# New Agent Orientation

## Business Operations Review

Cooperative Extension Service


**Extension Business Operations**

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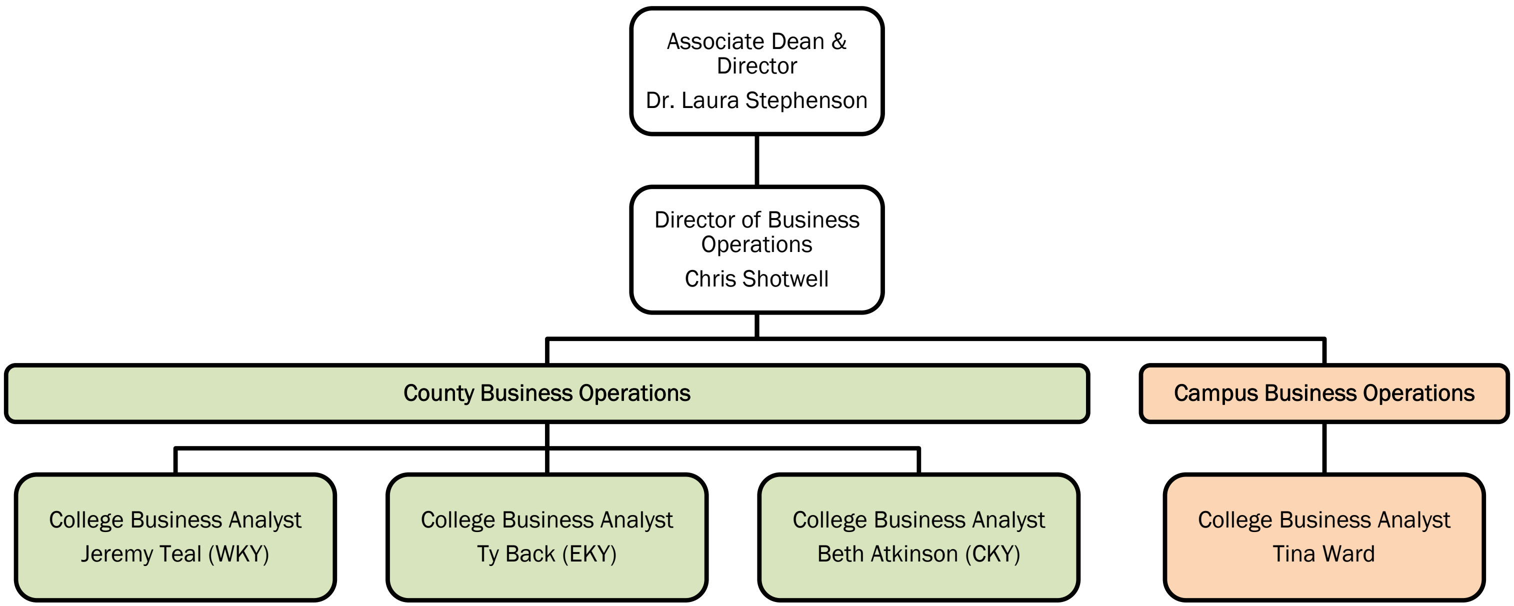
# Topics

1. Extension Business Operations (EBO) Review

2. Business Operations Policies & Procedures Review
   a) Cash Handling
   b) Purchasing & Disbursements
   c) Travel Policies
   d) Travel Reimbursement Process (Concur)

# Extension Business Operations Team



# Our Commitment

As a result of recent internal audits and a comprehensive review of our system, we are charged with and committed to:

- Increasing accountability and compliance throughout Extension
- Ensuring we continue to be the best stewards of all public funds (regardless of fund source)
- Providing service and support to county offices with regard to business operations

# EBO Review

- EBO Website Review
  - http://cafebusinesscenter.ca.uky.edu/extension-financial-operations
- EBO Training Resources
  - http://cafebusinesscenter.ca.uky.edu/training-qrg

# Questions

# Policies & Procedures – Cash Handling

- General
  - UK Treasury Operations Manual (E-2-1): http://www.uky.edu/ufs/sites/www.uky.edu.ufs/files/bpm/E-2-1.pdf
  - EBO Training: http://cafebusinesscenter.ca.uky.edu/cash_handling
  - Definitions
    - Cash: US coin and currency
    - Cash Equivalents: Checks drawn on US banks, ACH transactions, credit card sales drafts, wire transfers and foreign funds

# Policies & Procedures – Cash Handling

- General
  - According to **UK policies**, each cash handling unit of the University **is to** institute controls and procedures to ensure the physical security of cash, maximize the use of cash funds**, and** accurately record the receipt of cash to ensure the reliability of financial data.

# Policies & Procedures – Cash Handling

- General
  - **Separation of duties:** Perform functions of receiving cash, voiding transactions, balancing cash, preparing deposits, recording transactions, and reconciling so that no single person has control over the entire process.
  - If staffing levels do not allow for proper separation of duties, unit will establish compensating controls to properly perform this function.
    - Two individuals review and verify cash receipts, deposits and/or records
    - Management review of cash reports and reconciliations
    - Increased supervisory oversight of all cash handling functions

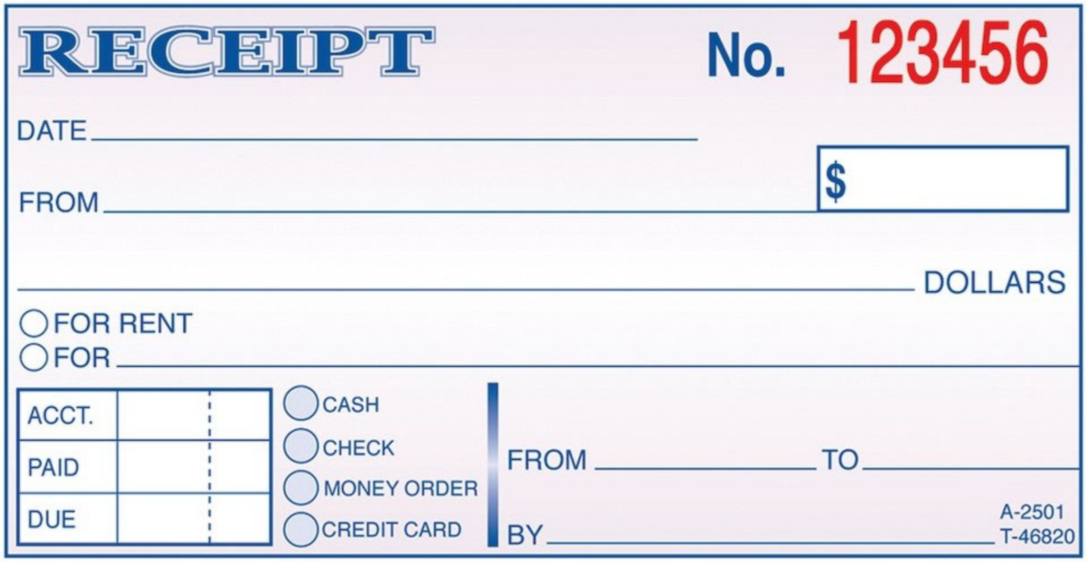
# Policies & Procedures – Cash Handling

- Receiving
  - Create a receipt and carbon form for <u>all funds received</u> and give the payer a copy of the receipt.
    - Use pre-printed and pre-numbered receipt forms or
    - Use computerized point of sale system printed receipts
  - <u>Fill out receipts for mailed payments</u>

