



Travel & Entertainment

Exceptional Expenses -
Summary of University
Policies & Guidelines



Content



Meals & Entertainment

Food & Beverage Meal
Caps

Frequency Limits

Non-Food & Beverage
Cap

Guests

Other Considerations

Exceptional Expense
Determination

Ways to Procure

Supporting
Documentation &
Justifications



Travel

Mode of Transportation

Meals and Incidental
Expenses

Lodging

Recruitment Travel
Expenses

Reimbursement Tax
Policies



Gifts

Employee Gifts

Non-Employee Gifts



Relocation

Milage

Unallowable Moving
Expenses

Tax Policies

Meals & Entertainment



Food & Beverage Meal Caps

Per Person	Non-Exceptional Max	Exceptional Max
Breakfast	\$31	\$62
Lunch	\$54	\$108
Dinner	\$94	\$188
Light Refreshments	\$22	\$44
Brunch	\$54	\$108



Buffet style meals

Follows breakfast, lunch, or dinner meal caps based on timing and type of buffet.



Calculation of the per person cost includes

Food & beverage, labor, sales tax, delivery charges, other service fees, and
Beverages and hors d'oeuvres served as part of a reception prior to the main meal



Calculation of the per person cost excludes

Room rental, room setup fees, media rental, and decorations



CME Meals

Students and meals funded by self-supporting educational programs are exempt from meal caps
Faculty meals with guest lecturers are not exempt from meal caps

Frequency Limits



Meals - No more than once a month or **1 2** per year per group



Refreshments - No more than **2** per month per group



Department is responsible for tracking frequency

Non-Food & Beverage Cap



\$100 per person max

Cannot be or appear to be lavish or extravagant

Certain activities may require an individual waiver form to be completed



This Photo by Unknown Author is licensed under [CC BY-ND](#)



This Photo by Unknown Author is licensed under [CC BY](#)



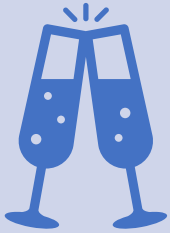
Guests

Event	Purpose	Business Guest	Personal Guest
Lecturer/Speaker Meal	Business	Yes	Yes*
Recruitment Meal	Business	Yes	No
Final Recruitment	Business	Yes	Yes
Donor Cultivation Event	Business	Yes	Yes*
Collaborator Meals	Business	Yes	No
Resident/Student Programs	Business	Yes	Yes*
Department/Program Retreats	Business	No	No
Staff Team Building	Business	No	No
Employee Work Meetings	Business	No	No
Graduation	Morale	Yes	Yes**
Farewell/Retirement (5+ years)	Morale	Yes**	Yes**
Department Annual Celebration Events	Morale	Yes*	Yes*
Staff (Individual) Recognition	Morale	Yes**	Yes**
Staff (Group) Appreciation	Morale	No	No
Department Achievement Celebration	Morale	No	No
Welcome New Staff	Morale	No	No
Lab Collaboration Hour	Morale	No	No

*Personal guest allowed to attend these events only if they serve a bona fide University business purpose.

**Personal guest allowed for departing employee, retiree, graduate, and host only.

Other Considerations



Food must accompany alcohol
(~30% alcohol & ~70% food)

