# UNIVERSITY OF SOUTHERN CALIFORNIA

## FINANCIAL ADMINISTRATION AND PERFORMANCE STAFF TRAINING

# CHECK REQUESTS AND REIMBURSEMENTS

# HELPFUL GUIDELINES AND SAMPLES

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10/02/01

# Part I:

# Guidelines for Check Requests

# WHEN do I need a check request?

**Honoraria**

**Advances:**
- Expense or travel advances
- Establishment of petty cash funds

**Reimbursements:**
- Reimbursements for travel or other expenses
- Replenishment of petty cash funds

**Special purposes:**
- Royalties, permits, refunds, tax payments, etc.
- Subscriptions (procurement card preferred)
- Purchase stamps from U.S. Post Office

# What kind of check request?

## Paperless Check Requests:  (Not yet on WEBBA)

- Electronically transmitted to Disbursement Control, no paper copy is required by Disbursement Control.

- No expenditure card is required, since there is no paper processed.  HOWEVER, the expenditure card holder must approve the check request on-line.
  - If the expenditure card holder inputs the check request, approval is done at that time.
  - If the operator is not the expenditure card holder, the approval is done later by the expenditure card holder using the approval process on-line (item #2 on the menu.)
  - If co-approval is required on a Paperless Check Request, the person entering the check request should not approve it, but request that the appropriate person approve the check request using the on-line approval process (item #2 on the menu.)

- The system checks funds available, as well as payee information and account access.

- Limited to some (but not all) check requests that require no documentation (no attachments or backup)
  - Refunds
  - Advances
  - Must be used  for non-travel reimbursements under $75.00
  - US Postmaster
  - Some other department-specific special uses

- Access
  - No separate operator code needed.  Use your regular operator code (A,B,C) for access to ais-b2000 (NOT the "P" operator code.)
  - Check the appropriate box on the FORM A when applying for access

**Form Processing Check Requests (on-line check request form):**

- Must be printed and the printed form must be delivered or mailed to Disbursement Control.

- An expenditure card is required on the printed form.

- The operator must check the following before entering the check request: funds availability, payee information, account and object code, and approval required.

- If required, appropriate backup is attached to the printed form before submitting to Disbursement Control.

- May be used for non-travel reimbursements only if they exceed $75.00.

- May be used for advances (paperless check request is faster and preferred.)

- Should be used for all check requests not eligible for paperless processing.

- You can access and change a Form Processing check request, and even delete it, until such time as they are submitted to Disbursement Control for processing

- If you are using a Form Processing Travel or Non-Travel Expense form, you must also use a Form Processing Check Request.

- Use to replace typed or hand-written pre-printed check request forms.

# Special Hints about Check Requests:

## Filling in the correct information:

- **Explanation Box:**
  - Use the Explanation box for the "Who, what, where, when, and why" even if the attachments contain the same information.

- **Expenditure Card:**
  - Make sure that the appropriate expenditure card is used for the account.
  - Make sure that the person receiving payment or reimbursement is also not the person whose name appears on the expenditure card. If so, co-approval is needed for that check request, and it must be in the form of the expenditure card of the person who is the supervisor of the payee.

- **Co-approval:**
  - Must be in the form of the expenditure card of the person providing the co-approval, or (readable) signature if the person does not have an expenditure card.
    - If co-approval from SPA or Contracts and Grants is required, it may be in the form of a signature of the appropriate SPA accountant.

  - Must come from a VP or Dean if the reason is that an exception to policy or limits is being requested.
    - If original invoices or receipts are missing, and are required, co-approval from a VP or Dean is required.
    - If the reimbursement requested exceeds limitations outlined by Disbursement Control (see rate sheet with this handout) then VP or Dean approval is needed.

### Attachments to check requests:

- **Travel Expense Forms:**
  - Attach to the reimbursement check request form

- **Non-Travel Expense Forms:**
  - Attach to the reimbursement check request form

- **Receipts:**
  - Mount ORIGINAL receipts for reimbursement on white 8 ½ x 11 paper, following the order that they are listed on the expense form, and placing as many as will fit on each page.
  - Attach to check request, behind the expense form.
  - Tape or glue them, do not staple. You may need to make notes next to the receipts by way of explanation, such as rate of exchange for foreign currency, and source of rate and effective date.
  - Be sure to include a copy of the airline ticket or the hotel bill as proof of travel, even if not requesting reimbursement for those expenses.

- **Supporting documentation:**

  - **STAPLE** supporting documentation that is required to the back of the check request (no paper clips.)

  - **Examples of supporting documentation:**
    - Copy of registration form, filled out, for registration fees.
    - Subscription information that includes current price and number of issues.
    - Original itemized invoice, if it is necessary to pay by check request (if PO would not be appropriate.) If only a copy is available, verify and state that original was lost. Lost original needs VP approval.
    - For reimbursements for credit card payments for phone orders (no receipt available) state that the order was placed by phone on the credit card statement and submit a copy of the statement. Personal information such as credit card number and other expenses may be blocked out.

# General Information on Paperless Check Requests:

**Follow-up:**

Unlike Form Processing check requests, you cannot look up the Paperless check request on the check request inquiry (Business Office Functions, Check Request Inquiry) until the check has actually been cut. You can, however, check on the approval status by actually entering the check request number in the Paperless Check Request entry process. It will tell you if the check request has been approved, rejected, or already processed into a check. Although there is the report available to report on the status of your check request (see item #3 on the paperless check request menu), it often takes a long time for the system to process that report. Your other option is to enter the check request number in the entry process (#1) or call Dorothy or Donald in Disbursement Control.

**Direct Deposit of reimbursements:**

Disbursement Control policy is to deposit all reimbursements directly into the bank account of the payee. If you do not know if the payee has set up the direct deposit with Disbursement Control, put your extension under "routing" (field #5, page 2.) The direct deposit will supersede the pick-up, and the check request inquiry will show a batch number starting with "E" (for electronic.)

**Problems encountered by Disbursement Control:**

Usually Disbursement Control  will call the user with questions or problems, rather than bouncing the paperless check request.  It is important, therefore, that an accurate extension number of whom they should contact is entered on page one.

**Settling of advances:**

It is important to note that no new advances will be processed if there are any outstanding advances that have not yet been settled for that payee.

**FAQ:**

Q:  Do I have to apply for special access?

A:  You must apply for access using BA Form A, as with your normal access, checking the box marked for Paperless Check Request.  You do not need a separate operator code; the access will be added to your A, B, or C operator code.

Q:  Can I use my "P" operator code?  A:  No, that is for paperless requisitions only.

# Part II:

# How to Create Check Requests

# Step-by-step instructions

# Form Processing Check Requests

**CREATING A CHECK REQUEST FORM – WEBBA using Netscape or Internet Explorer**

BUDGET ADMINISTRATION SYSTEM
BUDGET ADMINISTRATION -- MAIN MENU

| | |
|---|---|
| WEBBA.ACCTG1 | **BUDGET ADMINISTRATION -- ACCOUNTING FUNCTIONS 1** |
| WEBBA.ACCTG2 | **BUDGET ADMINISTRATION -- ACCOUNTING FUNCTIONS 2** |
| WEBBA.BUDGET | **BUDGET ADMINISTRATION -- BUDGET PROCESSING** |
| WEBBA.COMMITMENT | **BUDGET ADMINISTRATION -- COMMITMENT PROCESSING** |
| WEBBA.BUSINESS | **BUDGET ADMINISTRATION -- BUSINESS OFFICE FUNCTIONS** |
| WEBBA.FORM | **BUDGET ADMINISTRATION -- FORM PROCESSING** |
| WEBBAP.REQ | **BUDGET ADMINISTRATION -- PAPERLESS REQUISITION PROCESSING** |

STEP ONE

| | |
|---|---|
| WEBBA.FORM.PO.U | **On-Line Requisition Form Entry** |
| WEBBA.FORM.CHK.U | **On-Line Check Request Form Entry** |
| WEBBA.FORM.TRAVEL.U | **On-Line Travel Expense Form Entry** |
| WEBBA.FORM.EXPENSE.U | **On-Line Non-Travel Expense Form Entry** |
| WEBBA.FORM.PO.R | **Report of User On-Line Requisition Form Entry** |
| WEBBA.FORM.CHK.R | **Report of User On-Line Check Request Form Entry** |
| WEBBA.FORM.TRAVEL.R | **Report of User On-Line Travel Expense Form Entry** |
| WEBBA.FORM.EXPENSE.R | **Report of User On-Line Non-Travel Expense Form Entry** |

STEP TWO

## CREATING A CHECK REQUEST FORM -- BA System via telnet

```
batrain                          USC, FBIS
BA                        BUDGET ADMINISTRATION SYSTEM
User No: 41                          MONTH,YEAR

   1. (BA.ACCTG)          BUDGET ADMINISTRATION -- ACCOUNTING FUNCTIONS

   2. (BA.BUDGET)         BUDGET ADMINISTRATION -- BUDGET PROCESSING
   3. (BA.COMMITMENT)     BUDGET ADMINISTRATION -- COMMITMENT PROCESSING

   4. (BA.BUSINESS)       BUDGET ADMINISTRATION -- BUSINESS OFFICE FUNCTIONS

   5. (BA.REQ)            PURCHASING SYSTEM    -- PAPERLESS REQUISITION
   6. (BA.REQUEST)        ACCOUNTS PAYABLE     -- PAPERLESS CHECK REQUEST

   7. (BA.FORM)           BUDGET ADMINISTRATION -- FORM PROCESSING

   8. (BA.AUX.PRINT)      BUDGET ADMINISTRATION -- AUXILIARY PRINTER
   9. (BA.SIMPLE.PRINT)   BUDGET ADMINISTRATION -- SIMPLE PRINTER

  10. (BA.PASSWORD.P)     BUDGET ADMINISTRATION -- CHANGE UNIX LOGIN PASSWORD




        Enter Process Number, Process Code, or "X" to Logout :
```

