



# Roosevelt University

## Travel and Business Expense Policy

### ***Policy***

Responsible Executive:  
Tangella Maddox  
Interim Senior Vice President of  
Finance & Administration and  
Chief Financial Officer

Revised:  
Effective date: Oct. 01, 2016

### **Revised 10/1/16 Table of Contents**

1. [Policy Statement](#)
2. [Reason for Policy](#)
3. [Authority and Responsibility](#)
4. [Definitions](#)
5. [Who Should Follow this Policy](#)
6. [General Provisions](#)
7. [Personal Expenses Incurred while Traveling\\*](#)
8. [Reporting Requirements](#)
9. [Organizational Responsibility](#)
10. [Individual Requesting Reimbursement or incurring the business expense](#)
11. [Business Expense Preparer](#)
12. [Business Expense Approver](#)
13. [Travel Advances](#)
14. [General Travel Advance Restrictions](#)
15. [Travel Expenses – Local and Domestic](#)
16. [Travel Expenses – International](#)
17. [Travel Expenditures not Reimbursable by the University](#)
18. [Business Entertainment](#)
19. [Business Expenses](#)
20. [Payment Consideration](#)
21. [Frequently Asked Questions \(FAQs\)](#)

### **Policy Statement**

The University recognizes that faculty and staff may be required to travel while conducting University business. When university-approved travel occurs, it is the policy of Roosevelt University to reimburse for reasonable travel expenses incurred during authorized travel in accordance with University policy and Internal Revenue Service (IRS) accountable plan regulations. The policies and procedures herein apply to all sources of funds, including gifts, endowment income, sponsored programs, designated income, released funds and University appropriations.

## **Reason for POLICY**

Roosevelt University has a fiduciary responsibility to ensure University resources are used responsibly and that individuals do not incur inappropriate or excessive expenses, or gain financially from the University. The travel policy has been developed in accordance with Internal Revenue Service regulations. This policy covers University faculty, staff, students and any others who travel on approved, official University business.

## **Policy/Procedures**

### **Authority and Responsibility**

Travel, (including local travel to conferences) and entertainment must be authorized in advance by the traveler's supervisor. Employees must be authorized to commit the University's resources.

Travelers must verify that planned travel is eligible for reimbursement before making travel arrangements via submission and approval of the Travel Authorization/Advance Form (TAAF). Within 30 calendar days after completion of the travel, the traveler must submit expense report and supporting documentation with receipts to obtain expense reimbursement.

The Supervisor is responsible for reviewing the expense report for compliance with policy and for providing proper payment documentation. Supervisors are required to review expenditures, and in cases where there is reason to believe the expenditures may be inappropriate or extravagant, withhold reimbursement. Deans and central administrative offices also review reimbursements and may question expenditures.

Each department is responsible for ensuring that personnel properly implement and administer this policy.

The ultimate responsibility for the review and approval of transactions lies with the college, or departmental area. Accounts Payable (AP), upon receipt of the completed Expense Report, will verify that it has been signed by the traveler and the traveler's supervisor, and approved by all required approvers. AP does reserve the right to seek additional information when deemed warranted and there are post audit procedures to assist in evaluating transaction data.

### **Definitions**

Business expenses include those that are directly paid (e.g., corporate card) as well as expenses reimbursed to individuals who incur them on behalf of the University. University-approved travel includes movement on official University business from home or normal place of employment to another destination, and return to home or normal place of employment. University-approved travel does not include commuting between home and normal place of employment or campus to campus.

University-approved entertainment is defined as the provision of meals, activities or events whose purpose is to promote and further the educational mission of the University. In all cases, however there must be a clear, documented, business purpose for the event/expenditure that indicates the benefits to the University. Typically, entertainment is not permissible on sponsored accounts and per federal regulations may not be recovered as either direct or indirect costs.

Individuals should be familiar with the specific cost provisions allowed in their sponsored programs.

The information herein supersedes all previous travel policy and procedure documentation.

