



Travel & Entertainment

Exceptional Expenses -
Summary of University Policies
& Guidelines

May 30, 2025



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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 (lunch limit)	\$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 **12** 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



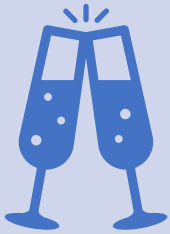
Event Designation

Event	Purpose
Lecturer/Speaker Meal	Business
Recruitment Meal	Business
Final Recruitment	Business
Donor Cultivation Event	Business
Collaborator Meals	Business
Resident/Student Programs	Business
Department/Program Retreats	Business
Employee Work Meetings	Business
Graduation	Business
Farewell/Retirement (5+ years)	Morale
Department Annual Celebration Events	Morale
Staff (Individual) Recognition	Morale
Staff (Group) Appreciation	Morale
Department Achievement Celebration	Morale
Welcome New Staff	Morale
Lab Collaboration Hour	Morale
Team Building	Morale

*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 or 2 drinks per person)

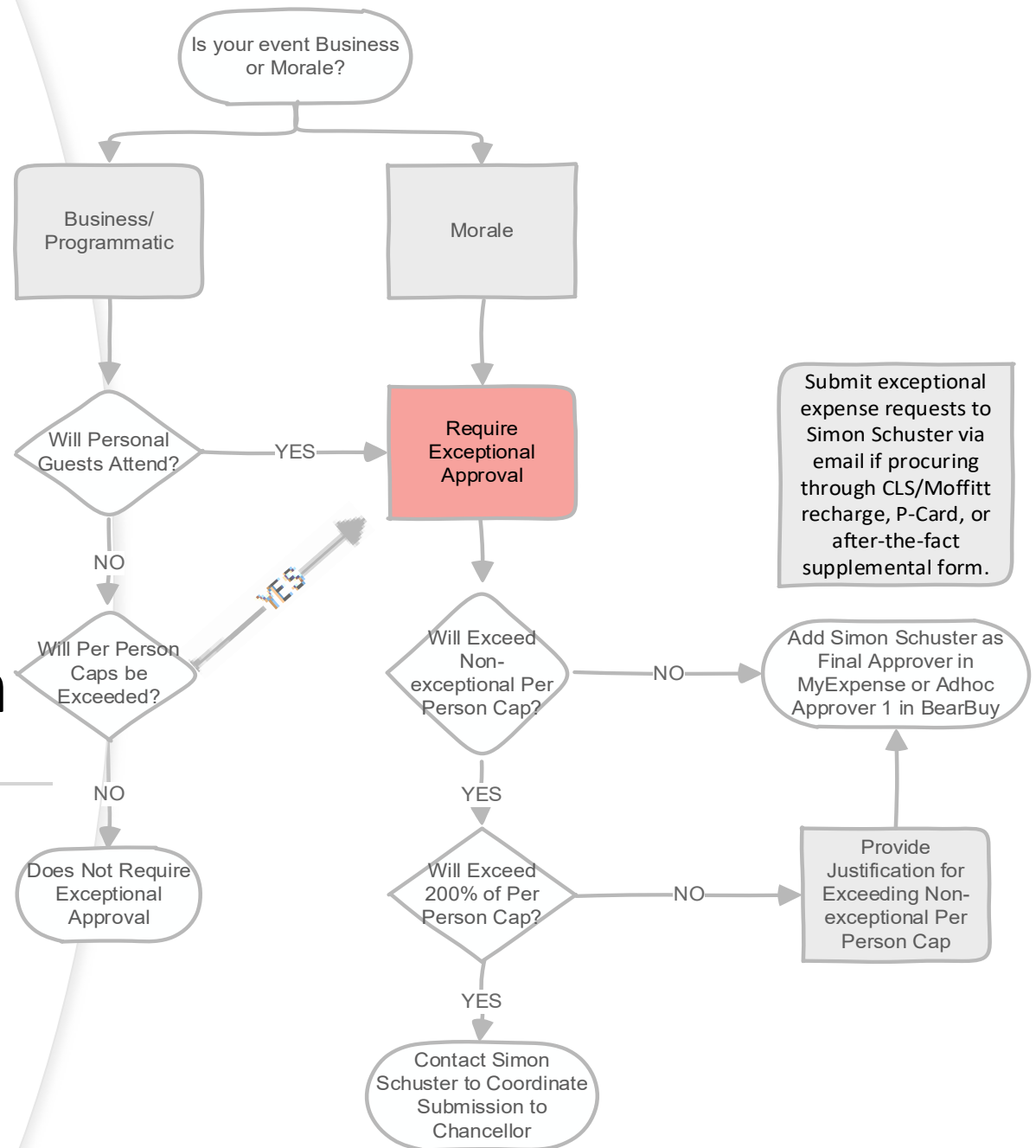


Birthdays, weddings, and other personal celebrations are NOT allowed