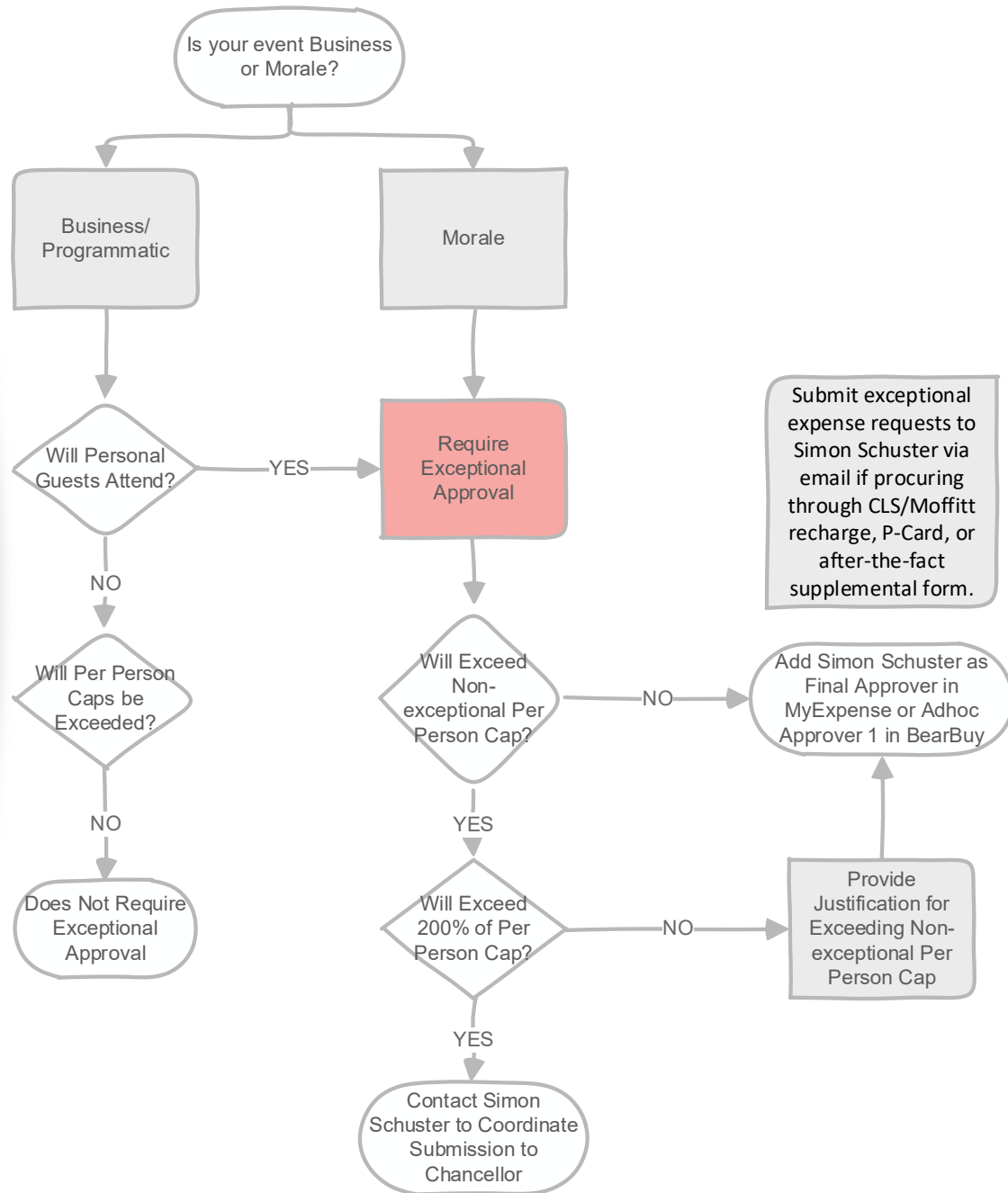


Birthdays, weddings, and other personal
celebrations are NOT allowed



Be aware of funding restrictions on federal,
state and other restricted funds

Exceptional Expense Determination

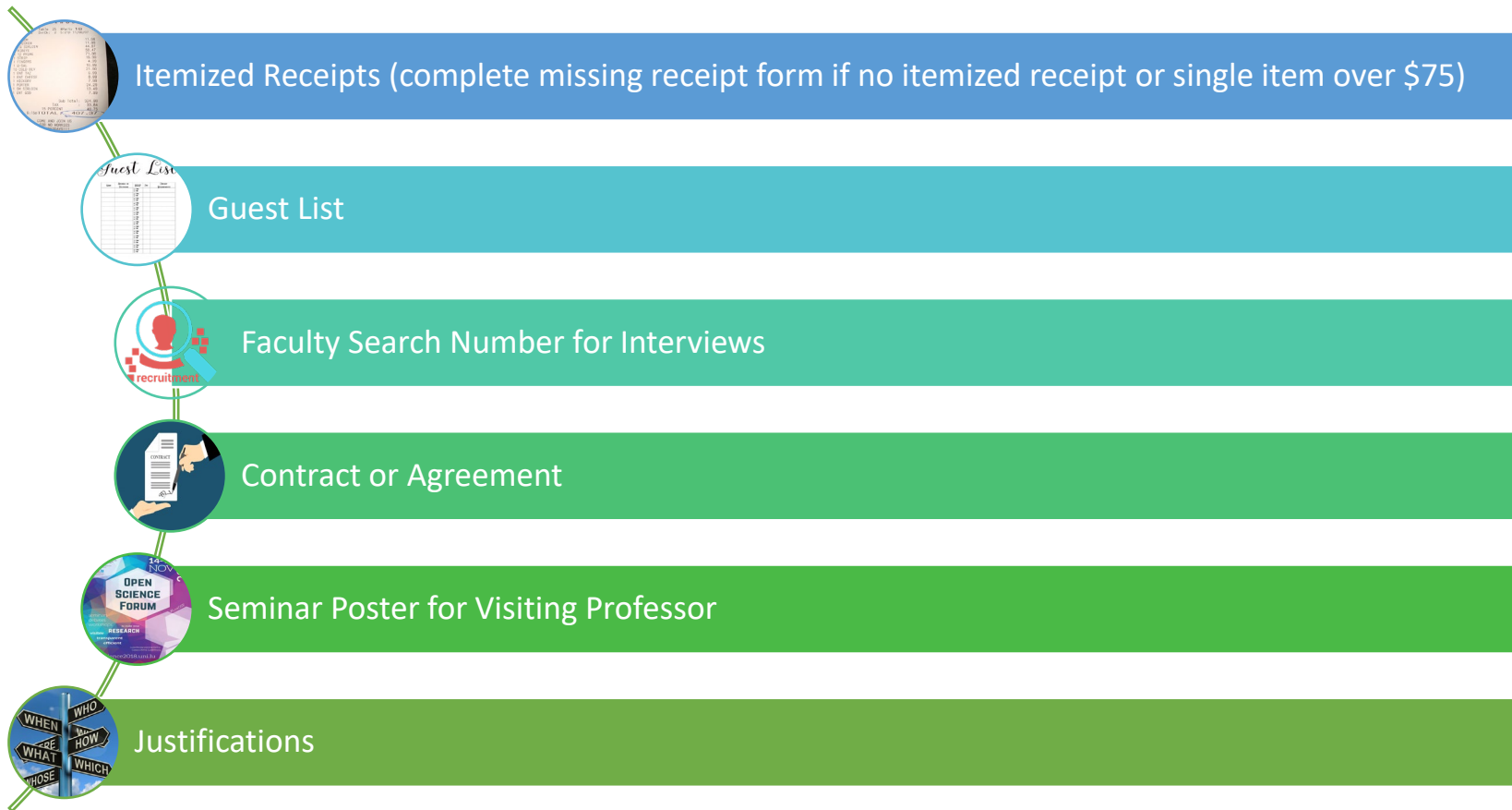


Ways To Procure

Situation	Procure Through
On-Campus Event	America To Go (ATG)
On-Campus Event With No Viable ATG Options	<ul style="list-style-type: none"> • Amount Based PO • P-Card • Personal Credit Card (Discouraged)
Off-Campus Event With Venue Fee	Facility Rental Form (In BearBuy)
Off-Campus Event With No Venue Fee < \$5,000	<ul style="list-style-type: none"> • Meeting & Entertainment (M&E) Payment Request Form (in BearBuy) • Amount Based PO if paying a deposit • P-Card • Personal Credit Card (Discouraged)
Off-Campus Event With No Venue Fee > \$5,000	<ul style="list-style-type: none"> • Amount Based PO (when vendor contract required) • M&E Payment Request Form (when no vendor contract required)
On or Off-Campus Non-Food & Beverage	<ul style="list-style-type: none"> • Amount Based PO (when vendor contract required) • M&E Payment Request Form (when no vendor contract required)

Exceptions to using ATG: high-end events requiring special catering companies not available in ATG, more cost effective and cheaper comparison quotes from non-ATG vendors, service hours not available by ATG vendors, and small dollar events not meeting minimum purchase orders required by ATG vendors. Reasons for not using ATG must be noted on procurement request.