### **Who Should Follow This Policy?**

- Employees who incur business expenses on the university's behalf, including through use of the university corporate card.
- Employees who travel on university business
- Employees who travel for professional development
- Employees who approve employee travel and business expenses.
- Employees who make travel and other arrangements or prepare expense transactions for:
  - University employees;
  - Prospective university employees;
  - University visitors;
  - Students who travel on approved university business; or University-sponsored conventions, conferences, or seminars.
  - Recruits;
  - Independent Contractors;
  - Consultants;

### **GENERAL PROVISIONS**

The university reimburses (and/or pays) for business and travel expenses incurred in connection with university business that are appropriately documented and are in accordance with IRS accountable plan rules (see Reporting Requirements). In instances where expenses do not satisfy the requirements of the IRS accountable plan rules, the individual may, among other things, be taxed on those expenses.

If a receipt over the amount of \$25 is lost and a copy not retrievable, a Missing Receipt Affidavit must be completed, certifying that the receipt is not obtainable and that the expenses have not yet or will not again be submitted to the University or any other entity for reimbursement or tax purposes. The Affidavit must be signed by the traveler and Dean or VP.

Because it is not possible to anticipate all of the circumstances that individuals may encounter in conducting university business, it is expected that those requesting reimbursement or incurring business or travel expenses and individuals preparing and approving expenses for payment will follow this policy in a manner that keeps expenses to a minimum and fairly assigns the costs of business-related activities to the university.

All expenses must have a valid business purpose. The university will not reimburse or pay for expenses while traveling that are inherently personal in nature. Below are some examples of non-reimbursable personal expenses including but not limited to:

#### **Non-Reimbursable Personal Expenses Incurred while Traveling**

- Amenities such as movies, in-room bars, saunas, massages, etc.
- Any personal clothing and accessories (with the exception of sponsored event attire)

- Child care costs, babysitting, and house-sitting costs
- Dues in private clubs
- Evening-wear rentals
- Gym and recreational fees, including massages, manicures/pedicures
- Gambling
- Laundry and dry-cleaning (exception for International travel of a week or more)
- Loss or theft of personal funds and other personal property (jewelry, glasses, cellphone, university laptop)
- Lost baggage
- Parking tickets or traffic violations
- Personal automobile insurance and baggage insurance
- Personal grooming services, such as barbers, hairdressers, toiletries, and shoe shines
- Personal insurance costs such as life insurance, business travel accident insurance
- Personal reading material, such as non-scholarly magazines, books and newspapers
- Personal recreation or entertainment such as green fees, sightseeing fares, theater tickets, entry fees, lift tickets, etc
- Pet care, including fees for boarding pets and other animal care
- Prescriptions, over-the-counter medication, and other medical expenses
- Toiletries (tooth brush, toothpaste, personal hygiene supplies, lotions, etc.)
- Travel accident insurance premiums and/or purchase of additional travel insurance (with the exception of international health insurance)

The university will not pay for or reimburse business or travel expenses that have been or will be reimbursed from any outside sources (other than expenses for which the university will be reimbursed under agreements such as grants or sponsored project agreements).

Expenses payable to vendors for products and services as well as fees payable to consultants for professional services are generally not reimbursable via employee expense report (excluding hotels, airfares & conference registration fees). Such expenses should be invoiced directly to the university and paid via Purchase Order (for expenses over \$500) or Check Requisition (for expenses under \$500). <https://www.roosevelt.edu/faculty-staff/policies>

## **REPORTING REQUIREMENTS**

The primary emphasis of this policy is on business and travel expense reimbursements because those expense reimbursements are the focus of Internal Revenue Service (IRS) accountable plan rules.

[Publication 463 \(2014\), Travel, Entertainment, Gift, and Car Expenses](#) Business and travel expenses (including amounts allowable as per diems) that are reimbursed following IRS accountable plan rules are not subject to income or employment taxes (e.g., federal income tax withholding, social security taxes or Medicare taxes). See addendum for full publication.

