



## Travel and Expense Procedures

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### Finance Office

General Information: (619) 260-4197

Website: <https://www.sandiego.edu/finance/torero-travel-and-expense/>

Training website: <https://www.usd-ctp.com>

Direct link to system: <https://www.sandiego.edu/concur>

Questions: [usdtravel@sandiego.edu](mailto:usdtravel@sandiego.edu)

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## **TRAVEL AND EXPENSE PROCEDURES INTRODUCTION**

### **Purpose of Procedures**

These Travel and Expense Procedures explain how university funds may be used to pay for reasonable and necessary university business related expenses. Funds must be:

- Appropriately used
- Properly authorized
- Supported by a detailed business purpose
- Substantiated by applicable receipts and other supporting documentation
- In compliance with IRS accountable plan requirements.

All expenses incurred using university funds are subject to these procedures. Schools and departments may implement more stringent procedures, as long as those procedures do not contradict the procedures herein. These procedures outline the university's minimum requirements; additional restrictions may be imposed by a Vice President or the President of the university. Any additional restrictions should be monitored to ensure compliance with internal controls within the school or department.

It is the responsibility of each employee who spends funds and each project manager who approves the use of funds, to be cognizant of and to follow these procedures and all other expense-related procedures mandated by the university. The university assumes no financial responsibility for expenses incurred by employees who fail to adhere to these procedures.

These procedures apply to all employees and other persons seeking reimbursement from the University regardless of the source of funding. They are intended to cover all business expenses incurred on behalf of the University, including domestic and international travel.

The University complies with the Accountable Plan rules as stipulated in Internal Revenue Service (IRS) Publication 463. Please note, on occasion the Finance Office may impose additional requirements that are not outlined herein.

### **General Disclosure on University Expenditures**

USD Staff and Faculty must use the Torero Travel and Expense system for out-of-pocket reimbursement requests, cash advance requests, and reconciliation of their University issued One Card. At the discretion of the Finance Office any questionable expense may be referred to the appropriate Vice President for further review and/or approval. Please refer to the Human Resources website for complete [Expense Reimbursement Policy](#). For non-employee payments made by the University, please see the Accounts Payable Expenditure Procedures.

## **Services Provided by the Travel and Expense Office**

The Travel and Expense Office is within the Finance Division and performs the following functions:

- Administers the University's Travel and Expense Procedures
- Issues reimbursements to USD employees
- Monitors compliance with Travel and Expense Procedures
- Facilitates partnership with Travel Management Company

University Schools and Departments should use the Travel and Expense Office for the following:

- Cash/Travel Advances
- Out-of-Pocket Reimbursement to USD employees (travel and non-travel)
- One Card Reconciliation (USD VISA Credit Card)

## **Related Services Provided by the Office of Accounts Payable**

The Office of Accounts Payables is a department within the Finance division and handles all non-employee payments.

## **Related Services Provided by Procurement Services**

Procurement Services is a department within the Finance Division. It is a centralized university resource charged with ensuring that all goods and services are procured/purchased at the maximum value and most competitive cost. Procurement also ensures that all purchases are in compliance with university and governmental policies, and in accordance with best practices.

## **SECTION 1 - PETTY CASH**

### **1.1 Employee Petty Cash**

All USD Staff and Faculty are required to use the Torero Travel and Expense system to request out-of-pocket reimbursements. **Petty Cash is not available for employee reimbursements.**

### **1.2 Student Petty Cash and Petty Cash Vouchers**

Refer to the Accounts Payables Expenditures Procedures for further information.

## **SECTION 2 - INDEPENDENT CONTRACTORS / HUMAN SUBJECTS / PRIZES AND AWARDS**

### **2.1 Independent Contractors**

The IRS requires the university to properly classify Independent Contractors. The university's Independent Contractor policies identify the steps, documents, and processes needed to ensure proper classification of and subsequent payment to Independent Contractors. These payments are required to go through Accounts Payable and are prohibited on the USD Corporate Card. **Please refer to the Accounts Payable Expenditure Procedures for further information.**

## **2.2 Human Subjects, Prize Recipients, and Award Recipients**

Payments to human subjects, prize recipients, award recipients, and standardized medical patients must go through the Office of Accounts Payable.

## **2.3 Payment of Honoraria**

An honorarium payment is a gratuitous payment to a lecturer or a professional person outside the University community (not a University faculty or staff member) as an expression of thanks. It is taxable income and is reportable to IRS if the sum of annual payment(s) to the vendor exceeds \$600. **Refer to the Accounts Payable Expenditure Procedures for further information.**

## **SECTION 3 - EXPENSE AUDITS / COMPLIANCE REQUIREMENTS / MISAPPROPRIATIONS**

### **3.1 Expense Audits**

The Finance Office conducts audits on reimbursements and payments to confirm compliance with university policies. Payment processors verify that expenses incurred on all university forms of payment adhere to the university's Policies and Procedures. All expenses (USD Corporate Card and out-of-pocket) are individually audited prior to final approval.

### **3.2 Code of Ethics**

Because no set of policies can contemplate every possible scenario that may arise, it is expected that when incurring expenses, university employees will act in an ethical manner consistent with the university's Code of Ethics ([www.sandiego.edu](http://www.sandiego.edu)). This compliance is expected, regardless of whether a particular rule or policy provides guidance in a specific situation.

### **3.3 Conflict of Interest Policy**

Every employee of the university must avoid both actual conflicts of interest and the appearance of conflicts of interest, and be in compliance with the university's Conflict of Interest and Ethics Policy & Procedure ([www.sandiego.edu](http://www.sandiego.edu)).

The term "conflict of interest" refers to situations in which financial or other personal considerations compromise, or have the appearance of compromising, an individual's professional judgment and ability to perform his or her university responsibilities.

