



UNIVERSITY OF
NOTRE DAME

**TRAVEL, ENTERTAINMENT, AND
BUSINESS EXPENSE POLICIES AND
PROCEDURES**

UPDATED JANUARY 1, 2018



Travel, Entertainment, and Business Expense Reimbursement Policies and Procedures

This version of the Travel, Entertainment, and Business Expense Reimbursement Policies and Procedures is effective January 1, 2018. It replaces the version most recently updated on January 1, 2016. A summary of the changes effective since the most recent update is outlined on page 4 of this document.

This document is distributed solely through the Notre Dame web site and, as such, can be updated more easily and frequently than a printed policy document. While it is incumbent upon the traveler to keep abreast of policy changes, policy changes are broadly communicated.

PURPOSE

These policies are intended as a guide to reimburse individuals for University-related travel, entertainment, and business expenses. The responsibility to observe the guidelines rests both with the traveler and the chairperson or budget administrator who certifies conformance to these guidelines by approving the expenditure(s). The same judgment and consideration applies to travel, entertainment, and business expense reimbursements as to any University transaction. Reimbursement should be sought and authorized only for expenses that conform to University policy, are ordinary, necessary, and reasonable both in amount and relative to its purpose.

RESPONSIBILITIES

These policies are necessary to comply with Federal/state tax laws and third party sponsoring agency regulations. It is intended to ensure consistent and fair treatment between departments throughout the University and the uniform reporting of financial results. In general, the cost of travel, accommodations, entertainment, and other business expenses should be governed by what is reasonable and appropriate to the purpose involved. The University respects the personal integrity and discretion of each member of its faculty and staff and conducts expense account affairs accordingly. The following information outlines responsibilities of various parties to the process:

Traveler/Employee

The individual submitting a *Travel and Expense Report* bears the responsibility to:

- Verify that all expenses being paid or reimbursed by the University are valid and conform to this policy document and understand that requests lacking required documentation and/or explicit business purpose will be questioned and perhaps not be reimbursed through these policies.
- Attest that expenses submitted for reimbursement have not been previously paid through a prior submitted expense report, cash advance, or by an outside agency or other third party.
- Submit all forms related to his/her travel to the University via an appropriate approver (*via travelND*) within 60 days of completion of travel or latter of incurrence/payment of the business expense.
- Retain accountability for ensuring all expenses are in accordance with this policy document and sponsoring agency, if applicable, even though the employee may delegate responsibility for *Travel and Expense Report* preparation to an assistant.

Authorizer/Approver

Individuals authorized to approve business expenditures of others will administer these policies and are responsible to:

- Attest that the purpose of the expense is valid and directly related to University business.
- Request further documentation or explanation for expenses that appear to be excessive or unusual in relation to the nature of the business travel. Explanation of such expenditures must be included on the *Travel and Expense Report*.
- Send approved *Travel and Expense Report* directly to Accounts Payable on a timely basis (*via travelND*).
- Understand that while Accounts Payable may review the *Travel and Expense Report*, the primary responsibility for the appropriateness of expenditures rests with the traveler/employee and the individual responsible for departmental approval.

Controller's Group/Accounts Payable

The Accounts Payable department within the Controller's Group is generally responsible for reviewing *Travel and Expense Reports* prior to processing the reimbursement to verify that expenses are reasonable and meet the following criteria:

- Information on the *Travel and Expense Report* is supported by accompanying support documentation, which is both complete and in accordance with this policy document.
- Expenses conform to requirements imposed by the Internal Revenue Service or, as applicable, sponsoring agencies.
- Expenses have been reviewed/approved by the appropriate approver.
- Expenses have been reviewed for compliance with University Policies.

The traveler and authorizer should note that Audit & Advisory Services routinely examines *Travel and Expense Reports* for compliance with University policies.

SUMMARY OF KEY CHANGES

Significant provisions changing since the last policy issuance:

Eliminated references to the Check Requisition and Non Employee Payment for Services Forms

The "Payments" Module of the Financial Toolkit was rolled out in the fall of 2017. Payment requests previously submitted via check requisition or Non Employee Payment for Services (NEPS) forms are now submitted via the [Financial Toolkit](#).

Eliminated references to non taxable moving expenses

Effective January 1, 2018, all moving or relocation expenses paid to an employee or on behalf of an employee are considered taxable income to the employee.

Table of Contents

PURPOSE 2

RESPONSIBILITIES 2

SUMMARY OF KEY CHANGES 4

TRAVEL, ENTERTAINMENT, AND BUSINESS EXPENSE REIMBURSEMENT POLICIES AND PROCEDURES 7

BOOKING TRAVEL ARRANGEMENTS9

TRAVEL AGENCY SERVICES10

TRAVEL CARD PROGRAM 11

AIR TRAVEL 11

LODGING 14

CAR RENTAL..... 15

MEAL AND ENTERTAINMENT EXPENSES 17

TIPS..... 19

CONFERENCES AND PROFESSIONAL MEETINGS 19

TRAVEL INSURANCE 20

TAXI AND OTHER LOCAL TRANSPORTATION 21

PERSONAL AUTOMOBILE 21

UNIVERSITY VEHICLE..... 22

TELEPHONE AND OTHER COMMUNICATION CHARGES 22

SPOUSE TRAVEL 23

MISCELLANEOUS EXPENSES 24

SOCIAL CLUB MEMBERSHIPS 24

GIFTS AND AWARDS TO EMPLOYEES 24

FELLOWSHIPS, SCHOLARSHIPS, AND AWARDS..... 25

EMPLOYEE RECRUITMENT 25

MOVING EXPENSES..... 26

INTERNATIONAL TRAVEL 27

GROUP TRAVEL..... 27

TRAVEL ADVANCES 27

SIGNATURES 28

SUPPLIES AND MISCELLANEOUS BUSINESS EXPENSES 28

BUY ND 28

PROCUREMENT CARD 29

PAYMENTS TO INDIVIDUALS POLICY 29

SUBMITTING TRAVEL AND EXPENSE REPORTS	29
SCHEDULE A.....	30
TRAVEL AND EXPENSE REPORT SUPPORTING DOCUMENTATION.....	30
SCHEDULE B	31
EXPENSES NOT REIMBURSABLE BY THE UNIVERSITY.....	31
SCHEDULE C	32
CONTROLLER’S GROUP CONTACT INFORMATION	32
SCHEDULE D.....	33
QUICK LINKS FOR RESOURCES AND FORMS.....	33

TRAVEL, ENTERTAINMENT, AND BUSINESS EXPENSE REIMBURSEMENT POLICIES AND PROCEDURES

These policies apply to any employee or non-employee who incurs travel, entertainment, and business expenses on behalf of the University of Notre Dame and seeks reimbursement for those expenses from the University, regardless of the source of funds. The University will reimburse for reasonable travel, meals, lodging and other out-of-pocket expenses incurred in the transaction of University business.