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

Exceptional Expense Determination



How do I add you to a report?

Create New Report

1

Report Name *
Test

Policy *
UCSF Standard Expense Policy

End of Trip/Last Purchase Date *
10/27/2023

Business Purpose *
Morale

Business Unit *
(SFCMP) Univ of California CAM x

Department ID *
(122105) M_DO-CA-OP-Admin-F x

Speed Type *
(MDO105OP01) - 122105-5014-1 x

Fund

Project

Activity Period

Function

Flex Field

Expense Type *
Entertainment/Meeting Expenses

Was a cash advance issued for this trip? *
No

Comment

For MyExpense

test \$0.00

Not Submitted | Report Number: 6EKX1D

Report Details Print/Share Manage Receipts

2

Report
Report Header
Report Totals
Report Timeline
Audit Trail
Linked Add-ons
Manage Cash Advances

Edit

Delete

Copy

Allocate

Combine Expenses

Move to

Report Timeline

test | \$0.00

Approval Flow



Edit

Report Summary

REPORT COMMENT
SCHUSTER, SIMON 10/27/2023
test

Add Comment

4

Edit Approval Flow

+ Add Step

Default Approver

LEE, JENNIFER K. x Delete

+ Add Step

Authorized Approver

LAU, DENISE H. (denise.lau@ucsf.edu) x

+ Add Step

User-Added Approver *

SCHUSTER, SIMON R.