The Finance Office may identify actual or apparent conflicts of interest. In the event that the Finance Office identifies a situation that is or appears to be a conflict of interest, the Controller will request that a disclosure be made according to university policies and will coordinate with the relevant department, unit or school to address and manage the conflict. The Finance Office may suspend acting on the reimbursement or payment request that initiated the disclosure, until the conflict has been resolved.

Several expense-related situations are specifically prohibited under the Conflict of Interest and Ethics Policy:



- Conditioning any actual or potential business relationship with the university on a charitable gift or contribution to the university;
- Participating in any way in any negotiation or transaction between the university and a business entity in which you or your close relation has a personal, managerial or substantial financial interest. A “close relation” is defined as a spouse, mutual financial dependent, significant other, or person in an intimate relationship; a child, parent, sibling (including in-laws and step-relations), grandparent or grandchild, niece or nephew, aunt, uncle or cousin;
- Soliciting personal gifts or special favors from individual or entities that provide, or seek to provide, services or supplies to the university; and
- Accepting personal gifts or special favors from individuals or entities that provide, or seek to provide, services or supplies to the university. This does not include occasional gifts of nominal or modes value (less than \$75.00 in value) or isolated invitations to lunch or dinner.

## **SECTION 4 - METHOD OF PAYMENT– UNIVERSITY CORPORATE CARDS**

The University of San Diego offers employees a credit card program sponsored by U.S. Bank for business expenses. Please refer to the USD One Card Procedures.

### **4.1 Corporate Card Restrictions**

Note the following important restrictions that apply to the One Card.

Personal Use Restrictions – Under no circumstances may the One Card be used for personal expenses, including expenses that are part business and part personal.

Equipment Restrictions – Corporate credit cards may not be used to purchase equipment. All equipment purchases should be requisitioned through Procurement Services.

Computer Restrictions – Corporate credit cards may not be used to purchase computers, printers, etc. All computer purchases should be procured through [ITS](#).

Third Party Payment Restrictions – Under no circumstances may an employee pay a third party for services rendered (e.g. independent contractor, caterer, photographer, human subjects, etc.) and then seek reimbursement for the amount. This practice is not allowed, primarily for tax reporting and insurance reasons.

Exceptions will only be granted with Procurement Director’s prior approval for equipment and computer purchases on the U.S. Bank One Card.

### **4.2 One Card Limits**

The One Card has a maximum single purchase limit of \$5,000 and a total monthly spending limit of \$10,000. Because of the One Card efficiencies, the university prefers use of the One Card to pay for all qualifying business-related expenses. A temporary credit card increase can be requested by emailing [onecardadmin@sandiego.edu](mailto:onecardadmin@sandiego.edu).

### **4.3 One Card Reconciliation**

Expenses transacted using the One Card are paid directly by the university. One Card expenses should be reconciled using the Torero Travel and Expense electronic system. Cardholders are required to submit a monthly report on the first of the following month or next business day. The first week of the month will be a grace period for submission (five days). On the fifth day after the 1<sup>st</sup> of the month, the Travel and Expense Office will follow up with the cardholder. (ex. March 1<sup>st</sup> – March 31<sup>st</sup> transactions should be reconciled and submitted by April 1<sup>st</sup>. March expenses that come in after April 1<sup>st</sup>, should be added to the following month's report.)

## **SECTION 5 – TRAVEL AND NON-TRAVEL EMPLOYEE REIMBURSEMENTS**

### **5.1 Procedure Statement**

USD employees will not be reimbursed for expenses incurred on behalf of other USD employees. Each individual employee should pay for their expenses and request their own reimbursement request accordingly.

### **5.2 Reporting Misappropriations**

University employees must report known or suspected misappropriations or conflicts of interest, regardless of magnitude, to their immediate supervisor, department chair, Dean or Vice President. Informed management must subsequently contact University Audit or the Finance Office.

### **5.3 Personal Forms of Payment Overview**

For liability and tax compliance reasons, employees, students, and USD affiliated personnel are discouraged from using personal funds to pay for university business expenses. The University of San Diego offers university-issued forms of payment that should be used whenever possible instead of personal funds

### **5.4 Reimbursement after Trip or Event**

Employees, students, and USD affiliated personnel who choose to use personal funds for university business travel will not be reimbursed in advance of a trip or event. All reimbursement requests for expenses incurred using personal funds must be submitted through the Torero Travel and Expense system upon trip return or event completion. It should be added to your monthly submission report, if an extraordinary case please notify [usdtravel@sandiego.edu](mailto:usdtravel@sandiego.edu).

The University uses the per diem standards established by the GSA as a guideline for what are considered reasonable travel expenses. Employees, students, and USD affiliated personnel may use the actual expense method or the per diem method of reimbursement.

## 5.5 Reimbursement to Employee

After a report has successfully completed the approval process, any out-of-pocket expenses in a report will be added to the next scheduled payment run. Employees are encouraged to sign up for direct deposit. If an employee's preferred payment method is check, the check will be mailed out to the address of record on file. Checks will not be held for pick up.

## 5.6 Accountable Plan Criteria

The University reimburses faculty and staff for university related business expenses under an accountable plan as defined by the IRS. In order to qualify under the accountable plan payments for expenses must meet three criteria:

- Expenses to be reimbursed must have been incurred in the course of conducting university business
- Expenses to be reimbursed must be adequately accounted to the Finance Office within a reasonable period of time. The reimbursement request must include the equivalent of the original receipt(s), the dates and location of the expenditure, and a detailed business purpose (see section 7.1).
- Any excess reimbursement or allowance must be returned to the Finance Office within a reasonable period of time.

## 5.7 Reasonable Period of Time

The definition of a reasonable period of time depends on the facts and circumstances of a situation. However, regardless of the facts and circumstances of a situation, actions that take place within the times specified in the following list will be treated as taking place within a reasonable period of time.