Supporting Documentations



Justifications

Justification must explain why it is necessary or unavoidable to stay within policy limits.

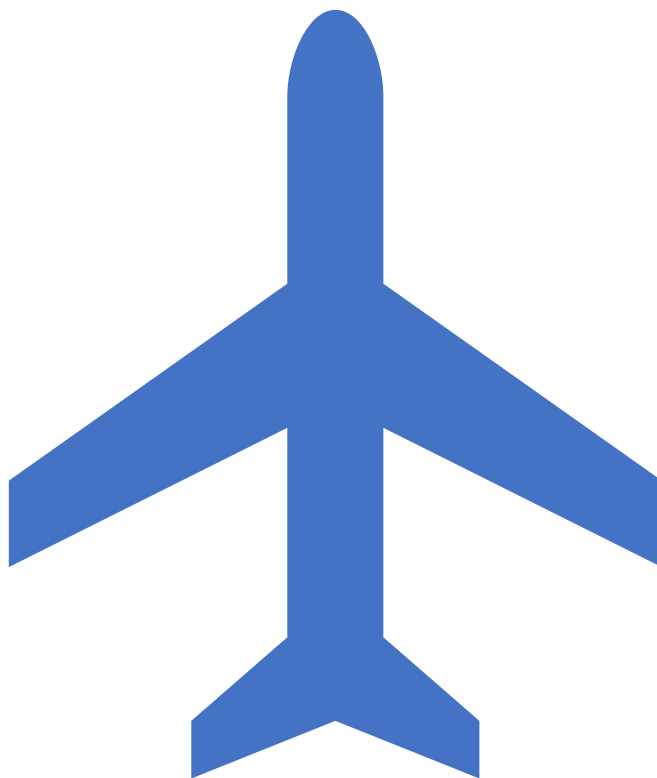
A red rectangular stamp with a double border, tilted slightly upwards to the right, containing the word "APPROVED" in bold, black, uppercase letters.

- To show UCSF's appreciation to attendees for their commitment (volunteers/ collaborators) to the dept. and encourage them to continue.
- Due to invited guests unavoidably not attending pp cost rose to contractual obligation with restaurant. Attach supporting documents...
- Due to higher than average cost of living, SF Health Mandate Fee, and business and touristic centric area of SF, slight exceeded the pp limit.
- The location of the restaurant was same as/ within walking distance of the conference.
- Notable donor taken to dinner to show appreciation of large gift. Give basic details of gift...
- Only restaurant that could accommodate this larger than usual group close to the conference/ campus site.

A red rectangular stamp with a double border, tilted slightly upwards to the right, containing the word "DENIED" in bold, black, uppercase letters.

- The guest lecturer was really important and was taken to dinner at a restaurant the Chief really likes. As the restaurant was upscale it was expensive.

Travel



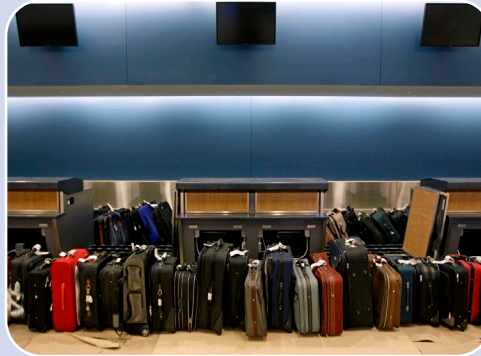
Mode of Transportation

The most economical mode of transportation must be used.



