In efforts to assist with processing expense reports in the Concur System, PennDesign’s **Financial Administration Office** **(FAO**) would like to offer the following **Best Business Practices (BBP)** when preparing to submit a Concur Expense Report;

**Receipts**

\*\*\*Please remember to obtain and keep copies of both payment and **ITEMIZED RECEIPTS** for items you wish to be reimbursed (this is not exclusive to meals). It is the requesters responsibility to provide these items and if they have been lost or should they forget to keep their copy, it is expected the individual seeking reimbursement will reach out to the vendor and request a new itemized receipt to be emailed to them.\*\*\*\*

The University’s financial policies require ***itemized receipts*** for expenses greater than $25.

Receipts need to be in a digital format (scanned), no paper is acceptable, and it must be readable and verifiable.  There are 2 options for attaching (uploading) your receipts into a **Concur Expense Report**;

1. Send receipts from your mobile device or a verified email address to the **Receipt Store**.

<http://cms.business-services.upenn.edu/penntravel/images/stories/NUI-TEM_Training/cncrtr%20-%20available%20receipts%20%20-%20nui.pdf>

1. Upload scanned receipts directly into a Concur Expense Report.

**After hitting the NEXT button in a newly created Concur Expense Report, GO to RECEIPTS (underneath the title of the report) and scroll down to “Attach Receipt Images”**

<http://cms.business-services.upenn.edu/penntravel/images/stories/NUI-TEM_Training/cncrtr%20-%20attach%20receipts%20-%20nui.pdf>

**Best Business Practice (BBP)**  
While you can attach *separate* receipts for every expense, the **BBP** is to scan your receipts **by EXPENSE TYPE** (i.e., airline, taxis, meals, hotels) and UPLOAD the ENTIRE document (all pages) into the header section (see option 2) of the expense report.

**Meals and Entertainment**

When trying to determine the correct expense category to use for **meals and entertainment**, reference the following descriptions;

* **Breakfast, Lunch, Dinner and Snacks** are meals for you – no attendees.

*Reimbursable personal meals are defined as individual meal expenses incurred when traveling on an out-of-town business trip. Consistent with IRS guidance, reimbursable personal meal expenses are those incurred on business trips requiring an* ***overnight stay****. Travelers will be reimbursed for personal meal expenses, provided they are documented and reasonable. Meals should be taken at the most economical restaurant fitting the occasion.*

* **Business Meal with Attendees** is a meal with a clearly substantiated business purpose.  Per person maximums, $35 for lunch and $80 for dinner (including alcohol and gratuity), apply.

*Meals with other Penn colleagues in local restaurants are generally* ***not reimbursable****. Local meals with colleagues should be considered a personal expense unless the business being conducted is such that it cannot be done in the office. An explanation of the reason as to why the meeting could not take place in the office should be included as part of the business justification in the Concur- TEM reimbursement request. Repetitive meal expenses- IRS regulations require that any payment made for repetitive expenses for an employee’s routine food (e.g., lunches and coffee breaks) are considered taxable income.*

* **Campus Business Meeting** includes refreshments for meetings, groceries, and prepared food carried-out.
* **Entertainment** encompasses those expenses incurred in conjunction with meals or events that are business-related but social or celebratory in nature.

<http://www.finance.upenn.edu/vpfinance/fpm/2350/2350_pdf/2361.pdf>

**Best Business Practice (BBP)**  
**Meetings should be encouraged to be held outside of lunch/dinner hours.  Food for campus business meeting should be procured using a University approved caterer with a departmental purchasing card (p-card) or a purchase order.**

**Hotels**

Hotels are one of the most “granular” expenses to itemize in TEM.  Hotels must be itemized by room rate, room tax, parking, internet, and other reimbursable charges.

[**http://cms.business-services.upenn.edu/penntravel/images/stories/NUI-TEM\_Training/cncrtr%20-%20itemize%20hotel%20expense%20-%20nui.pdf**](http://cms.business-services.upenn.edu/penntravel/images/stories/NUI-TEM_Training/cncrtr%20-%20itemize%20hotel%20expense%20-%20nui.pdf)

**Best Business Practice (BBP)**

The total of the hotel receipt must equal the itemized total in TEM (**see Non-Reimbursable**).

In lieu of itemizing each non-reimbursable charge, the **total amount** of all the non-reimbursable charges can be entered in one non-reimbursable line.

**Alcohol**

Alcohol should always be submitted as a **non-reimbursable** expense with the exception of non-grant funded University-related **business meals with attendees**.

[**http://cms.business-services.upenn.edu/penntravel/images/stories/NUI-TEM\_Training/cncrtr%20-%20account%20for%20alcohol%20on%20expense%20report%20-%20nui.pdf**](http://cms.business-services.upenn.edu/penntravel/images/stories/NUI-TEM_Training/cncrtr%20-%20account%20for%20alcohol%20on%20expense%20report%20-%20nui.pdf)

**Best Business Practice (BBP)**

Alcohol purchased outside of business meals with attendees should be separately accounted for on a personal credit card.  Alcohol for large events should be procured with a purchase order.

**Non-Reimbursable**

Personal expenses, as well expenses that do not comply with University financial policies, incurred on a University-related business receipt are considered **non-reimbursable**.