# Policies & Procedures – Cash Handling

Receiving:

- Recommend maintaining a receipt book for each program area and account.
- Create a receipt (in triplicate form) for all funds received and handle copies as follows:
  - one copy provided to payer (if present)
  - one copy kept with deposit documentation
  - one copy kept in receipt book

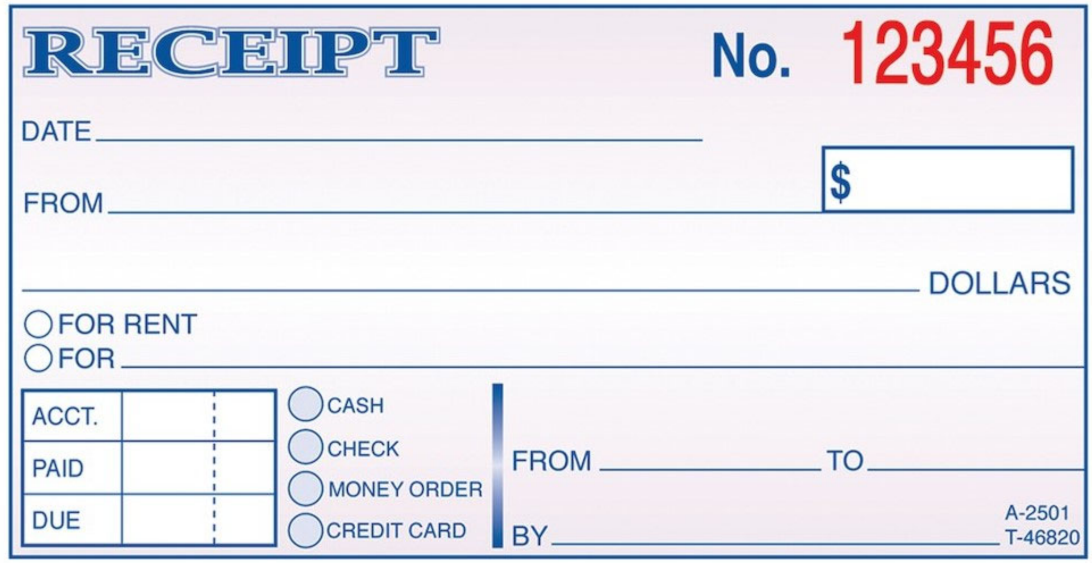


# Policies & Procedures – Cash Handling

Receiving:

Receipt forms must include:

1. The amount of the payment.
2. The mode of payment (e.g., cash or check).
3. Name of person making payment.
4. Purpose of payment.
5. Date of payment.
6. Pre-printed sequential number.
7. Account payment is applied to (if applicable).
8. Signature/Initials of employee receiving funds.



RECEIPT No. 123456

DATE

FROM $

DOLLARS

FOR RENT

FOR

| | |
|---|---|
| ACCT. | |
| PAID | |
| DUE | |

CASH
CHECK
MONEY ORDER
CREDIT CARD

FROM TO

BY

A-2501
T-46820

# Policies & Procedures – Cash Handling

- Receiving
  - Count cash and balance to the totals of the receipts at the end of each day and/or offsite event. Report any difference in the total of the cash and the total of the receipt forms as a shortage or overage on the Cash Receipts Transmittal Log.
  - Two employees should not work out of the same cash drawer or bankers bag.
  - Restrictively endorse checks immediately upon receipt as follows:
    - "For Deposit Only"

# Policies & Procedures – Cash Handling

Receiving:

Cash Receipts Transmittal Form

- Form should be dated and used for any Extension account.
- Record the name of payee and their receipt number.
- All Cash and Checks (w/check number) should be recorded in their respective column.
- Each entry should be initialed by the person filling out the form.
- The "Subtotal from Previous Sheet" section should be used for days when deposits will not all fit on one page.
- Signatures are required for the preparer and the fiscal contact.

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**Cash Receipts Transmittal Form (Cash and Checks)**

Name of Account (i.e. EDB, Council, Etc.):

*Reminder: Deposits must be made when cash receipts total $500 or more and/or on the last day of the week.*

| Receipt # | Date | Payer | Purpose | Amount | Mode of Payment | Check Number | Recorded By (Initials) |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
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| | | | | | | | |
| | | | Subtotal from Previous Sheet (if applicable): | | | | |
| | | | Total Amount: | 0.00 | | | |

Preparer's Signature: ______________________ Date:

Fiscal Contact's Signature: ______________________ Date:

# Policies & Procedures – Cash Handling

- Safeguarding
  - Limit access to cash and keep funds secure at all times.
  - Restrict access to areas where cash is counted or handled to persons directly involved and restrict visibility by the public in areas where money is handled.
  - Never leave cash unattended. If an employee leaves his/her workstation for any reason, regardless of how briefly, appropriately secure cash in a locked location.

# Policies & Procedures – Cash Handling

- Safeguarding
  - Keep working funds to a minimum at all times. All other cash must be in a locked safekeeping device.
  - Keep all cash in a safekeeping device that cannot be easily removed from the premises.
  - Keep safe doors closed during business hours when the safe is in use, and locked when it is not in use. Keep safes locked at all other times.

# Policies & Procedures – Cash Handling

- Safeguarding
  - Two people should be present at all openings and closings of safekeeping devices. The two people will initial a safe log that documents the safe's opening and closing activity, as well as the contents of the safe at close and open.

# Policies & Procedures – Cash Handling

## Safeguarding

**Safekeeping Device Log:**

1. Log should be kept with the safekeeping device to record all openings and closings.
2. Log would be referenced in the case of a discrepancy.
3. Two people should be present each time the safekeeping device is accessed.
4. Log should be completed with the following information at each opening: Date; Time; Initials for the two people present at opening; amount entered or removed; and purpose for entry.

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**Safekeeping Device Log**

**County** ____________________

***Note: When the safekeeping device is accessed, there must be two people present and both must initial the log.***

| Date | Time | Individual #1 Initials | Individual #2 Initials | Amount (+/-) | Purpose for Entry |
|---|---|---|---|---|---|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

# Policies & Procedures – Cash Handling

- Recording
  - Record all receipts of cash in accounting system as they are received.
  - Receipts should be recorded by someone different than the person who received the cash.
  - Receipts should be deposited by someone different than the person who received the cash.