All employee or non-employee reimbursements must be submitted via *travelND*. Original documents are not required in *travelND* as copies are scanned or faxed and attached to the expense report electronically. It is recommended that the submitter retain original receipts at least until the reimbursement notification e-mail is received from the University. The receipt requirements effective for expenses incurred after 1/1/2016 are as follows:

- No receipts are required for transactions under \$75, including meals, charged on the University travel/meeting card.
- No receipts are required for transactions under \$25, including meals, if paid via personal credit card or cash.

EXCEPTION: Receipts are required for all airfare, lodging, car rentals, and transactions with alcohol, regardless of payment method.

As with any element of this policy, departments are able to set stricter requirements than University policy. The new receipt thresholds merely changes the circumstances where receipts are required to be attached. It does not change the business purpose requirement or impact other University policies (e.g., Mobile Device Policy, Pro Card Policy, Gift, Prizes and Awards Policy, Charitable Contributions Policy, etc).

In order to reimburse employee business expenses on a tax-free basis, federal tax rules and Internal Revenue Service audit requirements must be followed. These rules govern the University's requirements regarding employee business expense reimbursements. Modifications in tax rules or Internal Revenue Service audit requirements will occasionally necessitate changes in definitions or documentation requirements and the taxability of items that do not conform to the new definitions or documentation requirements. On occasion, the policy may indicate that certain items must be treated as taxable income, meaning that the University must include certain reimbursements in the employee's compensation, subject to required payroll tax withholdings, and reported on the employee's Form W2.

This document outlines policies and procedures in general terms to allow reasonable discretion for employees incurring expenses while conducting University business. Departments may implement more restrictive policies and procedures to which departmental personnel should adhere. Sponsored awards may contain additional requirements or restrictions.

These policies are not expected to cover every possible situation. Items of an unusual nature should be discussed with members of the Accounts Payable Department and/or Research and Sponsored Programs Accounting before the submission of expenses. Officers, Vice Presidents and/or Deans can make exceptions to this policy document in the event of extenuating circumstances; however, even if approved, these exceptions may result in a taxable reimbursement. Written explanation and approval, as needed, must be included with the request for reimbursement in exception situations.

Notre Dame's Travel, Entertainment, and Business Expense Policy satisfies the Internal Revenue Service definition of an "accountable plan." Expense reimbursements that meet the accountable plan rules are not reported as income to the traveler. Under Internal Revenue Service accountable plan rules, travel advances and reimbursement of expenses must meet three requirements:

- Expenses reimbursed must be business-related. Further travel advances must be reasonably related to the cash business expenses expected to be incurred.
- Employees must submit a *Travel and Expense Report* via *travelND* to an approver substantiating amount, time, and business purpose within a reasonable time (within 60 days) after the expenses are incurred. *Travel and Expense Reports* submitted after this 60 day¹ time frame will not qualify for accountable plan treatment.
- Employees must return any advance amounts in excess of substantiated expenses no later than when the related *Travel and Expense Report* is submitted (within 60 days).

If an employee does not substantiate expenses and/or clear advances within 60 days, these amounts will be treated as compensation, subject to required payroll tax withholding, and reported on the employee's Form W-2. Even in situations where the submitter is awaiting funding information or FOAPAL assignment, substantiation of expenses must be within 60 days to qualify for accountable plan treatment. Those in such a situation may look to charge a general departmental account and later reclassify the charge via an accounting journal entry after receiving funding information or FOAPAL assignment. Those awaiting information on grant funding, should also see the Pre-Award Spending/Advance Account Guidelines issued by the Office of Research at [Advance-Account Guidelines.pdf](#).

In order for business expense reimbursements to be authorized and those eligible for tax-free reimbursement to remain tax-free to the employee, the policies that follow must be adhered to.

¹ The 60-day requirement is from the latter of the date paid or incurred. Prepaid business trip expenses will be considered incurred during the trip and thus the 60 days calculated from the last date of the trip.

BOOKING TRAVEL ARRANGEMENTS

It is preferred that faculty and staff traveling on business book airline tickets, hotels, car rentals and other accommodations through the *travelIND* program (the Concur Booking Tool available at <https://travel.nd.edu/> or Anthony Travel at 574-631-7080). The traveler can provide an appropriate general ledger account number (FOAPAL) to which airline tickets should be charged. Travel which has been charged directly to a budget unit through *travelIND* or Anthony Travel must be reported on a *Travel and Expense Report* in order to document the business purpose of those directly charged items. The “after-trip” *Travel and Expense Report* should include any travel expense that was charged directly to a FOAPAL marked as “non-reimbursable” to reflect the entire trip cost. For air bookings made through *travelIND* after June 30, 2015, the non-reimbursable directly charged flight expense is available in the traveler’s queue to drag and drop onto the relevant, fully documented, “after- trip” *Travel and Expense Report*.

While the *travelIND* program (the booking tool at <https://travel.nd.edu/> or Anthony Travel at (574) 631-7080) is recommended for the traveler’s use, the University will reimburse travelers for self-booked travel made through other means, though the documentation requirements are greater and must be closely followed (see specific documentation requirements in [Air Travel](#), [Lodging](#), and [Car Rental](#) sections for details). Further, the University will reimburse prepaid expenses other than flights as outlined in the Air Travel section of this policy (e.g., conference fees, car rentals, hotels, etc.) incurred prior to the actual travel dates. These prepaid expenses, regardless of prepayment method, should be reflected (and marked as “non-reimbursable”) on the *Travel and Expense Report* filed after the business trip for any travel costs incurred during the trip (meals, taxis, etc.). This full trip documentation enables an approver or auditor to have easy access to the trip’s full cost as part of their review process. The receipts from the prepaid item(s) should be attached for audit purposes.

It is the responsibility of the traveler and the approver to verify expenses submitted for reimbursement have not been reimbursed or paid through a previously submitted expense report, cash advance, or an outside agency or other third party (including Anthony Travel).

TRAVEL AGENCY SERVICES

Faculty and staff traveling on University business are encouraged to make travel arrangements through the *travelND* booking tool available at <https://travel.nd.edu/> or through Anthony Travel which has been selected to provide complete travel services to the University community. Travel arrangers can also use the *travelND* booking tool or Anthony Travel for guest or dependent bookings. When charging guest/dependent travel bookings to a FOAPAL, whether via the Concur Booking Tool or Anthony Travel, the travel arranger's NetID is required. Concur's [Travel Request](#) tool is available to provide Anthony Travel with all relevant booking information, including the travel arranger's NetID.

Contact information follows:

Anthony Travel, Inc.
LaFortune Student Center (Basement)
Notre Dame, IN 46556
(574) 631-7080 or (800) 366-3772 (DOMERS2)
Fax: (574) 631-8504
<http://www.anthonytravel.com>

The basic travel services of booking air, hotel, and car rental services will be provided without charge to the University business traveler's department or budget unit. Additional business services are available at the rate of \$50/hour or by quote. Contact Anthony Travel for additional information.