- Expenses are adequately accounted for **within 90 days after the expenses were paid or incurred, or within 90 days of returning if expenses involve travel.** Expenses that are not adequately accounted for within the 90-day reasonable period of time may not be reimbursed pending a review of the facts and circumstances. Expenses that are reimbursed outside of the 90-day period of time will be considered taxable income to the employee.
- An employee returns any excess reimbursement or allowance within 90 days after the expense was paid or incurred. An excess reimbursement or allowance is any amount an employee is paid that is more than the business-related expenses that were adequately accounted for to the Finance Office. Expenses that are not adequately accounted for within the 90-day reasonable period of time may not be reimbursed pending a review of the facts and circumstances. Expenses that are reimbursed outside of the 90-day period of time will be considered taxable income to the employee.

If an expense meets the criteria for the accountable plan outlined above, the University will remit payment, process a reimbursement, and /or process an invoice. The University is a non-profit, tax exempt entity under Section 501(c) (3) of the Internal Revenue Code. The University is subject to strict rules regarding the manner in which our tax-exempt dollars are spent.

## 5.8 Sponsored Programs

Federal, state, and local agencies may mandate additional restrictions on sponsored accounts. Such restrictions will take precedence if at variance with university policy. Travel and expense reimbursements funded through sponsored programs are subject to federal regulations and/or the terms and conditions of the contract.

## SECTION 6 – TRAVEL ON UNIVERSITY FUNDS

### 6.1 Corporate Travel Planners (USD-contracted Travel Management Company)

Corporate Travel Partners (CTP) is the university's exclusive travel management company. Arrangements with other travel agencies/travel management companies is prohibited for all university-paid travel costs. **All university domestic airfare is mandated to be booked through the TMC's Torero Travel and Expense platform; international airfare is mandated to be booked through either a TMC agent or online with the Torero Travel and Expense platform.** Lodging and car rental are recommended to be booked through the TMC. For more information on current preferred travel providers, please visit <https://www.sandiego.edu/procurement/purchasing-information/>. Employees should attempt to use standard accommodations at reasonably priced commercial class hotels and motels when making reservations.

Visit Torero Travel and Expense website for further information ([www.usd-ctp.com](http://www.usd-ctp.com)). To access the booking and expense tool directly visit [www.sandiego.edu/concur](http://www.sandiego.edu/concur).

### 6.2 Combining Personal Travel with University Business Travel

Employees should always seek approval from their supervisor to extend their university business trip to combine personal travel with university business travel. Comparisons may be obtained by the TMC using the Torero Travel and Expense booking tool, or CTP agent (call or email).

Employees who wish to combine personal travel with University business on a single trip must indicate the dates and location of the personal time/information in addition to the university business time/information within the Expense Report and include airfare cost comparisons at the time of booking the university business trip airfare.

In special cases, travelers will be able to combine their business and personal travel at a cost lower than if a single trip were only for business. In these special cases, the University will reimburse the traveler for the lower-cost business and personal trip. Comparison quotes must be dated the same day travel is booked. For airfare, comparison quotes must be from CTP.

### 6.3 Credit Vouchers & Cancellations

Employees should use their unused ticket credits as soon as possible or notify the Travel and Expense Office if unable to utilize within expiration date. Supervisors are accountable to ensure all travel by employees is for University business. It is the employee's responsibility to adhere to the airline's cancellation policy. The employee will be held financially responsible for changes in

flight reservations that are made for non-business reasons, and “no-show” charges incurred due to an unreasonable failure to cancel the reservation.

#### **6.4 Illness, Injuries, or Other Emergencies While on Business Travel**

Prior to departure, USD travelers should view information and procedures posted at the [Risk Management](#) website. All accidents should be reported to Risk Management.

#### **6.5 International Travel**

USD provides health insurance and emergency medical and security assistance to faculty, staff and students who travel internationally on University related business or study. Health insurance is secondary to applicable personal coverage and is designed to respond to emergent health needs. Routine care is not provided. There is a \$100 deductible per illness/injury. Each traveler must register their trip with the International Center prior to departure; groups may be registered by the group leader. Please see additional coverage details on the Risk Management website. <http://www.sandiego.edu/hr/risk-management/vehicles-and-international-travel.php>

#### **6.6 Frequent Traveler Program Participation**

Participation in travel-related frequent flier or frequent stay programs is permitted. Miles and points from such programs can be retained by the individual. However, rewards earned from hotels as a result of a group booking are university or sponsored project property and cannot be retained by the individual.

Furthermore, the university does not reimburse the value of any frequent traveler points redeemed for university business travel.

### **SECTION 7 – DOCUMENTATION**

#### **7.1 Business Purpose Information**

A Business Purpose is defined as one that supports or advances the goals, objectives, and missions of the university; and adequately describes the expense as a necessary, reasonable and appropriate business expense for the university.

The Business Purpose should answer five basic questions:

- 1) **Who was involved?** Give the name(s) of the person(s) and their organization and/or department involved in the activity. See 7.2 Attendees.
- 2) **What activity was performed?** Explain the activity or circumstance that gave rise to the expenditure.
- 3) **Why was the activity performed?** Describe how this relates to your area.
- 4) **When did the activity occur?** Indicate the date or inclusive dates the activity took place. Specific dates are also part of the item descriptions, and dates included in the Business Purpose can be more general (the entire trip, for instance, instead of the date of each meal).
- 5) **Where did the activity take place?** Give the location of the activity: to/from

destinations, restaurant name and city, or other appropriate information.