STEP ONE

```
batrain                          USC, FBIS                  10/16/99
 BA.FORM              BUDGET ADMINISTRATION -- FORM PROCESSING
 User No: 41                          JULY, 1991
 1. (BA.FORM.PO.U)       On-line Requisition Form Entry

 2. (BA.FORM.CHK.U)      On-line Check Request Form Entry
 3. (BA.FORM.TRAVEL.U)   On-line Travel Expense Form Entry
 4. (BA.FORM.EXPENSE.U)  On-line Non-travel Expense Form Entry

 5. (BA.FORM.PO.R)       Report of User On-line Requisition Form Entry

 6. (BA.FORM.CHK.R)      Report of User On-line Check Request Form Entry
 7. (BA.FORM.TRAVEL.R)   Report of User On-line Travel Expense Form Entry
 8. (BA.FORM.EXPENSE.R)  Report of User On-line Non-Travel Expense Form Entry


  Enter Process Number, Process Code, or "X" to Logoff :
```

STEP TWO

# BA SYSTEM COMMANDS AND FUNCTIONS (Telnet only)

## SPECIAL COMMANDS UNIQUE TO THESE PROCESSES

| | Where does it go? | What does it do? |
|---|---|---|
| N | At requisition prompt | Assign a new req number – some fields pre-loaded |
| L | At requisition prompt | Assign a new req number – all fields preloaded |
| A | Secondary action line | Add a line |
| C# | Secondary action line | Change that line |
| D# | Secondary action line | Delete everything in that line |
| V# | Secondary action line | View that line |

**Data Field Commands** --At the beginning of any field on the screen

| Command | What does it do? |
|---|---|
| . <Ret> | Takes you to the action line at the bottom of the screen |
| = <Ret> | Takes you backwards to the previous field |
| \ <Ret> | Deletes the entire line |
| " <Ret> | Copy the field above to the current field |

**Scrolling functions - from page to page or within a window** -- At action line or in window

| | What does it do? | Term type |
|---|---|---|
| Page Up | scroll forward | NT |
| Page Down | scroll backward | NT |
| F3 | scroll forward | HOSTPC |
| F2 | scroll backward | HOSTPC |
| F5 | scroll forward | NCSATELNET |
| F15 | scroll backward | NCSATELNET |
| F5 | scroll forward | other |
| Shift F5 | scroll backward | other |

**Action Line Commands-  Can be used only at primary or secondary action lines**

| | |
|---|---|
| U | Update the record (save) |
| X | Exit the record but not the process (no save) |
| Q | Exit the record and goes back to the menu (no save) |
| T | Go to top field on screen (not record ID) |
| P# | Go to that page of the process |
| # | Go to that field |
| WI# | Go to that window |

## Step by step entry of a Check Request - Form Processing: WEBBA and BA/telnet
*(See notes on BA telnet and WEBBA differences)*

**Important:** On the telnet version of BA, the check request form is split into two pages. On WEBBA it is all on one summary page, but the invoice detail (with accounts and object codes and amounts) is on a separate screen. To input that invoice detail, click on the Add Invoice button, even if you do not have an actual invoice.

| | |
|---|---|
| **Check request number:** | Enter "N" for a new check request number. |
| **Department Name:** | Enter your department name, abbreviating if need be. |
| **Name of Person to Contact :** **Phone Number:** **Mail Code:** **Campus Address (Bldg/Room) :** | The contact person will receive any bounces or information about the check request, so it should be the same person as the operator entering the check request, in most cases. Phone number and mail code and campus address are those of the contact person. |
| **Trans. Type:** **(OPTIONAL)** | Refers to the four-letter code for the type of transaction. Example: REIM for reimbursement. If known, enter it. It is optional, so do not enter it if you are not sure what it should be. **WEBBA:** You can select from the pull-down list. |
| **Vendor #:** **(OPTIONAL)** | Refers to the vendor ID assigned to the payee, if they already have one. It is OPTIONAL, but it helps to identify the person. |
| **Issue Check To (Payee Name):** | The name of the person or vendor to whom the check is paid. |
| **Soc. Sec. # or Federal ID #:** | If you do not have a vendor ID, you must enter the Social Security number or Federal Tax ID. You must enter the dashes in the number. |
| **Routing instructions:** | 1. Enter "direct deposit" if the payee has already set up direct deposit to their bank. (Forms can be obtained from Disbursement Control to establish direct deposit. It is not connected to payroll direct deposit.) If you don't know if the payee has direct deposit set up, enter the information for pick up. It will automatically be direct deposited if that information is on file. 2. Enter your campus (UPC or HSC) and your extension if you want to pick up the check. Checks are picked up at Disbursement Control/Purchasing at UPC and at the Cashier's Office at HSC. 3. Enter "mail" if it is to be mailed to the home or remit address. |
| **Payee's Address:** | Address refers to the HOME address of the payee. |
| **Mail Check To (if different):** | If the check is to be sent elsewhere, enter that address here. A check cannot be mailed to a campus address. |
| **Payment Description:** | This is the one-line description of your transaction that will appear on the check stub. Abbreviate, if need be. Make it clear enough so that the person receiving the check will know what it is for. |
| **Explanation (Who, What, When, Where, and Why):** | What does not fit into the payment description should be completed here. Make sure you have answered the questions Who, What, When, Where, and Why about every check request. Also include here any amounts to be listed as Government Unallowable. Also include here any exchange rates used for foreign currency for reimbursements. |
| **Invoice #:** | Enter the invoice number, if you have one. **BA:** If you don't have one, hit return and the system will use the check request number as the invoice number. **WEBBA:** The system default is your check request number. If you have an invoice number, you would replace that default number with your invoice number. |
| **Account:** | Enter the account number. Enter more than one, if needed. **WEBBA:** You may need to enter a new invoice detail line to enter the new account. Repeat the same invoice number. |
| **Obj:** | Object code to be charged. Choose the object code that best describes the expense, and look it up before entering this process. Once you are here, you cannot look up an object code on the system. |
| **Amount** | This is the amount to be paid. It must match the invoice, or be the total amount to be paid to the payee. **BA:** If payment is to be split among more than one account |

| | for this same invoice or payment, enter the account, object code, and amount on separate lines in this same window (field 5, WI1).  **WEBBA:**  Enter separate invoice detail lines, as explained under account. |
|---|---|

| | |
|---|---|
| **Inv Date:** | Invoice date should be on the invoice.  If you do not have an invoice, leave this field blank. |
| **(A)dd, (C)hange #, (D)elete #, (V)iew #, or (U)pdate:** | <u>Add</u> another line - (another invoice or payment)<br><u>Change</u> an existing line -- Ex. "C2" would take you to the beginning of line 2 so that you can change it.<br><u>Delete</u> an existing line-- Ex. "D2" would delete all of line 2.<br><u>View</u> an existing line --"V2" would bring up line 2 so you can view the whole line.<br><u>Update</u> the check request means to save it and go to the next step for printing the check request.<br>**WEBBA:**  Use the special buttons for these actions. |

## Printing the Check Request - Form Processing, BA telnet version:

### After updating -- Enter "Y" to print:
The system will guide you directly through the steps to print the check request.
1) Enter "Y" to print.
2) Turn on your printer and align the paper in the printer.
3) Enter your terminal type.
   a) Your default terminal type will display (the one you used when you logged in.)  If it is correct, simply hit enter.  Remember, terminal type refers to your software.
   b) If you need to change the terminal type, type the new code here.  If you don't know what the code is, enter "?" and you will then see a list of terminal types.  Enter a number from the list.
4) Enter your printer type.
   a) If you know the code for your printer, enter the code here.  If you do not, enter "?" to get the list of printer codes and descriptions.  Enter a number from the list (not the code.)
5) Did the check request print out okay?
   a) Enter "Y" if it did and "N" if it did not.
   b) If you enter "N", you will be guided back to the beginning of the printing process (terminal type and printer type again.)

## Printing the Check Request - Form Processing, WEBBA:

1) After updating the system will guide you directly through the steps to print the check request.  You must follow the complete steps to update first, including clicking on the accept button for the government unallowable statement.
2) After you accept the conditions, you will see the screen displaying your check request number.  On the screen is the button "Display check request for printing."  Clicking on that will open Acrobat Reader and display your check request in PDF format.  Before the check request displays, however, you may get a pop-up window telling you to wait while your request is being processed.  Do not close that window until you have displayed and printed your check request.  You may also see a dialog box that gives you the choice to save the PDF form, or open it.  You can save it to your computer for storage purposes, and then print it or simply open it and print it.  If you choose to save it first, you must use Acrobat Reader to open the saved file for display or printing.
3) Click on the Acrobat Reader printer icon to print the check request.  The government unallowable definition page will print along with the check request, unless you select just the first page to print from the print dialog box.

