



Travel and Expense Reimbursement Policy and Procedure

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Travel and Expense Reimbursement Policy

01. Policy Statement

Pace University reimburses employees for necessary and reasonable expenses they incur in the conduct of University business. This document provides the guidelines that will assist consistent compliance to this policy throughout the University. It details the requirements that those who request, approve, or process reimbursements need to know and understand.

02. Reason for Policy

Pace University employees incur various types of expenses as they perform tasks and duties that support the operations of the institution and further its missions. This policy is to ensure that employees who incur valid business expenses are reimbursed in a fair and equitable manner, that business expenses are reported, recorded, and reimbursed in a consistent manner throughout the University, and that the University complies with all applicable federal, state, and local rules and regulations.

03. Who Needs to Know This Policy

All faculty and staff, and any member of a University sponsored student organization who incur expenses that are eligible for reimbursement should be familiar with this policy. Also, any employee who is involved with the administration of travel and entertainment expense reimbursement should be familiar with this policy. This includes all Business Representatives and members of the Accounts Payable Department who review, approve, or process travel and entertainment transactions.

03B. Preparing for Travel

Pace has recently established a relationship with PanAm Travel. This is the University's preferred travel program, providing air, hotel and ground travel booking capability. Utilizing the direct billing option for reimbursement enables you to book travel using your Index number. Providing the appropriate documentation is still required for expenses outlined in this policy. For further information on PanAm please visit their website <http://booking.panam.travel>.

04. Explanation of Reimbursable Travel and Entertainment Expenses

Pace will reimburse employees for all or part of the documented expenses incurred while attending meetings for personal and professional development with the prior endorsement of the administrative department chair, dean, or head. In matters involving sponsored awards, a signature of the grant administrator is also required. It is understood that the employee's association with Pace will be set forth clearly when attending a professional forum or meeting or when delivering a report or paper.

All travel is generally authorized in advance by the employee's department chair, dean, or head. Travel expenses incurred for personal convenience cannot be reimbursed, nor can travel costs incurred by persons other than the Pace employee whose travel has been authorized. If a department has a current travel policy in place, the more restrictive policy should be followed.



As a general standard for University authorized travel, reasonableness and appropriateness is the primary basis for determining that expenditures will be reimbursed. Good judgment and cost consciousness is expected to be used in the selection of an economical means of transportation, hotel accommodations, restaurants, etc. Costs of meals and lodging that are evaluated as unreasonable, lavish, or extravagant will not be reimbursed. PanAm is the most cost effective method of travel and will provide the lowest rates available.

Any reimbursement received from third parties for travel and subsistence expenses shall be applied against reimbursement claims.

05. Sponsored Projects

Reimbursement requests for expenses charged to sponsored projects are subject to the guidelines provided in this policy, unless the funding agency imposes greater restrictions. The terms of a particular grant or contract should be referred to for guidance on what expenses are allowed. For guidance on expenses that can or cannot be charged to projects that are funded by the federal government, refer to the Grants Allow Ability Cost Policy.

06. Responsibilities of Faculty, Staff and Students

It is the responsibility of the faculty, staff, and students who are receiving reimbursements to ensure that allowable costs are charged to appropriate University accounts or University Travel Cards, select economical means of travel, accurately complete the Travel and Expense Reimbursement Form ("T&E Form"), obtain appropriate signatures approving the transaction, and present the T&E Form, along with all necessary supporting documentation to the Accounts Payable Department ("A/P"). A completed T&E Form contains:

- correct index and account codes, which should be verified by the approver,
- a description of the expense,
- an explanation of its business purpose, and
- a signature from a Business Representative.

An original receipt reflecting the amount, the date of the transaction, and the vendor name will serve as the supporting documentation. If an original receipt is not available, a Missing Receipts Form signed by the Business Representative approving the expense can be used.

07. Responsibilities of Business Representatives

Before faculty, staff, and students can submit a T&E Form to A/P, they must have their Business Representative sign the form approving the transaction. By signing the voucher, the Business Representative is acknowledging that the following has been confirmed:

- the index provided on the form is valid and open,
- that the expenses are allowable, if the index involved is associated with a sponsored project,
- funds are available in the index provided, and
- the business purpose provided on the form is appropriate for reimbursement, utilizing the funds identified.