Business & First Class

- To accommodate a disability or medical need (Require medical note)
- Itinerary involving overnight travel without an opportunity for rest before work hours
- Economy Plus seating is allowed, but will require exceptional approval if upgraded from coach
- First class allowed only if it is the only class available – supporting documentation required showing it wasn't available.



Ancillary Charges

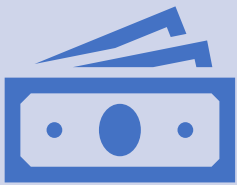
- Charges associated with extra carry-on baggage fees and early check-in or priority boarding is allowed and does not require exceptional approval



Vehicle

- Car rental for other than mid-size cars require exceptional approval (use Connexus)
- Luxury ride shares such as Uber Black and Lyft Lux and limousines are not allowed
- Motorcycle use is only allowed and reimbursable by the University police department and in foreign locations where cars are not available
- Mileage reimbursement rate covers fuel, wear and tear, and insurance

Meals & Incidental Expenses



Daily Limit \$ **79** per person, no exceptions

For travel at least 40 miles from office or home of more than 24 hours



Domestic travel based on actual cost incurred

International travel can be per diem based on published rates

Receipts are required when claiming per diem for multi-days (>3 days)



Alcoholic beverages not allowed as part of M&IE

Daily M&IE limit does not apply to business meeting meals during travel

Lodging

The lodging cap is **\$333** per night, excluding taxes, for travels within the U.S. of less than 30 days. Any rates over the cap, must be explained in the expense report.



Exceptional Approval
NOT Required
(with documentation)

- Prearranged conference room rates by conference host organizers
- Comparison room rates obtained for same dates stayed and type of room
- Lodging is allowed for travel that is more than 40 miles from normal work location for stays 24 hours before or after meeting dates



Exceptional Approval
Required

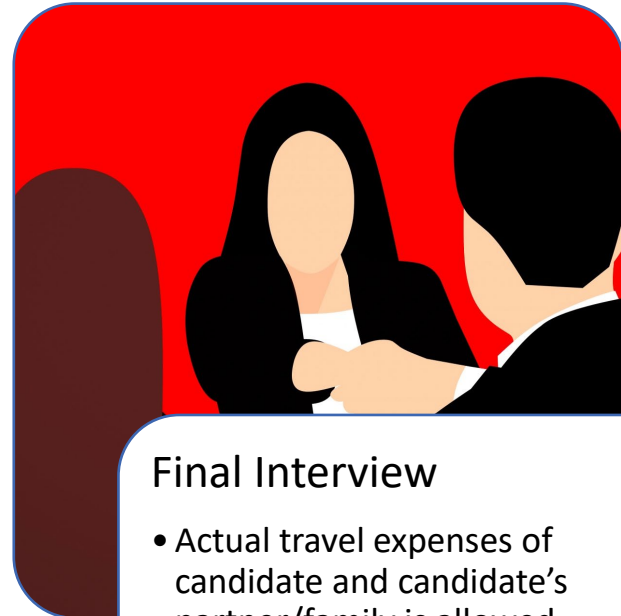
- No comparison room rates
- Comparison room rates not for same dates stayed
- Comparison room rates not for same type of room
- Personal guest(s) accompanying traveler
- Paying for another traveler's lodging
- Lodging for travel that is more than 40 miles from normal work location for stays of more than 24 hours before or after meeting dates

Recruitment Travel Expenses



Interview

- Actual travel expenses of candidate is allowable
- Round trip airfare between candidate's residence and interview location, and subsistence expenses can be reimbursed
- Include search number in expense report



Final Interview

- Actual travel expenses of candidate and candidate's partner/family is allowed
- Round trip airfare between candidate's residence and interview location, and subsistence expenses can be reimbursed
- House hunting expenses should not be reimbursed
- Include search number in expense report

Reimbursement Tax Policies

- MyExpense reports submitted to an approver after 60 days from the end of trip/last purchase date will become taxable income to the individual being reimbursed
- UC policy requires individuals to submit expense reports within **45 days** to allow time for review and approval
- This tax policy applies to all expense reimbursements; not just travel and entertainment
- Individuals will still be reimbursed even if expense report is submitted late