The *travelND* booking tool is for business use only. The University's contract with the vendor providing this tool prohibits personal use of the booking tool.

TRAVEL CARD PROGRAM

Notre Dame offers the JP Morgan Chase Visa Travel Card to help facilitate travel on University business. This Travel Card, **to be used for business purposes only**, can be used by employees as a primary payment vehicle for travel, entertainment, and business expenses. The Travel Card program offers card users a variety of travel benefits. University employees are eligible for the cash advance feature.

For a list of Travel Card benefits or application instructions, visit <https://travel.nd.edu/> or contact the *travelND* Helpdesk via phone at (574) 631-4289 or via e-mail at travel@nd.edu.

Individual cardholders are liable for all charges made on the JP Morgan Chase Visa Travel Card and for making the payment directly to JP Morgan Chase Bank to satisfy those charges. Failure to pay charges accumulated on the Travel Card could result in an issuance of an invoice to the University from JPMorgan Chase and may be recovered by the University from the employee through any means available to it under the law. JPMorgan Chase and the University reserve the right to cancel any individual's Travel Card should it be deemed appropriate. Cardholders seek reimbursement for business-related expenses incurred on the JPMorgan Chase Visa Travel Card by submitting a *Travel and Expense Report* to the Accounts Payable Department. The University does not directly pay personal credit card statements or the individual Travel Card for University employees.

AIR TRAVEL

General Procedures

It is preferred that faculty and staff traveling on business book business airline tickets through the *travelND* program (either the on-line booking tool available at <https://travel.nd.edu/> or Anthony Travel at (574) 631-7080). The University has discount programs in place with various airlines and those discounts are only available for reservations made in the *travelND* program.

Airline tickets may be charged directly to a budget unit through the *travelND* program (the Concur Booking Tool at <https://travel.nd.edu/> or through Anthony Travel). Expenses such as airline tickets which have been charged directly to a budget unit through *travelND* must be reported on a *Travel and Expense Report* in order to document the business purpose of those directly charged items.

Though not the preferred method, air travel may also be self-booked outside of the *travelND* program. A traveler who chooses to book flights outside of *travelND* will be able to request reimbursement by submitting a *Travel and Expense Report* after the business trip is completed.

Approvers and outside auditors require the opportunity to easily review the full cost of a traveler's business trip. For example, a traveler prepays for flights via direct FOAPAL charge at time of booking. These prepaid flights should be reflected (and indicated as "non-reimbursable") on a *Travel and Expense Report* filed after the business trip for the remaining travel costs incurred (hotel, meals, etc.). The *travelND* system provides the non-reimbursable flight information, when charged to a FOAPAL, in the traveler's queue to drag and drop onto the fully documented, "after-trip" *Travel and Expense Report*.

The University will not reimburse travelers for tickets purchased with frequent flyer miles. Accumulated awards remain the property of the traveler; however, if a traveler arranges a more expensive flight solely based on a Frequent Flyer program, the traveler is responsible for the difference in cost. Frequent Flyer program benefits should not be the deciding factor when selecting flights.

On-line receipts documentation for airline electronic tickets (E-tickets)

Receipts are required for all airfare and related expenses. In order to meet IRS requirements that a flight was taken and paid for by the traveler, documentation support with E-tickets requires an itinerary reflecting airline, flight numbers, departure/arrival dates and times, and receipt listing total flight cost, payment method (e.g., Visa

*****1234), and evidence of full payment.² The Itinerary/Receipt requirements may be satisfied by the same summary document depending upon the method used by the airlines or travel company. Airline bookings through the *travelND* program (the booking tool at <https://travel.nd.edu/> or Anthony Travel at (574) 631-7080) which were directly charged to FOAPAL will not be required to show evidence of payment as no reimbursement is being claimed.

Travel Classes

Travelers must book the lowest price nonstop (when available) coach class airfare available that reasonably meets the traveler's schedule. If the traveler wishes to maximize comfort and convenience for domestic travel (i.e., utilize Business or First Class), the traveler will pay the difference between the lowest price nonstop (when available) coach class fare and the final fare. Appropriate documentation of such arrangements should be submitted to the University with the business or first-class ticket.

² Absent the summary itinerary and receipt document(s) referred to above, or if questions remain due to the nature of or lack of submitted documents, additional information may be requested, including electronic receipt print out from kiosk or 24 hour check in process, boarding pass, and/or copy of traveler's credit card statement reflecting the charge.

For travel to Alaska, Hawaii and destinations outside North America or for necessary medical reasons (accompanied by appropriate supporting documentation), air travel other than coach class is allowed if the situation warrants and only with approval from a Dean or Officer or their authorized representative on the [Request for Airplane Business/First Class Exception Form](#).

Federally Sponsored Travel

Federally sponsored travel outside the continental United States may require the use of a U.S. Carrier. Please refer to the section “Fly America Act/Open Skies” within the Sponsored Travel policy for specific information (http://controller.nd.edu/assets/96078/sp_travel_rev.pdf). Airfare costs in excess of the lowest available commercial discount airfare or customary standard (coach or equivalent) airfare on a U.S. carrier or appropriate international carrier are unallowable except when such accommodations would:

- require circuitous routing;
- require travel during unreasonable hours;
- excessively prolong travel;
- greatly increase the duration of the flight; or
- be inadequate for the medical needs of the traveler.

Justification for any exception to the sponsored requirements must be documented on the *Travel and Expense Report*.

Airline Clubs

Individual dues paid for membership in an airline club are generally not reimbursable. If an exception is approved (by a Dean or Officer, or their authorized representative), the reimbursement will be excludable from income only to the extent that the employee meets the substantiation requirements of the Internal Revenue Service. See [Social Club Memberships](#) for more information.

In order to meet these “substantiation” requirements, the University will provide the *Allocation of Personal and Business Expenses - Club Memberships form* to each employee receiving an airline club membership. It is the employee’s responsibility to document business versus personal use of airline clubs paid for by an employer. This form should be submitted annually before December 1 of each calendar year as the method of reporting business and personal use for tax purposes. To the extent that the employee fails to substantiate the business purpose, the total amount of dues paid will be treated as compensation, subject to required payroll tax withholding, and reported on the employee’s Form W-2.

Accounting for Unused Airline Tickets

Unused airline tickets purchased by the University should be returned immediately to the place of purchase for processing a credit against future travel or refund. The passenger receipt should be attached to the *Travel and Expense Report*, indicating which coupons were returned for credit in the comments section. If refunds are not issued, the traveler's department is responsible for tracking the proper use of future flight credits granted. However, flight arrangements made through the *travelND* on-line booking tool or Anthony Travel will be handled and tracked by Anthony Travel for processing any credits for unused airline tickets. Note that any unused airline tickets initially charged to a grant/sponsoring agency must be reversed and more appropriately charged to departmental accounts for future departmental benefit.

