Travel & Business Expense Policy

June 1, 2008
Effective Date

This policy covers all forms of reimbursement and payment requests and applies to all Robert Morris University Faculty, Staff and Students.

TABLE OF CONTENTS

Introduction 2

Objective of the Policy 2

Responsibility of the Authorized Approver, Employee and Student 2

General Information 3

Travel Agent Information 4

Domestic Air Travel 4

International Air and General Travel 4

Hotel Accommodations 5

Rental Cars 6

Mileage and Transportation 8

Personal Meals 9

Entertainment Expenses 9

Telephone Usage 10

Other Non-Reimbursable Expenses 10

Travel Advances 12

Acceptable Receipt Types 13

Sales Tax Exemption 13

Political Contributions 13

Spousal Travel and Other Expenses 14

Appendix 15
A. Standard Mileage Rates 15
B. Meal Allowance Rates 15
C. Inter-Campus Travel Rates 15
D. Purchasing Card Policy 16

Introduction

The Robert Morris University ("RMU") travel policy has been developed to enable our employees to travel as comfortably as possible while maintaining a balance of fiscal responsibility and neither gaining nor losing personal funds. We expect that our travel and expense policy will allow travelers to enjoy their travel experiences while working for RMU.

Objective of the Policy

- Ensure all employees have a clear and consistent understanding of policies and procedures for University travel and entertainment.
- Provide University travelers with a reasonable level of service and comfort in a cost efficient manner.
- Maximize the University's ability to negotiate discounted rates with preferred suppliers and reduce travel expenses.
- Provide guidelines in order to comply with both the University and IRS requirements regarding legitimate and necessary business expenses.
- Provide guidelines in order to comply with University and IRS documentation requirements and help to ensure that the business purpose of all expenditures is clearly documented.

Responsibility of the Authorized Approver, Employee and Student

- The University has no obligation to reimburse employees or students for expenses that are not in compliance with this policy or for which there is no legitimate business purpose.
- Every employee of the University is individually responsible for complying with the requirements set forth in this travel and expense policy. In addition, each employee or member of management is responsible for accurately reviewing expense reports for compliance before approving an employee's report. Approvers are responsible for ensuring that anyone traveling, entertaining or incurring non-travel business expenses on behalf of the University are aware of the policies and procedures outlined in this document. It is the responsibility of the approver to deny unallowable or inappropriate expenses and to counsel employees on the policies as necessary.
- Students who travel and incur business expenses as a representative of the University must comply with this policy and must also abide by the RMU Student Code of Conduct, NCAA Regulations, and all other University Policies and Procedures that may apply. The University employee responsible for a student's business and travel expenses is expected to ensure that the student is complying with this policy and all other appropriate University regulations.
- The approver must have authorization over the budget being charged.
- The approver cannot be the individual seeking reimbursement.
- The approver shall not approve the expenses of his/her supervisor.

- The approver is responsible for making sure that all required documentation is included. This includes verifying all receipts for expenses including entertainment or per diem meals are included and are original itemized receipts, the business purpose is clearly documented including who attended (if applicable) and on what day the expense was incurred.
- Employees and students traveling on business or incurring entertainment or non-travel business expenses on behalf of the University are responsible for complying with University policy and procedures as described herein. Individuals should exercise the same if not greater prudence and care in incurring expenses for the University as they would for their own personal expenses.

General Information

- This policy applies to all Robert Morris University faculty, staff and students.
- This policy applies to all forms of reimbursement or payment requests. The same business purpose requirement must be met for all expenses submitted on an expense report, an invoice, a petty cash reimbursement request, a check request, or a purchase card. The mechanism used to request payment does not determine the allowability or appropriateness of the expense.
- Each separate trip should have a separate expense report submitted for it. Local travel should be submitted at least once every 30 days with no more than one week's activity on each expense report. Once fully approved/audited, expense reports will be reimbursed by Accounts Payable.
- Specific departments, at their discretion, may impose greater control than required by this policy, but not less. For example, some departments may reduce per diem rates when necessary.
- **For those employees holding University Purchasing Cards (PCard), it is the preferred method of payment for expenses incurred while traveling.** Individuals using the PCard must follow all procedures in this policy as defined in Appendix D of this policy. If you are a frequent traveler and wish to request a purchasing card, please obtain approval from your budget manager and then contact the Business Operations Department for further information.
- Upon submitting an expense report, the employee agrees to the terms within this policy.
- Repeated failure to comply with this policy can lead to disciplinary action up to and including termination.
- Updated copies of this policy can be found on the RMU Website at:

  Staff → Forms → Administrative Related Forms → Financial Forms → Travel & Business Expense Policy

  Staff → Policies & Procedures →University Wide Policies

  Faculty → University Wide Policies → Travel & Business Expense Policy

Travel Agent Information

- Any travel arrangements that are for International or complex domestic traveling (e.g. Faculty Lead Study Abroad Trips) must be made through the travel agency designated by the University. The travel agency should bill those charges directly to the University. These charges will then be posted to the employee's department budget.
- The University does not have a preferred travel agency for domestic travel. We encourage booking travel online directly through the airline or using a site such as Expedia, Travelocity, Orbitz, or others.

Domestic Air Travel

- Advance Planning: Employees anticipating travel should plan accordingly so that the lowest rates are obtained.
- All domestic air travel must be flown in coach/economy class only and at the lowest and most practical available airfare.
- Promotional upgrades (upgrades obtained by nominal additional fees or frequent flyer points) are allowable at the employee's expense, but the upgrade must not sacrifice in any way the lowest available airfare.
- First class travel, business class travel or promotional upgrades other than those outlined above are not reimbursable expenses.
- Airline selection based on frequent flyer mileage consideration which results in a higher airfare is not allowed. Should such an event occur, the employee will reimburse the University the difference between the lowest available airfare and the fare actually paid.
- Overnight delays: should an airline delay necessitate an overnight stay, the traveler should attempt to secure complimentary lodging from the airline. It is common practice for airlines to provide overnight lodging if they are at fault.
- Lost or Stolen Airline Tickets: Employees are responsible for any additional fees generated from lost or stolen tickets.
- Saturday night stays are allowable reimbursement expenses if the costs incurred in lodging and meals do not exceed the savings in airfare. Prior approval from the employee's supervisor is required.
- Penalties and fees for increased fares due to scheduling changes will be reimbursed if the change is made for University business purposes and/or approved by your supervisor. They will not be reimbursed if made for personal reasons.

International Air and General Travel

All guidelines for domestic travel, as listed above, apply to international travel, however, it is understood that international travel can be quite different than domestic travel. As such, the guidelines established below are specifically for international travel.

- Advance Planning: Employees anticipating travel to international destinations should plan accordingly so that the lowest rates are obtained.
- Supervisors may, at their discretion, approve reasonable upgrades when appropriate.
- Employees will be reimbursed for the cost of all immunizations and inoculations required for travel on University business if not covered under the Employee's health plan.
- For information on non-emergency and emergency coverage specific to your policy, please see the Human Resource Employee Benefits section of the RMU website or contact your health insurance provider directly at the member services number on your membership card.
- RMU will pay Visa fees required for University travel.
- Health/Safety: It is the employee's responsibility to be aware of all immunizations, inoculations and passport/visa needs before leaving on international business.
    - A website for non-US medical requirements is the Center for Disease Control and Prevention at http://wwwn.cdc.gov/travel.
    - Travelers should also be sure to review government websites for any travel advisories or safety guidelines prior to travel. This is especially important in third-world countries and areas of conflict. A website for this information is www.travel.state.gov.
- Expense Reporting: In order to properly adjust for local currency amounts, employees should obtain a receipt every time they exchange American Dollars for local currency. The receipt must include the applicable exchange rate. This receipt will be used to convert cash transactions back to American Dollars on your travel reimbursement. When submitting an expense report for reimbursement, you must submit the report in US dollars with an explanation and translation of the foreign receipts and their conversions. Travelers must use the currency rates that were in effect when the travel took place.
    - A website for currency exchange rates is www.fxconverter.com.
    - Note: It is suggested that a credit card be used as frequently as possible since their translation rates are typically the best rates available. Additionally, there is no need to do a currency translation if a credit card is used. Please submit the original receipt along with the credit card bill in US dollars. The credit card translation will be the amount reimbursed.