**In general, a Business Purpose should be written so that someone reading it at some future time (e.g. 2-3 years later) would have no questions about the activity and why it was reimbursable.**

## 7.2 Attendees

Names of the people who benefited from the transaction must be included on the reimbursement request, regardless of source of funds, venue location, and form of payment used. In lieu of individual names for groups larger than ten (10), the approximate number or persons, and the group's identity, along with the business purpose, will be accepted.

## 7.3 Receipt Requirement

Original Itemized receipts are required for all travel and non-travel related expense.

USD will not require receipts for certain ***individual travel-related expenses*** \$49.99 and below (such as personal car mileage, tips, cab fare, parking, etc.). Supervisors and Project Managers may require receipts for these expenses.

Receipts will be required for all other expenses/purchases \$50 and greater. The Torero Travel and Expense system is programmed to reflect these receipt requirements and exceptions.

Neither credit card receipts nor cancelled checks may be used in lieu of itemized receipts as they are not an acceptable form of documentary evidence. Receipts must include the following:

- itemization of goods/services purchased
- Transaction date
- Name of the business establishment (name of merchant)
- Location
- Amount paid
- Form of payment used

Cash Receipt - If cash was used, only a cash register generated receipt with the word "CASH" imprinted on it will be accepted.

## 7.4 Payments to Third-Party Individuals or Organizations

Payments to third-party individuals or organizations are prohibited on the One Card and will not be reimbursed. **Please refer to the Accounts Payable Expenditure Procedures for further information.**

## 7.5 Missing Receipts

When a receipt is required and cannot be obtained or has been lost and all measures to obtain it have been exhausted, an Electronic Missing Receipt Affidavit should be completed within Torero Travel and Expense. Electronic Missing Receipt Affidavit may not replace receipts for Airfare, Hotel, or Car Rental expenses. Employees should reach out to the vendor for a duplicate receipt.

## **7.6 Additional Restrictions**

The following additional restrictions should be noted when personal funds are used:

- Prepaid gift cards cannot be used to pay for university expenses. Additionally, credit card points (or traveler points) cannot be used to pay for university expenses. We ask that you please use a personal credit card or debit card to incur a university expense if you do not have access to a University of San Diego corporate credit card.
- USD employees will not be reimbursed for expenses incurred on behalf of other USD employees. Each individual employee should pay for their expenses and request their own reimbursement request accordingly.

## **SECTION 8 – CASH ADVANCE/TRAVEL ADVANCE**

### **8.1 Travel Cash Advance**

A travel advance is money paid to an employee in advance of a University business trip that will be applied toward actual travel expenses and must be limited to the minimum amount necessary for the trip. Travel advances cannot exceed General Services Administration (GSA) standard per diem allowances.

Advances should only be requested under special circumstances as approved by the Supervisor, Budget Administrator, and Cash Advance Administrator (Finance Office). In consultation with [usdtravel@sandiego.edu](mailto:usdtravel@sandiego.edu), employee cash advances will be granted on a case-by-case bases. Once granted the employee will submit a Cash Advance Request through Torero Travel and Expense.

Travel cash advances for the purchase of airline tickets are prohibited. USD-paid airfare is required to be procured online through Torero Travel and Expense or with a Corporate Travel Planners agent. USD-paid airfare is charged to the University Lodge Card and the expense will populate in the traveler's (requester's) profile for proper reconciliation.

### **8.2 Reconciliation of Cash Advance**

Cash advances must be reconciled through Torero Travel and Expense system via an expense report within ten (10) business days of returning from travel. The expense report must apply the amount of the travel cash advance in the appropriate section and be approved by the employee's supervisor and the project's budget administrator.

- Settlement is deemed complete when the employee reimburses the University for

- excess advances, or the University reimburses the employee for excess actual expenses.
- Past due cash advances must be settled before an employee is eligible for any additional advances.
  - Failure to settle a travel cash advance within 10 days of transaction date OR completing business trip, whichever is later, will result in the recognition of the advance as taxable income to the employee and the revocation of the privilege for receiving future advances. Additionally, failure to settle a travel advance may result in an internal audit of an employee's expense practices.

### **8.3 Non-Travel Cash Advances**

Advances for purposes other than travel are permitted for future expenditures if said expenditures cannot be charged to the One Card or processed through the normal payment channels (i.e., through the issuance of a Purchase Order to the vendor directly).

Wherever possible, written documentation should be included to support the amount of the advance requested with [usdtravel@sandiego.edu](mailto:usdtravel@sandiego.edu).

## **SECTION 9 – TRANSPORTATION**

An employee's travel must be authorized in advance by his/her supervisor. Reimbursable travel expenses are limited to those expenses that are ordinary and necessary in the conduct of University business. Employees are required to use the most economical method of transportation when planning their travel arrangements. Travelers should always select the lowest price airfare within the bounds of the most logical schedule. Travel insurance may be purchased at the discretion of the employee's department.

### **9.1 Booking Airfare Procedures**

**9.1.1 USD-paid Airfare is required to be booked with CTP** using the Torero Travel and Expense booking tool or contacting a CTP Agent.

This applies to all USD-funds such as operating, grants, etc. This requirement is also applicable to guest and student airfare if using USD-funds. CTP has on file the USD Lodge Card where all USD airfare is charged, the expense will appear in the employee's (requestor) profile for the proper allocation(s). Airfare transactions will not affect the traveler's One Card balance.

If airfare is purchased with the USD One Card credit card, the card will be temporarily suspended until the employee has reimbursed the University for the airfare.  
Airfare purchased with personal funds will not be reimbursed.

**9.1.2 Travel planning should be completed as far in advance as possible**, ideally 14 days or more.

Advance travel planning is key to obtaining the lowest airfares and securing first choice flight times.

**9.1.3 Non-refundable fares** should be booked in majority of cases.

Consult with the Travel and Expense Office prior to booking a Refundable Fare.