LODGING

It is preferred that faculty and staff traveling on business book business lodging through the *travelND* program (either the on-line booking tool available at <https://travel.nd.edu/> or Anthony Travel at (574) 631-7080). Rooms can be guaranteed to the traveler's Travel Card or other personal credit card. The University has discount programs in place with various hotels and the traveler is only assured of benefiting from those programs by utilizing the booking methods available in *travelND*. For a complete up-to-date listing of hotel discount programs, see <https://travel.nd.edu/travel-contracts/>.

The University will pay actual room costs, as substantiated by the detailed hotel bill, for each day that lodging away from home is required for business reasons. Additional lodging costs, such as Internet charges, meals, etc. charged to the hotel room should be reflected separately on the *Travel and Expense Report* itemized under lodging. Travelers will not be reimbursed for "no show" charges unless extenuating circumstances occur and are adequately explained.

Travelers should choose convenient, safe, and reasonably-priced accommodations whenever practical. However, when attending a conference, travelers may stay at the conference hotel even if it is not the most economical option available.

Many hotels have frequent guest programs that reward travelers with free accommodations in exchange for a specified number of paid room nights at the hotel. The University will not reimburse travelers for the value of free accommodations used for business travel.

On-line receipts documentation for lodging:

Receipts are required for all lodging expenses. Documenting lodging with only on-line receipts, as opposed to a receipt directly from the hotel, requires a receipt/itinerary from the on-line travel service (Hotwire, Priceline, Hotels.com, etc.) reflecting cost, payment method (e.g., Visa *****1234), and evidence of full payment.³ This is typically an issue when the lodging is booked via an on-line travel website other than directly with the hotel. The traveler should note that certain “smart expenses” accomplished by fully utilizing *travelND* (itinerary data captured via booking through the *travelND* on line booking tool, paid via University’s Chase Visa travel card program, e-receipts captured directly from the hotel) will typically be subject to lesser documentation requirements.

Local Lodging for Guests of Notre Dame

Whenever possible, guests should be housed at the Morris Inn on campus. Reservations can be made by calling the Morris Inn at (574) 631-2000. In addition, the University has discount programs in place with several local hotels. For a complete up-to-date listing, see <https://travel.nd.edu/travel-contracts/>.

CAR RENTAL

It is preferred that faculty and staff traveling on business book business car rentals through the *travelND* program (either the on-line booking tool available at <https://travel.nd.edu/> or Anthony Travel at (574) 631-7080). The use of a rental car should be justified as a business necessity. When traveling in groups, sharing of cars is encouraged to reduce costs. When renting a car, fuel costs will be reimbursed based upon actual fuel purchased, not mileage.

The University has a discount program in place with Enterprise Holdings, Inc., offering both the National Car Rental and Enterprise Rent-A-Car brands, enabling the traveler to benefit from significant savings and enhanced service benefits. The discounted rates are available through the *travelND* program (via the online booking tool at <https://travel.nd.edu/> or via Anthony Travel at (574) 631-7080).

University employees may enroll in the Emerald Club providing members with exclusive benefits and privileges with the National Car Rental brand. When renting at an Enterprise location, you may use your Emerald Club member number to simplify the rental process at the counter. For further information on this program, visit <https://travel.nd.edu/travel-contracts/>.

³ Absent the receipt/itinerary document(s) referred to above, or if questions remain due to the nature of or lack of submitted documents, additional information may be requested, including but not limited to an itemized hotel folio indicating payment of any balance due and a copy of traveler’s credit card statement reflecting the charge.

For those needing a vehicle originating on or around campus, in lieu of renting a car from an agency, Transportation Services has a variety of vehicles available in its Motor Pool for University business purposes. The charge for these vehicles can be arranged as a direct charge to the traveler's budget unit FOAPAL. Contact Transportation Services at 1-6467 to make arrangements. Expenses such as the Motor Pool which have been paid and charged directly to a budget unit must be reported on a *Travel and Expense Report* in order to document the business purpose of those directly charged items as well as to reflect the entire travel picture for audit purposes and for budget administrators to review. The expense report should include the expense that was charged directly to a FOAPAL marked as "Non-reimbursable Expense" to show the entire cost of the trip. The receipts from the prepaid item(s) should be attached for audit purposes.

Zipcars are also available on campus. Zipcar is the world's leading car-sharing service. Zipcars are available 24/7 to all students, faculty, and staff members, ages 18 and older. Gas, 180 miles per day, insurance, reserved parking spots and roadside assistance are included. Cars can be reserved anywhere from an hour to four days. For more information on the Zipcar program, visit <http://green.nd.edu/sustainability-at-nd/transportation/>

On-line receipts documentation for rental cars

Receipts are required for all car rental expenses. Documenting rental cars with only on-line receipts requires a receipt/itinerary from the on-line travel service (Hotwire, Priceline, Hotels.com, etc.) reflecting cost, payment method (e.g., Visa *****1234), and evidence of full payment.⁴ This is typically an issue when the car is rented using an on-line travel website rather than directly with the rental agency. The traveler should note that "smart expenses" (itinerary data captured via booking through the *travelND* on line booking tool, paid via University's Chase Visa travel card program, e-receipts captured directly from the car rental agency) will typically be subject to a lesser documentation requirement.

Car Rental Insurance

Collision damage insurance (sometimes referred to as CDW or LDW), personal accident insurance (PAI), and liability insurance supplement (LIS) **should be declined** when traveling within the United States; **if elected, such insurance is not reimbursable**. However, when traveling outside the United States, this coverage should be selected and is reimbursable.

While the University's insurance will cover the cost of damage to a rental car, the person (or Department) renting the vehicle will be responsible for the deductible (call Risk Management for current deductible amount) for any damage to the rented vehicle.

⁴ Absent the receipt/itinerary document(s) referred to above, or if questions remain due to the nature of or lack of submitted documents, additional information may be requested, including but not limited to detailed receipt from rental car agency reflecting \$0 amount due, and/or a copy of traveler's credit card statement reflecting the charge.

Some states and/or car rental agencies require travelers less than 25 years of age to obtain insurance. If the insurance is required, it is reimbursable. Questions regarding car rental insurance should be directed to Notre Dame's Risk Management and Safety Department at (574) 631-5037 or riskman@nd.edu for guidance.

Car Rental for Travelers Less than 25 Years of Age

There are certain restrictions for travelers less than 25 years of age renting a car. Special arrangements can be made through Anthony Travel for travelers under age 25 or for travelers who are otherwise unable to make car rental arrangements.

MEAL AND ENTERTAINMENT EXPENSES

The University will reimburse travelers for reasonable, non-excessive meal expenses (breakfast, lunch, dinner) incurred while traveling away from home or entertaining on University business. Travelers will be reimbursed for personal meal expenses in one of two ways:

- for actual and reasonable costs properly documented by original receipts (where required),
- or
- on a location-specific per diem basis using the Per Diem rates set by the General Services Administration (GSA) at <http://www.gsa.gov/portal/category/21287>.