08. Responsibilities of the Accounts Payable Department

It is the responsibility of A/P to review and process the requests for reimbursement in a manner that is prompt and complies with all applicable policies, rules, and regulations. A/P must ensure:

- that expenses reported for reimbursement are authorized, charged to appropriate indexes, and are supported by adequate documentation,
- that federal unallowable costs are segregated and charged to appropriate University accounts,
- compliance with University policies,
- and that requests for reimbursement that may involve “exceptions” are appropriate and authorized.

08B. Responsibilities of Purchasing

It is the responsibility of Purchasing to

- Manage with A/P the University Travel Card Program.
- Manage and maintain the relationship with PanAm.

All questions regarding the PanAm Program should be directed to the University Purchasing Associate.

The University strongly recommends the use of the PanAm Travel Program. They provide a one stop shop for your travel needs with quick and convenient functionality paired together with competitive rates. This is the preferred travel vendor utilizing air, hotel and ground travel for conference bookings.

09. Transportation Expenses

The University’s policies regarding the reimbursement of transportation expenses are:

- Employees who necessarily incur additional transportation costs in conducting University business will be reimbursed for those costs upon submission of expense reports which comply with the IRS’s requirements.
- Employees are expected to bear the cost of routine commuting to their regular place or places of work.
- The University will not reimburse travel expenses which exceed the IRS limitations on nontaxable expense reimbursements.

The policies and examples in this section are based on the applicable IRS rules and regulations as of March 2014. Future changes in the tax law or regulations and future IRS interpretations may make it necessary to change University policy.

Personal Automobile

Travel by personal automobile is reimbursable at a specified rate per mile for actual mileage incurred. The University utilizes the IRS mileage rate for reimbursement. Changes to this rate will be announced to the entire University community via memo posted on the Pace Portal and Finance and Planning website. Parking fees and tolls will be reimbursed when supported by receipts. Costs of gasoline, oil, lubrication, repairs, towing charges, accidents, traffic violations,



etc., will not be reimbursed. If, for personal reasons, an automobile is used instead of rail or air transportation, reimbursement cannot exceed the cost which would have been incurred for coach, rail, or plane transportation. Exceptions to this rule is to be approved in advance by the traveler's immediate supervisor.

When University employees utilize their own vehicles in the conduct of University business, their own insurance is primary in the event of an accident. If a claim is incurred and the settlement exceeds the employee's limit of coverage, University coverage will provide the difference.

Travel by personal automobile between one or more University campuses on a single day is reimbursable at the announced rate per mile for the following one-way distances between campuses.

From	To	Miles
New York	Pleasantville	39
New York	White Plains	35
New York	Briarcliff Manor	42
New York	Midtown	6
Pleasantville	New York	39
Pleasantville	White Plains	10
Pleasantville	Briarcliff Manor	3
Pleasantville	Midtown	31
White Plains	New York	35
White Plains	Pleasantville	10
White Plains	Briarcliff Manor	11
White Plains	Midtown	28
Briarcliff Manor	New York	42
Briarcliff Manor	Pleasantville	3
Briarcliff Manor	White Plains	11
Briarcliff Manor	Midtown	33
Midtown	New York	6
Midtown	Pleasantville	31
Midtown	White Plains	28
Midtown	Briarcliff Manor	33

Regular Commuting

The University will not provide reimbursement for the cost of commuting to an employee's base campus on days coincident with the employee's work schedule. However, full mileage reimbursement will be provided if an employee is required to attend meetings on days other than regularly scheduled workdays

Temporary Work Locations

Employees who travel to conduct University business for an entire work day, and do not visit their base campus on a given travel day will be reimbursed for their full actual mileage at the announced rate per mile. For days that include some work at the employee's base campus and some work at a temporary location, no reimbursement will be made for the employee's actual commute to or from his/her base campus.

Examples:

1. Employee A is assigned to the Pleasantville campus and lives 15 miles away. On a given day Employee A drives to Pleasantville; later drives to White Plains (10 miles away) to teach a class and returns to the Pleasantville campus before going home.