+ Add Step

Cancel

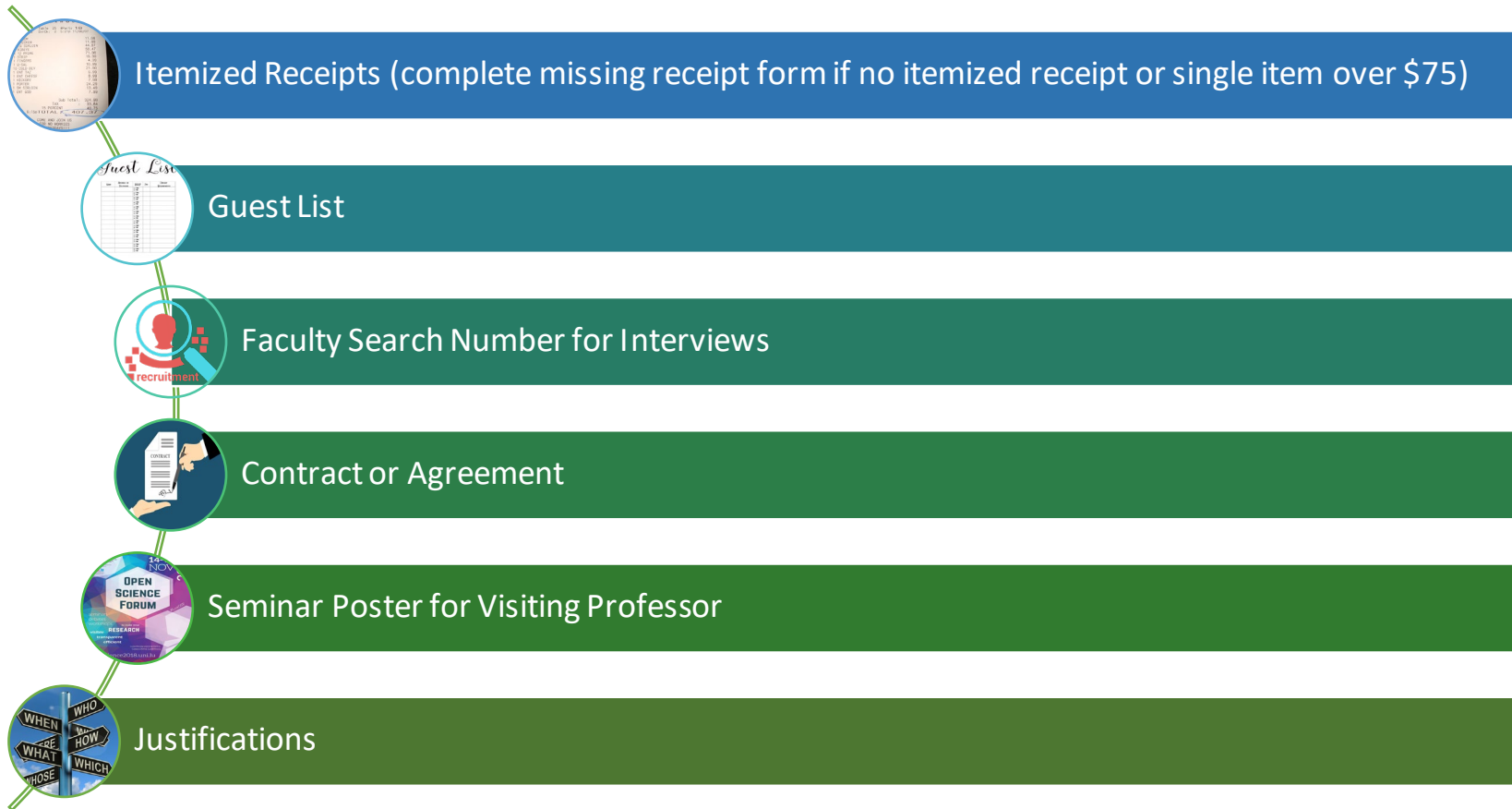
Save

Ways To Procure

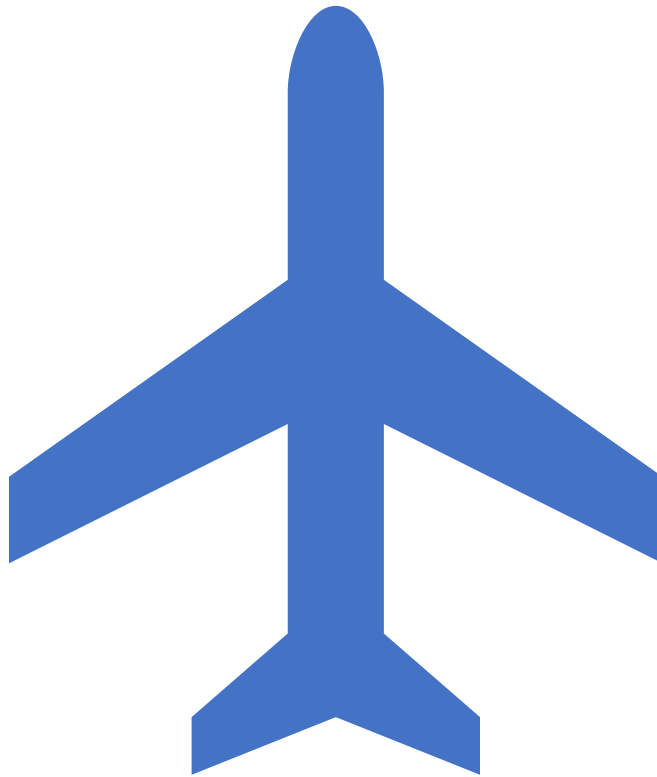
Situation	Procure Through
On-Campus Event	America To Go (ATG)
On-Campus Event With No Viable ATG Options	<ul style="list-style-type: none"> • Amount Based PO • P-Card • Personal Credit Card (Discouraged)
Off-Campus Event With Venue Fee	Facility Rental Form (In BearBuy)
Off-Campus Event With No Venue 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