# Policies & Procedures – Cash Handling

- Depositing
  - Order and use pre-printed deposit slips.
  - Prepare a separate deposit slip for each transmittal.
  - Cash or checks must be summarized on the deposit slip.

# Policies & Procedures – Cash Handling

- Depositing
  - Make all deposits as follows:
    - Daily, if cash receipts accumulate to $500, although more than one deposit per day is not required;
    - Each time during the week deposits accumulate to $500 if receipts are less than $500 per day;
    - On the last working day of the week if cash is on hand; or
    - On the last working day of the month if cash is on hand in order to ensure that activity is included in the correct accounting period.

# Policies & Procedures – Cash Handling

- Reconciling
  - Conduct periodic reviews of cash activities, including reconciliations, to determine that all systems are functioning as intended and that all applicable policies and procedures are being followed.
  - Reconciliation should be completed by someone other than person receiving and/or depositing cash.
  - It is strongly recommended that the Fiscal Contact completes the monthly reconciliations.

# Questions

# Policies & Procedures - Purchasing & Disbursements

- Purchasing & Disbursements
  - UK Purchasing Business Procedures (Section B) http://www.uky.edu/ufs/bpm-structure/b-purchasing
  - UK Disbursement Business Procedures (Section E-7)
  - EBO Training: http://cafebusinesscenter.ca.uky.edu/purchasing

# Policies & Procedures - Purchasing & Disbursements

- Purchasing & Disbursements
  - Payment Vouchers must be properly documented, including a detailed description of the activity/program purchase is for and detailed original receipts and/or invoices.
  - Standard Voucher is available on EBO website and has been mandatory since July 2019.

# Policies & Procedures - Purchasing & Disbursements

- Purchasing & Disbursements
  - Bills should not be paid by Treasurer without a Payment Voucher and a detailed receipt.
    - Employees must use Payment Voucher form with detailed receipts attached.
    - Even automatic bill payment bills need a Voucher.

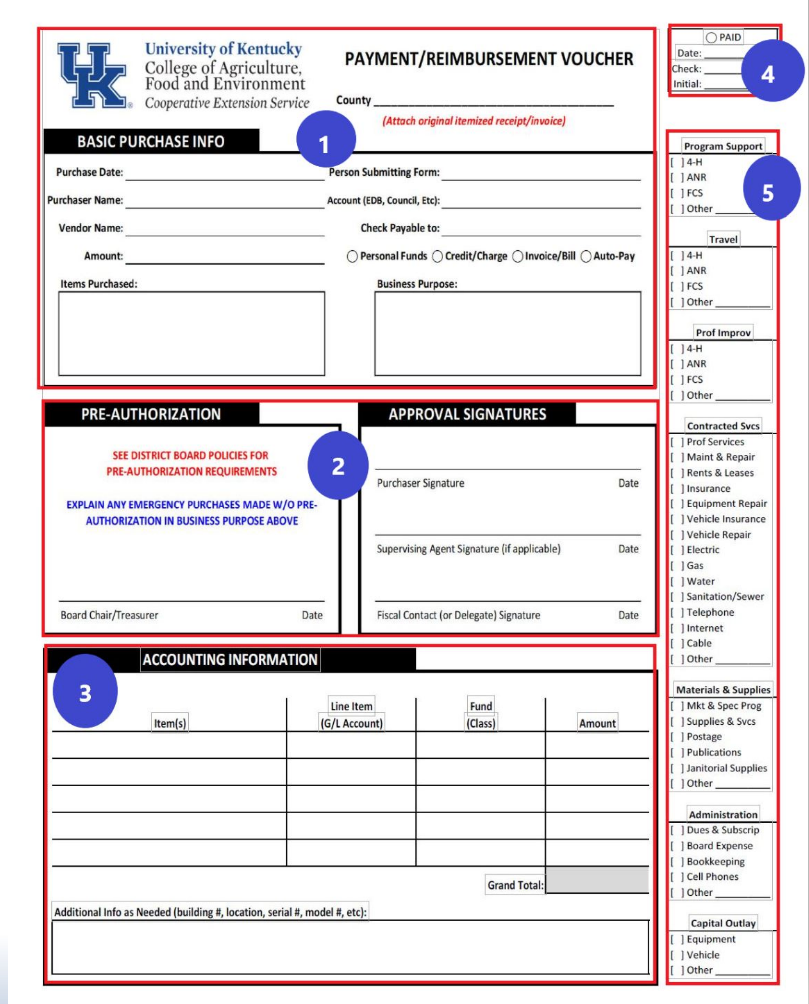
# Policies & Procedures - Purchasing & Disbursements

- Purchasing & Disbursements
  - All requests for reimbursement must be submitted to the appropriate Treasurer or through Concur within 30 days after expense is incurred.
  - Agents, assistants, office secretaries or other Extension employees should not sign checks or be authorized to sign checks.

# Policies & Procedures - Purchasing & Disbursements

## Payment/Reimbursement Voucher

- 2 Versions to choose from
  - Electronic Version – to be completed online and printed
  - Printed Version – to be completed by hand
  - Both are the same
- 5 Sections to be completed
  - Section 1 – Basic Purchase Info
    - Who, What, When, Where and How
  - Section 2 – Authorization and Approval
    - Authorization from EDB (IF NEEDED)
    - Approval Signatures
  - Section 3 – Accounting Information
    - Mainly for bookkeeping purposes
    - To make sure that the items purchased are recorded in the correct GL/Line Items
  - Section 4 – Paid Section
    - Completed when voucher has been paid
  - Section 5 – Line Items
    - Reminder of GL/Line Items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PAYMENT/REIMBURSEMENT VOUCHER

County

(Attach original itemized receipt/invoice)

1 BASIC PURCHASE INFO

Purchase Date: | Person Submitting Form:
Purchaser Name: | Account (EDB, Council, Etc):
Vendor Name: | Check Payable to:
Amount: | ◯ Personal Funds ◯ Credit/Charge ◯ Invoice/Bill ◯ Auto-Pay
Items Purchased: | Business Purpose:

PRE-AUTHORIZATION

SEE DISTRICT BOARD POLICIES FOR PRE-AUTHORIZATION REQUIREMENTS

EXPLAIN ANY EMERGENCY PURCHASES MADE W/O PRE-AUTHORIZATION IN BUSINESS PURPOSE ABOVE

Board Chair/Treasurer — Date

2 APPROVAL SIGNATURES

Purchaser Signature — Date
Supervising Agent Signature (if applicable) — Date
Fiscal Contact (or Delegate) Signature — Date