Employee A drove a total of 50 miles, including the 30 miles round-trip between home and base campus.

Employee A is eligible for reimbursement of 20 miles. The trips from home to and from Pleasantville are regular commutes.

2. Employee B is assigned to the Pleasantville campus and lives 15 miles away. On a given day Employee B drives to Pleasantville; near the end of the day he drives to White Plains (10 miles away) to teach a class and goes directly home from White Plains (25 miles.) Employee B drove a total of 50 miles,

Employee B is eligible for reimbursement of 35 miles (10 miles from home campus of Pleasantville to White Plains campus and 25 miles from the White Plains campus to home). The trip from home to Pleasantville is a regular commute.

3. Employee C is assigned to the White Plains campus and lives 30 miles away. On a given day, Employee C drives from home to attend a meeting at the One Pace Plaza campus (a distance of 5 miles), then from the One Pace Plaza campus to teach a class at Pleasantville (39 miles), then from Pleasantville to White Plains (10 miles), and then home (30 miles). Employee C drove a total of 84 miles.

Employee C is eligible for reimbursement for 54 miles (commute to temporarily locations of One Pace Plaza and White Plains and from there to his/her base campus). The trip home from White Plains (his/her base campus), 30 miles, is a regular commute.

4. Employee D has the same facts as Employee C, except that the faculty meeting was held at an off campus location, also 5 miles from home and 39 miles from the Pleasantville Campus.

Employee D is also eligible for reimbursement of 54 miles. An off campus site at which University business is conducted is treated the same way as a University site which is not the employee's base campus.

Public Transportation

When an employee uses public transportation as a normal means of commuting, the University will provide reimbursement for any extraordinary travel expenses. In general, the rules are the same as noted above for personal automobiles, as the mode of transportation doesn't change the tax result. It only means that the University reimburses fares instead of mileage.

Examples:

5. Employee E normally travels from home to his/her base campus, the One Pace Plaza campus, via the subway system. On a given day, Employee E drives in a personal automobile to Pleasantville from home, a distance of 25 miles.

Employee E is eligible for reimbursement of 50 miles, the full cost of travel from home to and from the temporary work location.

6. Employee F's assignment is identical to that of E. Employee F travels by subway to Grand Central Station and boards a train for the trip to Pleasantville. The individual returns home by train and subway. Employee F incurs total traveling expenses of \$14.

Employee F is eligible for reimbursement of \$14, the full cost of travel from home to and from the temporary work location.



- 7. Employee G normally travels from home to his/her base campus via the subway system. On a given day, the individual drives in a personal automobile because it was necessary to carry heavy items for use at work.

Employee G is not eligible for any reimbursement for that day, since the automobile was used for regular commuting.

- 8. Employee H normally commutes from Grand Central Station in NYC to his/her base campus of Pleasantville by way of the Metro North Railroad. On a given day, Employee H drives a personal automobile from NYC to White Plains, a distance of 35 miles, then from White Plains to Pleasantville, a distance of 10 miles, before returning home, a distance of another 45 miles. Employee H drove a total of 90 miles.

Employee H is eligible for reimbursement of 45 miles (35 miles from his/her home to the temporarily location of White Plains and from there to his/her base campus of Pleasantville). The trip home from Pleasantville was regular commuting.

Airline and Railroad

The University pays round trip airline coach, economy class, or the lowest fare possible on the route traveled.

Receipts must be obtained for each ticket used in connection with official business. Original receipts must be attached to the T&E Form when it is submitted to A/P.

Rental Vehicles

When a rental car is required the employee will use a low-cost sedan. When renting vehicles for use in official University business and driven only by a University employee, it is not necessary to purchase the optional insurance coverage offered by the rental car agency. The University's auto insurance program provides coverage for physical damage to rented cars.

Enterprise offers discounted rates through the E&I Program. Reservations can be booked online through www.enterprise.com type in Corporate Account Number# (CM5580) and 3 Digit Pin (PAC).

10. Meal, Lodging and Other Expenses

Subsistence expense may only be claimed on the basis of actual costs, except where Per Diem allowance is authorized or required.