Travelers must choose one method of reimbursement—to claim actual expenses or utilize per diem—for the duration of the trip.

Actual Expense Method

According to Internal Revenue Service guidelines, meal and entertainment charges for business guests are reimbursable on a tax-free basis when names, positions/titles, and the organizational affiliation of the guest(s), along with the business purpose are indicated on the *Travel and Expense Report* or on the supporting documentation. Receipts must be submitted for any individual meal or entertainment expense involving alcohol or for transaction over the University's receipt threshold (outlined on page 7). To avoid processing delays, when a receipt is required, the submitter is encouraged to submit a detailed meal receipt in addition to the credit card receipt.

NOTE: Original documents are not required in *travelND* as copies are scanned or faxed and attached to the expense report electronically. It is recommended that the submitter retain original receipts at least until the reimbursement notification e-mail is received from the University.

A receipt is defined as a written acknowledgment that a specified remittance, article or delivery has been made. At a minimum, the name of the payee, date and amount should appear on the receipt. Any unusual items or special circumstances causing a policy deviation should be fully explained on an attached, signed memorandum and properly approved.

Alcohol charges that are eligible for reimbursement must be charged to the general ledger account code 72450 or 72451 in order to be segregated from expenses calculated in the overhead cost rate applied to sponsoring grants and contracts. **This segregation requirement applies to all University departments or budget units. Alcohol purchases are not to be charged under any circumstances to sponsoring grants and contracts.** Alcohol is not reimbursable to Notre Dame undergraduate or graduate students regardless of source of funds.

Per Diem Method

Reimbursement on a per diem basis is the payment of a flat sum to cover meal and incidental expenses each day instead of a statement of actual cost. Per diems are not available for expenses other than meal and incidental costs (laundry, dry cleaning and tips). Current per diem rates are available at <http://www.gsa.gov/portal/category/21287>. These rates are automatically applied in *travelND*.

Travelers who use a per diem allowance do not have to substantiate each meal expense but they must demonstrate that the trip occurred with a receipt, such as an airline receipt or hotel itinerary, that indicates the dates of travel.

Please note the following regarding the use of per diems:

- Per diem method is available for conference travel; traveler should exclude any provided meals from the reimbursement request (20% breakfast /30% lunch /50% dinner).
- The meal per diem amount is based on Federal Travel Regulations in effect at the time of travel and varies by city. U.S. per diem rates are typically set for the calendar year every January. Foreign meal per diem rates are revised more frequently—as often as monthly. When a trip includes more than one University business stop and the cities involved have different per diem rates, the per diem rate for each calendar day (beginning at 12:01 a.m.) is determined by the location of the lodging for that night.
- Per diem allowance on partial days of travel (first and last days of trip) is 75% of the applicable daily per diem rate.

Per diem reimbursement is advantageous in circumstances where a traveler's actual expenses are difficult to separate from those of a group sharing costs or when the record keeping involved in actual reimbursement would be unusually cumbersome. If travel will include business entertainment, claiming actual expenses will be preferable for the traveler.

Food or Refreshments for University Events

All food or refreshments required for a University event (breakfast, luncheon, dinner or reception) can be provided through University Food Services Catering Department – *Catering by Design*. Charges can be made directly to the sponsoring department’s FOAPAL code. Expenses such as food or refreshments which have been paid and charged directly to a budget unit must be reported on a *Travel and Expense Report* in order to document the business purpose of those directly charged items as well as to reflect the entire picture for audit purposes and for budget administrators to review. The *Travel and Expense Report* should include the expense that was charged directly to a FOAPAL marked as “Non-reimbursable Expense”. The receipts from the prepaid item(s) should be attached for audit purposes if it exceeds the receipt threshold outlined on page 7 of if alcohol was included in the purchase.

TIPS

Tips are reimbursable for normal services associated with business travel such as food services, porters, etc. Tips included on meal receipts will be reimbursed. Tips should be reasonable (typically 15-20%) and any unusual amounts should be explained. Tips to University employees should be documented on a *Travel and Expense Report* and will result in taxable income to the recipient employee.

Meal and incidental tips are considered included in the per diem rate.

CONFERENCES AND PROFESSIONAL MEETINGS

The conference agenda or a meeting schedule is to be submitted with the *Travel and Expense Report* to support the business purpose of the trip. The entire conference agenda need not be attached; the most important pages are those containing the location of the conference, the schedule and those pertaining to the traveler’s involvement at the conference (e.g., as a speaker or panel member).

TIP: Please be sure to attach the conference agenda. The failure to attach a conference agenda is the most common cause for delay in processing a *Travel and Expense Report*.

When attending a conference that has a designated airline, the traveler should notify the travel agent about the designated carrier so that the special conference air fare can be obtained if lower than other available fares.

When attending a conference, travelers may stay at the conference hotel, even though it may not be the most economical option available.

If meals are included in the conference fee but the traveler chooses to eat elsewhere, such expenses are not reimbursable. Any exception request to this policy must include a full explanation as to the business reason. Meals not included in the conference fee are reimbursable on the actual cost basis only. Per diem reimbursement is available for conference travel only if the conference does not include any meals in the registration cost.

Many conferences offer optional recreational events for attendees for an additional cost/fee. Decisions regarding the reimbursement for such events should be made by the traveler's supervisor. It is best such decisions be made prior to the travel. Unless appropriate business purpose is documented, reimbursement of such events may be treated as compensation, subject to required payroll tax withholding, and reported on the employee's Form W-2.

Prepaid expenses such as conference fees should be reported on the final *Travel and Expense Report* in order to document the business purpose of those prepaid items as well as to reflect the entire travel picture for audit purposes and for budget administrators to review. The expense report must include the prepaid expense marked as "Non-reimbursable Expense" to show the entire cost of the trip. The receipts from the prepaid item(s) should be attached for audit purposes.

TRAVEL INSURANCE

Faculty and staff traveling on business, either domestically or abroad, are automatically covered by the University of Notre Dame Travel Accident Insurance Policy at no cost to the traveler. This coverage applies only to trips on University business, not for a traveler's personal business. Spouses of employees traveling on University business are also covered by these policies if the spouse travel is approved by the University.

The cost of any additional travel insurance is not reimbursable in most cases (see [Car Rental](#) section for exceptions).

Injuries

Employees who suffer injury, illness or death by an accident arising out of and in the course of their employment, whether on or off campus, are provided medical care and other benefits under Worker's Compensation. If injured while on University business, travelers should contact the Risk Management and Safety department at (574) 631-5037 or riskman@nd.edu for guidance.

TAXI AND OTHER LOCAL TRANSPORTATION

The cost of taxis or other transportation to and from hotels, airports or railroad stations in connection with business activities is reimbursable. Airport parking over the long-term should be avoided. Alternative arrangements for travel to airports should be considered when airport parking charges will exceed the cost of a round-trip taxi or limousine service.