# Paperless Check Requests – BA via telnet only (not on WEBBA yet)

```
 Login ID                 USC BUDGET ADMINISTRATION SYSTEM              MM/DD/YY
BA.REQUEST        ACCOUNTS PAYABLE -- PAPERLESS CHECK REQUEST
User No: 174                      Month, Year

   1. (BA.REQUEST.U)          Paperless Check Request Entry
   2. (BA.REQUEST.APP.U)      Paperless Check Request Approval
   3. (BA.REQUEST.OP.R)       Report of Requests by Operator Awaiting Approval
   4. (BA.REQUEST.ACCT.R)     Report of Paperless Requests by Account

   Enter Process Number, Process Code, or "X" to Logoff :
```

*Before you get to the next screen, you are prompted to enter the expenditure card owner code. That is the operator code on the expenditure card. If you do not have your own expenditure card, you cannot enter the code, since you do not know the password to go with it. You would hit return to pass by this step and proceed. If you have an expenditure card, you would enter the code on the card (your operator code) and then the password to go with that code, when prompted. If you enter the code and password, your check request will automatically be approved once you update. If you do not enter the expenditure card code, you will have to contact the appropriate person to have them approve the check request, using the approval process (see number 2 on the above menu.*

**Page 1**

```
BA.REQUEST.U           University of Southern California   PG->1 of 3 MM/DD/YY
  Version 1.9               Paperless Check Request Entry

                                                         Enter "?" at any
  Check Request #:   55423P                               line for help
                                                           on that item

  2. Department   : FAP
  3. Contact      : CATHY MADDAFORD
  4. Phone        :    -821-1950
  5. Bldg/Room/MC : MC 8003

  6. Date Required:          7. (WI1) Reason...
                             1.
```

The user has the choice of:
a) entering a check request number already on file;
b) creating a new request by entering "**N**". The process will return with the next available sequential request number;
c) copying an image of a request already on file to a new request.
To do this, the user is required to respond with "**C**". The process will then prompt for the number of the old request to be copied. The user is then required to enter the old request number. The process will identify this new request with the next available sequential request number.

```
  Payee Information...
  8. SSN/Fed Tax ID                        Please refer to
  9. Vendor Number :                     page 3 for general
 10. Payable To    :                       description and
 11. Remit Addr(1) :                      spec. requirements
 12. Remit Addr(2) :
 13. Remit Zip     :
```

```
BA.REQUEST.U          University of Southern California   PG->1 of 3 MM/DD/YY
  Version 1.9              Paperless Check Request Entry

                                                          Enter "?" at any
   Check Request #:   59423P                               line for help
                                                            on that item

   2. Department   : FAP
   3. Contact      : CATHY MADDAFORD
   4. Phone        :    -821-1950
   5. Bldg/Room/MC : MC 8003

   6. Date Required: 08/04/00    7. (WI1) Reason...
                          1.
```

If you enter a date that is not at least two days later than the entry date, you must type in a reason for the rush request.

```
Payee Information...
   8. SSN/Fed Tax ID                               Please refer to
   9. Vendor Number :                              page 3 for general
  10. Payable To    :                              description and
  11. Remit Addr(1) :                              spec. requirements
  12. Remit Addr(2) :
  13. Remit Zip     :
```

**A reason is required for a request this soon.**

---

```
BA.REQUEST.U          University of Southern California   PG->1 of 3 MM/DD/YY
  Version 1.9              Paperless Check Request Entry

                                                          Enter "?" at any
   Check Request #:   59424P                               line for help
                                                            on that item

   2. Department    : FAP
   3. Contact       : CATHY MADDAFORD
   4. Phone         :    - 3-2236
   5. Bldg/Room/MC : 8003

   6. Date Required: 08/05/00   7. (WI1) Reason...
                          1.

Payee Information...
   8. SSN/Fed Tax ID  555-55-5555                  Please refer to
   9. Vendor Number : 223344                       page 3 for general
  10. Payable To     : DOE, JOHN H.                description and
  11. Remit Addr(1) : 1234 HAPPY PLACE             spec. requirements
  12. Remit Addr(2) :
  13. Remit Zip     : 91724 Covina, CA 91724
```

SS# and vendor ID will pull up the info on the payee if on file.

*If the vendor is new,* enter SS# in field 8, and in field 10, enter last name first, followed by a comma, then first name. Enter address in fields 11-13.

If you hit backslash ("\") at the beginning of this line #8, you will delete all of the payee information.

If you do not enter the SS#, then you must enter the vendor number. It will pull up the existing information on file. If there is no vendor number, then you must enter the SS# and all of the payee information.

## Page 2

```
BA.REQUEST.U          University of Southern California    PG->2 of 3 MM/DD/YY
                           Paperless Check Request Entry
                                                          Enter "?" at any
   Check Request #:    59424P                              line for help
                                                            on that item
 WI1. Description:   1. This line goes on the check stub, so describe purpose.
                     2. Itemize the expenses here, as you would on an attachment.
                     3. (See note below.)
  3. Trans. Type   : REIM  EXPENSE REIMBURSEMENT
  5. Check Routing : 32236                  WI2. Reason(s) for A/P rejection...
                                            1
  8. Net Amount    :            70.00
  9. Taxable Amt   :             0.00
     Total Amount  :            70.00
 14. (WI3) Funding Allocation Window...
       Account      Account Name       Object   Object Name         Amount
     ------------ ------------------- ------- --------------- --------------
  1. 11-0428-0002 TOMMY TROJAN EXP     15100 GEN/PROJECT SUP          70.00

                                                            --------------
                                           Total Allocation:         70.00

  U=Update, X=No update, #=Item, Q=Quit, T=Top, WI#=Window, P#=Page
```

Enter nothing here. (System enters zeros.) Disbursement Control will take care of the tax.

In progress – monitor status here

Routing: The system will default to the phone number you entered on page one, and will assume that you will pick it up. If the payee has direct deposit already set up, the system will default to direct deposit, but you would not see that at this point, only after the check request has been processed. (The batch number will have an "E" at the beginning for electronic.)

This is a four-letter code, an abbreviation for the transaction type. Only certain transaction types are allowed in Paperless Check Requests.

REIM
ADVN

REIM -- Reimbursements can be for travel or non-travel expenses.
ADVN -- Advances can be for travel or other expenses.
ESPC – Establish petty cash fund
PERM -- Stamps or postage from US Postmaster (not from USC mailing services)

*Window 1 - Description:* Itemize the expenses on these lines, being detailed within reason, abbreviations are okay. When you are reimbursing someone for hosting a lunch or dinner, you need to list the purpose of the luncheon meeting, and then each of the names of those attending, including the person being reimbursed, if they total 10 persons or less. For 11 or more, simply name the group and the purpose of the luncheon meeting. For mileage, make sure you note number of miles, to and from, and the destination and origin. Again, abbreviations are acceptable. Make sure that business purpose is always listed.

# Part III:

# Other important information for check requests

**GOVERNMENT UNALLOWABLE DEFINITION**

Government unallowables are those items that, although potentially appropriate and reimbursable from other university sources, are not allocable to government activities per Federal Government regulation.  (See USC Expenditure Manual for appropriateness of reimbursement.)  The items listed below must be identified and segregated regardless of the account bearing the expense to avoid their being allocated to various government indirect cost categories.

**ALL** expenses related to:

> Alumni Events            -including fund-raising expenses
> Commencement   -including student graduation parties
> Development         -including promotional gifts to donors
> Public Relations   -including banquets & advertisements
> Student Activities -including contributions to student organizations and events

As well as the following specific expenditures **regardless of business purpose**:

> Alcoholic Beverages
> Contributions
> Donations
> Fines and Penalties -including interest charges
> First-Class Airfare -difference between first class & regular coach airfare
>                   is government unallowable
> Flowers
> Gifts

**APPLICATION TO FINANCIAL TRANSACTIONS:**

**Check Requests:**

Any **government unallowable expenses** as defined above should be separately defined in the Explanation section of the check request form.

**Travel Expense Forms and Non-travel Expense Forms:**

See the form instructions. **Government Unallowable expenses** will be separately designated on the forms as instructed.

# Part IV:

# Advances and Reimbursements
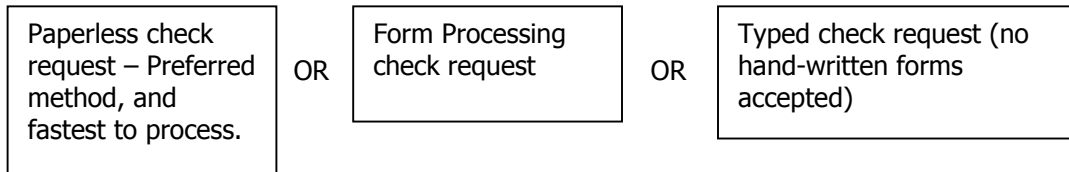
# Flowcharts and guidelines

# Non-travel
**NON-TRAVEL ADVANCES/ SETTLEMENTS with or without REIMBURSEMENTS**
**(Non-travel means no overnight stay)**

**1.  Obtain the advance –**
Include information about the business purpose for the expected expenditures, the date the funds are needed, as well as to whom the check should be payable.  Allow sufficient time for processing, depending upon the type of check request used:
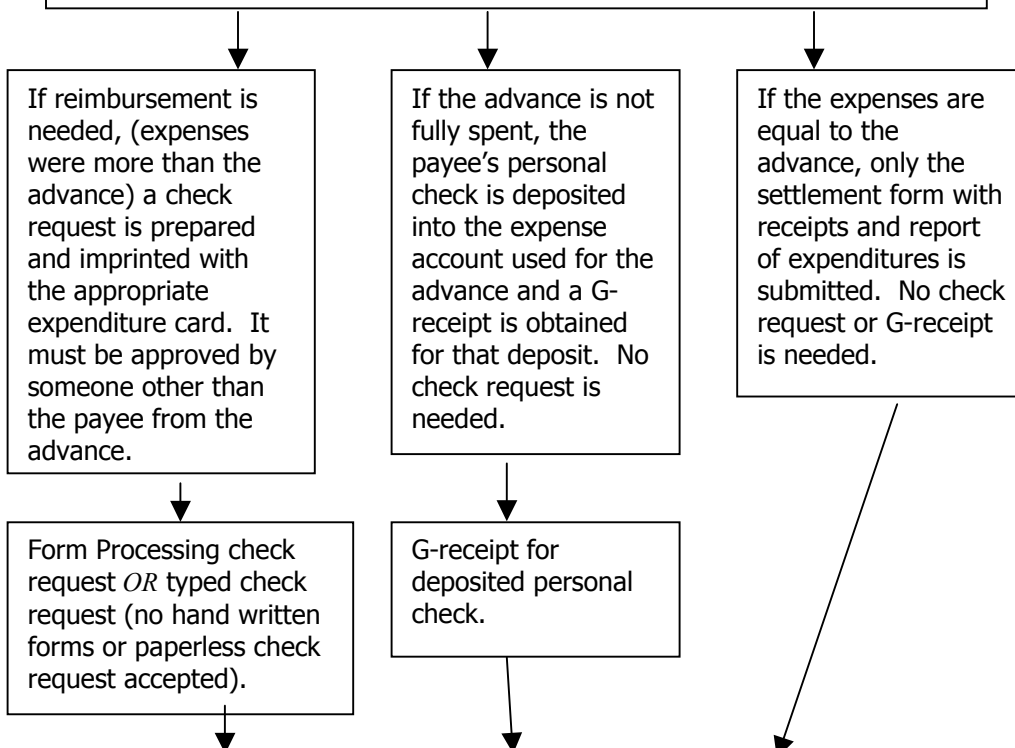
| Paperless check request – Preferred method, and fastest to process. | OR | Form Processing check request | OR | Typed check request (no hand-written forms accepted) |
|---|---|---|---|---|