Meals/Per Diem

Cost of personal meals to the extent reasonable and necessary is reimbursable. Daily meal costs are to be documented and noted on the T&E Form. Expenses for meals will be limited to the lesser of actual meal costs or \$64 per day.

Per Diem allowance associated with research contracts covers the daily cost of lodging, meals, tips, personal baggage checking, etc. For each half day (or portion thereof), a traveler is entitled to one-half of the total per diem allowance.



Sponsored research grant agreements may specify a maximum Per Diem allowance. It is necessary to reference the grant agreement before incurring any expenses.

Lodging

Actual cost of overnight accommodations, to the extent that such costs are reasonable and necessary for the purpose of the trip, is reimbursable. Receipts showing payment must be submitted as attachments to the T&E Form for room charges in hotels or other types of sleeping accommodations. Meals, room service, and telephone charges should not appear as lodging expenses on the report. These items are to be separately reported.

When two employees occupy a double room, reimbursement is made to only one person, except if the individuals are being paid a Per Diem allowance (see other expenses, section d). If the employee and another person who is not an employee occupy a double room, reimbursement is made at the single room rate only and the hotel bill and travel report should be so noted. No reimbursement will be made for New York State or New Jersey Sales and Use Tax paid to a hotel, motel, etc. All travelers within these states are to obtain, in advance, the necessary exemption certificates from the Purchasing Department.

Wyndham offers discounted lodging rates through the E&I Program. For more information please call 800-364-6176 and use reference ID 1000007780.

Other

Other types of expenses are to be itemized on the T&E Form, including such items as freight, baggage transfer, registration fees, material purchases, etc.

Taxicabs may be used for relatively short distances, e.g., within a town or city between hotel, station, meetings, or office. When transportation to and from an airport by limousine or bus is available and convenient, these means are to be used rather than a taxi. Receipts for such charges, i.e. limousine or bus, are to be obtained whenever practicable and possible.

Reasonable tips for special services of porter, bellhops, etc. are reimbursable. Tips for meals and taxis should be included in the cost of those items.

Below is a partial list of other expenses that are considered reimbursable:

- Telephone (personal - 1 per day).
- Laundry, dry cleaning, (trips exceeding 5 days).
- Currency conversion.

To qualify for reimbursement, all entertainment expenses must be substantiated by records indicating:

- Time, place, and amount of each expenditure.
- Business purpose of the entertainment and the nature of business discussed.
- Names and sufficient identification of clients entertained to establish a business relationship.



- Benefits the University has received or expects that it will receive.

Note: Expenses such as personal entertainment and recreation, insurance, etc. are not reimbursable as necessary travel expenses. Housing allowances and health or social club dues or initiation fees are paid only in very limited cases and in accordance with individual employment contracts or business considerations. Chauffeur services are provided per employment contracts for University business; any personal travel expenses are treated as taxable compensation to the respective officer.

11. Required Documentation for Travel Expenses

Pace University is subject to certain rules of the federal government, specifically those rules that apply to how the University records and reports expenses.

The University accepts funds from the federal government and is therefore required to abide by its cost accounting policies. Those policies apply not just to the federal funds themselves but to all funds at the University.

The federal government mandates that certain costs must not be charged directly to a federal fund, or charged indirectly to a federal fund through the University's facility and administrative (indirect) cost rate. For specific guidance on federal unallowable costs that the University may permit and reimburse, see Allowable Cost Policy of the University.

To ensure University compliance to the federal rule on "unallowable costs" and IRS guidelines, the University requires that expenses submitted for reimbursement be appropriately documented. The documentation that best satisfies federal requirements are the original vendor-generated receipts that identify each item purchased. In cases where original vendor-generated receipts are not available or possible, other appropriate documentation may be submitted.

Documentation, to be deemed appropriate or adequate, should show as much as possible the type of expenses incurred and should establish that federal "unallowable costs," if part of the expenses, are identified and segregated. The table, *Appropriate Documentation for Common Business Expenses*, below lists some documentation deemed appropriate for specific business expenses.