The University has discounted rates with parking facilities for many domestic airports, including the Chicago and Indianapolis airports. The University also has discounted rates with charter bus companies and shuttle buses running to/from Chicago's Midway airport. For more information on all of the above, see <https://travel.nd.edu/travel-contracts/>.

PERSONAL AUTOMOBILE

Use of the traveler's personal automobile will be reimbursed at the effective [Internal Revenue Service mileage rate](#) (designed to cover gas, oil, and fixed costs such as insurance and depreciation), not to exceed the cost of available round-trip economy or discounted airfare, whichever is less. The departure point for the trip will determine the actual mileage traveled for reimbursement (e.g., from the University or the traveler's home). Tolls and parking fees are reimbursable. Car wash expenses are generally not reimbursable.

Reimbursement for meals, lodging, and expenses other than for transportation is generally limited to those normally incurred during the time applicable to commercial air transportation. A chairperson or budget administrator can approve reimbursement of expenses incurred outside this time period if the University requires automobile travel (e.g., for the transportation of equipment or lab samples) or if the overall cost of the trip to the University is less than commercial air costs. Individuals electing to use a personal vehicle instead of air travel must fully document the cost savings of mileage versus the price of the lowest available nonstop flight. The Mileage Justification Form can be used to assist in documenting the mileage and can be found at <https://controller.nd.edu/forms>

Business Justification - Driving vs. Flying

Business justification is required for driving a personal automobile on business trips of 1,000 miles or more roundtrip. This justification would normally include a flight quote reflecting the drive cost less than or equal to a flight cost. Any additional expenses incurred as a result of driving (i.e., lodging, meals, parking, etc.) are to be included in the cost comparison. If the cost comparison does not justify the drive, then any extenuating circumstances should be fully explained. Otherwise, the traveler will be reimbursed only up to the amount of the flight quote along with related costs such as expected travel to and from the airport, etc. The Mileage Justification Form can be used to assist in documenting the mileage and can be found at <http://controller.nd.edu/forms>

Electronic Toll Passes (i-Zoom, I-Pass, etc.)

The University will reimburse for actual tolls incurred for business purposes, whether paid via cash or electronically. Electronic toll expenses can be supported by reduction in prepaid balance amounts documented by statements available on line from i-Zoom, I-Pass, etc. vendors. The University will not reimburse individuals for the cost or deposits required on i-Zoom, I-Pass, etc. transponders or for the funding of an individual's account in anticipation of incurring future tolls for business.

UNIVERSITY VEHICLE

When using a University vehicle for business travel, fuel, oil, and repair expenses will be reimbursed at the actual costs paid by the traveler, not the mileage rate. The use of a University vehicle should be noted on the *Travel and Expense Report*. Tolls and parking fees are also reimbursable.

TELEPHONE AND OTHER COMMUNICATION CHARGES

Phone - The University will pay charges for calls made outside a University office provided the calls are substantiated by a telephone bill (or hotel invoice). The Internal Revenue Service requires documentation of the business purpose for all reimbursed phone calls.

Cell phones - Phone and/or data charges in excess of normal monthly plan expenses incurred for business purposes on personal cell phones can be itemized and submitted for reimbursement, with a full explanation. Monthly cell phone charges for an employee's personal cell phone service are not reimbursable under the Mobile Communications Device Policy, effective August 1, 2012. For more information, see [Mobile Device Policy](#).

Internet - It is anticipated that the University's connection to the Internet will be used by all employees when needed. Internet charges while in travel status will be reimbursed if appropriate business purpose is documented. Monthly Internet line charges for a personal residence are not reimbursable under the Mobile Communications Device Policy, effective August 1, 2012. For more information, see [Mobile Device Policy](#).

SPOUSE TRAVEL

Spouses of faculty and staff are occasionally asked to travel on University business. The [Request for Spouse Travel](#) form is intended to document the appropriateness of spouse travel in accordance with University and Internal Revenue Service guidelines.

Spouse travel reimbursement by the University requires approval by a Dean or Officer, or their authorized representative (for Officer travel, approval is by the President, EVP, or Provost) on the *Request for Spouse Travel* form. While preapproval is not required, obtaining it ensures the traveler knows the reimbursement status of spouse travel expenses before the travel takes place.

The *Request for Spouse Travel* form should be sent to Accounts Payable prior to the date of travel for taxability determination. Spouse travel will be approved for non-taxable treatment only when the presence of the spouse on a business trip serves a bona fide business purpose. Otherwise, travel expenses for a spouse, even if approved, must be treated as compensation, subject to required payroll tax withholding, and reported on the employee's Form W-2. Following are guidelines considered in determining taxability of spouse travel.

Business Purpose - When a spouse's attendance at a professional function or meeting with current/potential benefactors serves a legitimate business purpose, the spouse's travel expenses can be reimbursed without tax impact. A detailed itinerary must be submitted outlining the "who, what, when, where, and why" of the spouse's activities each day on the trip.

Considering an eight hour workday to be standard, the spouse would need to demonstrate more than five hours of business-related activity for the vast majority of travel days to achieve non-taxable status. Any activity performed on behalf of the University should be documented as well as other events or entertainment occasions (e.g., dinners, receptions, etc.) for which the employee and spouse are acting in an official capacity on behalf of the University.

Incidental Duties - When a spouse attends a meeting or conference as a companion and has no significant role or performs only incidental duties, the spouse's attendance does not constitute a business purpose.

MISCELLANEOUS EXPENSES

Laundry, dry cleaning, and pressing services away from home are reimbursable only when the traveler is away in excess of 5 days and when the expenditures are reasonable in nature. Laundry and dry-cleaning expenses are included in the per diem rate.

SOCIAL CLUB MEMBERSHIPS

(See separate section on [Airline Club Memberships](#))

Individual dues paid for membership in any club organized for business, pleasure, recreation, or any other purpose are generally not reimbursable. If an exception is approved (by a Dean or Officer or their authorized representative), the reimbursement will be excludable from taxable income only to the extent that the employee meets the substantiation requirements of the Internal Revenue Service. The University will provide the *Allocation of Personal and Business Expenses - Club Memberships form* to each employee receiving any club membership. It is the employee's responsibility to document business versus personal use of social clubs paid for by an employer. This form should be submitted annually before December 1 of each calendar year as the method of reporting business and personal use to the Tax Department. To the extent that the employee fails to substantiate the business purpose, the total amount of dues paid must be treated as compensation, subject to required payroll tax withholding, and reported on the employee's Form W-2.

Note: Memberships in professional societies, organizations, or institutions that are a requirement of the employee's job and approved by their department are reimbursable and not taxable.

GIFTS AND AWARDS TO EMPLOYEES

Gifts and awards given by the University to employees are typically considered taxable income. Thus they must be treated as compensation, subject to required payroll tax withholding, and reported on the employee's Form W-2. Please refer to the current [Gift Policy](#) on the [Controller's website](#) for more information.