**Refundable fares:** Cancellation results in full reimbursement to the method of payment and fares have a substantially higher premium price

**Non-refundable fares:** Cancellation results in unused ticket credits for future travel for the traveler (may include change fees assessed by the airline)

Note that “super saver fares” are “use it or lose it” and do not allow for flexibility. These fares will not be allowed for purchase in the booking tool. Basic economy fares (different from Economy) are prohibited for business travel given the restrictions of the fare.

For further questions, email [usdtravel@sandiego.edu](mailto:usdtravel@sandiego.edu).

**9.1.4 Class of Service: Travelers must purchase the lowest available economy class airfare that meets the needs of the business trip.**

Upgraded seating and fares may be used for travel if your Budget Administrator confirms before purchase that appropriate funds are available, and if any of the following conditions are met:

- Any flight segment has a scheduled in-air flying time in excess of five hours,
- The total scheduled in-air flight time, including connecting legs, is in excess of seven hours,
- A medical justification has been documented by a primary care provider

Upgrades include purchase of preferred seats, Economy Plus, etc.

***Under no circumstances may a business or first-class ticket be used when airfare is being paid for on a sponsored program account that begins with the letter “S.”***

**9.1.5 Changes and Cancellations: Changes to an airline ticket for business reasons or circumstances beyond the traveler’s control are allowable expenses.**

When travel plans must be changed due to unforeseen circumstances, the traveler is responsible for notifying the approved travel management company responsible for booking, as soon as possible.

For tickets purchased using grant funds, contact the Grant Accountant in the Controller’s Office to determine if the penalty may be charged to the grant.

**9.1.6 Frequent Flyer Miles/ Reward Points: Travelers may keep all rewards related to travel (e.g., Delta Sky Miles, Starwood Rewards, Enterprise Emerald, etc.)**

Airline mileage earned in the conduct of University business is credited to the employee.

Airline travel vouchers and frequent flier mileage are not reimbursable to employees for travel in connection with University business. The University does not purchase airline vouchers or coupons from employees. The University will not reimburse an employee for airfare purchased with personal mileage points or credit vouchers. It is the employee’s choice to use their personal mileage points or credit voucher for University travel.

## **9.2 Travel Fees and Insurance**

### **9.2.1 Airfare Baggage Fee**

Charges for excess baggage are reimbursable when the traveler is transporting university materials or when the extended period of travel necessitates excess personal baggage.

### **9.2.2 Cancellation and Change Fees**

Fees for canceling or changing a reservation are only permitted with an acceptable detailed business purpose.

### **9.2.3 Travel Insurance**

In general, travel insurance may be purchased at the discretion of the travelers' department, school, and/or division. Because the university provides significant insurance coverage for travelers, travel insurance should only be purchased for international travel (airfare, etc.) except when the insurance coverage has been approved in advance by Risk Management or the Travel and Expense Office.

## **9.3 Rail (Train)**

The university will reimburse the cost of economy-class rail for official university travel. Use of business class rail is permitted on unrestricted accounts, when the use of business class is necessary to ensure a seat reservation or with advance-written approval from the Dean or Vice President.

## **9.4 Town Cars and Limousines**

The cost for a town car, limousine, or other type of executive ground transportation service that exceeds the cost of a customary taxi charge is only allowed when justified by a business purpose and approved by a Dean or Vice President.

## **9.5 Car Rental**

Employees are encouraged to arrange rental vehicle either in conjunction with other travel plans using the University's preferred travel agency or directly with one of the University's preferred car rental agencies using the One Card.

For more information on preferred travel vendors please visit <https://www.sandiego.edu/procurement/purchasing-information/>.

For more information on Travel, please visit [www.usd-ctp.com](http://www.usd-ctp.com).

The university will reimburse travelers for the cost of renting a vehicle, plus associated rental vehicle expenses (e.g. gasoline). Receipts for fuel costs incurred by an employee when renting a vehicle are required for reimbursement and must be submitted in their monthly

expense report using Torero Travel and Expense.

Rental vehicle size should be selected based on the most economical for the number of employees traveling. If other methods of transportation are more economical than a rental car, then rental vehicle costs incurred by an employee may not be reimbursed.

#### **9.5.1 University Vehicle Insurance**

The University of San Diego vehicle insurance includes coverage for vehicles rented by employees in the course of doing business. Vehicle insurance for the rented vehicle is also provided through the USD One Card. Employees should use the One Card and the preferred providers whenever possible.

- International - USD business travelers renting vehicles *outside* of the 50 US states and the District of Columbia must purchase insurance which is reimbursable
  
- Domestic – University contract with car rental agencies includes free insurance. Contract rental car codes are applied in reservations made through the university's preferred Travel Agency. Codes can also be obtained via the Finance website ([www.sandiego.edu/finance](http://www.sandiego.edu/finance)). There is no deductible. Insurance coverage does not apply to personal rentals. A deductible may apply according to procedures administered by the Office of Risk Management. USD's self-insurance policy covers employee rentals only. Employees dependent on the university's self-insurance policy should be in possession of Risk Management's insurance certificate. Vehicle insurance for the rented vehicle is also provided through the USD One Card

Refer to the Risk Management website for rental vehicle policies and insurance coverage information, [https://www.sandiego.edu/hr/risk-management/vehicles-and-domestic-travel.php#vehicle\\_insurance](https://www.sandiego.edu/hr/risk-management/vehicles-and-domestic-travel.php#vehicle_insurance).

#### **9.6 Personal Car Mileage**

Use of a privately-owned motor vehicle may not be used for long trips that result in a higher total cost (mileage + meals + lodging) to the university than round trip economy-class airfare.

Any person (employee, student, independent contractor, etc.) who uses their personal vehicle to conduct University business *must have a valid driver's license and the appropriate insurance required by state law*.