Note: The University prefers to get receipts for all expenses submitted for reimbursement. It will however reimburse approved non-meal expenses under \$25 without receipts. Expenses related to meals, regardless of the amount, require receipts to be reimbursed. Please refer to the Travel Card Policy and Procedures for travel card related expenses.

Appropriate Documentation for Common Business Expenses

Airline/Rail	Paper Ticket: The original "passenger receipt coupon" from the airline that is usually issued to a passenger when a printed paper ticket has been purchased. Electronic Ticket: Passengers who are issued electronic tickets should request a "passenger receipt coupon," or, when purchase is made online, attach a printout of the page confirming the purchase.
Car Rental	Car rental agreement or receipt for payment made.
Cell Phones	Monthly itemized bill
Conference/Seminar	Registration receipt, which should show name, date, venue, and registration cost for conference or seminar.



Hotel/Lodging	The final hotel folio or itemized bill for lodging and expenses charged to the room. When hotels do not include charges for a room in the hotel folio, as in cases when hotel accommodations were not arranged directly with the hotel but “purchased” online through Web sites guaranteeing low, flat rates, the printout of your online transaction should serve as appropriate documentation.
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Internet Connection	Vendor invoice
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Meals (Non-Travel)/ Catering Related to Business Meetings or Events	<p>1) Receipts</p> <p>Meals during business meetings and events are examples of occasions at which certain costs deemed unallowable by the federal government may ordinarily be incurred (e.g., alcoholic beverages; see Appendix 1, OMB Circular A-21, Section J-2). To avoid the inadvertent inclusion of such costs to direct or indirect charges to federal funds, federal guidelines require that such costs be identified in the University’s general ledger.</p>
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The best documentation therefore for expenses related to meals and catering are original, itemized receipts showing detailed list of food and beverages purchased. Itemized receipts establish that federal unallowable costs are either (a) not part of the expenses, or (b) part of the expenses but are identified, segregated, and charged to an appropriate University account.

Restaurant tabs and credit card slips by themselves are not the best documentation for the reason that they cannot validate the types of expenses incurred. However, the University is cognizant of cases and circumstances where itemized receipts may not be available or obtainable. Some establishments may issue receipts that only provide a summary of expenses with the total charges; others issue only a customer’s portion of a tab that indicates total charges. In such cases, the University will deem “appropriate” documentation those “summary receipts” and tabs; and in cases where receipts are not available at all, those credit card slips generated when payment was made using a credit card. However, the following conditions apply:

- a) the expense report should include a notation that no alcoholic beverages are included in the expenses incurred; or,
- b) when the expenses include alcoholic beverages, the report should specify the cost, segregate it from federal allowable costs, and charge it to an appropriate University account.

2) Business Purpose

Also required for reimbursement of business meal expenses is the substantiation of the meal itself as having a business purpose. When reporting expenses, include the reason for the business meal, the names of individuals present, and their affiliations.



Meals During Travel **1) Receipts**
 Individuals who travel on University business are reimbursed for meal expenses according to actual, substantiated costs up to \$64 a day and \$25 for a half day’s travel. Travelers are required to provide detailed receipts or other appropriate documentation for all meals taken throughout the trip. Gratuities for meals are deemed part of the meal cost and will be reimbursed by the University provided these are reasonable (that is, do not exceed 20% of total meal cost).

2) Business Purpose
 Meals taken by employees during business travel are deemed “business meals.” The business purpose of the trip also serves as the business purpose for the meals.

Private Vehicles Receipts or statements for expenses related to the use of private vehicles for University business such as those issued by toll stations, parking facilities, or EZ Pass. Reimbursement request should include mileage calculation. (Include MapQuest, etc.)

Telephone/Fax Charges If made from home, the monthly bill detailing calls or fax transmissions made. If made at commercial establishments, the vendor-generated receipt showing amount, date, and type of expense. If charged to the hotel room, these charges should be included in the final hotel folio.

Office Supplies (Incidental Purchases)	Original receipt issued by the vendor Request for reimbursement must also include an explanation why office supplies were purchased outside of the University’s regular procurement methods.
Online Purchases	A printout of the page summarizing the type of purchase made the date, and the amount.