3 ACCOUNTING INFORMATION

| Item(s) | Line Item (G/L Account) | Fund (Class) | Amount |
|---|---|---|---|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | Grand Total: | |

Additional Info as Needed (building #, location, serial #, model #, etc):

4
◯ PAID
Date:
Check:
Initial:

5
Program Support: [ ] 4-H [ ] ANR [ ] FCS [ ] Other
Travel: [ ] 4-H [ ] ANR [ ] FCS [ ] Other
Prof Improv: [ ] 4-H [ ] ANR [ ] FCS [ ] Other
Contracted Svcs: [ ] Prof Services [ ] Maint & Repair [ ] Rents & Leases [ ] Insurance [ ] Equipment Repair [ ] Vehicle Insurance [ ] Vehicle Repair [ ] Electric [ ] Gas [ ] Water [ ] Sanitation/Sewer [ ] Telephone [ ] Internet [ ] Cable [ ] Other
Materials & Supplies: [ ] Mkt & Spec Prog [ ] Supplies & Svcs [ ] Postage [ ] Publications [ ] Janitorial Supplies [ ] Other
Administration: [ ] Dues & Subscrip [ ] Board Expense [ ] Bookkeeping [ ] Cell Phones [ ] Other
Capital Outlay: [ ] Equipment [ ] Vehicle [ ] Other

# Policies & Procedures - Purchasing & Disbursements

**Purchase Date:** Enter the date of purchase.

**Purchaser Name:** Enter the name of the individual who made the purchase.

**Vendor Name:** Enter the name of the vendor where the purchase was made (e.g. Wal-Mart, Lowe's, etc.)

**Amount:** Enter the amount of the purchase (total amount shown on receipt or invoice)

**Person Submitting Form:** Enter the name of the individual who is submitting the form (in some cases this may be an agent completing the form on behalf of a volunteer).

**Paid By:** Enter the source of funds covering the expense (EDB, 4-H, etc.).

**Check Payable to:** Enter the name of the individual or company to which this payment is due.

**Method of Payment:** Select the box most pertinent to the nature of this purchase.

**Items Purchased:** Enter a brief list of the items purchased (avoid using general terms such as supplies; and add specific detail, especially for higher end items or services)

**Business Purpose:** Enter a brief description justifying the need for the purchase to explain how the goods/services will be used in Extension.

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**PAYMENT/REIMBURSEMENT VOUCHER**

County: Wildcat County

*(Attach original itemized receipt/invoice)*

**BASIC PURCHASE INFO**

| | | | |
|---|---|---|---|
| Purchase Date: | 4/11/19 | Person Submitting Form: | John Smith |
| Purchaser Name: | John Smith | Account (EDB, Council, Etc): | EDB |
| Vendor Name: | Dollar General | Check Payable to: | John Smith |
| Amount: | 53.28 | ☑ Personal Funds ☐ Credit/Charge ☐ Invoice/Bill ☐ Auto-Pay | |

**Items Purchased:**
Rice, aluminum foil, dish washing liquid, plastic containers

**Business Purpose:**
Supplies for 4-H after-school programming at Wildcat County Middle School

****Attach original itemized receipt/invoice****

# Policies & Procedures -
# Purchasing & Disbursements

### Pre-Authorization Section

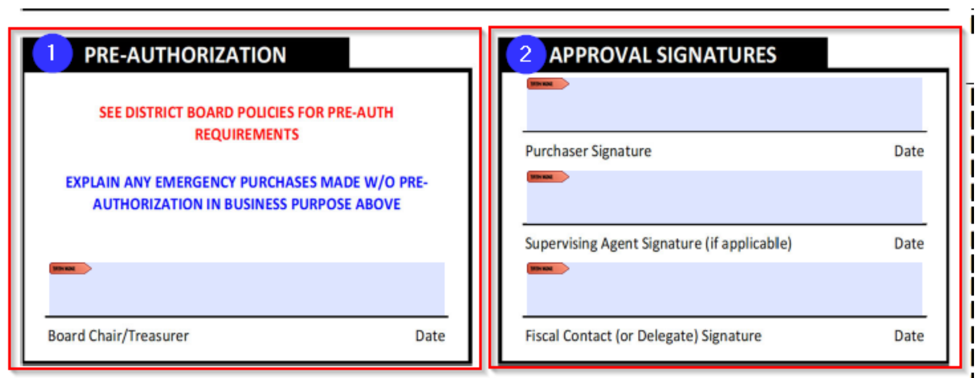
In certain circumstances, unbudgeted or emergency purchases must be made. <u>These purchases must be made according to existing Board/Council policies.</u>
Pre-authorization should be documented for these situations via signature from the associated Board Chair or Treasurer.

### Approval Signatures Section

<u>*Purchaser Signature*</u>: Signature of the individual who purchased the goods/services.

<u>*Supervising Agent Signature*</u>: Signature of the supervising agent for purchases made by a program assistant (if applicable).

<u>*Fiscal Contact (or Delegate) Signature*</u>: Signature of the fiscal contact for the office, or delegate in his/her absence.


1 PRE-AUTHORIZATION

SEE DISTRICT BOARD POLICIES FOR PRE-AUTH REQUIREMENTS

EXPLAIN ANY EMERGENCY PURCHASES MADE W/O PRE-AUTHORIZATION IN BUSINESS PURPOSE ABOVE

Board Chair/Treasurer — Date

2 APPROVAL SIGNATURES

Purchaser Signature — Date

Supervising Agent Signature (if applicable) — Date

Fiscal Contact (or Delegate) Signature — Date

# Policies & Procedures - Purchasing & Disbursements

## Accounting Information Section

This sections provides detailed areas for items to be listed and coded to their specific G/L Account (Line Item); Class (i.e. EDB General) and the specific amount tied to individual item for receipts, bills, or invoices which must be split.

The Additional Info (serial#, model#, etc) box gives the option to record detail on higher cost items, <u>especially those which should be inventoried or tracked</u>. Examples could be IPad/tablets, GPS units, etc.

**ACCOUNTING INFORMATION**

| Item(s) | G/L Account (Line Item) | Class (Program) | Amount |
|---|---|---|---|
| Supplies for 4-H Afterschool | 4-H Prog. Support | EDB General | 53.28 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | Grand Total: | 53.28 |

Additional Info as Needed (building #, location, serial #, model #, etc):

# Policies & Procedures - Purchasing & Disbursements

## Paid Section (right side of form)

This section should be completed once the voucher has been finalized and paid. The date, check number (if applicable) and initials of individual completing the form can be included here.

## Line Items Section (right side of form)

Information provided on the right side is provided to aid in assigning the proper G/L Accounts for Accounting Purposes.

Fiscal Contact should review the payment voucher to ensure the proper G/L is selected.

Staff Assistant entering transaction into accounting system should also review to ensure the proper G/L is being used.