Travel



Mode of Transportation

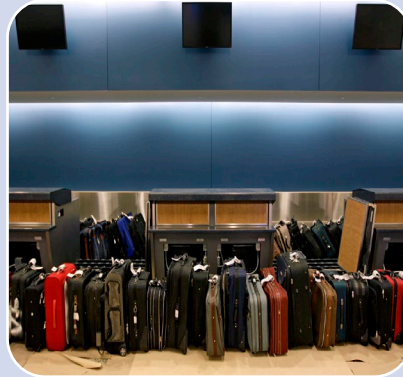
The most economical mode of transportation must be used.



Business & First Class

Instead of purchasing business class seating consider arriving 24/ 48hrs early, changing a work schedule to accommodate leaving earlier, asking the non-UCSF host to fund the upgrade etc. Exceptional approval is not required for business class seating:

- To accommodate a disability or medical need (medical note required)
- Itinerary involving overnight travel without an opportunity for rest. supporting documents required.
- Economy *Plus* seating is allowed,.
- First class allowed only if it is the only class available – supporting documentation required



Ancillary Charges

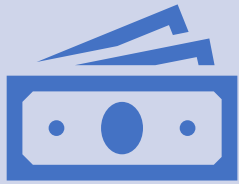
- Charges associated with extra carry-on baggage fees and early check-in or priority boarding is allowed and does not require exceptional approval



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 \$92 per person, no exceptions

For travel at least 40 miles from office of 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 **\$275** 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

Suggestions for hotels that might work with UCSF.

- Hotel Kabuki
- Stanford Court Hotel
- Intercontinental Mark Hopkins Hotel
- Chancellor Hotel
- Harbor Court Hotel
- Hotel Griffon



If you find more please let me know and we can start a list!

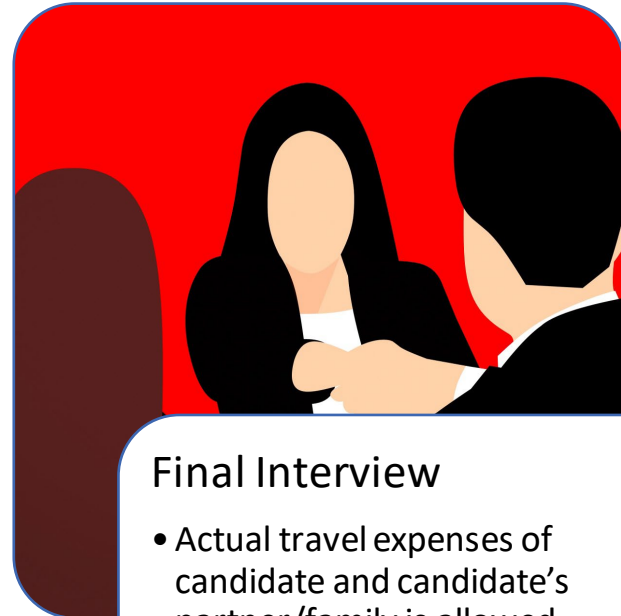
Even if they don't offer a discount it would be amazing if they would invoice us so we could pay via BearBuy.

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

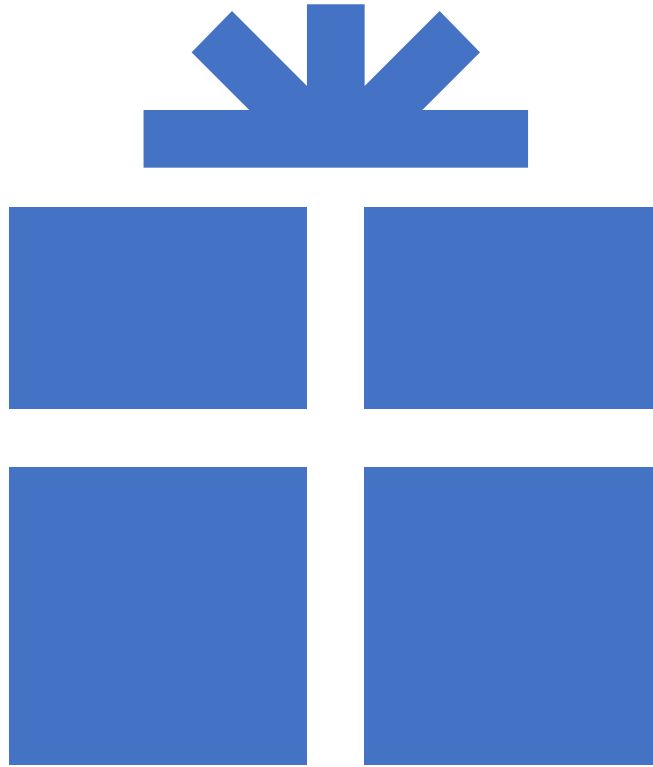
- Actual travel expenses of candidate and candidate's partner/family is allowed
- Round trip airfare between candidate's residence and interview location, and subsistence expenses can be reimbursed
- House hunting expenses should not be reimbursed
- Include search number in expense report