When the original receipts have been lost or cannot be obtained, the individual requesting reimbursement must provide other documentation that may support the validity of the expenses (see section, “Missing or Inadequate Documentation.”)

12. Cash Advances

Cash advances are amounts issued upon authorized request to employees who are about to travel for University business, or are making arrangements for a future business event.

The Internal Revenue Service requires all employees who are provided advances by their employers for travel, entertainment and other expenses to submit either an adequate accounting of such expenses to their employers or report such reimbursement as income on their individual tax returns. Employees can satisfy the adequate accounting requirement by completing the Travel / Expense Reimbursement Form. These reports are to be submitted within 15 working days after completion of the trip and unused funds returned to the University with the report. It is the responsibility of the appropriate dean, director, principal investigator or officer to approve only those travel expenses, which appear reasonable and necessary.

Noncompliance by an employee with reporting regulations will result in

- 1) Denial of future cash advances,**
- 2) Deduction of the outstanding advance from a future request for reimbursement, or**
- 3) Inclusion of the undocumented travel advances to the employee’s W2 Wage and Earnings Statement as additional taxable income.**



Pace University will advance funds, based on a reasonable estimate of the anticipated expenses, to support authorized travel. Advances of funds must be requested, justified, and approved, and will be limited to the minimum amount necessary for completion of travel. A request for an advance cannot be honored when an outstanding advance to the traveler has not been settled satisfactorily.

Unused portions of a cash advance should be returned to the University within the prescribed time period. To return unused cash advances, submit to Accounts Payable a completed T&E Form with a check payable to Pace University attached.

13. Missing or Inadequate Documentation

When the original receipts have been lost or cannot be obtained, the individual requesting reimbursement must provide other documentation that may support the validity of the expenses.

When submitting documentation in lieu of original receipts, complete a Missing Receipts Form. The Missing Receipts Form is intended to respond to valid, unavoidable instances where original receipts or appropriate documentation (see Table *Appropriate Documentation for Common Business Expenses*) cannot be obtained or were lost. The form is not required for the following:

- expenses under \$25 (except meal expenses that, regardless of amount, must be supported by receipts);
- business meal expenses incurred in establishments that do not issue itemized receipts, or for which original itemized receipts have been lost. As noted in Table *Appropriate Documentation for Common Business Expenses* above, credit card slips or statements and restaurant tabs are deemed “appropriate” and acceptable when the expense report comes with the required notation that federal “unallowable costs” are not included or are segregated;

expenses related to individual’s meals during business travel, when the traveler has opted for the “per diem” method of reimbursement (reimbursement is made at an established allowance for meals each day and therefore receipts are not required to establish actual costs incurred).

14. Where Can I Find the Necessary Forms Online?

The Travel and Entertainment Reimbursement Form, Petty Cash Voucher, and Missing Receipts Form can be obtained on the Finance and Planning website.

Travel and Expense Reimbursement Procedure

15. Process Summary

This section summarizes the Pace University business process for reimbursing travel and entertainment expenses.

Students, faculty, and staff may receive reimbursement for necessary and allowable travel and entertainment expenses by submitting a Travel and Expense Reimbursement Form (“T&E Form”) complete with necessary documentation to the Accounts Payable Department (“A/P”).

Upon review of the T&E Form and expense receipts, A/P will input the expenses into Banner for final approval before a reimbursement check is automatically generated. When the reimbursement is generated, A/P will match the check to the original T&E Form to confirm the



requestor's address and to verify that the check amount is correct. After confirming the accuracy of the reimbursement check, A/P will mail it directly to the requestor. If the requestor has elected to receive the funds by direct deposit, an email will be generated letting the requestor know the funds have been deposited into the elected account.

16. Who Is Required to Sign T&E Forms?

At the conclusion of the reimbursement process, every T&E Form will have been signed three times by the following:

- The individual who submitted the form for consideration.
- The Business Representative, who reviewed the form for accuracy and appropriateness, then approved the expense reimbursement.
- The Accounts Payable Office, who completed the reimbursement. This signature is indication that the T&E Form has been reviewed and approved, and the reimbursement has been sent to the requestor.