☐ PAID
Date: ______
Check: ______
Initial: ______

**Line Items**

**Program Support**
- ☐ 4-H
- ☐ ANR
- ☐ FCS
- ☐ Other ______

**Travel**
- ☐ 4-H
- ☐ ANR
- ☐ FCS
- ☐ Other ______

**Prof Improv**
- ☐ 4-H
- ☐ ANR
- ☐ FCS
- ☐ Other ______

**Contracted Svcs**
- ☐ Prof Services
- ☐ Maint & Repair
- ☐ Rents & Leases
- ☐ Insurance
- ☐ Equipment Repair
- ☐ Vehicle Insurance
- ☐ Vehicle Repair
- ☐ Electric
- ☐ Gas
- ☐ Water
- ☐ Sanitation/Sewer
- ☐ Telephone
- ☐ Internet
- ☐ Cable
- ☐ Other ______

**Materials & Supplies**
- ☐ Mkt & Spec Prog
- ☐ Supplies & Svcs
- ☐ Postage
- ☐ Publications
- ☐ Janitorial Supplies
- ☐ Other ______

**Administration**
- ☐ Dues & Subscrip
- ☐ Board Expense
- ☐ Bookkeeping
- ☐ Cell Phones
- ☐ Other ______

**Capital Outlay**
- ☐ Equipment
- ☐ Vehicle
- ☐ Other ______

# Policies & Procedures - Purchasing & Disbursements

- Authorization of Purchases & Disbursements
  - The Fiscal Contact authorizing a purchase or expenditure is responsible to assure funds are available for payment of all obligations made under this authority.
    - Each Payment Voucher should be reviewed and signed by the Fiscal Contact before the check is written
    - When reviewing the voucher,
      - Is the expenditure allowable & reasonable?
      - Is the expenditure coded to the correct line item?
      - Are there adequate funds budgeted to cover the expense?

# Policies & Procedures - Purchasing & Disbursements

- County Credit Cards
  - Extension District Boards (EDBs) have the option to allow credit/credit card accounts.
  - Actions by the District Board should be reflected in the minutes before any credit/credit cards accounts are established.
  - EDBs may impose spending limits.
  - Debit cards are not allowed.

# Policies & Procedures - Purchasing & Disbursements

- County Credit Cards
  - EDBs may choose to have one major credit card and/or individual store credit cards and maintain card in office.
    - Either way the EDB EIN# should be used to obtain credit.
    - No UK Employee should have their credit/SS# tied to an EDB Credit Card
  - Credit is to be issued in the name of the EDB.
    - Cards assigned to individuals should also include the employee name and EDB name.
    - Tax exemption should be by the EDB's number, NOT the University of Kentucky.

# Policies & Procedures - Purchasing & Disbursements

- County Credit Cards
  - Office Credit Cards <u>must be kept in a locked location</u> in the Extension Office and checked out by the Extension Staff for purchases
    - One designated staff assistant/agent should be in charge to the office credit card check out process.
  - Credit Cards assigned to individuals can be kept in the possession of the individual and those individuals are <u>responsible for any and all purchases</u>.
  - All Credit Card purchases <u>must</u> be documented with a detailed receipt attached to a payment voucher (see voucher above).

# Policies & Procedures - Purchasing & Disbursements

- County Credit Cards
  - ABSOLUTELY NO PERSONAL PURCHASES!
  - EDB Credit Cards are not to be used for subsistence on any trip.
    - Registration, airfare, hotel rooms, parking, etc. are acceptable purchases with EDB Credit Cards if any Agent or Assistant is in official travel status.
  - EDB, Council and Grant Purchases should be made separately.
  - In the event of employee separation, all credit cards for that employee should be cancelled immediately.
  - If any fraudulent activity is suspected by anyone concerning county office expenditures, notify your District Director, and the EBO Team immediately.

# Questions

# Policies & Procedures – Travel Reimbursements

University Travel Reimbursement Policies & Procedures (E-5-1)

- http://www.uky.edu/ufs/sites/www.uky.edu.ufs/files/bpm/E-5-1.pdf
- Purpose - To provide guidance to faculty and staff traveling on behalf of the University of Kentucky and its affiliated corporations that will:
  - safeguard the assets and reputation of the University,
  - describe expenditures that are reimbursable in accordance with Internal Revenue Service (IRS) guidelines, and
  - inform employees and travel expense report approvers of their responsibilities regarding the management of official University travel.
- This policy applies to all units and employees, regardless of source of funds.

# Policies & Procedures – Travel Reimbursements

- General
  - Written approval must be secured prior to travel at the level required by department or division. Employees must disclose plans for combining personal with business travel.
  - Reasonable judgment must be given to travel only on dates that are necessary to complete University business.
  - Travelers are expected to return home on the same day that business concludes if transportation schedules allow arriving home by end of the calendar day.

# Policies & Procedures – Travel Reimbursements

- General
  - Airline tickets or other travel expenses acquired with airline frequent flyer or credit card points/awards are not reimbursable.
  - Employees who do not complete and approve the travel expense report within 60 calendar days will be reimbursed and reported as taxable wages.
  - Multiple trips without an overnight stay (day trips) may be reported on a single travel expense report on a monthly basis.
  - Any expenditure paid by a third party (e.g. EDB) must be reported on the travel expense report if there is any reimbursement to the employee.
  - Any travel resulting in zero reimbursement to the employee does not need to be entered into Concur.

# Policies & Procedures – Travel Reimbursements

- Receipts
  - Receipts <u>must include</u> the following:
    - name and location of the establishment
    - an itemized list of the goods or services provided
    - the date of the transaction and the amount paid
  - For airline tickets, the receipt <u>must include</u> the following:
    - ticket number (13 or more digits)
    - issue/purchase date
    - issuing travel vendor
    - detailed itinerary with dates/flight times/destinations
    - purchase price including service fee
    - form of payment.

# Policies & Procedures – Travel Reimbursements

- Airfare
  - Tickets purchased for commercial airline travel must be nonrefundable coach class or other similarly reduced airfare.
  - Additional expense incurred for first class and business class travel or ability to upgrade will not be reimbursed. Business class is subject to supervisor approval in cases of over 8 hours of uninterrupted flight service.
  - When personal and University business travel are combined on an airline ticket, the ticket must be purchased with a personal credit card. The traveler will be reimbursed the lesser of either the actual ticket value or the airfare cost comparison from Concur showing the lowest fare for what the ticket would have cost for official University business travel only (no personal travel included).

# Policies & Procedures – Travel Reimbursements

- Cost Comparisons
  - Cost comparisons are required for any of the following:
    - Combining personal with business travel; and
    - Driving over 500 miles one-way to destination (Air versus Auto Travel Expense Form must be used, and flight cost comparison must be ran 3 weeks prior to start of travel. Reimbursement is limited to no more than expenses that would be incurred with air travel).
  - Cost comparisons must be generated using Concur, UK's AAA Corporate Travel Services or Avant Travel.