**2.  Person receiving the advance check ("Payee"), cashes the check, and as the funds are spent, retains receipts for all expenditures, regardless of the amount.**

**3.  Advance is settled.**
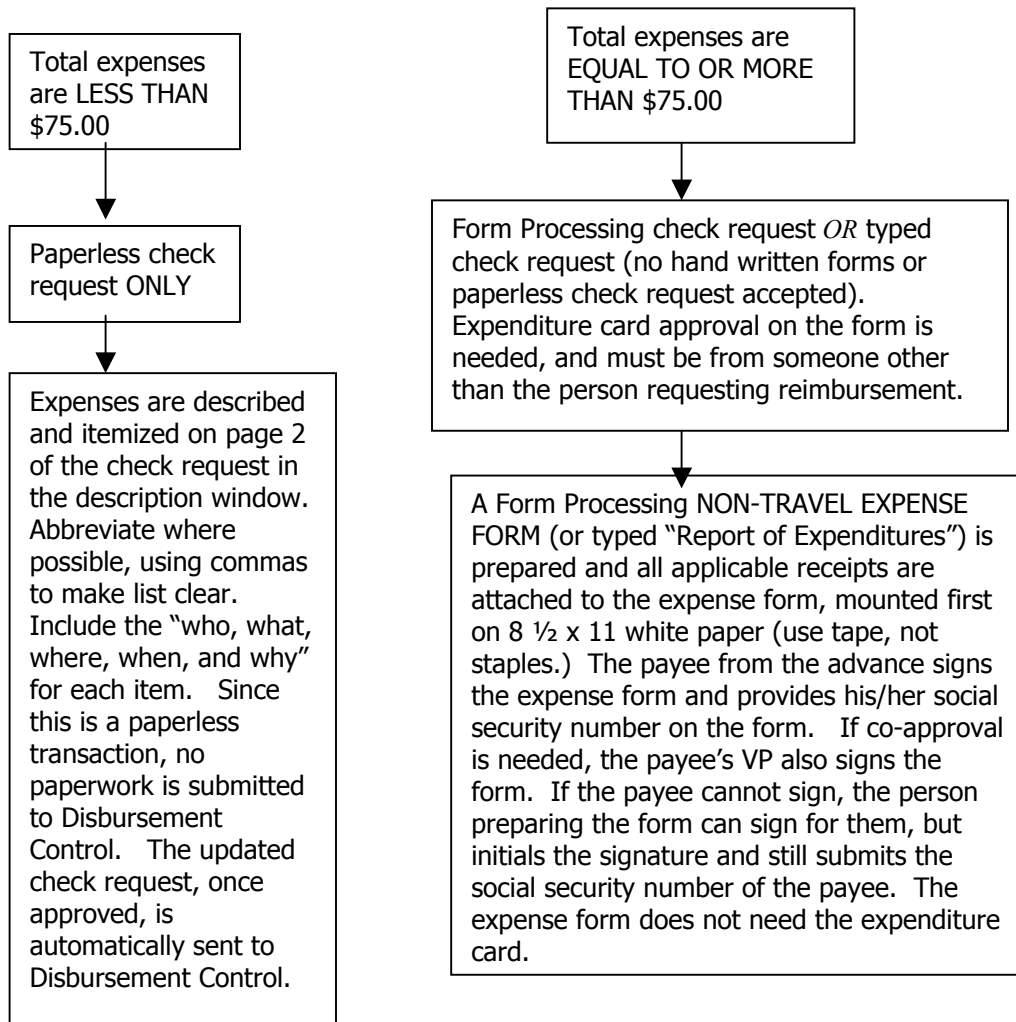
> For all advances, the ADVANCE SETTLEMENT FORM (stub from the advance check) is completed and attached to following, in that order.  All documents are submitted to Disbursement Control.  Staple all documents together, do not use paper clips.

| If reimbursement is needed, (expenses were more than the advance) a check request is prepared and imprinted with the appropriate expenditure card.  It must be approved by someone other than the payee from the advance. | If the advance is not fully spent, the payee's personal check is deposited into the expense account used for the advance and a G-receipt is obtained for that deposit.  No check request is needed. | If the expenses are equal to the advance, only the settlement form with receipts and report of expenditures is submitted.  No check request or G-receipt is needed. |
|---|---|---|

| Form Processing check request *OR* typed check request (no hand written forms or paperless check request accepted). | G-receipt for deposited personal check. |  |
|---|---|---|

A Form Processing NON-TRAVEL EXPENSE FORM (or typed "Report of Expenditures") is prepared and all applicable receipts are attached to the expense form, mounted first on 8 ½ x 11 white paper (use tape, not staples.)  The payee from the advance signs the expense form and provides his/her social security number on the form.   If co-approval is needed, the payee's VP also signs the form. If the payee cannot sign, the person preparing the form can sign for them, but initials the signature and still submits the social security number of the payee.  The expense form does not need the expenditure card.

**NON-TRAVEL REIMBURSEMENTS (without advance)**

1.  Person requesting reimbursement submits receipts for all expense to person preparing the request for reimbursement.
2.
3.  Person preparing the request for reimbursement selects one of the following depending upon the amount of the total expenses:

Total expenses are LESS THAN $75.00

↓

Paperless check request ONLY

↓

Expenses are described and itemized on page 2 of the check request in the description window. Abbreviate where possible, using commas to make list clear. Include the "who, what, where, when, and why" for each item.   Since this is a paperless transaction, no paperwork is submitted to Disbursement Control.   The updated check request, once approved, is automatically sent to Disbursement Control.

Total expenses are EQUAL TO OR MORE THAN $75.00

↓

Form Processing check request *OR* typed check request (no hand written forms or paperless check request accepted). Expenditure card approval on the form is needed, and must be from someone other than the person requesting reimbursement.

↓

A Form Processing NON-TRAVEL EXPENSE FORM (or typed "Report of Expenditures") is prepared and all applicable receipts are attached to the expense form, mounted first on 8 ½ x 11 white paper (use tape, not staples.)  The payee from the advance signs the expense form and provides his/her social security number on the form.   If co-approval is needed, the payee's VP also signs the form.  If the payee cannot sign, the person preparing the form can sign for them, but initials the signature and still submits the social security number of the payee.  The expense form does not need the expenditure card.

# TRAVEL REIMBURSEMENTS

## Hints for travel reimbursements:

1) **Hotel Bill:**
   a) When submitting itemized expenses that are listed on the hotel bill, separate the room cost and tax from the rest of the expenses.
   b) List only the room and tax under Lodging.
   c) List the other items in either meals, transportation, or incidentals, depending on the expense and the method type you are using. For example, you may have parking charges, which could be listed under transportation, and phone or fax charges, which would be listed under incidentals.

2) **Itemize each expense**
   a) Follow the way it is itemized on the hotel bill or receipt.
   b) Do not lump together charges.
   c) The on-line forms will assist you in adding up the listed items, and you can use " in the on-line form to copy the line above for repeated descriptions.
   d) Make sure you can easily match your receipts to the report, without hunting on the pages of receipts
   e) Label your groups of receipts if it would help.

3) **Government Unallowables**
   a) Make sure you separate alcohol from meals and list it as a G/U (government unallowable) expense with the incidentals on the expense form

4) **Business Purpose**
   a) Be sure your business purpose is carefully and clearly stated on both the expense form and the check request.

