

UNIVERSITY OF CALIFORNIA SYSTEM GUIDELINES FOR EXPENDITURES & REIMBURSEMENTS

These guidelines were developed to assist the proper expenditures of accounts as a public institution, the system's resources, funds, and employees all operating under the same laws and regulations. Circumstances and differences in responsibilities may, however, require exceptions. These should be used to safeguard the system's resources and to ensure that all expenditures are in amount.

Authorization

1. All expenditure requests must be approved by the person who is designated as the responsible person (his/her designee) for the account making it.
2. The responsible person shall have the authority to anticipate or evaluate when it is appropriate reimbursement from departmental funds.
3. All requests shall be subject to prior approval by the responsible person (his/her designee) and the State Controller or their designees.
4. If upon review any expense or reimbursement is found to be in violation of the system's policies, the responsible person shall be held responsible for the amount in the next fiscal year. In the case of a violation by use of private unrestricted funds, the responsible person shall be held responsible.

Documentation Requirements

1. In order to justify proper use of System funds, documentation is required regarding each expenditure.
2. Documentation should be submitted with the request for reimbursement.
3. Documentation shall include:
 - a. the receipts/invoices to support the request for payment.
 - b. a full description of the goods or services, or copies of
 - c. the business purpose of the expenditure, and
 - d. proper authorization.
4. Proper documentation for meals and entertainment should include:
 - a. the date, time, and place of the meeting,
 - b. the identification of all attendees and a
 - c. statement regarding the purpose of the meeting.
5. Employees requesting reimbursement for items purchased for the system or its agencies with personal funds should submit as documentation the request for reimbursement marked "paid."

Double Dipping Prohibited

1. An employee who submits for reimbursement for any actual expenses shall not later be reimbursed for the same reimbursements.
2. Employees performing consulting or other individual services for which the system does not receive the income or benefit should not process travel forms for other reimbursements for such services.

Dues, Memberships, and Professional Certifications

1. Requests for payment of dues, membership fees, individual and institutional travel, and professional certifications must be approved by the responsible person.

2. The organization or profession of the system employee, and the responsibilities of the system employee,
3. Personal memberships cannot be paid from System funds.
4. For further clarification regarding whether system memberships can, appropriate use must be made. funds contact the Office of Financial Affairs.

Entertainment

1. See requirements for "documentation" under Travel.
2. The System must receive a direct benefit for entertainment.

Entertainment - Family / Friends

1. Costs associated with an employee's family/friends or other individuals maintenance, entertainment, etc. without prior approval and justification.
2. If the guest's family member/friend is a person outside the entertainment, an employee's family/friends may be a legitimate entertainment expense only if in social form.

*All entertainment reimbursements must be paid from private unrestricted foundation funds.

Gifts

1. In limited circumstances, System funds may be used to purchase retirement cards, plaques and awards.
2. Such purchases must be in the form of a check made payable to the System was created.
3. Written pre-approval from the Office of Financial Affairs is required prior to that exceeds \$100 annually per employee.

Individual Services / Independent Contractors

1. An individual is defined as an independent contractor of the System if the System does not dictate the manner or direct only the result of the work and not the means and methods of accomplishing the result. The following traits indicate an individual or independent contractor rather than an employee:
 - a. Sets own order and sequence of work
 - b. Sets own hours
 - c. Works for other employers
 - d. Receives compensation by the hour, day, week, or month
 - e. Offers services to the general public
 - f. Has opportunity for profit or loss
 - g. Furnishes own tools
 - h. Has substantial investment in facilities
 - i. Operates under contract agreement between company and individual.
2. Requests for payment for an independent contractor (freelance) service should be made only after the service has been provided.
3. Requisitions should preferably be submitted to the Office of Financial Affairs.
4. A completed IRS form W-9 is required for all payments to individuals.

Items

1. Items purchased or reimbursed by employees are and are not for the System. Examples include: office supplies, books, office décor, etc.

2. Unless issued to you, if acquired from you, or purchased with your personal funds, a laptop, tablet, and cell phone, is not property of the System, but is subject to the System's "Policy on Use of Information Technology Device Supplements and Cellular Telephone Use".

Meals/Refreshments

1. Meals and refreshments are eligible expenditures only when they are directly related to System business.
2. The primary purpose of the expenditure must be directly related to System business.
3. Alcohol may not be reimbursed with State funds.
4. Meetings must be between System employees, University employees, agents or contractors. Requisition requests for any meal or refreshment that includes any other individuals are specifically disallowed, unless they may be considered a section of guidelines.
5. From time to time, there may be special circumstances when sessions or seminars, or is unable to leave work due to a preparation for large scale events or for special incidents, or has been specifically assigned to assist in handling a situation of this nature. In those special cases, the System may reimburse the cost of meals providing there is a direct correlation to the System's business. Reimbursement requests shall be limited to the amount necessary to the individual.
6. When employees attend events or conferences that provide meals, employees may not seek reimbursement for such meals.
7. Any meal or function held in conjunction with a conference or meeting arranged by the employee will be reimbursed.
8. See "documentation" section for additional requirements for meals.

Moving

1. The Internal Revenue Service and the Department of Revenue which are System employees, moving expenses be reported by the System as taxable income to the employee in the year paid.
2. Such moving expenses which are paid to the employee shall be reported as taxable income.