The University reimburses for use of a personal vehicle using the standard IRS mileage rate. Mileage incurred while commuting between residence and the University will not be reimbursed. The IRS mileage rate factors in gas, normal wear and tear, and personal insurance coverage. Travelers using their personal vehicles are not covered by the University Auto Insurance and any incidents will need to be covered by the traveler's personal insurance and/or personal funds. These expenses are not reimbursable.

Consult with your Budget Administrator and Travel and Expense Office for more information.

## 9.7 Parking

Costs incurred for parking at or near an airport while on travel status is reimbursable. These costs must be for short-term parking, should not exceed ten (10) business days, and be reasonable in cost.

## SECTION 10 – LODGING

It is optional but recommended to use Torero Travel and Expense booking tool for lodging accommodations ([www.sandiego.edu/concur](http://www.sandiego.edu/concur)). Conference hotels should be booked using the conference registration site.

### 10.1 Domestic Travel

Reimbursed for lodging based on actual expenses. Expenses must be supported by itemized hotel folio that reflects payment for all charges incurred and a zero-balance due. Additionally, itemized receipt must be provided for all meal expenses listed on the hotel bill (substantiating the purchase/expense).

When in the best interest of the university and when approved by the Authorized Signer, expenses for an overnight stay in San Diego can be claimed by an employee. Such overnights may be necessary for those coordinating a local event with early start times or late end times.

### 10.2 International Travel

**Per Diem** - Travelers will be paid the maximum per diem amount for international lodging and meals/incidentals. The per diem amount covers all lodging and all three (3) daily meals and incidentals, including tips, laundry etc. It is the traveler's responsibility to deduct from any per diem amounts for meals already paid for by the university as part of a conference fee. If meals are included in the conference registration fee, the employee will not be reimbursed for any additional cost related to those meals. Conference registration materials should be provided with the reimbursement request for related meals.

Documentation proving that the trip was taken in connection with a business purpose will be required (i.e. airfare/flight boarding pass, conference attendance records etc.)

**Actual Expenses** - Reimbursed for lodging based on actual expenses. Expenses must be supported by itemized hotel folio that reflects payment for all charges incurred and a zero balance due. Additionally, itemized receipt must be provided for all meal expenses listed on the hotel bill (substantiating the purchase/expense)

### 10.3 Laundry & Dry Cleaning

Expenses incurred for personal dry cleaning and laundry are reimbursable for trips longer than seven (7) calendar days or when warranted because of unusual situations.

Uniforms is exempt from these procedures. *For International travel, reimbursement of laundry and dry cleaning is included as part of the foreign IRS per diem allowance for meals and incidentals.*

## **SECTION 11 – MEALS AND ENTERTAINMENT**

### **11.1 Personal Meals (Breakfast, Lunch, Dinner)**

Employees may use the Actual Expenses Method or Per Diem Method for business personal meals. Departments and divisions may impose a preferred method. Both methods are completed using the Torero Travel and Expense system. The Actual Expenses Method would require receipts for each meal and the Per Diem Method can be calculated using the Travel Allowance feature when completing an expense report in the system.

#### **11.1.2 Domestic Travel**

U.S. State Department meal and incidentals per diem amount covers all three (3) daily meals, including all gratuities associated with the meals. It is the traveler's responsibility to deduct from meal per diem amounts for meals already paid for by the university as part of a conference fee. If meals are included in the conference registration fee, the employee will not be reimbursed for any additional cost related to those meals. Conference registration materials should be provided with the reimbursement request for related meals.

#### **11.1.3 International Travel**

Travelers will be paid the maximum per diem amount for *international lodging and meals/incidentals*. The per diem amount covers all lodging and all three (3) daily meals inclusive of tips. It is the traveler's responsibility to deduct from any per diem amounts for meals already paid for by the university as part of a conference fee. If meals are included in the conference registration fee, the employee will not be reimbursed for any additional cost related to those meals. Conference registration materials should be provided with the reimbursement request for related meals.

#### **11.1.4 Long Term Travel Per Diem (trips over 30 days)**

Regular Per Diem rates do not apply to Long Term Travel (*original estimated travel is greater than 30 days and less than 365 days in one location*) and will be automated in the Torero Travel and Expenses system. Long term travel status applies to sabbatical leave but is not necessarily restricted to it.

Typically, when an employee's original estimated travel is for more than 30 days in one location these reduced rates (.55 x listed rate) apply from the first day. When an individual in travel status at a location is granted extension to a trip originally estimated at less than 30 days, the 30-days-or-less rate applies for the first 30 days and the more-than-30-days rate applies from the 31st day through the end of the trip.

For travel longer than 365 days, please contact Payroll for more information.

## **11.2 Department Staff Activities/Meals**

The University does not permit an employee to entertain another employee with business meals or beverages including those in campus dining facilities on a regular basis without a business purpose. To incur a legitimate meal or beverage expense, either a non-University business associate must be present or a legitimate business purposes must be provided. If business is to be conducted solely between University employees without a valid business purpose, the expense is the financial responsibility of the employees, except in the case of departmental/committee meetings, on-boarding/off-boarding employees as approved by HR, or other official gatherings, which should be infrequent in nature.

## **11.3 Business Meals & Entertainment**

Business practice may include the occasional necessity to host business contacts under conditions conducive to business discussions but removed from University offices. Such entertainment must not be lavish or extravagant and must be reasonable and appropriate in the conduct of business.

## **11.4 Alcohol**

Alcohol is only reimbursable if claimed as part of a meal expense or professional event. The University will pay for the cost of alcoholic beverages up to a reasonable amount. Employees should limit expenses for alcoholic beverages to the average cost of approximately \$10, and not to exceed \$15 per person.