# Policies & Procedures – Travel Reimbursements

- Cost Comparisons
  - Cost comparisons must include the following:
    - show the first page listing of airfares/itineraries for the same dates of travel, the same travel destinations, and the same approximate times of departure as shown on the ticket purchased from the alternate travel vendor;
    - show the search parameters used and the airline matrix (all airfares) across the top of the screen; and
    - be printed and date-stamped on the same day as the ticket is purchased.
  - Failure to submit a valid cost comparison may result in your reimbursement reduced to the lowest historical airfare in the market. A Request for Historical Airfare Cost Comparison must be completed and submitted.

# Policies & Procedures – Travel Reimbursements

- Historical Cost Comparisons
  - Historical cost comparisons can only be completed by UK Travel Services
  - Request for Historical Airfare Cost Comparison: Use the form below to request historical airfare when a traveler fails to secure a valid cost comparison. The lowest historical airfare will be used as the cost comparison, which may result in reduction in reimbursement.
  - Link to form: Request for Historical Airfare Cost Comparison
  - There will be delays in processing the travel expense report when historical cost comparisons are required.

# Policies & Procedures – Travel Reimbursements

- Personal Vehicle (mileage)
  - The traveler <u>must have a Motor Vehicle Record (MVR) Release and Information Form</u> on file with the University's Risk Management Department.
  - Mileage from the traveler's residence to workstation is <u>considered commuting and is not reimbursable</u>.
  - Mileage is reimbursed from the traveler's workstation to the destination <u>unless driving from the traveler's residence is closer</u>.
  - Mileage from the traveler's workstation to an airport is computed as follows:
    - For travelers whose workstation is not Lexington, the distance from their workstations to their airports must be confirmed with documentation and mileage reimbursement is limited to this distance.

# Policies & Procedures – Travel Reimbursements

- Driving Less than, or equal to, 500 Miles One-Way (to destination)
  - When using ground transportation (personal vehicle, rental car, or motor pool vehicle), the maximum reimbursement for all travel expenses will be calculated as follows:
    - When the destination is 500 miles or less one-way from the traveler's workstation or residence, expenses incurred while traveling to and from the destination are limited to:
      - Tolls
      - Subsistence (75% of per diem if destination is over 50 miles one way from workstation or residence, whichever is greater for day trips and/or first and last days of travel)
      - mileage for a personal vehicle
      - or actual costs for a rental car or motor pool vehicle
    - Any lodging expenses incurred when the traveler is en route to and from the business destination will not be reimbursed.

# Policies & Procedures – Travel Reimbursements

- Driving More than 500 Miles One-Way (to destination)
  - When using ground transportation (personal vehicle, rental car, or motor pool vehicle), the maximum reimbursement for all travel expenses will be calculated as follows:
    - When the destination is over 500 miles one-way from the traveler's workstation or residence, the maximum reimbursement, including any ground transportation costs (mileage for personal vehicle, actual costs for a rental car or motor pool vehicle), tolls, lodging and subsistence, is limited to no more than the normal expenses that would have been incurred if commercial air had been used. A valid airline cost comparison must be printed from Concur at least three weeks before travel, showing the lowest airfare for business travel. Also, an Air vs. Auto Travel Expense Form must be completed and submitted with the travel expense report, comparing actual driving expenses to airfare expenses.
    - The traveler will be reimbursed the lesser of either actual driving expenses or the comparative airfare expenses.

# Policies & Procedures – Travel Reimbursements

- Lodging
  - The University does not pay lodging expenses for an overnight stay within 50 miles of the traveler's official workstation or residence.
  - Reimbursement for lodging must not exceed the cost of a single room rate.
  - An itemized original receipted bill showing a zero balance, method of payment, along with the name of the traveler and hotel and dates of arrival and departure, must be attached to the travel expense report for all lodging reimbursements.
  - Travelers sharing lodging will be reimbursed a pro rata share of the room charge. Notify the hotel at check-in that each traveler will require a receipt with the individual's name on it.
  - The University is sales tax exempt for Kentucky hotels, and other out of state hotels as well. See Purchasing's tax exempt information for Kentucky and other applicable state

# Policies & Procedures – Travel Reimbursements

- Meals & Incidentals
  - Meals & incidental expenses are paid at 75% of the standard per diem rate on the first and last day of travel regardless of the time travel begins or ends.
  - To be eligible for per diem allowance, an itinerary is required for any destinations located 50 miles or more from the starting location.
  - Subsistence cannot be claimed for meals included in registration fees or otherwise provided at no cost to the traveler as part of the event.
  - A traveler attending a function such as a luncheon or dinner meeting may be reimbursed for actual meal cost instead of subsistence when the traveler's attendance is required. The traveler must submit the receipt for the meal and a memorandum from a supervisor noting the traveler's required attendance.

# Policies & Procedures – Travel Reimbursements

- Non-reimbursable Expenses
  - Items requiring a receipt when one is not attached to the travel expense report.
  - Flight, trip or rental car insurance (except for foreign car rentals).
  - Automobile expenses such as repairs, towing, and rental fees or mileage for sightseeing or other personal travel.
  - Traffic citations, parking tickets and other fines
  - Incremental costs for additional person(s) in room.
  - Personal entertainment such as pay-per-view movies in room, sightseeing tours and golf outings.