Gifts



Employee Gifts

Award or Gift Type	Form of Payment	Tax Treatment	Limit
Employee Recognition (including SPOT Awards)	Tangible Personal Property or Non-negotiable Gift Cards	<Limit – Not Taxed >Limit – Entire Amount Taxed	\$75
Employee Recognition	One-month Parking Permit or Transit Pass	Entire Amount Taxed	\$260
Length of Service – Must have 5 years plus	Tangible Personal Property	<Limit – Not Taxed >Limit – Amount Over Limit Taxed	\$400
Retirement – Must be 5 years plus	Tangible Personal Property	<Limit – Not Taxed >Limit – Amount Over Limit Taxed	\$400
Length or Service or Retirement	Non-negotiable Gift Cards	Entire Amount Taxed	\$400
Sympathy Gift	Tangible Personal Property	<Limit – Not Taxed >Limit – Entire Amount Taxed	\$75
Sympathy Gift	Cash Contributions	Not Taxed	\$200
Prizes and Other Gifts	Tangible Personal Property or No-negotiable Gift Cards	<Limit – Not Taxed >Limit – Entire Amount Taxed	\$25

- Awards or gifts are intended to be occasional and should not be given more than **3** times a year
- An employee is anyone with a UCSF employee ID number (with exception to students)
- Gift cards cannot be redeemable for services, vacations, meals, lodging, memberships, tickets to events, or similar non-tangible items
- Gifts for birthdays, weddings, anniversaries are not allowed
- Gifts are not allowed on some restricted funding sources

Non-Employee Gifts

Gift Type	Form of Payment	Limit
Promotional Item	T-shirt, cap, mug, pennant or pen that bears the University or UCSF logo	\$75
Appreciation, Recognition or Incentive	Tickets to sporting, theatrical, or musical event; a memento such as a plaque, watch, or logo item; a non-negotiable gift card or gift certificate	\$600
Sympathy	Flowers, candy, or book presented as an expression of sympathy; charitable donation	\$200

- Non-employee gifts above the limits will create taxable income for the individual receiving the gift.
- Over the limit gifts require exceptional approval and should be avoided
- A non-employee is anyone without a UCSF employee ID number. This includes students.
- Non-employee gifts are not allowed on State or Federal funds.

Relocation



Moving & Relocation

Per IRS regulations, all moving and relocation expenses are included as taxable income to the employee



Eligibility Tests:

- Moving expenses incurred within 1 year from start of employment
- Must be employed full-time for at least 39 weeks in the first year of employment
- Must be at least 50 miles or more from principal residence and new job location



Eligible expenses include: travel expenses for employee and immediate family (airfare, meal, mileage, rental of car and gas, parking and tolls, and lodging); movers and transportation of household goods, including insurance, and up to two personal vehicles; storage up to 30 days; temporary housing and groceries for up to 30 days; and costs associated with selling former residence, unexpired lease settlement



Non-eligible expenses include: assembly and disassembly of unusual items; motorized recreational vehicles; bulk food; plants; expenses paid by others who are not a part of the move

Accounting

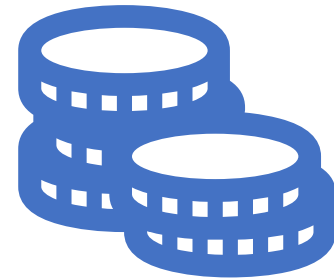


Chart of Accounts Coding

Accounting Codes

Account	MC Acct	Speedtype	Fund	Department ID	Project	Activity Period	Function	Flexfield	Business Unit
<input type="text"/>	N/A	MDO105OP01	5014	122105	1111111		43		SFCMP
Select from profile values... Select from all values...	Select from profile values... Select from all values...	Select from profile values... Select from all values...	Select from all values...	Select from all values...	Select from all values...		Select from all values...		Select from all values...