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



As of 03/14/2025, gifts within the allowable limit no longer require Dean's Office exceptional approval.

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	\$75

- 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

Employee Jackets (still a gift)

Considered as Tangible Personal Property under the G-41 gift policy, the maximum dollar value is \$75. Taxes, embroidery, delivery and set up fees can be reimbursed in full and not part of the \$75 per person limit.

- Over the limit gifts must be avoided as the intention is to show recognition and appreciation with a diminomous value gift item on an infrequent basis.

What If the dollar limit is exceeded?

- Approval will not be given to exceed the maximum.
- Either the gift giver will have to pay the overage past \$75 (not from UCSF fund source even if discretionary) or
- The recipient will have to pay the overage.
- Allowing the recipient to be taxed on the value of the gift is not an option for this type of gift.



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

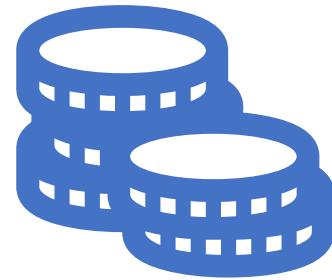


Chart of Accounts Coding

Accounting Codes

Account	MC Acct	Speedtype	Fund	Department ID	Project	Activity Period	Function	Flexfield	Business Unit
<input type="text"/>	N/A	MDO105OP01	5014	122105	11111111		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
52301	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



1. If an event is exceptional, add Simon Schuster as adhoc approver 1 and Denise Lau as adhoc approver 2.
2. Guest list with affiliation to UCSF attached.
3. Account field - 57200 for business meal without alcohol or 57250 if includes alcohol.

P-Card exceptional expenses

1. Complete p-card exceptional expense form.
2. Attach/ note the fund source
3. E-mail 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

- Guest Lecturer Gratitude
- 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).

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

* See Reverse

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.



MyExpense

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

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

Submitting Business Related Meal Or Event



are allowable.
per person maximum.
the circumstances e.g.
etc.
AV, musician fee etc.)

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
credit slip attached
over agenda etc.
fund source
to show

Range – Requires
Approval
person maximum
approval

\$54.00
\$94
\$82.00
\$8.00
\$100.00
\$102.0760

Business Event/ Requester or Delegate Roles

Submitting Business Related Meal Or Event



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

expenses to the venue, keep
business guest, spouse etc.
These costs are typically
San Francisco is twice the
pre-tax.

ion Range – Requires
Approval
per person maximum
personal approval

\$54.00
\$94
\$82.00
\$8.00
\$100.00
\$102.0760

charges for the
person costs.
\$102.0760

Business Event/ Host Role

Questions? Call
or SOM Dean's Office 415.502.0760

Contacts

SOM Contacts:

- Simon Schuster (Principal Business & Compliance Analyst):
Simon.Schuster@ucsf.edu
- Michael Da Luz (Endowed Chair Steward & Financial Compliance Analyst):
michael.daluz@ucsf.edu
- Denise Lau (Director of Finance):
Denise.Lau@ucsf.edu

Accounts Payable Contacts:

- COAP Customer Center:
APCustomerCenter@ucsf.edu or (415) 476-2126