5) **Foreign travel**
   a) If the travel took place in a foreign country, you must indicate the exchange rate for currency used.
   b) The reimbursement must be in US dollars.
   c) If your receipt shows the exchange rate, such as some credit cards do, use that rate.
   d) If there is no exchange rate indicated, look up the current exchange rate on the web, or call the bank.
   e) Indicate the source of your exchange rate as well as the rate itself on the check request in the explanation box.
   f) If different rates are used for different items, indicate that rate next to the item on the travel expense form, or next to the receipt.
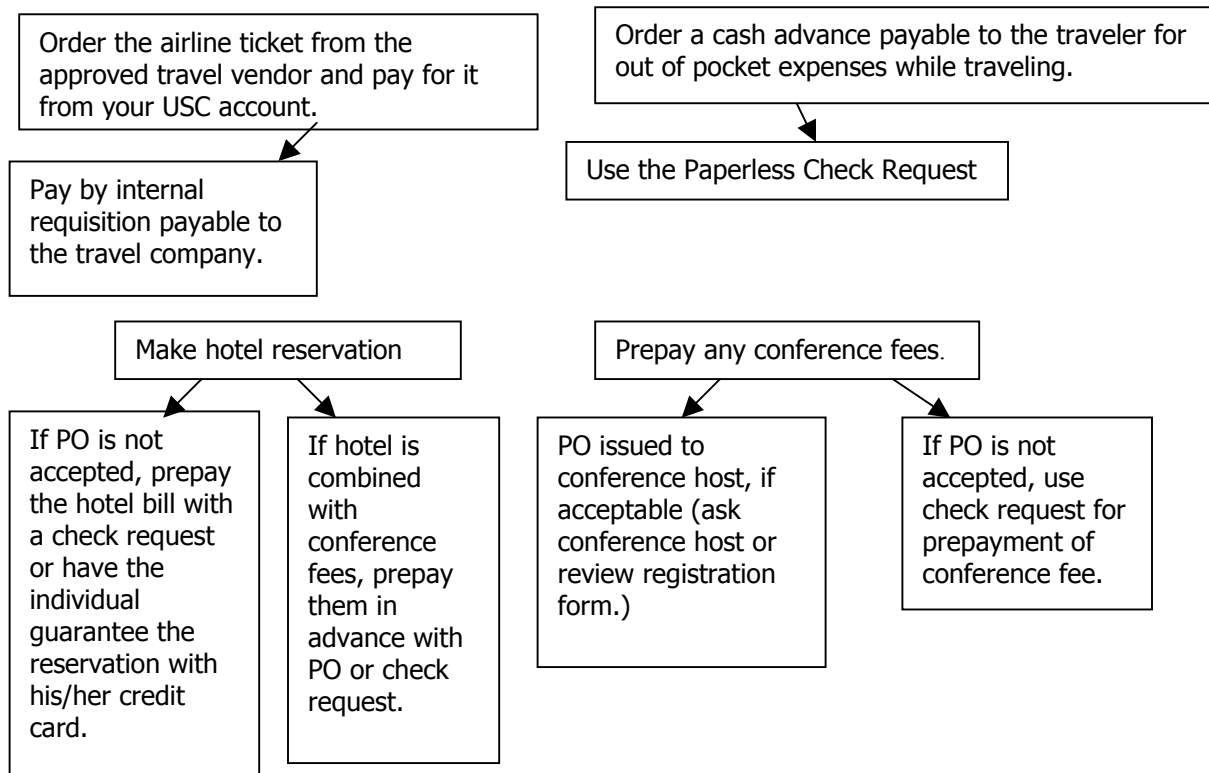
6) **Mileage**
   a) When entering mileage, indicate both the departure location and the destination location, as well as the total miles, round trip or one way, and the rate per mile used.
   b) List each driving trip separately, unless you are listing it as one round trip.
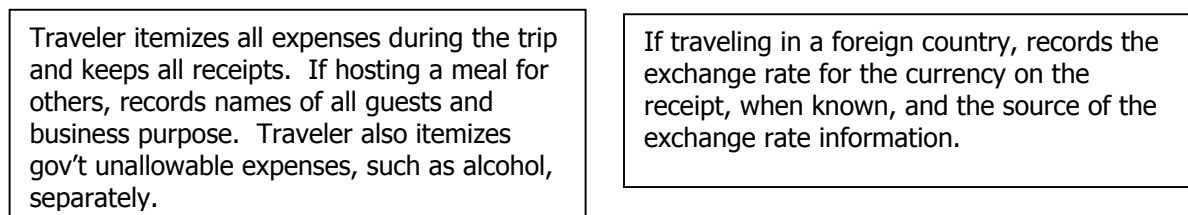
7) **Proof of travel**
   a) If you are claiming a straight per diem for a trip, and there was an overnight stay involved, make sure you include proof of travel in the form of a plane ticket and/or a hotel bill.
   b) If there is no overnight stay, use the non-travel expense form.

## TRAVEL ADVANCES AND SETTLEMENTS AND REIMBURSEMENTS

**1.   A business trip is planned**

| Order the airline ticket from the approved travel vendor and pay for it from your USC account. | Order a cash advance payable to the traveler for out of pocket expenses while traveling. |

| Pay by internal requisition payable to the travel company. | Use the Paperless Check Request |

| Make hotel reservation | Prepay any conference fees. |

| If PO is not accepted, prepay the hotel bill with a check request or have the individual guarantee the reservation with his/her credit card. | If hotel is combined with conference fees, prepay them in advance with PO or check request. | PO issued to conference host, if acceptable (ask conference host or review registration form.) | If PO is not accepted, use check request for prepayment of conference fee. |

**2.   The trip is taken**          ➤

| Traveler itemizes all expenses during the trip and keeps all receipts.  If hosting a meal for others, records names of all guests and business purpose.  Traveler also itemizes gov't unallowable expenses, such as alcohol, separately. | If traveling in a foreign country, records the exchange rate for the currency on the receipt, when known, and the source of the exchange rate information. |

### 3. Upon return

Upon return, traveler submits receipts to settle the advance and requests reimbursement for out-of-pocket expenses not covered by the advance or submits a personal check for unused funds from the advance.

The advance settlement form (stub from the advance check) is completed and attached to following, in that order. All documents are submitted to Disbursement Control.

If the advance is not fully spent, the traveler's personal check is deposited into the expense account used for the advance and a G-receipt is obtained for that deposit.

If the expenses equal advance, turn in just the settlement form with expense form & receipts.

If reimbursement is needed, a check request is prepared and imprinted with the appropriate expenditure card. It must be approved by someone other than the person requesting reimbursement.

A travel expense form is prepared and all applicable receipts and proof of travel, are attached to the expense form, mounted first on 8 ½ x 11 white paper. The traveler signs the expense form and provides his/her social security number on the form. If co-approval is needed, the traveler's VP also signs the form. If the traveler cannot sign, the person preparing the form can sign for them, but initials the signature and still submits the social security number of the traveler. The expense form does not need the expenditure card.

# Part V:

# Excerpts from the Expenditure Manual

## (working draft version, 12/99, with rates updated 3/01)

(The following pages are an excerpt from Working Draft USC Expenditure Manual, 12/99)

*1.1*      **Schedule of Rates and Restrictions** *(Rates updated 3/01)*

The maximum rates for reimbursement and payment of expenses are itemized below in the Schedule of Rates.  Exceptions to policy rates or statements must be approved by a University Vice President or his/her designee.  The University prefers that all expenses be itemized and documented with original receipts in order to claim reimbursement.  However, under certain circumstances, particularly with foreign travel, the University recognizes the difficulty in keeping receipts for such expenses.  In those instances, reimbursement on a per diem rate will be permitted provided the expenses are within the schedule of rates and time frames listed below.

## SCHEDULE OF RATES

| Transaction | Description | Maximum Rate |
| --- | --- | --- |
| Per Diem Rate for Domestic Travel | Travel reimbursement without receipts (proof of travel required).  Overnight stay must occur for any per diem allowance. NOT TO EXCEED 30 DAYS, after which expenses must be itemized and receipted. | *$124.00 per day** |
| Per Diem Rate for Foreign Travel | May use applicable rate as established by Federal Government Standard listed on website http://www.gsa.gov/travel.htm for FIRST 30 DAYS of travel. A copy of the applicable rate sheet must be attached to request for reimbursement. Foreign travel extended PAST INITIAL 30 DAYS will be reimbursed ONLY IF ITEMIZED AND DOCUMENTED WITH ORIGINAL RECEIPTS. **Use of foreign per diem rates on externally sponsored projects must be approved by the Office of Contracts and Grants.** | |
| Actual Expenses | Travel reimbursement (meals, lodging, and incidentals with expenses itemized with original receipts. | *$275.00 per day maximum* |
| Meal Allowance | Travel reimbursement for meals without receipts or itemization (alternative to using above "actual expenses" method for meals portion only).  Overnight stay must occur for any per diem allowance. | *$35.00 per day* maximum |
| Mileage | Reimbursement when personal vehicle is used for University business. | *$0.34 per mile** |
| | Reimbursement for gas with a USC or rental vehicle. | *per gas receipt* |
| Gifts | Purchase of gift (per person), including flowers and meals, exclusive of tax and delivery charge.  This type of expense is not allowed on externally sponsored projects. | *$75.00* |

*\*Rate increases effective 3/1/01, for expenses incurred from that date on.*
Please note that these are the *maximum* rates allowed by the University.  Lower rates and additional constraints may be imposed on expenditures by a Vice President, Dean, or Director within his/her organizational unit.  However, these constraints should be monitored by internal control within the organizational unit.

2.5.11  PETTY CASH

Petty cash funds allow cash to be made available to departments throughout the University to facilitate payment for small purchases and expenses while maintaining proper control over University cash.

A petty cash fund is advanced to an employee on behalf of a department and is not charged directly to a departmental account until expenditures are submitted for reimbursement.  Upon termination of employment the employee must return cash and receipts equal to the total of the fund to the University.

To establish a petty cash fund, a Check Request providing the departmental account to which expenses will be charged should be prepared and approved by the authorized signer.  The explanation should include a request "To Establish Petty Cash".  The Check Request should be submitted to University Reconciliation, FNS-214, mc-1053.

Replenishment of petty cash funds is accomplished by submitting an approved Check Request, itemized Report of Expenditures, and original receipts to Accounts Payable.  All expenses must adhere to USC policies and procedures.  More than one departmental account may be charged for replenishment of petty cash, provided the expenditure card(s) embossed on the Check Request is authorized for each account.

The petty cash fund should always be kept in a locked drawer or safe, along with receipts substantiating the amounts expended prior to replenishment.  Replenishment of a petty cash fund due to theft must be accompanied by a copy of the theft report and approval by the applicable Vice President or his/her designee.


2.5.12  REIMBURSEMENTS

Claims for valid reimbursement for expenses other than travel must be itemized on the "University Report of Expenditures – Other Than Travel", attached to a Check Request Form.  The Report of Expenditures must be signed, preferably by the individual who incurred the expense(s).  Original receipts must be submitted to substantiate any itemized expense exceeding $75.00 (please note: organizational units within the University may establish lower limits).  Copies of receipts (over $75) are acceptable in lieu of originals only when the individual is being reimbursed for less than 50% of the expense.

Where a cancelled check is the only receipt an individual has access to, the same options as listed above apply.  If cancelled checks are not returned by the bank, a copy of the check and bank statement showing the check cleared will be accepted for reimbursement.