The non-reimbursable category should also be used if a ***limit* i**s placed on a reimbursement.  Office supplies, books, etc. should be procured through the department-not bought on sites like amazon or by physically going to establishments such as Staples etc. (unless needed during travel). If one purchases and then seeks reimbursement for these items-they are responsible for the taxes and will need to list them as a personal expense etc.

[**http://cms.business-services.upenn.edu/penntravel/images/stories/NUI-TEM\_Training/cncrtr%20-%20enter%20non-reimbursable%20expenses%20-%20nui.pdf**](http://cms.business-services.upenn.edu/penntravel/images/stories/NUI-TEM_Training/cncrtr%20-%20enter%20non-reimbursable%20expenses%20-%20nui.pdf)

**Example**

**$800 limit set by department on airfare reimbursement and the receipt is for $1,000**

Action: Itemize $800 as airfare and $200 as non-reimbursable

**Best Business Practice (BBP)**

Personal expenses should be separately accounted for on a personal credit card.  When reconciling expenses in TEM, the total amount of receipts submitted must *equal* the total itemized amount of the reimbursable + non-reimbursable expenses.

**Total Receipt = reimbursable amount + non-reimbursable amount**

**Rejected Expense Report**

**Concur Expense Reports** are reviewed at the department level (default reviewer), reviewed and approved at the School level (FAO) and, if over $500 in travel expenses or if the expense was grant funded, approved by the Dean, Chairman, or a Director (supplemental approver).

Under TEM’s current configuration, any errors found in an expense report must be corrected by the intended payee and is rerouted back through the review process.

[**http://cms.business-services.upenn.edu/penntravel/images/stories/NUI-TEM\_Training/cncrtr%20-%20fix%20a%20rejected%20expense%20report%20-%20nui.pdf**](http://cms.business-services.upenn.edu/penntravel/images/stories/NUI-TEM_Training/cncrtr%20-%20fix%20a%20rejected%20expense%20report%20-%20nui.pdf)

**Best Business Practice (BBP)**

An automated email will be sent notifying the intended payee that their report was “rejected”.  Reviewers will note in the comment field the reason(s) why the report was sent back.  Respond immediately by fixing the error(s) and resubmit the report.

**Need-to-Know**

1. Flights should be booked through Concur World Travel directly and not placed on BOA card.
2. Office supplies, books, etc. should be procured through the department-not bought on sites like amazon or by physically going to establishments such as Staples etc. (unless needed during travel). If one purchases and then seeks reimbursement for these items-they are responsible for the taxes and will need to list them as a personal expense. This is true of invoices as well-they should be handled through the department (for example-paid for by P-Card rather than personal credit card OR by obtaining a quote and having the department complete a PO to the company).
3. Itemized receipts are necessary in order to receive reimbursement. This is especially true for entertainment and meal expenses. It is the responsibility of the individual seeking reimbursement to pursue and retain the itemized receipt while purchases are made. **If an itemized receipt is lost and the individual wishes reimbursement, it is the responsibility of said individual to reach out to the vendor and request a copy of the itemized receipt be faxed or emailed.**
4. Alcohol is only reimbursable for business meetings/entertainment with attendees (such as prospective donors etc.). It is not reimbursable during personal meals (for example-a beer with lunch or dinner) and should be itemized as a personal expense if present on a receipt seeking reimbursement.
5. **Alcohol is never reimbursable using a grant account**. This is also true for computer items, entertainment items, and other miscellaneous items such as office supplies unless stated otherwise in grant proposal. Please see your Grant Director if you are unsure about a purchase you would like to make BEFORE you take on the expense.
6. Gas is only permissible for reimbursement if proof of car rental is present. Otherwise, mileage should be reimbursed (for personal vehicles).
7. For technical support-or for direction on how to submit or create particular expense lines or expense reports etc. please dial 6-HELP to speak directly to a Concur specialist. For all questions regarding policies (what is and is not allowed for reimbursement, for example or information regarding accounts that charges will be placed against-call 215-573-3456).
8. **All expense reports should include a clear, defined, business justification**, and expense lines should be appropriately categorized (books bought from Amazon should be categorized as Books, for example, and not Miscellaneous or Business Meals should be listed as such, rather than Dinner or Lunch if business guest are entertained). The fields regarding location, vendor, and etc. must also be completed. **Item lines must contain line by line business justifications and how the expenses relate to carrying out business at UPENN!**
9. Each receipt should have its own expense line. Even if multiple receipts of a particular expense type are to be concluded in a report, or several receipts from a particular vendor are present, you must create a line for each receipt you are submitting for reimbursement.
10. Proper itemization of expense lines: Expense lines containing sales-tax and other non-reimbursable items must be properly itemized. Unfortunately, simply omitting them from the total you are requesting is not an option. For alcohol, reimbursable or not, this is also the case. Please visit this link for a step by step guide on itemization <http://cms.business-services.upenn.edu/penntravel/images/stories/NUI-TEM_Training/cncrtr%20-%20itemize%20an%20expense%20-%20nui.pdf>.

Tutorial & Video for all topics- <http://cms.business-services.upenn.edu/penntravel/training-manuals/55-training-manuals-pdf.html>