Retreats for Faculty / Staff

1. Transportation, lodging, meals, and other travel for employees attending retreats may be reimbursed if the retreat is for the purpose of State or other regulations.
2. For retreats held on State property, transportation, lodging, and food reimbursement requests should be submitted together for review.
3. Class materials and the fee for a conference room to hold classes would not be subject to the per diem limits.
4. Travel costs associated with retreats held at State facilities would not be subject to the per diem limits.
5. A complete listing of all participants and work arrangements for the retreat and an agenda should be provided as documentation for group expenditures.

Subscriptions

1. Subscriptions are not reimbursed if the primary contractor or publisher is not a State or System employee and requirements are met.
2. The contents of the subscription must be directly related to the System's business.
3. Information concerning the subscription must be provided to the employee's supervisor.
4. The cost to subscribe to a publication must be reasonable.

5. Requests for reimbursement of his or her expenses.

Tips

1. Board of Trustees Travel Guidelines: maids may be reimbursed.
2. Tips must be reasonable and necessary.

Travel - General

1. Travel vouchers should be timely, accurate, reasonable, and in the interest of the traveler.
2. All documentation requirements for travel vouchers are outlined in the System Manual.
3. The traveler must sign the signature line of the voucher at the time of purchase and acknowledge the conditions of reimbursement.
4. A traveler should never be reimbursed for an expenditure.
5. In general, the expense should be reasonable and necessary.
6. Signed travel vouchers should be forwarded to the Office of Financial Affairs in a timely manner.
7. In-state and out-of-state travel expenses from any calendar year are subject to the Office of Financial Affairs.
8. Only business phone calls should be paid for by the System. Personal calls should not be included on the travel voucher. If you are unsure, please request clarification.
9. The System may reimburse for travel expenses with the travel voucher.
10. Reasonable expense for baggage handling, excessive charges for baggage, and delivery to or from the airport are not reimbursable.
11. With respect to reimbursement for travel expenses, the System is not an employer and does not provide official service to the System, which is a public entity. This reimbursement policy applies to all employees.
12. Individuals are strongly encouraged to utilize the System's travel agency for all travel arrangements.

Travel - In-state

1. Reimbursement for official UAS travel within the State is subject to the Rules established by the Board of Trustees.
2. The per diem allowance is determined by the Governor of the State and is subject to change.
3. Employees who are defined as the metropolitan area are eligible for the authorized meal or per diem allowance and subject to withholdings.
4. For in-state travel, the per diem allowance shall be paid for a trip of less than six hours, for a trip of six hours and up to twelve hours, and for a trip of more than twelve hours. The per diem allowance is not applicable for meals and incidentals. The per diem allowance may not be used for an event, conference, or seminar.
5. For in-state travel which is overnight, the per diem allowance shall be paid for meals and incidentals. The per diem allowance shall be adjusted by the Alabama State Legislature.

6. Funding sources other than state or operational funds may be used to pay the direct effect or to defray the actual reasonable costs incurred and the allowances set forth above.

Travel - Employees

1. Employees will be reimbursed actual reasonable costs incurred for lodging and meals associated with out-of-state travel.
2. If the actual costs incurred exceed a reasonable amount, only a reasonable sum will be reimbursed.

Travel - Non-employee

1. Actual normal and reasonable expenses for travel by a non-employee for the purpose of his/herself to visit the System for security purposes.
2. These expenses are not subject to imputation.
3. Expenses for sons, daughters, or other relatives or associates of employees are not reimbursed.

Transportation

1. All travel shall be by the most economical route practical. Any person traveling by another route, without adequate justification, shall assume additional expense incurred.
2. The mode of transportation used should be the most economical mode available, and the mode of travel involved, and should be the most practical and economical mode available.
3. Where, for the traveler's personal convenience, there is a reasonable deviation from the most economical route, the reimbursement will not exceed that which would have been incurred for uninterrupted travel.
4. The time of arrival and departure from a place will be the actual time actually left or arrived at his/her regular destination.
5. Employees are entitled to a mileage reimbursement from their official travel station to their destination and return, or for miles actually traveled to their destination and return, which never is less than the actual costs between an individual's residence and official station.
6. Travel by private automobile will be authorized only when it is determined that the use of a private automobile might be justified when more than one person for whom the System is responsible is transported. When there is more than one person, use of the automobile operated by private automobile mileage reimbursement is not to be considered with the guidelines and it subject to change. This reimbursement may not exceed the actual transportation cost.
7. Employees may be reimbursed for actual transportation expenses at the authorized rate per mile when on official System business within the base area. The base area is defined as the region within which the employee's office is located.
8. Actual parking charges incurred during official business by private automobile are reimbursed. However, traffic violations or other fines are not reimbursed.
9. Use of taxis or public transportation by employees on official business is authorized. Receipts must be submitted for appropriate reimbursement.
10. Travel on official System business requires the use of the lowest economy class when flying by air; however, business class may be used when space in a lower class is not available.
11. Documentation of expenditures for railroad and airline transportation is required when such transportation has been prepaid by the System.

The University of Waterloo

Travel & Entertainment Certification

I hereby certify that:

- the travel expenses are for business purposes only
- I have not been reimbursed for any of the expenses by any other entity
- there are no alcoholic beverages included in my travel
- I agree to the rate of which I am being reimbursed
- this voucher has been completed in accordance with the University of Waterloo's Travel & Entertainment Policy and the terms herein have been reviewed

Signature of Traveler

Date: _____