In cases when an item (non-travel) is ordered by phone using personal credit card, a copy of the credit card statement showing the expense and a description accompanied by business purpose is required.  *It must be stated that the item was ordered by phone.*

When submitting claims for reimbursement, mount the receipts on a blank page, taping as many receipts on each page as feasible without overlapping.  This is required for both processing and record retention.

2.5.13   STUDENT ORGANIZATIONS

Issuance of a check direct to a student organization is not allowed.  Departmental support of a recognized student organization may be provided, with approval of the authorized signer, by one of the following methods:

a.      Transfer of expense via journal entry between the department's account and the organization's account administered through Student Affairs.  Contact the Office of Student Activities at 740-5693 for more information.

b.      Intradepartmental budget transfer to the applicable student account within the organizational unit.  Contact your Senior Business Officer for more information.

c.      Reimbursement to a member of the organization on the basis of actual receipts, providing the nature of the support (i.e., business purpose), date of event(s), number and names (if fewer than 10) of persons attending.

d.      Payment to the service provider (caterer, musician, printer) on the basis of original invoice(s).  See **CHAPTER 6 – PURCHASING FROM AN EXTERNAL VENDOR**.

2.5.14   SUBSCRIPTIONS

The continuing need for publications should be carefully reviewed by each authorized signer at regular intervals.  Subscriptions should be limited to professional journals and periodicals required as working tools by academic departments or administrative office.

Payment requests for subscriptions must be accompanied by the renewal notice or order form showing the price of the subscription.  A copy of such documentation is acceptable in cases where the department wishes to send the check with the original form.

Note:  some subscriptions are subject to California Sales and Use Tax.  Please indicate the number of issues received per year so that an accurate determination can be made.  Lack of this information may result in sales tax accrual and an added charge to the departmental account.

2.5.15   TELEPHONE

The University will reimburse individuals for telephone calls made away from the University only if the specific business purpose is clearly identified for each, or aggregate of calls, and the original bill showing charges is included.  (If the University is paying less than 50% of the bill a copy of the bill is sufficient support.)

A portion or total of an individual's monthly service charge is not reimbursable, however, a monthly service charge for a telephone line used only for business-related computer use is allowable.

2.5.16   THIRD-PARTY PAYMENTS

See **CHAPTER 5** regarding consultants, independent contractors, and recipients of honoraria.  The University must issue a check directly to the individual performing the service.

So that the University complies with Internal Revenue Service requirements, a reimbursement to a third party for services rendered is not allowable.

## 2.6   Reimbursement Procedures – Other Than Travel

The University reimburses individuals for authorized expenses incurred for official University business. Please see the end of this section for examples of unallowed non-business expenses.  Refer also to Schedule of Rates and to earlier Sections of this Chapter for allowability of expenditures.  *Detailed instructions for filling out the forms referred to here are available in the USC Budget Administration Manual (as well as on the preprinted forms still available).*

Accounts Payable will only accept reimbursements for amounts totaling $75 or higher.  All reimbursements totaling less than $75 should be paid from petty cash or the other options listed below:

1.   Use a Procurement Card for purchases whenever possible.  USC Procurement Cards are similar to credit cards which can now be issued to University employees, with dollar and transaction restrictions, upon Senior Business Officer approval.

2.   Accumulate multiple reimbursements on a single Check Request so that a single payment can be issued.

3.   Encourage the use of petty cash funds for small dollar purchases.  Contact mary Timberlake at 740-0308 for more information on how to establish a petty cash fund for your office.

4.   If you still have a need for reimbursements totaling less than $75, please use the Paperless Check Request process on the Budget Administration system.  For more information and training on the Paperless Check Request process, contact Dorothy Jackson at 740-2710 or Catherine Maddaford at 821-1950.

All reimbursements for operational expenses totaling more than $75.00 must be requested on a Check Request form, accompanied by an itemized Non-Travel Expense Report and original receipts.  Following the steps listed below will ensure prompt check issuance:

1.   Prepare a Check Request, entering all the information requested per line.  Note:  Whenever possible, use the "Explanation" section to answer the questions:  WHO, WHAT, WHERE, WHEN and WHY.  Answering these questions will ensure that the dates and business purpose are clear for audit purposes.

2.   Fill out a Non-Travel Expense Report, itemizing all expenses.  Any reimbursable expense falling under the definition of "Government Unallowable" must be appropriately identified as such.  Make sure any single itemized expenditure of greater than $75.00 has an original receipt attached.  The Non-Travel Expense Report must be signed by the individual to whom the reimbursement is being made.

3.   Mount receipts on a blank page, taping as many receipts on each page as possible without overlapping.

4.   Missing itemized original receipts of greater than $75 require Vice-presidential approval.

5.   Make sure the expenditure card of the authorized signer is applied to the Check Request form and that funds are available in the account to be charged.  If the authorized signer is the same person as the reimbursee, co-approval is required.

**NOT ALLOWED**:

- Examples of non-business-related expenses include those for personal grooming, personal entertainment (e.g., movies, amusement parks), privately-owned or rented aircraft, child care, pet care, and private club membership fees.  As such they are not allowed by the University.

- Reimbursement to one individual for payment to another individual for services rendered. Payments of honoraria, consulting services, or other services to non-employees must be paid directly to the individual(s) performing the service(s) for Federal 1099-MISC reporting purposes.

CHAPTER 3 – TRAVEL EXPENSES
3.1        Intent of Policy

It is the policy of the University to reimburse individuals for necessary and reasonable travel expenses incurred for official University business in accordance with established University policies stated herein. Individuals traveling on official business should exercise the same care in incurring expenses as they would exercise in personal travel.  In some cases the economy of a department is such that it is not possible to provide the level of luxury or freedom to which some faculty, staff, and students are privately accustomed. The intent of this policy is that the reimbursement of travel expenses for University business be fair and equitable to both the traveler and the University regardless of the source of funds.  In cases where individuals combine University travel with personal travel, the University will reimburse the individual only for the portion attributable to University business.  This applies to both the per diem and actual expenditure reimbursement methods.  (See **Schedule of Rates**.)

When travel costs are to be charged to an externally sponsored project, the terms of the applicable contract or grant will take precedence over University policy (e.g., different per diem rate).  The Department of Contracts and Grants should be consulted prior to expenditure for allowability of travel-related expenses.

In addition, when federal funds are used for foreign travel, U.S. air carriers must be used, even if they are more expensive and less convenient than foreign carriers.  Foreign carriers may be used only if U.S. carriers are unavailable.  Contact the Department of Contracts and Grants for a copy of the federal unavailability guidelines.

At their discretion, schools, departments, independent laboratories, and institutes may impose stricter guidelines for budgetary or control reasons by reducing the allowable reimbursement set forth in this policy. These constraints are monitored internally by the organizational unit.

3.2     Air Travel

3.2.1    COMMERCIAL AIRCRAFT

The University will support the cost of commercial air fares for University business travel at the less-than-first-class rates, including charter, family plan, or excursion rates when applicable.  First-class service is allowed only when it is the only travel available, or when first-class is necessary because of specified medical reasons.  Either exception must be clearly identified and explained. First-class air travel may be used for University purposes provided that the individual pays the incremental difference over the less-than-first-class fare.  President, Vice President or his/her designee approval of first-class travel is required.

The original airline ticket stub must be relinquished, whenever possible, for reimbursement of airfare to the any traveler on University business.  In the case where the original is lost or unavailable, a reasonable copy of the ticket or itinerary, and evidence of payment will be accepted for reimbursement of airfare.

When federal funds are used for foreign travel, U.S. air carriers must be used, even if they are more expensive and less convenient than foreign carriers.  Foreign carriers may be used only if U.S. carriers are unavailable.  Contact the Department of Contracts and Grants for a copy of the federal unavailability guidelines.
*The University does not redeem coupons issued by another business entity.*
*Frequent-flier discount coupons are not reimbursable under any circumstances.*

3.2.2   HELICOPTER TAXI SERVICE

Use of helicopter taxi service is not authorized except in cases of an emergency.  Travelers who elect to use helicopter taxi service will be reimbursed only for the cost of equivalent surface transportation.

3.2.3   PRIVATELY-OWNED AIRCRAFT

Costs in connection with the use of privately owned or rented aircraft are NOT reimbursable.  The University insurance program specifically excludes coverage of persons who are acting as "pilot, operator, or member of crew" of private or rented aircraft.  Persons traveling on such aircraft are considered to be on personal business and the University disclaims any responsibility for loss thereof.

## 3.3   Automobile Travel

3.3.1   PRIVATELY OWNED VEHICLES

Where appropriate, an individual may use his/her privately owned vehicle for University business. The University will reimburse the person at the established University rate per mile (see **Schedule of Rates**) and not on the basis of receipts for gasoline, oil, repair items, etc.

Employees using a privately owned vehicle for travel on University business must comply with applicable motor vehicle driving laws for the region in which they are driving.  This includes carrying their own comprehensive/collision auto insurance (not reimbursable) in amounts adequate to protect them or their automobiles from financial consequences of accidents.

*Violations of state driving laws resulting in traffic or parking citations are the personal responsibility of the traveler, and any associated expenses are not reimbursable.  This applies to both privately owned as well as rented vehicles.*

3.3.1a   Local Travel and Mileage

Upon approval by the authorized signer for an account, employees may utilize a privately owned vehicle to travel on University business within a local area (close enough to the work/home location to allow the traveler to complete the purpose of the trip and return within the normal work day).  A valid reimbursement must show the destination, the business purpose, and the number of miles traveled per excursion.

3.3.1b   Overnight Travel and Mileage

Travel reimbursement for the use of privately owned vehicles is limited to the equivalent of direct round trip coach fare.  This includes any lodging and meal expenses incurred en route. It must be evident that the total costs incurred by the traveler(s) (mileage, meals, lodging, etc.) during the normal driving time are not more than the cost to the University than if they had traveled by air.  Expenses for meals, lodging, and other needs of traveling must be shown separately on the Travel Expense Report with original receipts provided.