Enter full chartstrings – don't leave blank

Account	Items
57200	Business meetings excluding alcohol
57250	Social activities/entertainment/alcohol
54101	Rental of equipment
57150	Travel business airfare
57252	Travel business non-airfare
52301	Gift Cards
57804	Parking/transport-other expenses
57253	Travel fund raising, lobby, alumni
57851	Employee recognition/ award/ bearhugs
57843	Donations/contributions

Function	Description	Use
40	Non-Clinical Instruction	Instruction, Teaching and Training <ul style="list-style-type: none"> CME Resident/fellow activities
41	Clinical Instruction	<ul style="list-style-type: none"> Student activities Graduation expenses Lecturer dinners
43	Academic Support	Administrative Support <ul style="list-style-type: none"> Department staff appreciation events Department holiday celebrations
44	Organized & Sponsored Research	Extramural research contracts and grants activities
45	Faculty (Research) Support	Department Research Support <ul style="list-style-type: none"> Research faculty business meals & entertainment and travel expenses Lab meeting expenses Lab team building events
46	Clinical Operations (Patient Care)	Clinical Activities <ul style="list-style-type: none"> Clinical faculty business meals & entertainment and travel expenses Clinical staff meeting expenses Clinical staff appreciation events

Exceptional Expense Reporting



MyExpense

- Please check exceptional expense check box on individual expense line when expense item requires exceptional approval
- Please enter WHY expense is exceptional in comment box
- Add # of attendees in comments section if guest list is attached
- If multi-day event, submit summary by meals/day
- If exceptional approval is required, add Simon Schuster as final approver AFTER department approver

Comment

Personal Expense (do not reimburse)

Check if this is an exceptional expense.
(Comment required)

References & Contacts



References

UCOP Policies

- [BUS-79](#) (Business Meetings, Entertainment, Other Occasions)
- [G-28](#) (Travel)
- [G-41](#) (Employee Non-Cash Awards & Gifts)
- [G-42](#) (Gifts presented to Non-Employees on Behalf of the University)
- [G-13](#) (Moving and Relocation)


UCSF Policies

- [300-43](#) (Travel & Meeting/Entertainment)

School of Medicine Exceptional Expense Cheat Sheets

Submitting Business Related Meal Or Event Expenses

Requester or Delegate Role/ UCOP Policy BUS-79



MyExpense
UCSF Business Reimbursement System

1. Guest names & affiliations should be typed into the report if less than 25 but can be attached (pdf) if more than 25.
2. Attach the invitation – can be used in place of a guest list if over 25 and open e.g. invite sent to seminar attendees.
3. Expense type should be 'meal type' - Entertainment / Mtg
4. Drop down asking if meal is morale - NO.

Re-Charge exceptional expenses

1. No-form to fill.
2. Attach/ note the fund source
3. Email packet to SOM Dean's Office.

Points To Remember For All Reimbursements Methods:

1. Wording throughout report should describe business purpose not morale with few acronyms.
2. For missing receipts or food & beverage receipts not itemized, attach a missing receipt form.
3. Chartstring should be suitable for the event.
4. The correct Expense/ meal type has been chosen.
5. Justification added if expense is exceptional.
6. Other supporting documents attached i.e. agenda.
7. Attach all receipts.
8. Include spread sheet of all costs.

Allowable Reasons For A Business Meal		Allowable Attendees
Guest Lecturer Gratitude		<ul style="list-style-type: none"> • Non-UCSF Business Guest & their personal guest • UCSF Employees • UCSF Employee's Personal Guest (if the business guests bring a personal guest). <p>* See Reverse</p>
Interview – Spouses only allowable at final interview		
Programmatic events e.g. graduation, student program activities etc. *		
Collaborator Visits		
Donor Recognition/ Cultivation		
Employee Work Meetings *		
Resident/ Faculty/ Staff working Retreats *		
Team Building as part of the team building activity i.e. meal at bowling venue. (A separate meal from the activity would be considered morale).		