17. Basic Process

Completing the T&E Form for Reimbursement

Faculty, staff, and students must complete and submit a T&E Form to Accounts Payable to be reimbursed for travel and entertainment expenses. A completed T&E Form contains:

- correct index and account codes, which should be verified by the approver,
- correct Banner U number and correct address,
- a description of the expense,
- an explanation of its business purpose, and
- a signature from the Requestor, and
- a signature from the Business Representative.

An original receipt reflecting the expense amount, the date of the transaction, and vendor name will serve as the supporting documentation. If an original receipt is not available, a copy of the receipt and a memo, signed by the department chair or supervisor approving the expense, can be used. In the event no receipt, original or copy, is available a Missing Receipt Form must be completed and attached to the T&E Form.

Reviewing and Approving the T&E Forms

Each T&E Form must be reviewed for accuracy and completeness before disbursing the requested cash. As part of the review, A/P will confirm that the following questions have been addressed or answered before remitting payment:



- Has the person who submitted the form provided the necessary information for all fields?
 - All fields must be filled on the form including the index code, account code, the expense amounts, a description of the expense, and the signature lines.
- Are there two unique signatures on the form?
 - All forms must be signed by the person submitting the form and a Business Representative or supervisor. The person submitting the form cannot approve their own form.
- Has the person who submitted the form attached all necessary documentation?
 - Each form must have original expense receipts attached.
 - If the original receipt is unavailable, a Missing Receipts Form must be completed and attached to the T & E form.
- Are the expenses listed on the form reimbursable?
 - All expenses on the form must be in accordance with the University's Travel and Expense Reimbursement Policy.

Processing T&E Forms and Mailing the Check

After A/P has properly reviewed the submitted T&E Forms for accuracy, they will enter the expenses into Banner for final approval and processing before a reimbursement check will be generated. If the expenses entered into Banner are not approved, the expenses will be held in an approval queue. The Budget Office does a daily review of the approval queue to pass these expenses through Banner so that a reimbursement check may be generated. Before mailing the reimbursement check to the requestor, A/P will complete the following steps:

1. Match the check with the original T&E Form to verify the amount of the check and the requestor's address. If the address or check amount is incorrect, update the check in Banner.
2. Mail the reimbursement check to the requestor's specified address.
3. File the T&E Form by check number.

18. Completing the Missing Receipt Form

When submitting documentation in lieu of original receipts, the requestor must complete and submit a Missing Receipt Form to A/P. The requestor must explain why the original receipts are not available and indicate the other documentation being provided to support the request for reimbursement for the expenses reported. A properly completed Missing Receipt Form contains:

- the transaction information, including date and amount,
- a description of the expense,



- an explanation of its business purpose, and
- a signature from the Supervisor/Business Representative.

Note: Departments are advised to review habitual inability to provide original receipts and other appropriate documentation.


19. Where Can I Find the Necessary Forms Online?

The Travel and Entertainment Reimbursement Form, Petty Cash Voucher, and Missing Receipts Form can be obtained by following the link below:

[Finance and Planning: Finance Forms](#)



Appendix A: Sample T&E Reimbursement Form – Page 1 of 2



TRAVEL AND EXPENSE REIMBURSEMENT FORM

Shaded areas to be completed
by Financial Services

ADVANCE REQUEST FINAL ACCOUNTING

Document ID: CHECK NO:
 DATE: SCH. PAY DATE:

Banner U#: DEPARTMENT:
 PAYEE NAME:
 ADDRESS 1:
 ADDRESS 2:
 ADDRESS 3:

ALL EXPENSE REPORTS MUST INCLUDE ORIGINAL RECEIPTS AND EXPLANATION OF BUSINESS PURPOSE.

