



Monday, September 16, 2013

To: Faculty, Department of Economics

From: William Hoyt, Chair
Debbie Wheeler, Administrator

Re: Guidelines for Purchases using Department Funds and Reimbursements

As some of the spending and reimbursement procedures have changed in the past few years and we have a number of relatively new faculty, we thought it was advisable to summarize some of the policies to which we need to adhere for departmental purchases and reimbursements.

Use of Procard and Purchases (see <http://www.uky.edu/EVPFA/Controller/payable.htm>)

The Procard (a Departmental VISA) is designed for the payment of small dollar-value purchases. It is to be used to purchase any goods or services for which it is allowed. The Procard is kept with Debbie Wheeler. For use of the card, please contact her.

The card can be used for local vendors (this probably applies primarily to Jeannie and Debbie), mail order, phone orders, and internet orders if the item is an allowable purchase.

- Allowable Purchases
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 - Software.
 - Airline Tickets. Airline tickets are to be purchased through the use of the Procard. However, it can only be used for tickets purchased through the University's preferred travel agency (Concur).
 - Conference Registration. Can be paid (in advance) using the Procard. Only the registration fee – not conference meals or membership dues.
 - Automobile Rental (not insurance)
- Restricted Purchases and Businesses
 - Below are some relevant restrictions for which the Procard **cannot** be used. These restrictions include:
 - Restaurants
 - Hotels (as faculty will not be carrying the Procard)
 - Membership Fees
 - Florists/Flowers
 - Gasoline (unless UK fleet)
- Documentation Required:
 - The following information will be needed: Vendor name, item description with quantity and price, total dollar amount of the purchase, transaction date, and business purpose/explanation. Please provide Debbie with this information after you use the Procard.
 - Acceptable documentation includes original sales or cash register receipt, e-mail confirmation of order and payment, and a copy of order form. For travel, airline expenses require the flight itinerary and ticket receipt showing actual payment, not just the estimate. For registration fees, a receipt with documentation of itemized expenses is required.



Meals and Dining

Meals for entertaining official guests (workshop speakers, recruiting) are handled by direct reimbursement, not by the pro-card. Funds for the food come from nondiscretionary funds and funds for any alcohol come from discretionary funds.

- Documentation Required: Reimbursement requires separate itemized receipts for the food and alcohol. In addition, evidence of payment (credit card receipt) is required. Please run the credit card separately for food and alcohol. If using cash, have a receipt signed by the vendor as evidence of payment. Debbie will need to know who was present at the meal and who the official guest (workshop speaker, job prospect) was as well.
- As with other receipts please submit to Debbie within 14 days.

Travel

Below is a summary of some of the policies and procedures regarding business travel paid for by the Department. More details on travel can be found in the [Business Procedures Manual](#), section E-5-1.

- **Air**
 - Travel that is strictly business (conferences) must be booked through [Concur Travel](#).
 - Business airline tickets need to be purchased using the Procard. Any ticket that involves personal travel cannot be purchased using the Procard (this is a College policy) and must include a printed cost comparison from Concur limited to the business trip locations and times made on the same day as the purchase of the ticket from the other vendor.
 - The ticket must be a nonrefundable coach airfare.
 - Itinerary and ticket receipt are required for reimbursement.
- **Automobile and Public Transportation**
 - Use of personal vehicle requires a Motor Vehicle Record Release and Information Form on file with Risk Management. See the [form](#).
 - Current reimbursement rate is \$0.565/mile.
 - For trips of more than 400 miles (one way) a valid airfare cost comparison from Concur Travel must be submitted with the travel voucher.
 - Receipts for taxi or public transportation at destination are required for amounts over \$10.00.
- **Lodging**
 - Actual lodging expenses are reimbursed for U.S. travel. For foreign travel reimbursement is the minimum of actual receipts or amount allowed by federal government for the travel. See [allowable per diem rates](#).
 - Reimbursement may not exceed single room rate. If the room is shared by employees lodging is reimbursed on a pro rata share of the charge. Ask for receipts from the hotel with the individual's name on it.
 - An itemized original receipt showing a zero balance is required for reimbursement.
 - If you are not reserving lodging through a conference website, reservations through UK Travel are preferred.
- **Meals**
 - Meals (subsistence) are reimbursed by per diem following U.S. Treasury guidelines. Receipts are not required. See [guidelines](#). Breakfast is reimbursed between 6:30 AM and 9:00 AM; lunch 11:00 AM and 2:00 PM; and dinner between 5:00 PM and 9:00 PM. Travel starting after 6:30 AM will not reimburse breakfast on that morning; Travel ending before 9:00 PM does not include dinner.
 - If there is a meal included in the conference or event (included in the registration or at no cost to traveler) the per diem cannot be included for that meal. This means that a conference program is required documentation to be submitted with the travel voucher for reimbursement upon return.
- **Documentation Required** (for conferences and other business travel).
 - See [form for recording and summarizing expenses](#)
 - Documents needed: airline itinerary (showing time and date of travel) and ticket receipt; lodging receipt (showing zero balance); receipts for any transportation at destination (taxi fares; other transportation more the \$10.00); a conference program (to determine if a meal is provided).



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- Information needed (can be put on form): Date and time of travel (for purposes of determining per diem) and purpose of travel (conference – presenting paper (title), discussant, chair, recruiting).

Computer Equipment.

- The Procard **cannot** be used for purchases of computer (or other) equipment. Melissa Huffman handles equipment orders. Please inform the Chair of any equipment you wish to have purchased with departmental funds. If approved, Melissa will contact you about the order and inform Debbie of any departmental charges.

Submission Fees

- The Department will reimburse journal submission fees. Faculty will need to use the Procard to pay the submission fee. Generally, submission fees paid by the Department will be limited to \$500 per faculty member annually. Journals for which submission fees are paid are found at xxxx. Please see the Chair about exceptions to either the annual Departmental payment or acceptable journals.