Hotel Accommodations

- Hotels should be charged to your University Purchasing Card, directly billed by the hotel or personal credit card in this order of preference.
- All lodging should be secured at the most economical price possible. As such, employees are to stay in accommodations that are in-line with several national

mid priced hotel chains. Some examples of these include Courtyard by Marriott and the Holiday Inn Express.

- Accommodations at resort hotels are generally not permitted unless the hotel is the site of the conference being attended.
- If you are attending a conference that provides lodging, reservations may be made directly through the conference registration process.
- Itemized receipts for hotels are required. The amount of the lodging expense must be calculated on the receipt. The employee must highlight/circle any personal expenses and deduct them from the total. The receipt should have a revised total that matches the amount shown on the Travel and Business Expense Report.
- Any auxiliary services of the hotel used by the employee are not reimbursable (some examples include: mini bar, movies, spa services, etc.).
- Employees may accept room upgrades if the upgrade is at no additional cost to the University.

Rental Cars

- Long distance travel by rental car is discouraged, since it increases travel time and places the individual and the university at greater risk for business travel accident liabilities.
- Robert Morris University utilizes Enterprise as it's preferred provider of rental cars. Enterprise should be used whenever possible.
- Robert Morris University will reimburse the traveler for the cost of renting a compact or standard size car and for the automobile related expenses if use of the rental car is the most economical mode of transportation. If an employee chooses to upgrade to a larger or more expensive vehicle, they may do so at their own expense.
- Rentals of full size or larger vehicles will be approved by the employee's supervisor only if the circumstances justify the larger vehicle; e.g. number of persons, luggage, etc. A detailed explanation must be provided if a larger vehicle is utilized.
- Before renting a car, the traveler should consider shuttle services, taxis and other means of transportation particularly between airport and lodging.
- Mileage is not reimbursable for rental cars. The direct cost of gasoline may be reimbursed.
- Car rental agreements for both employees and non-employees renting cars for University business should, for insurance reasons, include 'Robert Morris University' with the name of the individual. Use of the University purchasing card serves this purpose for employees since both names appear on the purchasing card.
- If a rented vehicle is involved in an accident, the Business Operations Department must be notified no later than the following business day.

Contact Mary Wagenhofer at 412-397-6295 or Beth Kampsen at 412-397-6297 to report the accident.

- Employees are required to abide by all terms of the rental agreement.
- Employees are required to return the rental car with the amount of gasoline stipulated in the rental agreement. Additional gasoline expenses, including surcharges from the rental company by not complying with the terms of the rental agreement, will not be reimbursed.
- Fines resulting from speeding, parking or other violations are not reimbursable. If you receive a fine, it must be reported to the Business Operations Department within 24 hours as it may have insurance implications.
- **Insurance:** For the traveler to be covered by the rental agency's basic insurance, the rental vehicle may not be driven by persons other than the renter or leave the state in which it is rented without the agency's permission.

Definitions:

The following section describes the types of insurance for rental vehicles and provides the traveler with the information as to which insurance to reject or accept.

- LDW/CDW – Loss Damage Waiver/Collision Damage Waiver: Protects from liability for damage caused by collision or roll-over
- LIS/ALI – Liability Insurance Supplement/Additional Liability Insurance: Protects from liability for damage claims from a third party
- PAI – Personal Accident Insurance: Coverage in the event of your accidental death or dismemberment
- PEC/PEP – Personal Effects Coverage/Effect Protection: Coverage for lost or damaged items

Renter	**Coverage**			
	LDW/CDW	LIS/ALI	PAI	PEP/PEP
RMU employee renting within the US	Do not accept Not reimbursed	Do not accept Not reimbursed	Do not accept Not reimbursed	Optional RMU polices do not cover. Your homeowner's policy may cover this. Not reimbursed
RMU employee renting outside the US	Accept Reimbursed	Accept Reimbursed	Do not accept Not reimbursed	Optional RMU polices do not cover. Your homeowner's policy may cover this. Not reimbursed

Non – RMU employee (i.e. Athletic volunteer coaches)	Optional RMU policies do not cover Reimbursed	Optional RMU policies do not cover Reimbursed	Optional RMU policies do not cover Not reimbursed	Optional RMU polices do not cover. Your homeowner's policy may cover this. Not reimbursed