Generally, the following are the IRS requirements for tax-free reimbursements of expenses under an appropriate accountable plan:

- There must be a business connection for the expense and sufficient information to establish a valid business purpose of the travel, entertainment, or other business expense;
- If amounts are in accordance with the GSA Meal and Incidental expense plan;
- There must be a reasonable accounting for the expense;
- Prompt return of any unused monies from travel advances;
- Failure to comply will result in expense reported as taxable income.

## **ORGANIZATIONAL RESPONSIBILITY**

The primary responsibility for compliance with this policy rests with the individuals requesting reimbursement or incurring the business expense and the departments and supervisors who are authorizing and approving these business and travel expenses.

**The responsibilities are defined as follows:**

**Individual requesting reimbursement or incurring the business expense** – The individual requesting reimbursement or incurring the business expense may delegate responsibility for preparation of the expense transaction but, in doing so, the individual retains accountability. Individuals requesting reimbursement or incurring the business expense are responsible for ensuring the following:

- Employees must verify that expenditures are eligible for reimbursement before making arrangements;
- The expense has a valid business purpose;
- Proper business justification and supporting documentation (e.g., receipts) have been obtained and/or provided to the business expense preparer;
- Proper approval for upgrades and exceptions has been obtained and has been provided to the business expense preparer;
- A valid FOAP (Fund, Org, Account and Program Code number) has been provided to allocate the expenses;
- To the best of the individual's knowledge, the expense is in compliance with this policy and if the expense is to be charged to a sponsored award, that the expense is in compliance with all sponsor requirements/Federal regulations.

**Business expense preparer** – This individual is responsible for preparing the expense transaction and, by submitting, is confirming the following:

- **In order to avoid having the unused travel advances and reimbursement be taxable to the individual, expenses should be submitted within 30 calendar days of completing the travel or incurring the expense. Reimbursement of expenses must be submitted within 60 calendar days after completing the travel or incurring the expense; otherwise, this will result in the reimbursement being taxable to the individual.**
- Proper business justification and supporting documentation (e.g., receipts) have been received from the individual requesting reimbursement or incurring the business expense;

- Mileage and per diem calculations are accurate  
<http://www.gsa.gov/portal/category/100120>;
- Proper approval for upgrades and exceptions has been obtained and submitted by the individual requesting reimbursement or incurring the business expense;
- Copy of approved travel authorization form is attached to the expense report;
- Proper currency conversion for international travel;
- The expense has been properly allocated to the FOAP (Fund, Org, Account and Program Code numbers);
- Expense report form is properly completed with all requested information and supporting documentation;
- To the best of the approver's knowledge, the expense complies with this policy and if the expense is to be charged to a sponsored award, that the expense is in compliance with all sponsor requirements/Federal regulations;
- Written certification of compliance with this policy;

**Business expense approver** – This individual is responsible for approving the expense transaction and, by approving, is verifying the following:

- The expense has a valid business purpose;
- There is proper supporting documentation (e.g., receipts) for the business expense;
- Mileage and per diem calculations are accurate;  
<http://www.gsa.gov/portal/category/100120>
- There is proper department approval for upgrades and exceptions;
- Copy of approved travel authorization form is attached expense report;
- Proper currency translation for international travel;
- The expense has been properly allocated to the correct FOAP (Fund, Org, Account and Program Code numbers);
- Expense report form is properly completed with all requested information and supporting documentation;
- To the best of the approver's knowledge, the expense complies with this policy and if the expense is to be charged to a sponsored award, that the expense is in compliance with all sponsor requirements/Federal regulations;
- Written certification of compliance with this policy.

## **TRAVEL & CASH ADVANCES**

Travel advances are issued to a university employee for out-of-pocket expenses that will be incurred during travel on University business. A Travel Advance Form is used to request a travel advance payable to the traveler. An advance may be paid in two parts: One, for the immediate payment of expenses paid prior to the trip (Cash Advance) and one for the trip itself (Travel Advance).

Cash Advances will pay for expenses, such as airfare, registration fees and car rental, that have been paid prior to departure. Cash Advances should be included on the Travel Authorization/Advance Form and will be reimbursed immediately. These can be submitted as

soon as the travel has been approved, especially if early arrangements result in the best price and result in cost savings to the University.

