelers may use personal vehicles when it serves the best interest of the Company. Mileage reimbursement is authorized from the traveler's official headquarters or home whichever is closer to the destination.
 - Reimbursement is based on official map of mileage between cities and to the airport, calculated at the current **IRS rate** (www.irs.gov) on the date of travel.
 - When opting to drive instead of fly to a destination, UMSA will reimburse the lesser of mileage or equivalent airfare (if purchased on the same date.) A mileage map and estimated airfare must be provided.
 - Vehicle operating, maintenance, and ownership costs are the traveler's responsibility. UMSA does not reimburse for repairs, fines, or other related expenses.
 - Travel must follow the most direct route. Additional costs from indirect routes for personal convenience are not reimbursable, except when sharing a vehicle reduces airfare costs or when rental costs exceed mileage reimbursement.
 - Mileage cannot be claimed when transportation is provided at no cost by another person.
- **Car Rental**
 - Reimbursement is limited to the cost of a **compact or sub-compact vehicle**, except when sharing a rental with other UMSA travelers results in cost savings.

- Rental cars used for official Company business are reimbursable. A **receipt from the rental company** must be obtained upon return and attached to the **T&E Form**, even if the traveler did not pay directly.
- **Gas receipts** must be included when the rental agreement requires the vehicle to be returned with a full tank.

- **Incidentals**

- All incidental expenses must be **preapproved** and listed on the **Travel Authorization Request (TAR) in Jira** and the **T&E Form**.
 - **No Receipt Required**
 - Mandatory valet parking: up to **\$5 per occasion**.
 - Portage for luggage: **\$1 per bag**, not to exceed **\$5 per incident**. Incidents exceeding \$5 require justification. The number of bags must be noted on the reimbursement request.
 - **Receipt Required**
 - **Taxi fares** (all amounts); tips may not exceed **18%** of fare.
 - **Parking, storage, or tolls** over **\$25 per transaction**, unless cost savings to UMSA are demonstrated.
 - **Business communication costs** (calls, fax, computer use, etc.) with documentation and a statement confirming business purpose.
 - **Dry cleaning/laundry** when travel exceeds **7 days** and necessary for business.
 - **Hotel safe charges** only if mandatory.
 - **Traveler's check fees** and **currency exchange fees** (include conversion schedule).
 - **Maps, printing, and copying costs** are required for business.
 - Other necessary expenses directly related to official travel.
 - **Incidentals Not Reimbursable**
 - Lost key charges or negligence-related costs.
 - Limousine services unless proven most economical.

Pre-Travel Reimbursement

UMSA permits reimbursement of certain expenses incurred prior to the commencement of official travel, provided they are necessary for business purposes and properly documented. These expenses must be approved in accordance with established authorization procedures and included on the UMSA Jira Travel Authorization Request (TAR).

Eligible Pre-Travel Expenses

The following expenses may be reimbursed before the travel date:

1. **Conference Registration Fees**
 - Fees required to secure attendance at a conference, convention, or professional meeting.
 - A copy of the registration confirmation and agenda must be submitted with the reimbursement request.

2. Lodging Accommodations

- Hotel reservations made in advance to ensure availability and secure negotiated rates.
- Documentation must include the reservation details and proof of payment.

3. Airfare

- Airline tickets purchased prior to travel to obtain the lowest available fare.
- Receipts must include traveler name, travel dates, flight details, class of service, and paid fare.

Documentation and Exceptions

- All pre-travel reimbursements must be supported by original receipts and attached to the T&E Form.
- If the travel is cancelled outside the traveler's control, reimbursement of pre-travel expenses will still require a T&E with proper approvals.
- Expenses must comply with UMSA travel policies regarding cost limits, class of service, and booking guidelines.
- Any exceptions require prior approval from the UMSA Senior Director of Finance and Accounting or higher authority.

Non-Reimbursable Travel Expenses

The following list, which is not exhaustive, outlines certain travel expenses that are not eligible for reimbursement through the travel process:

- Alcoholic beverages
- Cancellation charges (unless justified)
- Cell Phone Expenses (unless on international travel)
- Childcare costs
- Expenses for non-business-related activities such as sightseeing or entertainment
- Expenses incurred by spouse or family
- Extra baggage charges for personal items, i.e. golf clubs or skis
- House Hunting trips or expenses
- Hotel late check-out fees or early check-in fees
- Laundry, cleaning, pressing expenses for trips of six days or less
- Lodging within 50 miles of headquarters or home (unless justified, with documented preapproval)
- Lost or stolen cash or personal property
- Mileage from home to headquarters or headquarters to home
- Moving expenses
- Passport and visa fees.
- Pay-for-view movies in hotel/motel room
- Personal insurance on rental vehicles (unless on international travel)
- Personal phone calls, including calls home
- Pet care costs
- Personal plane use
- Extraneous rental car amenities

- Repairs, towing service, etc. for personal vehicles
 - Room service
 - Fees for the use of a hotel safe, unless mandatory by the hotel
 - Supplies associated with the business activities of a trip costing more than \$100
 - Traffic citations, parking tickets, and other fines
 - Travel insurance
 - Travel to certain foreign destinations designated “terrorist states,” pursuant to Florida Statute 112.061 and designated by the U.S. Department of State
-

Summary Travel Guidelines

1. Pre-Travel Authorization

- Reference TAR policy for international travel specifications.
- All international travel must be pre-approved using the Travel Authorization Request (TAR) process.
- Attach a detailed itinerary and RIO approval from Archivum for international travel.
- Include the justification for international travel on the TAR.