Mileage and Transportation

- Standard IRS mileage rates will be used for all personal car mileage while doing business. Please refer to the Appendix A at the end of this policy for the current rate amount. For information on the current rate, please refer to www.irs.gov and type in keyword search "mileage reimbursement". Each time the rate changes, updates will be made to the Travel and Expense Report Form and Appendix.
  - Please note: The standard mileage rate is in lieu of actual costs including depreciation, maintenance and repairs, gasoline, oil, insurance and vehicle registration and fees.
- Per IRS regulations, the cost of commuting to the main or regular place of work is not considered a business expense; therefore, in calculating business mileage, you may **not** include the number of miles related to your normal round-trip commute. A normal round trip commute includes any travel to your regular place of work including weekend and after office commutes.
- Inter Campus travel (Faculty): Intercampus travel rates for faculty members are determined by the Robert Morris University Faculty Federation Agreement. To review the agreement, please visit the RMU website and follow this path:

  Faculty → Teaching/Advising → 'more' → Faculty Contract & Memoranda

  The current rate in effect can be found in Appendix C and will be updated as changes occur.
- Inter Campus travel (Staff): Employees will be reimbursed for traveling between campuses. The reimbursable mileage is listed below by location.
  - Moon Campus to Pittsburgh Campus: 18 miles
  - Moon Campus to Island Sports Center: 5 miles

  Mileage is verified via online mapping services.
- Mileage for a business trip should be determined based upon the employee's regular place of work. For example, an employee whose regular place of work is at the Moon campus should determine their mileage from the Moon campus. Mileage for a business trip should not be determined based upon an employee's home residence or any other location.
- Other transportation costs are reimbursable. These include parking, tolls, taxi, baggage handling, tips, etc. Receipts are **not required** for these costs as long

as they are under $25. Individual items $25 or more (including tips) require itemized original receipts.

- It is expected that employees park in extended term parking when traveling and leaving a vehicle at an airport parking lot. Expenses for parking in short term or daily lots will be denied and reimbursed at the extended lot rate of Pittsburgh International Airport.

Personal Meals

- Out of Town Meals: An out of town meal allowance is intended to cover meal expenses incurred due to overnight, out-of-town travel and will be reimbursed on a per diem basis (See Appendix B for per diem amounts). Receipts are required for all per diem meal reimbursements.
- Departments may opt to use an actual cost basis if less than the per diem amount, but are not required. Receipts are required for this type of reimbursement. There is no reimbursement without a receipt.
- In Town Meals: In town meals are defined as meals in the Pittsburgh region and not requiring an overnight stay. These meals are not reimbursable unless they meet the rules for entertainment expenses. Additional information on these types of expenses is listed in the following section entitled 'Entertainment Expenses'.
- Meals for athletes may be reimbursed on an actual cost or per diem basis at the coach's discretion. Each athlete is required to sign the "Athletic Meal Allowance Roster" acknowledging the receipt of money.
- Meals for staff or student appreciation or recognition are allowable if they are reasonable both in dollar amount and frequency.
- If entertaining a business associate involves a meal, the cost of the meal should be reported in the entertainment column of the Travel and Business Expense Report and all guidelines pertaining to Entertainment Expenses apply. An itemized receipt listing the business purpose and participants is required. More information on this topic can be found in the following section titled "Entertainment Expenses".
- Tips are included in calculating your daily per diem.

Entertainment Expenses

- Business Meals: Business meals are those meals taken with persons such as potential donors, academic colleagues or other business associates in which a specific business discussion takes place.
- Reimbursement: Employees will be reimbursed for business meal expenses according to actual and reasonable costs. This may include a tip that is no greater than 20% of the total bill. Itemized receipts are required.

- Entertainment: Entertainment expense includes any business activity generally considered to provide entertainment, amusement or recreation and has a specific business purpose.
- Documentation: Documentation of business purpose is required for all entertainment expenses and business meals. This is done on the Travel & Business Expense Report under Entertainment Expenses (Box 2). This section must be completed including the name and location, date, persons entertained and the subject of business discussed or business purpose of the meal.
- One cannot claim an entertainment expense and a meal per diem for the same meal.
- Entertainment expenses must be paid for and reimbursed to the highest ranking University employee at the function.
- When entertaining, alcoholic beverages may be reimbursed if it is not excessive in both frequency and volume and is approved by the purchaser's supervisor. **Federal regulations require that alcohol is never charged to federal grants or contracts.**

Telephone Usage

- Business calls: When traveling on behalf of the University, employees will be reimbursed for business calls, fax charges and computer connection charges which are reasonable and necessary for conducting University business.
- Personal calls: The University will reimburse the reasonable cost of telephone calls per day made to an employee's family during an out-of-town assignment.
- Note: When making calls while traveling, use of an RMU cell phone is recommended in order to avoid highly inflated phone charges at the hotel. Another option is the purchase of a prepaid calling card.