DESCRIPTION	INDEX	ACCOUNT#	DATE	DATE	DATE	DATE	TOTAL
			AMOUNT	AMOUNT	AMOUNT	AMOUNT	
AIRLINE		E21208					\$0.00
TRAIN TICKETS (Amtrak)		E21205					\$0.00
GAS		E21201					\$0.00
MILEAGE		E21202					\$0.00
PARKING		E21203					\$0.00
TOLLS		E21204					\$0.00
CAR SERVICE, TAXIS, BUS, TRAIN		E21207					\$0.00
CAR RENTAL		E21206					\$0.00
LODGING HOTEL		E21401					\$0.00
MEALS STAFF		E21601					\$0.00
MEALS STUDENT		E21602					\$0.00
MEALS DONOR		E21603					\$0.00
TELEPHONE BASIC SERVICES		E28201					\$0.00
TRAVEL AND TOURIST VISAS		E22001					\$0.00
CONFERENCE REGISTRATION FEES		E21801					\$0.00
OTHER*							\$0.00
OTHER*							\$0.00
OTHER*							\$0.00
TOTALS			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

RECONCILIATION OF CASH ADVANCE
 ADVANCE RECEIVED **ADVANCES F00101-A14801**
 CASH DISBURSEMENTS FROM TOTAL ABOVE ***PROVIDE EXPLANATION / DESCRIPTION**
 DIFFERENCE (+ RETURN TO PACE)
 (- REFUND TO EMPLOYEE)

ORIGINATING DEPT. USE
 Requested By Signature
 Approval Manager (print)
 Approval Manager (signature)

FINANCIAL SERVICES OFFICE USE:

 A/P

****APPROVAL RESIDES WHERE FUNDS ARE BUDGETED**
 Grant Admin ***

***** REQUIRED WHEN GRANTS ARE INVOLVED**
BUSINESS PURPOSE OF EXPENSES INCURRED (Every report must contain a clear statement of the business purpose of expenses incurred)



Appendix A: Sample T&E Reimbursement Form – Page 2 of 2

AIR, TRAIN, AUTO (Attach Receipts)						
DATE	FROM	TO	Description	Receipt No.	Private Auto Miles	AMOUNT
MM/DD/YY	City, State, Country	City, State, Country				
(Must agree to page 1 - Air, Train and Auto)						TOTAL \$ 0.00
MEALS AND ENTERTAINMENT* (Attach Original Receipts)						
Provide a detailed explanation of the business discussed						
Date						
Name						
Company						
Title						
Name						
Company						
Title						
Name						
Company						
Title						
Business Purpose						
Amount						
(Must agree to page 1 - Meals and Entertainment)						TOTAL \$ \$0.00
OTHER			Provide a detailed description of the expense & explanation of business purpose	AMOUNT		



Appendix B: Sample Missing Receipt Form

Instructions: This form is used to document a transaction for which an employee is missing the original receipt. This form should be used in accordance with Pace University's F.TE.001.PO Travel and Expense Reimbursement Policy and F.PC.001.PO Petty Cash Policy.

Missing Receipt Form

EXPENSE TRANSACTION INFORMATION

<u>Employee Name:</u> _____	<u>Current Date:</u> _____
<u>Department Name:</u> _____	<u>Transaction Date:</u> _____
<u>Index #:</u> _____	<u>Expense Report Date:</u> _____
<u>Vendor Name:</u> _____	<u>Amount \$:</u> <u>\$0.00</u> _____
<u>Reference #:</u> _____	

DESCRIPTION OF PURCHASE

[describe]

MISSING RECEIPT AFFIDAVIT

I certify that the transaction amount documented above was incurred on behalf of Pace University as a legitimate business expense. The charge complies with Pace University's Pace University's F.TE.001.PO Travel and Expense Reimbursement Policy and F.PC.001.PO Petty Cash Policy. This form is submitted as a substitute to the missing original receipts.

Initial for acknowledgement of affidavit: _____

THIS SECTION COMPLETED BY EMPLOYEE

<u>Print Name:</u> _____	<u>Signature:</u> _____
<u>Date:</u> _____	**Note: Attach this statement to your Petty Cash Voucher or Travel and Expense Form**

THIS SECTION COMPLETED BY EMPLOYEE'S SUPERVISOR/BUSINESS REP

<u>Print Name:</u> _____	<u>Signature:</u> _____
<u>Date:</u> _____	<u>Title:</u> _____

20. Revision History

Version	Date	Change	Author
1.1	06/05/14	Modified language, multiple edits/revisions	NTW/RB