### 3.3.2   RENTAL VEHICLES

The University will reimburse the traveler for the cost of renting a compact or standard size car, plus gas expenses, if the use of the rental vehicle is consistent with the policies stated herein.  The use of a rental car is limited to situations where commercial transportation facilities either are not available or their use is impractical.  Rental car expenses for reimbursement must be supported with the rental receipts, gasoline receipts, etc.  Individuals should contact the USC Travel Store, 740-0316, for possible discounts with certain car rental agencies.

For insurance reasons, the car rental agreement for an individual should, whenever possible, include University of Southern California with the name of the individual.  The University has a group coverage policy covering the use of automobile rentals by University employees on University business within the United States.  This policy contains a $500.00 deductible for collision and a $250.00 deductible for comprehensive.  Under this policy, purchase of collision damage waiver insurance by University employees traveling on USC business within the United States is not required.  Organizational units within the University requiring frequent travel and car rental by employees may find non-purchase of collision damage waiver insurance to be a greater cost-saving, even considering the possible expense of the above deductible in case of accident.  This policy applies only to USC employees; non-USC employees should purchase insurance from the rental agency.   Questions regarding vehicle insurance should be directed to the Office of Risk Management at 740-6204.

*Violations of state driving laws resulting in traffic or parking citations are the personal responsibility of the traveler, and any associated expenses are not reimbursable.  This applies to both privately owned as well as rented vehicles.*

## 3.4     Extended Travel

To qualify for extended travel status, the individual must be away for a period that requires at least one night of sleep or rest.  Travel status commences when an employee directly departs for a trip from home or business location and concludes upon return to either of the above.  A partial day between 6 and 18 hours is considered a half day; over 18 hours is considered a full.  For per diem and meal allowance consideration, a partial day may be claimed only if at least one night of overnight stay has been completed.

Subsistence expenses incurred in connection with official University travel for more than one day may be reported and claimed for reimbursement by one of the following three methods.  The method selected must be used for the entire trip.

### 3.4.1   PER DIEM

The University strongly encourages that travel reimbursement be handled on an itemized and receipted basis.  However, it is recognized that in some cases, particularly in foreign travel, that reimbursement on a per diem basis may be permitted by the authorized signer of the account.

A travel per diem rate is allowable if the individual completes at least one night of sleep or rest.  See Schedule of Rates for allowable dollar amount and limitations.

Per diem includes meals, lodging, tips, personal laundry, and dry cleaning.  Detailed receipts are not required to be submitted under the per diem method of reimbursement for those items specifically listed above.  Proof of travel is required for per diem reimbursement, either by an airline ticket, hotel bill, or car rental agreement (to substantiate the number of days claimed).

Perdium continued….

Where proof of travel cannot be substantiated by appropriate receipts, Dean or Director approval must be provided.

Please note: the dollar limitation of per diem does not include airfare or surface transportation (e.g., cab fares, rental car).

### 3.4.2   ACTUAL EXPENSES

The traveler may be reimbursed for actual travel expenditures for meals, lodging, tips, personal laundry, and dry cleaning. See Schedule of Rates for maximum allowable dollar amount. Paid receipts must be submitted in detail for any expenditure of more than $75.00. Proof of travel is always required. The original airline ticket, or other proof of payment for airfare, must be relinquished if reimbursement of airfare is requested

Please note: the dollar limitation for reimbursement of actual expenses does not include any surface transportation.

Government unallowable expenses must be identified on the Travel Expense report, regardless of source of funding.

### 3.4.3   ACTUAL EXPENSES PLUS MEAL ALLOWANCE

The traveler may be reimbursed for actual costs of lodging, tips other than meals, personal laundry, and dry cleaning, plus an allowance for meals and gratuity per day. See Schedule of Rates for maximum meal allowance. All of the above are not to exceed the limit set in actual expenses. Detailed itemization and receipts for meals are not required, however, original receipts are required for lodging and all other expenses over $75.00. Paid proof of travel is always required.

*To claim a meal allowance, or other per diem, at least one night of sleep or rest must be completed.*

When allowable meal entertainment occurs under this method, the employee is required to submit the meal receipt. The actual cost (meal plus tip) divided by the total number of people will determine the traveler's meal expense which will be deducted from the entertainment expense. Also, see Section 3.5.2 ENTERTAINMENT EXPENSES for additional requirements and restrictions.

Please note: the dollar limitation for reimbursement of actual expense plus meal allowance does not include any surface transportation.

*Government unallowable expenses must be identified on the Travel Expense report, regardless of source of funding.*

When submitting a Check Request for reimbursement of travel expenses, mount all receipts on a blank page, taping as many receipts on each page as feasible without overlapping. This facilitates both processing and record retention of claims.

3.5     Travel-Related Expenses – Examples and Restrictions

3.5.1   CE COSTS

See Section 3.5.7 REGISTRATION FEES.

3.5.2   ENTERTAINMENT EXPENSES

Expenses incurred for ordinary and necessary business entertainment including, but not limited to, food, beverages and refreshments will be reimbursed upon approval of the authorized signer of the account.  Expenses for personal entertainment (e.g., movies are not reimbursable.  To be considered non-taxable, the Internal Revenue Service requires that the names of the persons entertained and the business purpose be clearly stated.  Individual names are not required if a large group (more than 10 people) is involved and can be identified as a single body.  The number of persons entertained must always be provided and defined accordingly.

Please note:  Entertainment expense per person exceeding the maximum allowable "gift" amount (see Schedule of Rates) requires approval by the applicable Vice President or his/her designee.

Entertainment expenditures are not allowable on externally sponsored project accounts.  Contact the Department of Contracts and Grants with specific questions regarding allowability prior to expenditure.

3.5.3   EXCESS BAGGAGE

Upon approval of the authorized signer, charges for excess baggage are reimbursable only when the traveler is transporting University materials or when the extended period of travel necessitates excess personal baggage.  In the latter case, the individual should procure advance authorization from the authorized signer of the account.

3.5.4   HOTEL/MOTEL EXPENSES

The original itemized hotel or motel statement is required for travel reimbursement using either the "actual expense" or "actual expense plus meal allowance" method.

3.5.5   INSURANCE

Full-time employees under age 70 are automatically covered by a USC-paid Accidental Death and Dismemberment Insurance Program while traveling on official University business during the course of any bona fide trip.  The coverage does not apply during travel for vacations.

Covered faculty and staff have up to $100,000 in benefits.

For plan details and copies of the brochure describing the plan, consult the Safety and Risk Management Office at 740-6204.

*Trip life insurance individually purchased is non-reimbursable.*

3.5.6    NON-EMPLOYEE EXPENSES

Upon prior approval by the appropriate Dean or Director a non-employee (excluding spouse and family) may receive reimbursement for travel expenses.  This includes interviewees, guest speakers and special visitors.  Vice Presidential approval is required when reimbursing the non-employee for travel expenses that include spouse or family.

Immigration and Naturalization Services (INS) has very strict regulations regarding payment and expense reimbursement of foreign visitors.  All payments to foreign visitors (non-resident aliens) must be processed by University Payroll Services.  See APPENDIX D for more information.

Please note:  All University policies and procedures apply to non-employee expenses.  It is the responsibility of the authorized signer to inform the individual of University policies and procedures.

# Sample WEBBA expense forms with helpful hints for completion

# *NON-TRAVEL EXPENSE FORM – WEBBA*
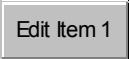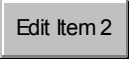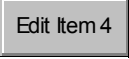
**To see the sample check request form  to go with this expense form, go to:**
http://www.usc.edu/dept/finserv/dirtrng/sampleckreqnontrav.pdf

*This is an example of the main summary page that appears when you click on the "Edit Request" after you have entered your check request number on the first screen. (You must FIRST create and update a check request to get the number, then enter that same number for the expense form.) When you first get this screen, you must enter the top of the form, and then click on "add detail" to add each item, one at a time.  Each item is entered on the detail screen (see next page) and then updated from that screen.  Once you have entered each detail line, you can update the form from the bottom of this page.*

## BUDGET ADMINISTRATION SYSTEM

## On-Line Non-Travel Expense Form Entry

| | | |
|---|---|---|
| **Operator Code** | Your operator code | Your name |
| **Check Request Number** | Your check request number **(create check req first, then the expense form)** | |
| **Department** | Your department name | |
| **Account Number** | Your account number and name are selected from pull-down list or entered here | |
| **Business Purpose** | MILEAGE, MEALS, OFF SUPPL - FEB | |

| Item Number | Date | Description | Quantity | Amount | G/U Amount |
|---|---|---|---|---|---|
| Edit Item 1 | 02/10/2001 | MILEAGE RND TR USC-PASADENA, PICK UP PRINT PROOFS, 20 MI | 1 | 6.20 | .00 |
| Edit Item 2 | 02/15/2001 | BREAKFAST MTG W/STAFF RE:NEW SYSTEM CHANGES, DENNEY'S, 15 PEOPLE | 1 | 75.80 | .00 |
| Edit Item 3 | 02/20/2001 | MOUSE PADS FOR TRAINING ROOM FROM OFFICE MAX | 15 | 45.00 | .00 |
| Edit Item 4 | 02/27/2001 | MUFFINS & JUICE FROM VONS FOR MORNING MTG RE: TRAINING PROCEDURES, GEORGE SMITH, MARY JONES, ANNA BROWN, MANNY RIGGS, LINDA EVANS | 1 | 23.00 | .00 |
| | | **Total** | | 150.00 | .00 |
| | | **Grand Total** | | 150.00 | |