Other Non-Reimbursable Expenses

The following items are not a comprehensive list but rather examples of items that are not of an appropriate business nature. Any expenses not furthering the educational purposes or mission of the University, that are excessive, or that would be in conflict with the University Policy of Ethical Practice, or are illegal, are non reimbursable. Any questions should be directed to your supervisor and/or the Controller's Office, and the final decision regarding the determination of reimbursable items lies with Business Affairs.

- Airline clubs
- Alcoholic beverages are not chargeable to federal grants and contracts
- Amusement, entertainment or social activities not directly connected to University functions and purposes
- Annual fees for reward programs
- Babysitting/Childcare
- Barbers and Hairdressers

- Capital items – these items should never be purchased with personal funds and submitted for reimbursement via the Travel & Business Expense Report. Capital items should be purchased using University guidelines and purchase order/purchasing system. However, with prior approval from the Director of Business Operations, these items may be purchased using a University Purchasing Card. A capital item is any item that costs $1000 or more and has a useful life of at least one year.
- Car washes of personal or rental vehicles.
- Cash gifts and/or gift certificates to University employees are considered taxable income. Gift certificates should not be given, but rather the gift should be given as cash through payroll so that appropriate taxes are withheld.
- Clothing (i.e., socks, pantyhose, etc.)
- Corporate and/or personal credit card fees/finance charges
- Country Club Dues
- Expenses for traveling to/from an individual's home to work
- Expenses of a personal nature such as plants, etc to decorate an individual's office or coffee makers or small appliances for individual offices. Decorative items and small appliances for common areas are allowed as per the budget owner's discretion.
- Excess baggage charges unless the traveler is transporting University materials or when an extended period of travel necessitates excess personal baggage.
- Fines for traffic/parking violations
- Gifts and celebrations of a personal nature or for personal achievements /milestones with no clear business purpose. This includes meals, gifts and cards for holidays, engagements or marriages, birth of a child, secretary's or boss' day, birthdays, graduations, and gifts to faculty, staff, students and student workers.
- Non business related incidentals including gum, breath mints, lifesavers, etc.
- Health Club Facilities/Fitness Centers, Saunas, Massages
- Home or lawn maintenance costs
- Laundry/Dry Cleaning Services – One exception is that a traveler would be reimbursed for reasonable and actual expenses for laundry services that are necessary due to an absence from home for five or more days or when unusual and documented circumstances mandate these services. These circumstances should be included on the expense report.
- Loss/Theft of Cash Advance Money or Company-paid Airline Tickets
- Loss/Theft of Personal Funds or Property
- Lost Baggage
- Medical costs, doctor fees, prescriptions or other drugs except those needed to treat a condition incurred while out of the network on University business and not covered by your insurance provider. This does not include maintenance type drugs that you take when not traveling. An example of a maintenance drug is blood pressure medication- you should have it refilled before you leave on your trip.
- Mini-bar Refreshments

- Movies (both in-flight and hotel in-house movies) (Athletic team movies are permissible)
- Optional charitable contributions on invoices (particularly invoices for dues and memberships). RMU's charitable contributions are planned by the Office of Institutional Advancement.
- Passport and passport photo costs
- Personal Entertainment
- Personal Toiletries/Make Up
- Pet Care
- Political Contributions
- Unapproved rental car upgrades
- Repairs due to Accidents
- Repair, maintenance, registration fees or insurance of personal vehicles
- Sales and/or use tax from states, including Pennsylvania, where the exemption information exists on the RMU website at the time of the transaction.
- Shoeshine
- Snacks, Drinks or Other Meals Outside of your per diem (Team snacks are permissible)
- Snacks, Drinks or Other Meals without a clearly documented business purpose.
- Tips for meals or services in excess of 20% of the bill
- Travel insurance
- Voluntary Contributions

Travel Advances

Travel advances are strongly discouraged and are only to be requested when all other forms of payment are exhausted.