Travel advances, for expenses that will be incurred during the trip, may be requested not earlier than twenty-one (21) work days and not later than 5 work days before the date of departure.

Travel advances should be used **only** for the employee requesting the advance. Advances are received via the employee's normal payroll payment method.

The TAAF is used to request a travel advance payable to the traveler. The minimum for a travel advance request is \$300.

### **Who is Eligible for a Travel Advance?**

- Only Roosevelt faculty and staff are eligible for a travel advance.
- Because the Corporate card is generally available to frequent Roosevelt travelers, travel advances will be issued only when one of the following circumstances exist:
  1. Faculty or Staff have applied for but not yet received a Corporate card
  2. Faculty or Staff are not eligible for the card.
  3. Faculty or Staff are traveling to an international destination where the Corporate Card may not be accepted.
  4. Infrequent travelers without a Corporate Card.
- Additional travel advances will not be issued to a traveler until travel expense reports have been submitted and all previously disbursed travel advances have been reconciled.

The university will not provide travel advances, pay directly or make reimbursements for the travel expenses of companions/spouses or non-employees who accompany faculty or other employees on university business, except as approved in advance by Office of the CFO in limited circumstances.

### **GENERAL TRAVEL ADVANCE RESTRICTIONS**

Advances are only available for University employees. Non-University employees are not eligible for any type of advance.

- Advances are requested not earlier than twenty-one (21) work days and not later than 5 work days before the date of departure
- A limit of 2 travel advances totaling \$10,000 will be allowed within a 30-day period.
- Outstanding travel advances exceeding 2 requests and a total of \$10,000 that have not been cleared by Employee Expense Report within 30 days after completion of travel will not be eligible for additional travel advances until previous advances are cleared.
- Advances should be reconciled within 5 working days of return from travel but no later than 60 days from date of return. Unreconciled advances will be charged to the traveler's departmental budget, and, as required by federal law, the amount will be reported to the IRS as taxable compensation to the traveler.
- The University reserves the right to withhold advance privileges from any individual who fails to abide by University policies
- Students cannot obtain travel advances.

## **TRAVEL AND EXPENSES – LOCAL AND DOMESTIC**

A detailed itinerary of business purpose of local and domestic travel should be submitted with the Employee Expense Report form. If travel begins more than one day before or extends one day after the date of event, an explanation stating the business purpose of the early arrival or extended stay should be attached to the EER.

### **Airfares/Airline Fees**

University-approved air travel must be purchased at the most reasonable and economical rate. All travelers should use the least expensive airfare, including non-refundable and penalty fares, based on a two-hour "window" on either side of their preferred departure or arrival times. Air carrier selection cannot be biased by the traveler's frequent flyer affiliation. The lowest cost air travel should take precedence.

Travelers are strongly encouraged to book well in advance of travel to secure the lowest fares. In addition, travelers are encouraged to select special or promotional flights that may require significant advance booking, use alternative airports, entail a connection, or feature departure and/or arrival times slightly different than originally specified by the traveler.

**To minimize cost to the University for covered-illness, severe weather, emergency medical assistance, etc. while traveling on business, Travel Cancellation Insurance should be purchased at time of flight purchase. The cost of the Cancellation Insurance should be about \$23.**

### **Travel Package (Booking)**

Travelers who choose to book airfare and hotel as part of a travel package must ensure due diligence (and provide documentation of this due diligence) that the package rate was actually cheaper at the time of reservation. However, a dollar amount is needed for the allocation of costs for your expense report. Estimate air travel costs based on a current airline quote and allocate the remaining dollars to the hotel expense.

### **Baggage**

Charges by airlines for 2 checked bags when traveling on University business is a reimbursable business expense.

Excess baggage expenses are reimbursable in any of the following circumstances:

- Traveler is transporting university materials;
- Traveler is on an extended period of travel;
- Department has approved of the charge.

### **Upgrades**

Request for upgraded seats, etc. must include a description supporting the need of request and is required to be approved by the Provost for faculty and the Chief of Staff prior to travel and attached to the TAAF.