# Questions

# Travel Reimbursement Process (Concur)

## Travel <u>and</u> Expense Management

### All Things Travel

Requests

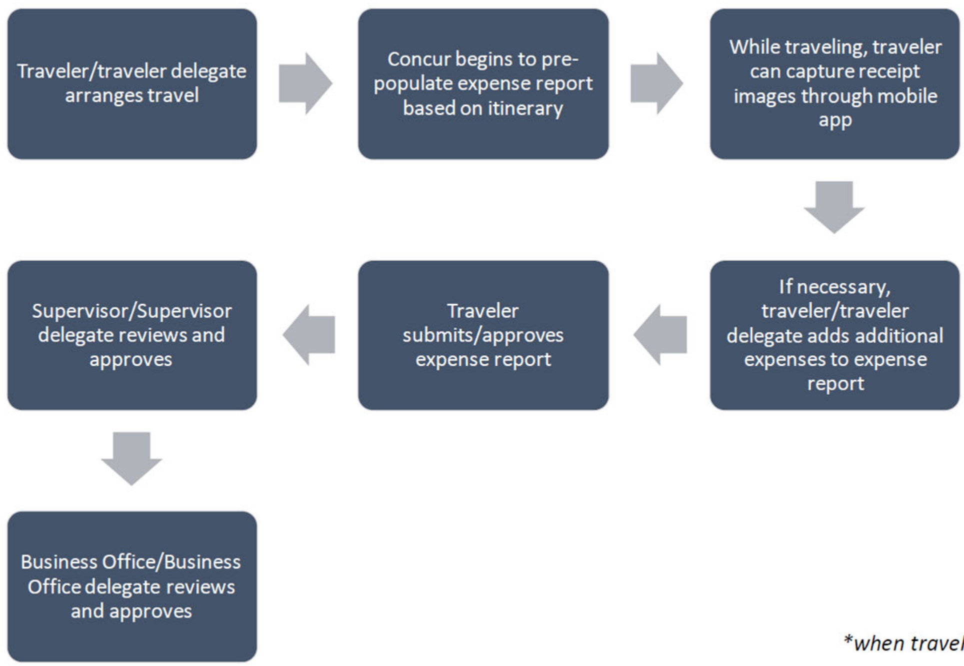
Booking

Expense

### ~~Procurement and Editing~~

# Travel Reimbursement Process (Concur)

## New Process: Travel*




*when travel arrangements are made*

# Travel Reimbursement Process (Concur)

## New Roles: Travel

Traveler*
- Concur Booking / Travel Delegate

Supervisor
- Supervisor Delegate

Business Office
- Business Office Delegate

AP Audit

**Traveler must submit expense report. Travel Delegate may create and prepare report up until final submission.*

# Travel Reimbursement Process (Concur)

https://www.uky.edu/ufs/concur-travel-expense-management

- About +
- Service Areas and Leadershi +
- Business Procedures Manua +
- Concur Travel and Expense Management
  - Travel Expense Policy
  - Procard Expense Policy
  - Updated Business Policies and Procedures
  - Travel Arrangements
  - Concur Quick Reference Guides
  - Concur FAQ's
  - Tableau Reporting
- Payroll Schedule

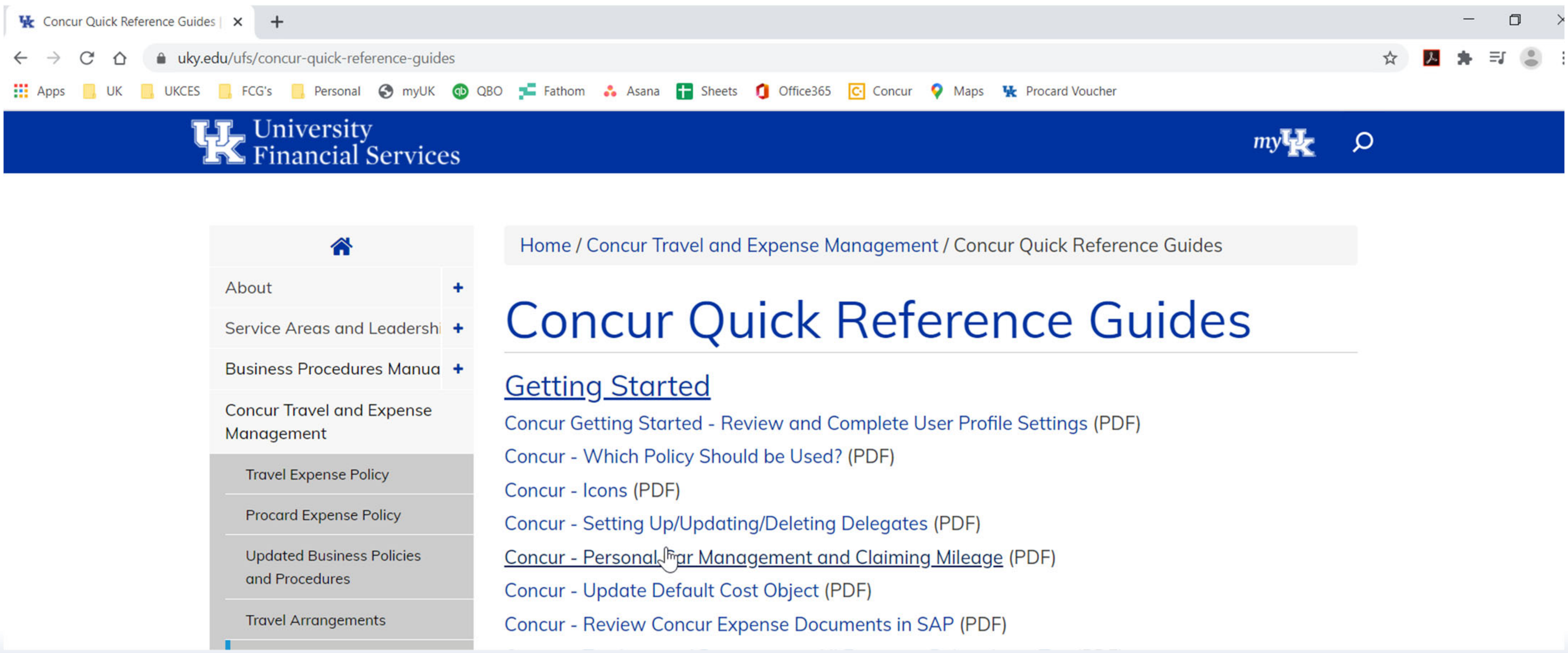
Home / Concur Travel & Expense Management

## Concur Travel & Expense Management


SAP Concur will be used as the university's expense management system for travel expense