- Travel advances will be limited to out-of-pocket cash expenditures. These typically include mileage, meals, tips, and any other cash outlays.
- The University will not issue an advance for car rental, airfare, lodging or registrations as these items should be paid in advance directly by the University or charged to the University P-card or personal credit card in this order of preference.
- Advances will be given no earlier than two weeks prior to a trip.
- Employees are required to submit an expense report within 60 days of receiving the advance. This expense report must provide backup to the travel advance including a breakdown of all charges and applicable receipts. Unused monies must be returned with this expense report as well.
- The Travel & Advance Request form must be signed by the Employee. Once signed, the form authorizes RMU to deduct any amounts owed to the University from the Employee's paycheck. Deductions will only be made if the employee does not submit an expense report or remit any unused amounts of money to the University.
- The Travel & Advance Request form can be found on the RMU website.

Staff → Forms → Administrative – Related Forms → Financial Forms → Travel Advance Form

Acceptable Receipt Types

- Airline tickets: The receipt must show the dates of travel, departure/destination locations, fare class, ticket number and price. Printed internet receipts are permitted.
- Hotel: The original itemized hotel bill is required. Adequate documentation should show the name and location of the hotel, the days of the stay with separate amounts for lodging, taxes (if applicable), meals, telephone charges, etc.
- Telephone Charges: An original itemized receipt showing the telephone numbers called and the dates of the calls.
- **Per Diem Meals: Receipts are required**. Reimbursement amounts will not exceed the daily per diem rates listed in Appendix B.
- **Entertainment Meals: Itemized receipts are required**. A credit card statement showing the total charge is not acceptable.
- Individual Expenses: Individual expenses under $25 do not require receipts. These types of charges include tolls, parking, tips, taxis, gas, etc.
- Tangible Goods: All purchases of tangible goods, regardless of the dollar amount, require itemized original receipts. Some examples include office supplies, video equipment, books, etc.

Sales Tax Exemption

When traveling on University business, please remember that the University has sales tax exemption status in over 30 states.
Please visit the RMU website to verify the sales tax status of the state you are traveling and for detailed instructions.

Staff → Forms → Administrative-Related Forms → Financial Forms → Sales Tax Exemption

- Once you have a copy of the sales tax exemption form, you will need to submit the sales tax exemption form to the hotel, restaurant, or retailer when you make purchases. The University Pcard, cash or a University drawn check are the recommended forms of payment. Generally a personal credit card cannot be used for tax exempt purposes.

Political Contributions

- Robert Morris University is a tax-exempt organization as described in the Section 501(c)(3) of the Internal Revenue Code and as such is prohibited from

participating or intervening in any political campaign on behalf of, or in opposition to, any candidate for public office.

- Under Section 501(c)(3), educational institutions cannot endorse any candidates, make donations to their campaigns, engage in fund raising, distribute statements or become involved in any other activities that may be beneficial or detrimental to any particular candidate including activities that encourage people to vote for or against a particular candidate on the basis of nonpartisan criteria violate the political campaign prohibition of section 501(c)(3). Refer to RMU Policy for further information.

Spousal Travel and Other Expenses

- Travel costs and related business expenses of an employee's family member, on occasion when his or her presence can be demonstrated to serve legitimate business purpose, may be reimbursed when pre-approved by the Policy of Ethical Practice exception form. Additionally, this purpose must have a valid and documented business purpose. If these two conditions are not met, only the employee's expenses are reimbursable.
- Spousal travel is generally limited to Deans and Officers and should occur infrequently.
- Each reimbursement of this type will be evaluated on a case-by-case basis. Expenses are more likely to be reimbursable if the following criteria are met:
    - Formal correspondence requests spouse or other family member to make the trip.
    - Spouses are required to attend meetings, be given advance assignments or make presentations at the event.
    - Spouse will perform 'necessary' services by acting as a representative of the component University in a substantial manner.