# BUDGET ADMINISTRATION SYSTEM

## On-Line Non-Travel Expense Form Entry

# Expense Detail Entry/Deletion

| Operator Code | Your operator code | Your name |
|---|---|---|
| **Check Request Number** | Your check request number appears here | |
| **Department** | Your department appears here | |
| **Account Number** | Your account number appears here | The name of your account appears here |
| **Business Purpose** | MILEAGE, MEALS, OFF SUPPL - FEB (TRAINING SAMPLE) | |

| Line Number | 1 |
|---|---|
| **Date** | 02/10/2001 |
| **Description** | MILEAGE RND TR USC-PASADENA, PICK UP PRINT PROOFS, 20 MI, @$.31/MI |
| **Quantity** | 1 |
| **Amount** | 6.20 |
| **G/U Amount** | .00 |

[ Add This Item ]        [ Delete This Item ]        [ Exit No Line Item ]

# To see how this form would look when printed, go to:

http://www.usc.edu/dept/finserv/dirtrng/samplenontravel.pdf

# *TRAVEL EXPENSE FORM – WEBBA*

*This is an example of the main summary page that appears when you click on the "Edit Request" after you have entered your check request number on the first screen. When you first get this screen, you must enter the top of the form, and then click on the appropriate detail button to add each item, one at a time.  There is a button for each category, and then more detail to be entered on the detail screens. Detail is entered and updated from those detail screens. Once you have entered each detail line in each applicable category, you can update the form from the bottom of this page.*

# BUDGET ADMINISTRATION SYSTEM
## On-Line Travel Expense Form Entry

| **Operator Code** | Your operator code | Your name |
|---|---|---|
| **Check Request Number** | Your check request number appears here | |
| **Account Number** | Your account number and name are selected from pull-down list or entered here | |
| **Department Name** | Your department name is entered here | |
| **Destination** | You enter the destination of your trip here | |
| **Period Covered From** | You enter the begin date of the trip (departure date) MM/DD/YYYY | |
| **Period Covered To** | You enter the end date of the trip (departure date) MM/DD/YYYY | |
| **Business Purpose** | You enter the business purpose of the trip here | |

*Click here to enter any expenses that do not apply to transportation, lodging, or meals.*

[ Transportation Detail ]          [ Incidentals Detail ] Include Government Unallowables Here.

*Click here to enter any transportation related expenses.*

## Please Choose Method of Reimbursement
### Pick Only ONE

| **Method I** | **Method II** | **Method III** |
|---|---|---|
| [ Actual Expenses ] | [ Lodge & Meal Allowance ] | **Per Diem** |

**Days:** [____]

**Rate:** [____]

*Click here if you want to itemize lodging and all meals in detail.*

*Click here if you want to itemize lodging, but only claim a daily allowance for meals.*

**Per Diem Total** *Enter days and the daily rate above, if you want to claim only a per diem.*

[ Recalculate Per Diem ]

*Be sure that you select only one of the above methods.  You cannot combine them.*

[ Update ]          [ Exit No Update ]

*This is the page you get when you click on "transportation detail" from the main page. You must start here when entering or editing any transportation related expenses. To add an expense line, you must first click on the button on this page to add the detail. To edit an existing line, you click on the edit item button next to the item you want. You will then be taken to the screen where you edit or add the information for that line. Each time you make additions and update them, or not, you will return to this screen. When you have finished entering all of the transportation detail lines, you click on the button to return to the main page. Do the same if you do not want to make any changes.*

# Transportation Detail

| Item Number | Type | Company | Date | Amount | Delete |
|---|---|---|---|---|---|
| Edit Item 1 | AIRLINE | AMERICAN | 01/15/2001 | 350.00 | Delete Item 1 |
| | | **TransportationTotal** | | 350.00 | |

[ Add Transportation Detail ]    [ Return to Main Page ]

*When you click on add detail or edit an item, you go to this next screen to actually enter and update the detail.*

# Transportation Detail Line Item Entry

| Line Number | 1 |
|---|---|
| Type | AIRLINE |
| Company | |
| Date | 01/15/2001 |
| Amount | 350.00 |

[ Update This Item ]    [ Delete This Item ]    [ Exit No Line Item ]

*This is the first screen you get when you click on "Method 1" from the main page.  You must select only one of the three methods, and then proceed with adding the detail on the detail pages, as before.  Add and update each item under lodging and then under meals until you are finished with all of the method detail.  Then you return to the main page to proceed.*

# Method I - Actual Expenses

## Lodging Information

| Lodging Item Number | Hotel Name | From Date | To Date | Days | Rate | Amount | Delete |
|---|---|---|---|---|---|---|---|
| Edit Item 1 | the name of the Hotel | 01/15/2001 | 01/16/2001 | 1 | 150.00 | 150.00 | Delete Item 1 |

|  |  | **Lodging Total** | 150.00 |
|---|---|---|---|

Add Lodging Detail         Submit

*Notice that the individual meals are listed here, including the detail about guests, if applicable.  Do not include alcohol from meals here, but rather under incidentals.  You should have receipts for all of these meals.  Any meals over $75 must have an original receipt. (Co-approval needed if copy is used.)*

## Meals (Including Tips)

| Meals Item Number | Type | Date | Guests Name and Business Relationship | Amount | Delete |
|---|---|---|---|---|---|
| Edit Item 1 | B | 1/15/2001 | The names of the people, if less than 10 | 25.00 | Delete Item 1 |
| Edit Item 2 | L | 1/15/2001 | if more than 10, how many & purpose | 65.00 | Delete Item 2 |
| Edit Item 3 | D | 1/15/2001 | self | 20.00 | Delete Item 3 |

|  |  | **Meals Total** | 110.00 |
|---|---|---|---|

Add Meals Detail         Return to Main Page

*This is the detail page for entering the lodging information.*

# Method I - Lodging Expenses Line Item Entry

| Line Number | 1 |
|---|---|
| **Hotel Name** | the name of the Hotel |
| **From Date** | 01/15/2001 |
| **To Date** | 01/20/2001 |
| **Days** | 1 |
| **Rate** | 150.00 |
| **Amount** | 150.00 |

[ Update This Item ]   [ Delete This Item ]   [ Exit No Line Item ]

*This is the detail page for entering the meal information.*

# Method I - Meal Expenses Line Item Entry

| Line Number | 1 |
|---|---|
| **Type** | B -- Breakfast ▼ |
| **Date** | 1/15/2001 |
| **Guests Name and Business Relationship** | The names of the people, if 10 or less. |
| **Amount** | 25.00 |

[ Update This Item ]   [ Delete This Item ]   [ Exit No Line Item Update ]

*This is the first screen you get when you click on "Incidentals Detail" from the main page.  You must start here when entering or editing any expenses that do not fall under the other categories, or that falls under government unallowable expenses.  To add an expense line, you must first click on the button on this page to add the detail.  You will then be taken to the next screen where you will add the information, make changes, and update that line. As you add each item, you are returned to this page to choose to make any more additions or changes, or to choose to return to the main page.*

# Incidentals & Government Unallowables Detail

| Item Number | Date | Incidental Explanation | Amount | Delete |
|---|---|---|---|---|
| | | | | |

| Edit Item 1 | 01/18/2001 | PHONE CALL TO OFFICE | 5.00 | Delete Item 1 |
|---|---|---|---|---|

**Incidentals Total**                    5.00

| Add Incidentals Detail | Return to Main Page |
|---|---|

*When you click on add detail or edit an item, you go to this next screen to actually enter and update the detail.*

# Incidentals & Government Unallowables Detail Line Item Entry

| **Line Number** | 1 |
|---|---|
| **Date** | 01/18/2001 |
| **Incidental Explanation** | PHONE CALL TO OFFICE |
| **Amount** | 5.00 |

| Update This Item | Delete This Item | Exit No Line Item |
|---|---|---|

# *Final steps:  Updating and printing the forms*

*For any forms that you update, you will see this screen after you click on update from the main page of the form.  You must click on "accept," or the form will not update and proceed to the next step, printing.  If you do not see this screen, but remain on one of the previous screens, look at the bottom for an error message.  That error message will tell you what corrections you must make before you can update the form again.  Do not use the back button to go back and make corrections.  Use the appropriate gray action button instead.  After making the corrections, you must click on the update button again, and proceed again to this step.*

## Government Unallowable Expenses Conditions Acceptance

**I will read the definition of "Government Unallowable" expenses as printed with this report and hereby certify that there are no such expenses in this transaction unless separately identified in the "Incidentals" Section of this form.**

Click "Accept" to accept conditions or "Reject" to reject conditions:

[ Accept ]        [ Reject ]

*Once you have completed the update of the form, you can print or download the form by clicking on the display for printing button.  If you do not want to print or display the form, you can return to the entry screen or exit the process and return to the submenu.  After you display the form, you can use the back button to return to this screen.*

## Government Unallowable Expenses Conditions Acceptance

**I will read the definition of "Government Unallowable" expenses as printed with this report and hereby certify that there are no such expenses in this transaction unless separately identified in the "Incidentals" Section of this form.**

## Your Expense Form Number is "D10147".

Click "Display Travel Expense Form for Printing" to view the form and the Government Unallowable expenses definition.

If you choose to display the Travel Expense Form, use the "BACK" button on your browser to return to this page.

Click "Return to Travel Expense Entry" to go to the next Travel Expense Entry or Click "Exit Process" to exit the Process.

[ Display Travel Expense Form for Printing ]    [ Return to Travel Expense Entry ]    [ Exit Process ]

*When you click on the display button, you may get a pop-up window that displays the following. DO NOT close the window until you have displayed or printed the form. After you see this window pop up, you will next get the dialog box that asks whether you want to open the file or save it to disk. The format that is used is PDF, so it must be opened using Acrobat Reader. If you choose to open it, Acrobat Reader will open and display the file. You can then proceed to print the form using the Acrobat Reader print button. If you choose to save it for later, you must use Acrobat Reader to open it later.*

**University of Southern California Information Download/Retrieval Page**
Your request is now being processed. Please wait...

Close This Window

To display an example of the printed check request and the travel expense form, go to:

http://www.usc.edu/dept/finserv/dirtrng/sampleckreqtrav.pdf

http://www.usc.edu/dept/finserv/dirtrng/sampletravelform.pdf