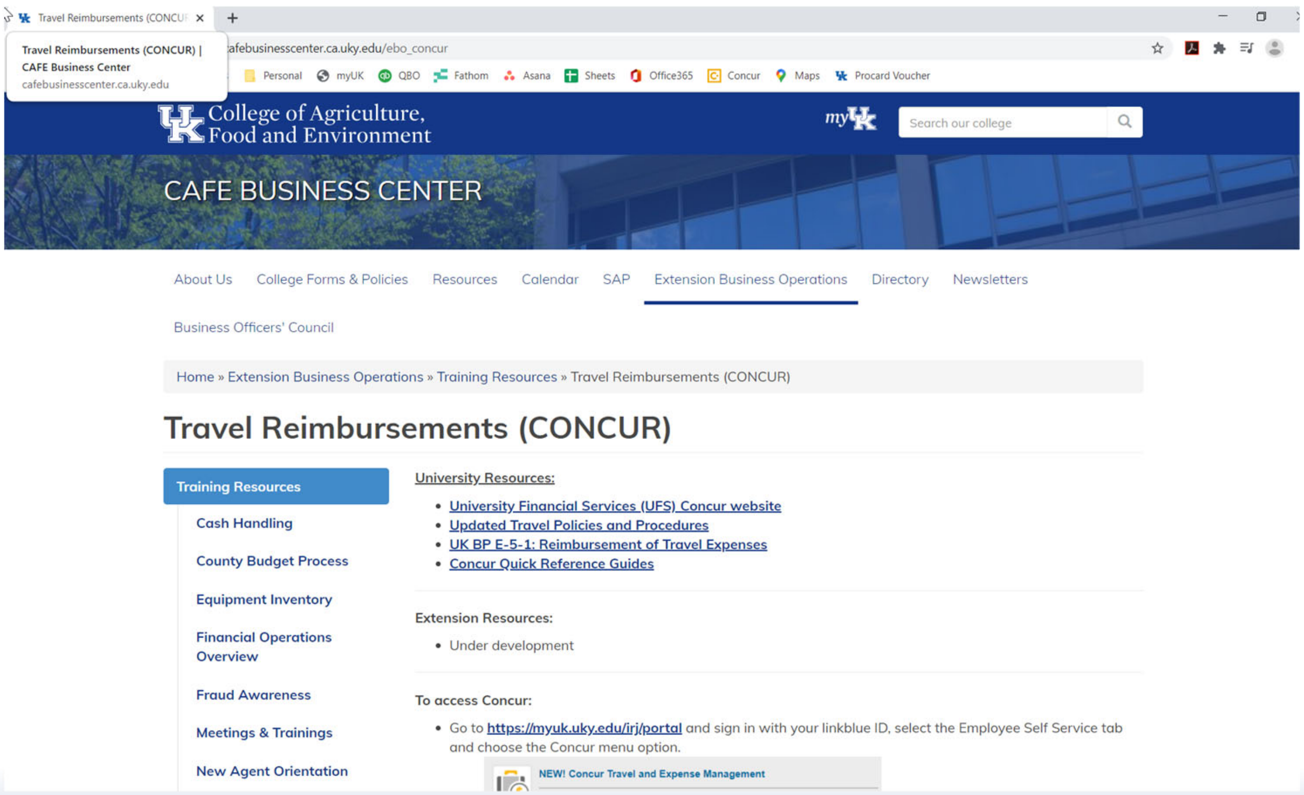
# Travel Reimbursement Process (Concur)

https://www.uky.edu/ufs/concur-quick-reference-guides



# Travel Reimbursement Process (Concur)

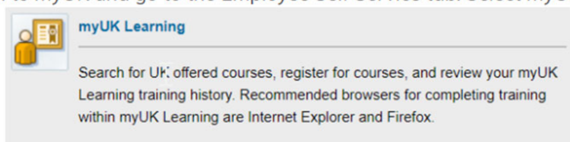
http://cafebusinesscenter.ca.uky.edu/ebo_concur



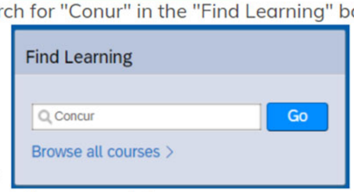
# Travel Reimbursement Process (Concur)

http://cafebusinesscenter.ca.uky.edu/ebo_concur

**To access Concur training videos:**

- Login to myUK and go to the Employee Self Service tab. Select myUK Learning.
  - 

- Choose the "Learning" tile.
  - 

- Search for "Conur" in the "Find Learning" box.
  - 

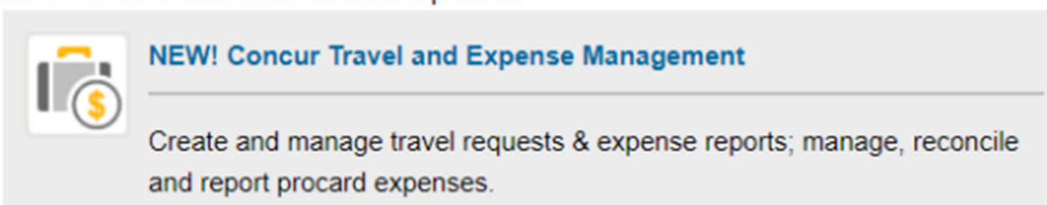
- Select the appropriate course as necessary.
- The On-Demand videos include demos such as creating a general travel request, travel expense report, procard expense report, and the approver process.

# Travel Reimbursement Process (Concur)

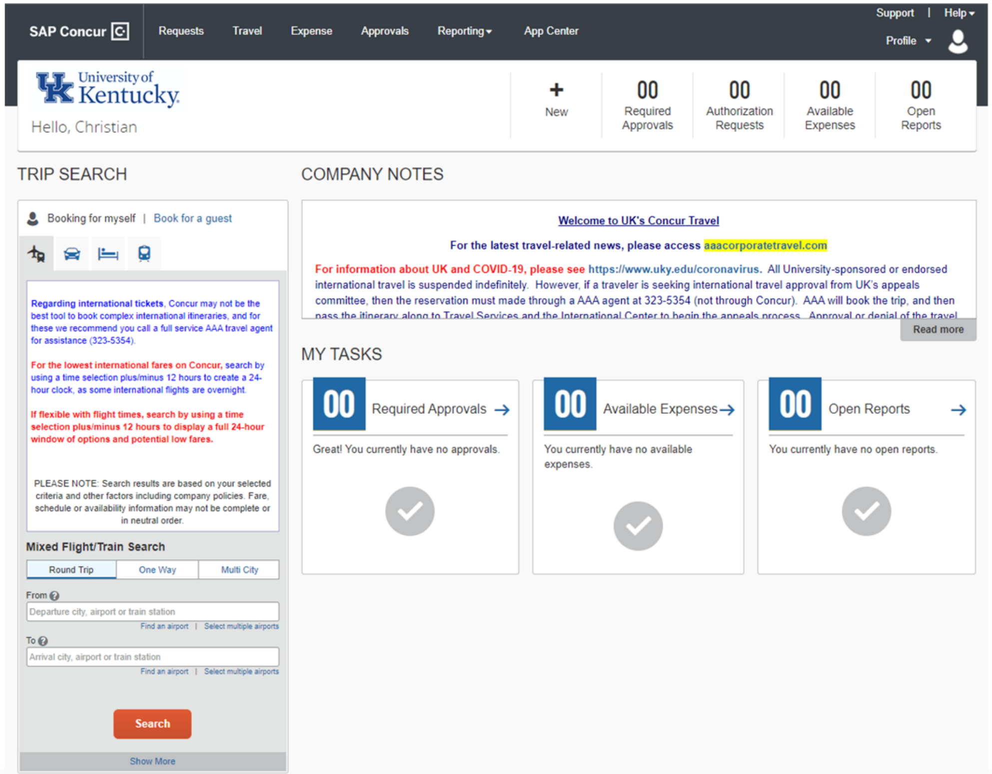
http://cafebusinesscenter.ca.uky.edu/ebo_concur

**To access Concur:**

- Go to https://myuk.uky.edu/irj/portal and sign in with your linkblue ID, select the Employee Self Service tab and choose the Concur menu option.

- 

# Travel Reimbursement Process (Concur)



# Questions

Cooperative Extension Service

Extension Business Operations

http://cafebusinesscenter.ca.uky.edu