## **Parking**

Airport or other business parking will be reimbursed, however travelers are urged to use long-term, lower-cost parking lots when available. If the use of public transportation or a cab is taken to and from the airport or other business location results in a lower cost (due to the high cost of parking in most cities and airports), the traveler is encouraged to take advantage of these savings.

## **Lodging, Meals & Incidental Expenses**

Travelers must book standard accommodations in reasonably priced, commercial-class hotels and motels. Lodging should be in accordance with GSA per diem rates. Please note that if host hotel rates are higher than GSA rates, you are required to complete an exception form approved by Dean/VP and submitted with the Travel Approval/Advance Form (TAAF) prior to travel.

**Hotel receipts are required to be submitted.**

Meals and incidental expense (tips) reimbursements are based on rates provided by the U.S. General Services Administration (GSA) per diem rates. [www.gsa.gov/portal/](http://www.gsa.gov/portal/)

**Reimbursements for individual meals will be reimbursed no higher than the GSA per diem rates and do not require receipts.** Amounts cannot be combined for total days.. In accordance with GSA. On the first and last travel day, employees are only eligible for 75 percent of the total M&IE rate. Per IRS regulations, amounts exceeding the per diem amount would have to be reported on the W2 form as income therefore the University will not make any exceptions to reimbursement of amounts exceeding the daily per diem rate,

A per diem travel allowance for meals and/or lodging is available for travel by RU faculty, staff and student employees, but is not permitted for non-employees. Per Diem reimbursement is not available for student employees who are being reimbursed for academic expenses not related to their employment.

A per diem travel allowance for meals and/or lodging is available for travel by RU students for university sponsored events not to exceed IRS Per Diem rates and may be modified or restricted by sponsored group (i.e. student athletes for competition and training or externally funded conference travel).

## **Car Rental**

Standard/economy rental of vehicles for university business use is reimbursable. Upgrades to full-size cars are permissible if the individual's designated departmental Budget Administrator provides approval, a detailed explanation (e.g., number of persons, luggage accommodations) should be included in the business justification and attached to the TAAF.

The university maintains automobile liability insurance. Costs for the following coverages will not be reimbursed:

- Loss Damage Waiver/Collision Damage Waiver;
- Liability insurance supplement/Additional Liability insurance;
- Personal accident insurance.

The Fuel Purchase option, on the car rental agreement, will NOT be reimbursed. All cars must be refueled by traveler before returning to car rental. Options including but not limited to: DVD players, phone service, child seats, will NOT be reimbursed.

### **Ground Transportation**

Taxi fares, including tips, are reimbursable where public transportation is not practical. This includes taxis between hotels and railroad stations or airports, between appointments or between hotels and places of business or assignments. Original receipts are required for reimbursement.

Shuttle, limousine, or car service charges, to and from airports and railroad stations plus reasonable tips, are reimbursable, where such costs do not exceed the comparable taxi fare. Original receipts are required for reimbursement.

### **Private Automobile Transportation/Mileage**

Travel using privately owned vehicles may be desirable to save time, transport equipment, or reduce cost when a number of persons are traveling together.

The rate of reimbursement per mile will be based on Privately Owned Vehicle (POV) mileage reimbursement documented on GSA website <http://www.gsa.gov/portal/content/100715>. This reimbursement covers all fuel, maintenance, insurance, transportation, and operating costs. Fuel costs are included in the per-mile reimbursement rate and are not reimbursed separately for use of privately owned vehicles. Damage to a privately owned vehicle used for University business is covered by the individual's private insurance, costs for which are also included in the mileage reimbursement. The University does not assume responsibility for deductibles or other uninsured loss to the vehicle. Mileage must be documented using websites like Mapquest.

If, primarily for the convenience of the traveler, a personal automobile is used for approved travel to points more than 500 miles beyond the point of origin, the following applies:

- Reimbursement will not exceed the lesser of the cost of the per-mile reimbursement plus tolls, or
- The least expensive round-trip air fare between the nearest commercial airport serving the origin and destination cities, plus associated transfer costs to and from the airport.