Appendix

A. Standard Mileage Rates

- Current IRS Mileage Reimbursement Rates – effective January 1, 2009 the mileage rate is $0.55
- Moon Campus to Pittsburgh Campus – 18 miles
- Moon Campus to Island Sports Center – 5 miles

B. Meal Allowance Rates

- The daily meal per diem is $54 per day. You must submit all meal receipts, and you will be reimbursed for your actual costs up to $54 per day of travel. Part day travel is also reimbursed at up to $54 per day when actual receipts are submitted.
- This rate is based on a review of IRS per diem rates by city and is a mid-range rate.
- When traveling internationally for programs such as Faculty Lead Study Abroad Programs, an exception may be made on per diem amounts. The exception must be approved by the department head and communicated to accounts payable in advance of expense report submission.
- This amount will be reviewed annually and updated accordingly.

C. Inter-Campus Travel Rates

- Full Time Faculty: $20 per day effective September 1, 2007 through August 31, 2009 (this rate will increase effective September 1, 2009 to $22 per day).
- Staff: Moon Campus to Pittsburgh Campus: 18 miles
  Moon Campus to Island Sports Center: 5 miles

D. Purchasing Card Policy

Purchasing Card Holder Procedures (June 2009)

Dear Purchasing Card Holder:

This Purchasing Card (PCard) program is designed to provide faculty and staff with an efficient, cost-effective method to initiate purchases on behalf of RMU with more control at the departmental level. This control adds additional responsibility for the purchasing card holder and his/her immediate supervisor. It also provides the need to establish consistent procedures and policies, which will allow continued process savings, accountability and provide audit documentation of University purchases.

The following cardholder responsibilities are managed by the Business Operations Department:

Cardholder Responsibilities:

- **Security:** The cardholder is the only person entitled to use the card and is responsible for all charges made against the card.
- **Tax Exempt:** RMU is a tax exempt organization and should not be paying sales tax in the majority of the states. The PA tax exempt identification number is imprinted on the front of each card. A complete listing of state tax exemption certificates and our agreements with each state is listed in the Sentry Secured Services website under Administrative Business Forms for Employees.
- **Monthly Statements:** Cardholders are responsible for reconciling their monthly statements and submitting them to Mary Wagenhofer, Business Operations, Revere Center by the 15th of the month after the billing cycle ends (412-397-6295, wagenhofer@rmu.edu)
  - **Receipts:** Each transaction must have an itemized receipt and indicate "who? what? when? where? and why?" the purchase was made. If your receipt does not clearly indicate what the purchase was for, you need to indicate and justify the purchase. This may be as simple as "general office supplies" or it may need to be a more specific detailed explanation of the purchase.
  - **Meal and Departmental Business Function Receipts:** IRS rules require recording the business purpose, and attendees for all business meal purchases. The itemized business meal receipt must include the specific items ordered (indicating "Food and Beverage" is not acceptable). Purchases for food and supplies for a departmental business function must include a description of the attending group.
  - **Signatures:** The statements must be signed and dated by both the cardholder and the cardholder's immediate supervisor prior to submission to Business Operations. The immediate supervisor is responsible for performing a review and approval of the charges.
  - **Account Distributions**: All transactions must be coded to the appropriate general ledger account (fund-account-department-sub account-event code)
  - **Athletics Cash Advance Users:** PCard holders that utilize cash advances must also submit the PCard Cash Reconciliation statements with their PCard statement.
  - **Disputed Transactions:** If you need to dispute any transactions on your statement, make a copy of the Billing Inquiry Form on the back of your statement and complete it with the disputed information, sign it and return it to Mary Wagenhofer.

In the event that the appropriate receipts, documentation and signatures and account distributions are not included with the submitted statement, the cardholder will be notified to forward the requested items to Business Operations.

All cardholders that do not follow and abide by the cardholder responsibilities are subject to suspension of their PCard. Please refer to The Visa Purchasing Card Usage Agreement for additional cardholder information. https://sentry.rmu.edu/SentryHTML/pdf/agreement_09.pdf

If you have any questions, please contact Mary Wagenhofer at 412-397-6295 or Wagenhofer@rmu.edu. Thank you for being a part of the Purchasing Card program at Robert Morris University.

ROBERT MORRIS UNIVERSITY 1921

VISA Purchasing Card Usage Agreement

Your participation in the University VISA Purchasing Card Program is a convenience that carries responsibilities along with it. Although the card is issued in your name, it should be considered Robert Morris University property and should be used with good judgment. Your signature below verifies that you understand the University VISA Purchasing Card Program guidelines outlined below and agree to comply with them.