Alcoholic beverages consumed by employees or university guests between or after mealtimes are not considered meals and are not reimbursable, except if they qualify as necessary entertainment expenses.

In no instance may alcoholic beverages be charged to federally funded grants or contracts, either directly or indirectly

Under no circumstances, may alcoholic beverages be offered or served to minors. The use of alcoholic beverages while in the conduct of University business should be kept to a minimum. All campus events serving alcoholic beverages must be processed in advance by the Office of Banquets and Catering so that we can assure the university is in compliance with applicable laws. Serving alcoholic beverages at a University event held off campus, such as at an employee's private residence, is strongly discouraged. Refer to the Human Resources website for the complete [Alcohol Policy](#)

## **SECTION 12 – COMMUNICATION**

### **12.1 Mobile Phones**

Please see Cell Phone Allowance Standards and Procedures on the Finance website.

## **12.2 Hotel Telephones**

Hotel telephone usage is reimbursable while on official business travel. A hotel phone can be used for one 20-minute call home per day. The hotel phone can be used and expensed for business purposes on an as needed basis.

## **12.3 Internet Access**

Hotel / Airport Internet access costs are reimbursable while on official business travel, if the internet access is needed to facilitate university business.

## **12. 4 Computer Data Lines and WIFI**

Costs to access computer data lines and WIFI while traveling are reimbursable if such access is required for the employee's job responsibilities.

## **SECTION 13 – DUES, MEMBERSHIPS, AND PROFESSIONAL DEVELOPMENT**

### **13.1 Professional Membership and Association Dues**

The University will pay for an employee's membership to a professional organization only when the membership is critical to the employee's job responsibilities at the University.

Wherever feasible, memberships should be placed in the name of the University of San Diego. Memberships and subscriptions should be paid with a USD One Card. In cases where the credit card is not accepted, the issuance of a check using a properly approved Payment Request form is required.

Payment Requests must be authorized by an authorized signer and then sent [invoices@sandiego.edu](mailto:invoices@sandiego.edu). Fees for memberships and subscriptions may not be paid by the employee and then reimbursed through a Concur Expense Report.

### **13.2 Books & Subscriptions**

Subscriptions paid by the university for professional journals and periodicals are allowed and should be placed in the name of the University of San Diego whenever feasible. However, the continuing need for each publication and the correct mailing address associated with each publication should be reviewed on a regular basis.

### **13.3 Conference and Seminar Registration Fees**

Registration fees for conferences and seminars should be paid with the USD One Card. In cases where a credit card is not accepted, the issuance of a check using a properly approved Payment Request form is acceptable.

### **13.4 Local (San Diego) Professional Development**

Meal reimbursements for USD employees who do not have overnight travel are a taxable fringe benefit, according to the IRS. USD will treat employee expense reimbursements for non-overnight travel (i.e., travel not away from home) as a taxable fringe benefit, withhold the applicable federal employment taxes and report these wages on Form W-2.

Meals incurred during a professional development conference in San Diego (non-overnight travel) cannot be reimbursed under the university's accountable plan per the IRS, unless the meal is already part of the conference fee (no option to decline or add). The university will not reimburse for a meal that is added into the conference registration fee as an option to purchase during the conference registration process.

## **SECTION 14 – RECRUITING EXPENSES AND RELOCATION EXPENSES**

[http://www.sandiego.edu/provost/docs\\_forms/](http://www.sandiego.edu/provost/docs_forms/)

Expenses associated with recruiting a new employee are reimbursable and are not taxable to the candidate. All incurred business expenses must comply with these Expense Reimbursement Procedures.

Until the candidate has accepted the new position in writing, the candidate is on recruitment status. Multiple trips back and forth to the university are acceptable for recruitment. Candidate airfare that is paid with USD funds, is required to be booked with CTP. Consult the Travel and Expense Office for more information.

Once the new employee has accepted the new position in writing, the candidate is no longer in recruitment status. Expenses associated with transferring an employee from his/her current to his/her new work location are considered relocation expenses.

Relocation expenses are prohibited from being charged to a One Card. Relocation must go through Payroll for the deduction of applicable taxes. Consult with Payroll for further information.

Travel expenses incurred in connection with the recruitment of key employees must be approved by the appropriate Vice President. In general, expenses incurred should not exceed the limits described herein and should be consistent with the terms set forth in these procedures.

## **SECTION 15 – OTHER**

### **15.1 Gifts**

In order to seek reimbursement for a gift, include the recipient's name and W9 information (SSN) and a detailed business purpose on the expense report. Gifts of any nature should be extremely infrequent in nature.

#### **15.1.2 Gifts to Employees**

All holiday gifts paid with University funds must be approved in advance by the appropriate Vice President.



Gifts for life-events are reimbursable. (i.e. bereavement, childbirth, child adoption, and marriage gifts).

Cash equivalents (i.e. gift cards) to employees may not exceed an aggregate \$75 per employee *per year* and they will be included as income on a W-2. Tangible gifts (non-cash equivalents) to employees may not exceed an aggregate \$75 per employee per year. Both Cash equivalents and tangible gifts to employees may be paid with University funds under unique and special circumstances. All holiday gifts paid with University funds must be approved in advance by the appropriate Vice President. Gifts to employees that exceed \$75 per employee per year OR that do not meet the unique and special circumstance criteria will not be reimbursed. For tax purposes, dependents (and relatives) of employees are considered employees so they are subject to the same rules.

#### **15.1.3 Non-Employees (Includes students and external guests)**

Cash equivalents (i.e. gift cards) should not exceed an aggregate \$25 per year and they will be included as income on a 1099 form. Tangible Gifts/non-cash equivalents need to qualify under the *de minimus fringe benefit clause* and be infrequent in nature. If the tangible gift exceeds \$25, the entire gift amount will be included on a 1099 form.