Commuter mileage from an employee's home to his/her primary business location is NOT a reimbursable business expense. Additionally, campus to campus travel is NOT a reimbursable business expense, including tolls, mileage nor parking.

Business mileage will be reimbursed in lieu of airfare provided the mileage costs do not exceed the costs of using a commercial airline.

### **Class of Travel**

The university will reimburse the cost of commercial rail fare not to exceed the cost of coach airfare (comparison to coach air fare is dependent upon the availability of commercial flights to the destination). The choice of air, bus or rail should be reasonable and comparable. The cost of coach airfare should be documented with the traveler's expense report. Receipts for rail expenses greater than \$25 are required and must be attached to the traveler's expense report.

### **Tolls & Parking Fees**

Tolls and reasonable parking charges will be reimbursed. Receipts for parking charges in excess of \$25 should be attached to the expense report

### **INTERNATIONAL TRAVEL AND EXPENSES**

All International travel needs to be approved by the Provost for faculty and the President or Chief of Staff for administrative staff. The original copy of the approved Travel Authorization Form should be attached to the Employee Expense Reimbursement (EER) Form when the employee submits the latter for reimbursement after the conclusion of the employee travel. Contact the Finance Office for insurance cards and coverage information.

Reimbursable international travel expenses include actual and reasonable costs of lodging, meals transportation, and tips, for business purposes up to the maximum allowed under GSA per diem rates. Lodging requires submission of paid receipt. Per Diem meals do not require the submission of receipts. Laundry expenses for travel of one week or more are reimbursable. Per Diem rates may be modified or restricted by sponsored groups.

A detailed itinerary of business purpose of international travel should be submitted with Employee Expense Report form. If travel begins more than one day before or extends one day after the date of event, an explanation stating the business purpose of the early arrival or extended stay should be attached to the EER.

Currency conversion can be obtain using sites such as OANDA <http://www.oanda.com/currency/converter/> . Currency conversion documentation should be submitted with EER.

Receipts in foreign languages should be translated or annotated, whenever possible, so that the name of the establishment and business purpose of the expense are made clear.

### **TRAVEL EXPENDITURES NOT REIMBURSABLE BY THE UNIVERSITY**

Includes but not limited to:

- First Class and Business class airfares, unless otherwise approved in advance. First Class and Business Class is reimbursable if approved in advance by the Provost, for faculty, or Chief of Staff, for administrator, with justification..
- Airline clubs;
- Preferred Seating (exception if medically necessary and approved by Budget Administrator before travel);
- Costs incurred by traveler's failure to cancel transportation or hotel reservations in a timely fashion;
- Fees related to missed flights under your control, individual requested cancellations and upgrades;
- Passports, vaccinations, and visas, when not required as a specific and necessary condition of the travel assignment;

- Personal entertainment expenses including in-flight movies, headsets, health club facilities, hotel pay-per-view movies, in-theatre movies, social activities, and related incidental costs;
- Other expenses not directly related to the performance of the travel assignment;
- Any changes beyond the original purchase price must be approved by the Budget Manager on the expense report;
- Travel between campuses.

## **BUSINESS ENTERTAINMENT**

### **What is Business Entertainment?**

Meals at functions are considered entertainment if they are intended to provide hospitality to non-university individuals which, although partially social in nature, are necessary and customary for the purpose of advancing a relationship with the University and the party (ies) being hosted in furthering the University's mission.

Examples of business entertainment include:

- Receptions for University guests and visitors;
- Alumni reunions or similar alumni functions;
- Entertaining donors or prospective donors; and
- Receptions for parents and students

Meals and functions which include individuals who are not directly involved in conducting university business are general indications that the meal or function is entertainment rather than a business meal or meeting.

Entertainment may be claimed if it is within the bounds of good taste, moderation, and the cost is within reasonable limits and does not include lavish, excessive, or inappropriate entertainment. A description (a list of names and identification of the hosted group), total number in attendance at an entertainment meal or function must be indicated along with a detailed business purpose of the entertainment must be submitted for reimbursement. It is also expected that the most senior university employee in attendance will pay for the entertainment expense. Itemized receipts must be submitted.