1. The University VISA Purchasing Card is provided to employees based on their need to purchase business-related goods and services. A card may be revoked at any time based on change of assignment or location. The card is not an entitlement nor reflective of title or position.

2. The card is for business-related purchases only.

3. You are the only person entitled to use the card and are responsible for all charges made against the card.

4. Improper use of the card can be considered misappropriation of institutional funds which may result in disciplinary or other action, up to and including termination and/or criminal prosecution.

5. All charges are billed directly to and paid directly by the University.

6. Cardholders are expected to comply with internal control procedures in order to protect University assets. This includes keeping receipts, reconciling monthly memo statements, and following proper card security measures.

7. It is the cardholder's responsibility to code the line item detail of the monthly cardholder statement with the proper account distribution each month. Each account is assigned a department accounting code by management and purchases may be automatically charged to that code when not reviewed by the cardholder.

8. Cardholders are responsible for reconciling their monthly statement and submitting it to Business Operations with the itemized receipts and required signatures by the 15th of each month. Cardholders are also responsible for resolving any discrepancies by contacting the supplier or the bank. Each itemized receipt must indicate "Who? What? When? Where? and Why?" the purchase was made. If the receipt does not clearly indicate what the purchase was for, the cardholder needs to indicate and justify the purchase. For additional information on required supporting documentation, please reference the Travel and Business Expense Policy found on the Robert Morris University website.

(over)

VISA Purchasing Card Usage Agreement

9. University VISA Purchasing Card monthly statements must be signed by both the Cardholder and the Cardholder's immediate supervisor prior to submitting to Business Operations, consistent with stated deadlines and related procedures. Statements received without the appropriate signatures will be considered late and will be returned to the cardholder for the required signatures.

10. A lost or stolen card must be reported immediately by telephone to PNC Bank Customer Service at 1(800) 685-4039.

11. A cardholder must surrender the card upon termination of employment (i.e. retirement or voluntary/involuntary termination). At this point, no further use of the account is authorized.

12. The undersigned cardholder agrees to repay any cash advances or other charges which have been made with the University VISA Purchasing Card in accordance with the procedures and deadlines set forth by Business Operations. If not received by the applicable deadline, cardholder authorizes the deduction of any outstanding unreconciled amounts from cardholder's payroll check in amounts not to exceed 20% until the outstanding balance is satisfied. In the event cardholder elects to leave the University and the amount of deductions is insufficient to cover any amounts still due, cardholder shall be responsible for the unpaid balance on or before the date of departure from the University, provided, however, the University may elect to deduct amounts exceeding 20% of the paycheck to satisfy the outstanding balance.

13. All cardholders that do not follow and abide by the purchasing card usage agreement are subject to suspension or termination of their Purchasing Card.

14. Any future revisions to the Robert Morris University VISA Purchasing Card policy are applicable.

Cardholder Signature	Supervisor Signature	Next Level Supervisor Signature
Cardholder Printed Name	Supervisor Printed Name	Next Level Supervisor Printed Name
Date	Date	Date

Please return VISA Purchasing Card Usage Agreement along with the Authorization for Issuance Form to: Mary Wagenhofer, Business Operations Administrator, Revere Center, 1st Floor.

Authorization for Issuance of
VISA Purchasing Cards

Applicant:

Print Name _____ Title/Position _____

Department Name _____ Department Number _____
(Default number for purchases)

Last 4 digits SS# _____

Supervisor:

Print Name _____ ____ Title/Position _____

Next Level Supervisor

Print Name _____ Title/Position _____

Purchasing Card Attributes

Monthly Credit Limit: $ _____

Card may be used anywhere VISA is accepted. Yes____ No____

Athletic Coach Card Yes_____ No _____

Authorized Signatures

Signing Instructions:
(1) The cardholder must sign as primary cardholder
(2) The cardholder's supervisor must sign as second signature
(3) The next level supervisor must sign as third signature.

_____Cardholder Signature (1)

_____Supervisor (2)

_____Next level supervisor (3)

Please return Authorization for Issuance Form along with the VISA Purchasing Card Usage Agreement to:
Mary Wagenhofer, Business Operations Administrator, Revere Center, 1st Floor