2. Currency Conversion for International Travel

- When utilizing a credit card, please attach a copy of the credit card statement to verify the amount paid.
- When using cash, all expenses must be converted to U.S. dollars using the official exchange rate from <http://www.oanda.com/>. Use the date of expense for the conversion rate. Attach the currency conversion printout to your Travel & Expense (T&E) form.

3. Airfare

- Airfare may be booked through any source that provides the lowest documented price.
- Business class may be reimbursed for flights exceeding eight (8) hours or for international travel, subject to prior approval by the UMSA CEO or higher leadership. First or premium class airfare is not reimbursable.

4. Lodging

- Use conference-recommended hotels when attending professional meetings.
- Lodging will be reimbursed at actual cost, up to \$350 per night (including taxes and fees) if outside conference hotel.
- Only single occupancy rates are reimbursable unless the room is shared with another traveler on UMSA business.

5. Meals

- Meal per diem rates for travel follow the U.S. General Services Administration (GSA) guidelines for the specific city.
- Attach the GSA per diem printout to your T&E form.
- Deduct any meals provided as part of paid registration fees from the daily per diem.

6. Documentation

- Submit all receipts and proof of payment in the traveler's name.
- Include mandatory hotel safe charges, and currency exchange fees with supporting receipts.
- Required Back-up for airfare:
 - A receipt for the airfare must be provided. The receipt may be a printout of the email confirmation/itinerary and must contain all of the following information: name of traveler; dates traveled; times of flights; destination for departure and arrival; class of travel (e.g., coach or economy); and fare paid. The receipt should clearly indicate that the ticket has already been paid for.
 - A receipt for any separate baggage charge over \$25 must be provided.
 - In the case of a flight change or cancellation fee, documented approval with business justification and appropriate signature approving the additional expense.
 - If flying a different route for personal reasons, advance airfare quotes showing round trip to and from business events must be provided for comparison purposes.
- Business meetings held during travel must follow appropriate policy and procedures (see Business Meals and Entertainment policy).

7. Compliance for International Travel

- All international travel must comply with UMSA, USF, and IRS guidelines.
- Travel to destinations designated as "terrorist states" by the U.S. Department of State is not permitted.

Key Compliance Requirements for Reimbursement

- **Submit all travel and expense reimbursements within 60 calendar days** of travel or expense date. Late submissions are treated as taxable income and **reported through payroll**.
- **No reimbursements after 6 months** from the travel or expense date—no exceptions.
- **Noncompliance** and any exceptions to the requirements noted in this policy will be granted on a case-by-case basis by the UMSA Senior Director of Finance & Accounting or the Director of Finance & Accounting. Repeated incidents of exceptions for an individual or a department will be forwarded to the UMSA CEO for review and may result in delay or denial of reimbursement.

Travel Authorization Workflow

Step by step:

1. **Complete JIRA UMSA-TAR**
Initiate the travel authorization request in JIRA.

2. **Enter TAR into Coda**

Transfer the approved TAR details into the Coda system.

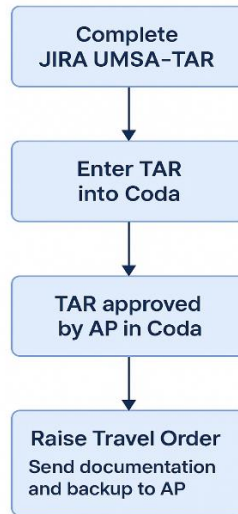
3. **TAR Approved by AP in Coda**

Accounts Payable (AP) reviews and approves the TAR in Coda.

4. **Raise Travel Order**

Once approved, raise the travel order and send all required documentation and backup to AP for payment processing.

UMSA Travel Authorization Process



Attachments & Forms

- Required: UMSA TAR form, T&E form, GME preapproval form if applicable and all receipts.
- All receipts and proof of payment must be in the traveler’s name.
- International travel refer to TAR policy for documentation requirements.

Attached examples of forms:

- Jira UMSA TAR form
- T&E form
- GME preapproval form if applicable

Areas of responsibility for implementation: Any USF Health or ASF employee asking to be reimbursed for travel using UMSA funds must comply with this policy.

Responsible Office: The preceding was developed by Finance and Accounting. Inquiries should be directed to the Sr. Director of Finance and Accounting.