FELLOWSHIP AND SCHOLARSHIP AWARDS

Fellowship and scholarship awards paid to individuals are generally not reportable under Internal Revenue Service guidelines but are likely taxable. If the payee is a nonresident alien for tax purposes, the payment will be subject to withholding taxes and reported to the individual and the Internal Revenue Service on annual Form 1042-S.

Fellowship and scholarship award payment requests are submitted via *Travel and Expense Report* in *travelND*. Exceptions can be made for mass upload situations by making arrangement with [Accounts Payable](#) in advance. The recipients are not employees performing services and therefore cannot satisfy the “business purpose” requirement under an “accountable plan” as defined by the Internal Revenue Service. Departments are responsible for providing a current copy of the [Fellowship/Scholarship/Award letter](#) to inform the recipient student of the potential tax implications of the payment. This award letter is to be attached as a receipt, whether utilizing *travelND* or utilizing the Payments module in the [Financial Toolkit](#).

EMPLOYEE RECRUITMENT

Travel for prospective employees and their families must be authorized by the school or department in order to be reimbursed. Reimbursements for authorized travel expenses such as airfare, hotel, and meals incurred during the recruitment process are not taxable to the prospective employee. Prospective employees are not covered by University insurance.

Once an offer of employment has been accepted, travel expenses are considered to be “Moving Expenses”.

MOVING EXPENSES

Effective January 1, 2018, all moving or relocation expenses paid to an employee or on behalf of an employee are considered taxable income to the employee.

Taxable moving expenses would include:

- Pre-move house hunting, including travel, meals, and lodging once an offer has been accepted
- Packing of furniture and personal belongings
- Transportation of furniture and personal belongings from the previous principal place of residence to the new principal place of residence
- Insurance and in-transit storage for periods of up to 30 days
- Travel and lodging costs (other than meals) associated with one trip to move to the new residence by the employee and members of the employee's household
- Meals associated with the trip to move to the new residence
- Meals and lodging in temporary quarters; includes University-provided housing
- In-transit storage charges beyond the 30 day limit
- Personal needs such as a driver's license and auto insurance
- Real estate fees incurred when leaving the former residence or acquiring the new residence

Amounts reimbursed to the employee or paid directly to a 3rd party on behalf of the employee are treated as compensation, subject to required payroll tax withholding, and reported on the employee's Form W-2. Please visit the Controller's Group website for more information on [moving expenses](#).

INTERNATIONAL TRAVEL

Reimbursement requests for international travel follow the same guidelines as the general travel policy. In addition to airfare, business meals and entertainment, car rentals, lodging, etc., the traveler will be reimbursed for applicable passport/visa fees, required immunizations, airport taxes, exchange rate fees, and other items necessary for conducting University business in connection with University travel.

Expense reports must be submitted in U.S. dollars with an explanation and translation of the foreign receipts and their conversions. Travelers must use the currency rates that were in effect on the date the expense was incurred. Travelers may use the website www.oanda.com to obtain such rates.

Other than travel to be charged to sponsored awards, first class accommodations are reimbursable for international rail travel. U.S. airlines must be used for all sponsored international air travel.

The University's Travel Insurance carrier does not provide coverage in "war risk" countries. Risk Management and Safety should be contacted to verify that the country in which you are traveling is afforded coverage. A list of "war risk" countries can be found on the Risk Management and Safety web site riskman@nd.edu. Should the country to which you are traveling fall into this category, limited replacement coverage is available through HTH Worldwide. No death benefit is provided. This HTH coverage is obtained by contacting Risk Management and Safety at 631-5037.

GROUP TRAVEL

Group travel guidelines are normally applicable to groups of ten or more. Airfare and hotel discounts are often negotiable for group travel. Anthony Travel can be consulted for specific information. Group discounts should be utilized when available. The University is considered exempt from sales tax on lodging and meals in many states (though not Indiana). Please visit the [Controller's Group website](#) for the current [state tax exemption table](#) to obtain more specific information regarding sales tax exemption for a group trip.

TRAVEL ADVANCES

Travel advances are available to University faculty and staff traveling on University business, using the cash advance option on the JP Morgan Chase Visa Travel Card. For a JP Morgan Chase Visa Travel Card, contact the *travelND* Helpdesk at (574) 631-4289 or travel@nd.edu. Make sure to request the cash advance option on the application. Those already utilizing the Travel Card but without the cash advance option can elect this option by contacting the *travelND* Helpdesk.

Travelers with special travel needs, such as in chaperoning a group of students with substantial cash needs or for international travel to locations where Visa is not widely accepted, or those for whom the Travel Card is not a viable option, should contact [Accounts Payable](#) or email acctpay@nd.edu for other travel advance options.

SIGNATURES

Travel and Expense Reports require both the signature of the employee and the appropriate approval authority (chairperson, budget administrator, or his/her designee). As each department has a different supervisory structure, the appropriate authority is defined by this structure (normally the employee's immediate supervisor, department chairperson, or budget administrator). No employee should approve their own *Travel and Expense Report*. In no instance shall a peer or subordinate approve a *Travel and Expense Report*. See [Responsibilities](#) section for discussion on employee and approval responsibilities.

SUPPLIES AND MISCELLANEOUS BUSINESS EXPENSES

Employee reimbursement via a *Travel and Expense Report* is used primarily to reimburse for travel and entertainment expenses. The employee reimbursement method should only be used for emergency purchases of goods or services. An employee reimbursement should not be used as a means to circumvent strategic vendor relationships, university bidding policies or approved buying methods.

BUYND

BuyND is the University's e-Procurement system, designed to give campus users quick, simple, and convenient access to negotiated contract pricing with strategic suppliers. *BuyND* provides on-line requisitioning, approvals, and access to vendor's catalogs, and punch-out capabilities to vendor web sites. *BuyND* is the preferred method of purchasing goods and services at the University of Notre Dame, with exceptions identified for the Procurement Card program, payment requisitions via the [Financial Toolkit](#), and employee reimbursement. Visit the [buyND website](#) for more detailed information.

PROCUREMENT CARD

The University's Procurement Card ("Procard") program provides an efficient way to purchase low-dollar business-related goods and services. The Procard:

- Provides University employees the ability to procure non-travel and entertainment items of a relatively small dollar value (less than \$1,500) efficiently and effectively;
- Is the preferred purchasing method for items less than \$1,500 where there is no *buyND* catalog to support the purchased item;
- Should not be used to circumvent the University's strategic vendor relationships.
- May be used for purchases from non-strategic vendors only if a strategic vendor cannot provide the product.
- Cannot be used to purchase from vendors who are competitors of University strategic vendors.

Please visit the [Procard website](#) for the User Guide or contact the Procurement Card Administrator at (574) 631-4645 or email procard@nd.edu.

PAYMENTS TO INDIVIDUALS POLICY

Individuals providing services to the University are most appropriately paid directly by the University for tax reporting purposes ([Employee Payments to Individuals Policy](#)). Employees should only in the rarest circumstances pay individuals and then seek reimbursement from the University. Employees should never utilize this method to pay fellow employees. To make a payment to a non-employee for services provided to the University, utilize the Payment module available via the [Financial Toolkit](#).