### **15.2 Bank/Currency Exchange Fees**

Foreign currency conversion fees are reimbursable. The Torero Travel and Expense system (SAP Concur) daily exchange rates should be used for cash transactions. Travelers should attach the credit card international fee rate amount as a receipt (white out any confidential information on the statement).

### **15.3 Visas and Passports**

Costs associated with obtaining or renewing visas and passports required for entry into certain countries or territories are reimbursable. Proof of the requirement should be submitted with the payment or reimbursement request.

### **15.4 Tips**

Tips and gratuities, within reason, are reimbursable.

### **15.5 Personal Decorations**

University funds may be used to purchase office decorations (e.g. plants, pen sets, desk clocks, vases, pictures, paintings, etc.) when circumstances warrant such an expense. Expense reports must indicate the business purpose for the decoration and in which office(s) or conference room(s) the decorative item(s) will be located.

## **15.6 Miscellaneous Office Expenses**

Miscellaneous office expenses are items that are purchased for occasional department meetings, (e.g., bagels, donuts, snacks) or needs. They should be directly related to the department's operations and responsibilities.

## **SECTION 16 – NONREIMBURSEABLE EXPENSES**

### **16.1 Airline Club Memberships & Frequent Flyer Programs & Airfare Purchased Outside of CTP**

Membership fees for airline Club Memberships, Day Passes, or frequent flier programs are not reimbursable. Airfare purchased outside of CTP will not be reimbursed.

### **16.2 Equipment**

All equipment purchases should be requisitioned through Procurement Services. Computer equipment is required to go through ITS.

### **16.3 Traffic Citations**

Traffic fines or penalties incurred while driving personal or rental vehicles, or violations that result in citations (parking, traffic or others) are not reimbursable.

### **16.4 Clothing and Accessories**

Clothing and accessories purchased for a university trip or event will not be paid for or reimbursed by the university, except for university uniforms.

### **16.5 Commuting Expenses**

Expenses incurred when traveling between an employee's residence and place of business are considered personal expenses and are not reimbursable.

### **16.6 Companion Travel, Travel Meals, and non-Travel Meals**

Spouse or other companion travel or other expenses, while traveling with employee, student, and/or non-university individuals, on a university business trip will not be reimbursed. Exceptions require advanced written approval from the applicable Vice President or the President. If such approval is granted, the expense will be considered a taxable fringe benefit and will be reported as income (W-2, 1099, etc.).

### **16.7 Personal Credit Card Points, Fees and Interest**

Late fees, interest fees, ATM fees incurred on personal credit card or debit card are not reimbursable.

### **16.8 Dependent and Pet Care**

Costs associated with receiving dependent care, such as childcare or eldercare, and/or pet care will not be paid are not reimbursable.

### **16.9 Computer Supplies & Mobile Devices**

Computers, computer equipment, Mobile devices, and printers (including iPads, Kindles, netbooks, mobile device accessories etc.) and printers are not reimbursable.

Requests for university computers are required to go through the [ITS website](https://www.sandiego.edu/its/get-help/) and will be reviewed and approved in a manner similar to requests for second computers. These purchases are prohibited to be made on a One Card and will not be reimbursed.

<https://www.sandiego.edu/its/get-help/>

Employees who have been authorized to have a “business” cell phone must procure the phone and plan through Telecommunications. Departmental budgets will be responsible for all charges. Porting over of personal numbers is not allowed. USD is not responsible for early termination fees or charges for personal plans or previously purchased equipment. Individually owned cell phones are non- reimbursable.

### **16.10 Hotel “No Show” charges**

Early check-out or “no-show” charges incurred because of a failure to cancel the reservation are not reimbursable.

### **16.11 Employee-Permit Parking**

Employee parking permits, including daily, weekly, and monthly permits, are not reimbursable.

### **16.12 Home Office Expenses**

Monthly fees incurred to establish or maintain a home landline telephone or internet access are not reimbursable.

### **16.13 Mini Bar, Snacks, and Candy**

Expenses incurred for mini bar items, snacks, and candy are not reimbursable.

### **16.14 Movies**

Costs to watch movies while on travel status, such as hotel movies or in-flight, are not reimbursable by the university.

### **16.15 Personal Care**

Personal care expenses, such as but not limited to massages, hair care, manicures, etc., that may be incurred while on or in preparation for a business trip (or event) will not be paid for or reimbursed by the university.

### **16.16 Payments to Third-Party Individuals or Organizations**

***Under no circumstances may an employee pay a third party for services rendered*** (e.g. independent contractor, caterer, photographer, human subjects, etc.)

USD does not reimburse employees for payments to third-party individuals or organizations.

The university is obligated to track and record all payments made to external vendors/persons (non- employees) for IRS reporting purposes.

### **16.17 Political Contribution**

University funds may not be used for any political purposes. The university is classified as a 501(c)(3) organization under the Internal Revenue Code, and the IRS strictly prohibits such organizations from making political contributions

### **16.18 Personal Travel**

The University does not reimburse personal travel expenses while on official University business. Employees and students may combine personal travel with University business travel, as long as the business travel serves a valid and authorized University purpose. The employee shall pay any and all additional cost of the personal portions. If business and personal air travel are combined, the employee is required to use a CTP agent and disclose a personal card for the personal portion of the trip. CTP is able to charge USD for the economy fare of the USD traveler and the remainder (upgrades, companion fare, etc.) to a personal card of the traveler. The employee also has full responsibility and liability for any events that occur during personal extensions of the trip.

### **16.19 Luggage**

Luggage purchased for a university trip or event will not be paid for or reimbursed by the university, except for luggage needed to transport university-owned items, such as trade show material.

University (business) travelers should recoup the cost of the lost luggage and the luggage's content through service provider responsible for the loss.