Federal grant guidelines supersede any Roosevelt policy on allowable, reimbursable expenses. Please review those grant policies before making any expenditures. Local meal and meetings involving only Roosevelt University employees will not be reimbursed. The exceptions are those meetings funded by the Dean's or Chair's Discretionary Fund.

## **BUSINESS EXPENSES**

**Roosevelt University is exempt from Illinois Sales Taxes. Roosevelt's Tax Exempt Letter should be provided to all vendors along with Roosevelt's W9 Form.**

### **Expenditures Requiring Special Attention**

All expenditures must be prudent and directly benefit the university. Only purchases for business purposes are allowed. Please note that contract or grant restrictions may be more stringent than those imposed by the university. When spending contract or grant funds, it is the responsibility of the Principal Investigator (PI) to make sure that all expenditures are made in accordance with all restrictions.

This policy is intended to be neither all-inclusive nor to address every situation which may arise. Exceptions and extraordinary circumstances should be pre-approved by the Dean or VP when possible or immediately after the occurrence. Questions about specific situations not addressed in this policy and/or policy clarifications should be addressed to the Director of Accounts Payable and Payroll. Below are some expenditures which are frequently questioned and may require special attention.

**Approved University Events (i.e. Holiday, End of the semester parties)** – Requires approval from the Provost/Executive Vice President and Senior Vice President/CFO.

**Business Cards** – Should be ordered using the University’s Office Supplies vendor, Office Max. Orders may be placed via their online database (contact Purchasing for instructions on ordering).

**Cards, Gifts and Flowers** – Card, gifts and flowers to any University faculty or staff for any purpose other than those provided through the official University Human Resources employee recognition programs are unallowable. The exceptions are those items funded by the Dean’s or Chair’s Discretionary Fund.

Gifts for faculty and staff are not allowed. Personal contributions among colleagues should be the method of providing such gifts.

Gifts and flowers in celebration of major life events—weddings, birthdays, births, promotions, dissertation defenses, recognition of colleagues separating from the University are also not allowed. Voluntary contributions may be solicited from friends and fellow workers to cover expenses for these occasions. The exceptions are those items funded by the Dean’s or Chair’s Discretionary Fund.

**Coffee Break Supplies** – With the exception of departments that directly serve students and donors, coffee supplies are considered personal and may not be purchased with university funds.

**Conference Registration Fees** – Can be paid with university funds with department Budget Administrators approval and following the Policy of Purchasing.

**Contract and Grant Restrictions** – Restrictions imposed by a grantor or contractor may be more stringent than those imposed by the university. It is the responsibility of the Principal Investigator (PI) to make sure that all expenditures are made in accordance with university restrictions, as well as meeting all conditions imposed by the granting or contracting agency.

**Dues and Subscriptions** – Only university dues and subscriptions are reimbursable with university funds.

**Donations** – Not allowed and not reimbursable with university funds.

**Institutional Memberships** – Allowable to be paid with university funds.

**Individual Memberships** – Only allowable when essential to job requirement

**Participant Surveys** – See **Institutional Review Board’s Policy Regarding Research Participation by Student on Intranet.**

**Purchases of Equipment** – Should only be purchased as documented in the Policy on Purchasing. Equipment purchases made outside of this policy may not be reimbursed.  
<https://www.roosevelt.edu/faculty-staff/policies>

**Professional Certifications** – Only allowable when essential to job requirement.

**Tickets (Movie, Sporting Events, Theme Parks)** – Allowable with university funds only for student related events following the Policy on Purchasing and approved by Budget Administrator.

<https://www.roosevelt.edu/faculty-staff/policies>

**Uniform Purchases** – Allowable with university funds following the Policy on Purchasing. Personal funds should not be used to procure these items.

<https://www.roosevelt.edu/faculty-staff/policies>

#### **Non-Business Related Expenses (Not Reimbursable)**

- Celebrations, including but not limited to
  - Birthdays
  - Bridal and Baby Showers
  - Graduations
  - Farewell
- Credit card delinquency fees and finance charges;
- Corporate Charge Card delinquency assessments.
- Employee Gifts
- Printer cartridges (except for off campus events while conducting university business that require a printer).