For employees, additional payment requests may be submitted on a [Faculty/Staff Additional Pay for Services form](#).

For students, all payment requests are made via an electronic student appointment form. For more information, contact the Office of Student Employment or see <http://studentemployment.nd.edu/>.

SUBMITTING TRAVEL AND EXPENSE REPORTS

Travel and Expense Reports are submitted to an appropriate campus approver(s) on line via [travelND](#). The approver then forwards on line to Accounts Payable. Under normal circumstances a properly completed *Travel and Expense Report* submitted to the Accounts Payable Department will be processed within 3 working days upon receipt in Accounts Payable. If Accounts Payable is required to seek additional information or return a report which does not have adequate support or proper approval, the reimbursement process will likely be delayed. Reimbursements to employees are processed as direct deposits for those who have a valid direct deposit on file for payroll purposes.

SCHEDULE A

TRAVEL AND EXPENSE REPORT SUPPORTING DOCUMENTATION

The following outlines proper supporting documentation for common travel expenses:

Expense	Supporting Documentation	Other Documentation Requirements
Air Transportation	Passenger Receipt and itinerary	
<i>E-Tickets</i>	Flight itinerary reflecting airline, flight numbers, departure/arrival dates and times, and passenger receipt listing flight cost, payment method (e.g., Visa **** * 1234), and evidence of full payment.	Absent the proper itinerary and receipt, one or more of the following may also be required: E-receipt print out from kiosk or 24 hour check in; boarding pass, and/or a copy of the traveler's credit card statement reflecting the charge.
Car Rental	Detailed car rental receipt reflecting the amount paid.	
<i>On-line receipts</i>	Receipt/itinerary from on-line travel service (Hotwire, Priceline, etc.) reflecting cost, and payment method (e.g., Visa **** * 1234) and evidence of full payment.	Absent the proper itinerary and receipt, additional information may be requested, including but not limited to detailed receipt from rental car agency indicating payment of any balance due, and/or a copy of the traveler's credit card statement reflecting the charge.
Personal Auto	Miles driven or original gas receipts.	If the mileage exceeds 1,000 miles round trip, a flight quote reflecting the drive cost less than or equal to the flight cost.
Conferences	Agenda or meeting schedule and paid receipt. The entire conference agenda need not be attached; the most relevant pages will include the location of the conference, the schedule and those pertaining to the traveler's involvement at the conference.	The failure to attach a conference agenda is the most common cause for delay in processing a traveler's expense report.
Lodging	Itemized hotel bill showing the amount paid	
<i>On-line receipts</i>	Receipt/itinerary from on-line travel service (Hotwire, Priceline, Hotels.com, etc.) reflecting cost, and payment method (e.g., Visa **** * 1234) and evidence of full payment.	Absent the proper itinerary and receipt, additional information may be requested, included but not limited to a detailed itemized hotel folio indicating payment of any balance due, and/or a copy of the traveler's credit card statement reflecting the charge.
Meals	Itemized restaurant receipt (when available) and charge card receipt with the name(s), position(s), company of the person(s) entertained and business purpose.	
Entertainment	Itemized receipt and charge card receipt with names(s), position(s), company of the person(s) entertained and business purpose.	
Telephone, Fax, Internet	Hotel bill or other connection charge receipt. If related to personal monthly plan, full documentation of the overage above normal monthly plan costs.	
Laundry or Dry Cleaning	Hotel bill or receipt.	

SCHEDULE B

EXPENSES NOT REIMBURSABLE BY THE UNIVERSITY

The following list is presented only as a guide and is not intended to be a complete list of expenses which are not reimbursable by the University:

- Airline, car rental and travel insurance in addition to the amount provided free through JP Morgan Chase Visa and the University.
- Portion of air travel, train travel, auto rental, mileage, hotel costs, or meals for personal use.
- Upgrades - air, hotel or car rental.
- Traffic fines, court costs, parking violations, and auto repairs.
- Cost for establishing i-Zoom or I-Pass accounts, including transponder deposits, for personal vehicles.
- Unused room reservations not properly canceled.
- Annual premiums for personal property insurance or annual fees for personal credit cards including liability insurance for lost cards.
- Personal expenses such as movies, snacks, haircuts, reading material, toiletries, medicine, etc.
- Transportation from home to office to home.
- Theft, loss or damage to non-business related personal property.
- Contributions to public officials or candidates for public office.
- Membership dues, including airline club dues and country club dues unless authorized by an appropriate authority.
- Application fees for the US Customs and Border Protection's Global Entry program
- Application fees for the Transportation Safety Administration's Pre✓ lane program
- Baby sitter fees, kennel costs, pet or house-sitting fees.
- Doctor bills, prescriptions and other medical services.
- Cellular phone usage, except when documented with appropriate business purpose in line with the mobile communications device policy. See [Mobile Device Policy](#).
- Monthly internet line charges from an employee's personal residence will not be reimbursed unless appropriate business purpose is documented. See [Mobile Device Policy](#).
- Spouse travel expenses when the spouse's presence is not required by the University.
- Credit card delinquency fees or finance charges.
- Saunas, massages or exercise facilities.

SCHEDULE C

CONTROLLER'S GROUP CONTACT INFORMATION

Accounts Payable

General policy questions:

[Therryn Counsellor](#), Compliance Assistant at 631-0570

[Rachel Mendez](#), Compliance Assistant at 631-8274

RESEARCH & SPONSORED PROGRAMS ACCOUNTING

For specific questions regarding a restricted account, please contact your grant accountant.

TAX DEPARTMENT

Specific tax questions or questions regarding payments to foreign visitors:

[Becky Laskowski](#), Asst. Tax Director at 631-7051

travelND Help Desk

General or technical questions regarding travelND, buyND or the Travel Card:

(574) 631-4289 or travel@nd.edu

SCHEDULE D

QUICK LINKS FOR RESOURCES AND FORMS

Forms

[Controller's Group Forms Home Page](#)

[Payment Requisitions](#)

[Request for Spouse Travel](#)

[Missing Receipt Affidavit](#)

[Request for Airplane Business/First Class Exception](#)

[Mileage Justification Form](#)

[Student Business Travel Certification Form](#)

Travel Request Form for Guests and Dependents

Resources

[travelND Information](#)

[Controller's Group Home page](#)

[Controller's Group Departments and Staff](#)

[Auto Mileage Rate](#)

[Gift Policy](#)

[Moving Policy](#)

[Sales Tax Exemption Table](#)

[Per Diem Rates](#)

[International Visitors and Faculty](#)

[Fellowship/Scholarship/Award Letter](#)

[Student Business Travel Policy](#)

[Mobile Device Policy](#)

Comments/Questions about this document?

Send an e-mail to Accounts Payable (acctpay@nd.edu)