Meal Type (Decided by time of day the food is served and/ or food type)	Non-Exceptional Per Person Maximum (Calculation includes: Food & Beverages, Tip, Tax, Labor, Delivery & Service Charges)	Exceptional Per Person Range – Requires Dean's Office Exceptional Approval Exceeding the Exceptional per person maximum requires The Chancellor's personal approval
Breakfast	Up to \$27	\$27.01 to \$54.00
Lunch	Up to \$47	\$47.01 to \$94
Dinner	Up to \$81	\$81.01 to \$162.00
*Light Refreshments	Up to \$19	\$19.01 to \$38.00
Non-food & beverage costs for any meal	Up to \$100	\$100.01 +

If a reception before a meal includes beverages and hors d'oeuvres, the combined charges for the reception and the meal should be treated as a single event for purposes of calculating the per person costs.

Submitting Business Related Meal Or Event Expenses

Requester or Delegate Role/ UCOP Policy BUS-79

Business Event/ Requester or Delegate Roles

Guest names & affiliations should be typed into the report if less than 25 but can be attached (pdf) if more than 25.

Attach the invitation – can be used in place of a guest list if over 25 and open e.g. invite sent to seminar attendees.

Expense type should be 'meal type' - Entertainment / Mtg

Drop down asking if meal is morale - NO.

Re-Charge exceptional expenses

Points To Remember For All Reimbursements Methods:

Wording throughout report should describe business purpose not morale with few acronyms.

For missing receipts or food & beverage receipts not itemized, attach a missing receipt form.

Chartstring should be suitable for the event.

The correct Expense/ meal type has been chosen.

Justification added if expense is exceptional.

Other supporting documents attached i.e. agenda.

Attach all receipts.

Include spread sheet of all costs.

Allowable Attendees

- Non-UCSF Business Guest & their personal guest
- UCSF Employees
- UCSF Employee's Personal Guest (if the business guests bring a personal guest).

* See Reverse

if receipt not attached, attach a missing receipt form.

if fund source not attached, attach a missing fund source to show

Range – Requires Approval per person maximum personal approval

\$54.00
\$94
\$162.00
\$38.00
\$100.00

Charges for the per person costs. 02.0760

Submitting Business Related Meal Or Event Expenses

Requester or Delegate Role/ UCOP Policy BUS-79

Business Event/ Approver Role

Guest names & affiliations should be typed into the report if less than 25 but can be attached (pdf) if more than 25.

Attach the invitation – can be used in place of a guest list if over 25 and open e.g. invite sent to seminar attendees.

Expense type should be 'meal type' - Entertainment / Mtg

Drop down asking if meal is morale - NO.

Re-Charge exceptional expenses

Points To Remember For All Reimbursements Methods:

Wording throughout report should describe business purpose not morale with few acronyms.

For missing receipts or food & beverage receipts not itemized, attach a missing receipt form.

Chartstring should be suitable for the event.

The correct Expense/ meal type has been chosen.

Justification added if expense is exceptional.

Other supporting documents attached i.e. agenda.

Attach all receipts.

Include spread sheet of all costs.

Allowable Attendees

- Non-UCSF Business Guest & their personal guest
- UCSF Employees
- UCSF Employee's Personal Guest (if the business guests bring a personal guest).

* See Reverse

if receipt not attached, attach a missing receipt form.

if fund source not attached, attach a missing fund source to show

Range – Requires Approval per person maximum personal approval

\$54.00
\$94
\$162.00
\$38.00
\$100.00

Charges for the per person costs. 02.0760

Contacts

SOM Contacts:

- Simon Schuster (Principal Business & Compliance Analyst):
Simon.Schuster@ucsf.edu or (415) 347-1657
- Denise Lau (Director of Finance):
Denise.Lau@ucsf.edu

Accounts Payable Contacts:

- COAP Customer Center:
APCustomerCenter@ucsf.edu or (415) 476-2126
- Stanley Low (Lead Finance Services Analyst):
Stanley.Low@ucsf.edu
- Melissa Gee (Operations Manager):
Melissa.Gee@ucsf.edu