#### **CORPORATE CHARGE CARD**

The JP Morgan Chase corporate card is available to exempt RU employees (with Department Dean / Admin approval)

**Corporate Card:** University employees who travel on business frequently (three or more trips per year) are encouraged to obtain a Corporate Card and to use the card for expenses associated for authorized business travel and entertainment. The charge card is issued to individual travelers jointly with Roosevelt University. It is to be used only for reimbursable expenses incurred in connection with official University business, and it is the sole responsibility of the

cardholder to pay all bills in a timely fashion directly to the JP Morgan Chase. The Corporate Card may not be used for personal purchases under the terms of the application submitted by the employee. Also, the Corporate Card may not be used to purchase goods and services that require a University purchase order. The University will not remit payment directly to JP Morgan Chase. Reimbursement is issued to the employee, provided proper documentation has been submitted and all expenses are approved.

Regular travelers should contact the Purchasing Department (x 3518) for a Corporate Card application. (C-Card Link)

Where the Corporate Card is not accepted, travelers are expected to exercise good judgment in determining the proper means of payment.

The Corporate Card is the property of Roosevelt University and must be surrendered upon termination of employment. Cancellation of the Corporate Card account is at the discretion of the issuer or the Director of Purchasing. Corporate cards for closed accounts must be cut in half and returned to the Director of Purchasing. Employees must immediately notify JP Morgan Chase and the Director of Purchasing (x 3518) when a Corporate Card is lost or stolen.

**Personal Charge Card or Cash:** Business, travel and entertainment expenses may be paid with a personal charge card or cash. For reimbursement, please submit these expenses with receipts on the proper form as indicated in the Expense Reimbursement Report section.

## Q & A

### 1. **Who should complete an Employee Expense Form (EER) and Travel Authorization (TA)?**

Any employee traveling on behalf of the university should complete a Travel Authorization form (TA) and obtain authorization from Budget Administrators before traveling.

### 2. **Can I request a Travel Advance for my co-worker?**

Travel Authorizations should be obtained only for the employee doing the travel.

### 3. **Can I request a Travel Advance for a student?**

Yes, for university approved and sponsored travel.

### 4. **My department requires office supplies. Can I purchase them and be reimbursed via EER?**

Office supplies should be purchased through the university's preferred office supplier Office Max. Purchases made outside this prescribed vendor may not be reimbursed. Contact Purchasing for guidance.

**5. Supplies or classroom equipment were needed right away and a purchase requisition could not be processed in time. Can I pay the vendor with personal funds and get reimbursed via EER?**

Purchases of supplies and equipment should be prudently planned to ensure the Purchasing Policy can be followed. Exceptions must be approved by the Budget Administrator and Office of the CFO.

**6. If I'm only requesting reimbursement for mileage, what should I use for supporting documentation?**

Websites like Mapquest.com can be used to verify mileage. Note that mileage from home to campus and campus to campus is not reimbursable.

<https://www.mapquest.com/directions>

**7. What is considered appropriate supporting documentation when submitting expense for reimbursement?**

Original documentation (i.e. hotel invoice, airfare receipt, and boarding passes). Proof of detailed payment also needs to be attached (i.e. credit card receipt).

**8. What is considered appropriate supporting documentation when submitting requests for Travel Advance?**

Printed copies of airline and hotel documentation that show estimated flight and hotel rates. Also, printed copy of GSA hotel and per diem rates for city of travel.

**9. What constitutes proof of purchase to support an expense?**

Original detailed receipts.

**10. One of my colleagues is leaving the university and we want to give him/her a farewell celebration. Can I be reimbursed for this expense?**

Celebrations for departing employees are not considered university sponsored events, as such will not be reimbursed with university funds.

**11. Is the university exempt from taxes?**

Yes. The sales tax exemption should be submitted to vendors when purchasing products or services. It should also be presented for exemption of sales taxes for hotel stays.