

Revised August 10, 2005 Effective September 1, 2005 - 1 - **FACULTY OF ARTS & SCIENCES**

**GUIDELINES FOR REQUESTING EXCEPTION APPROVAL
For the 60-day Limit on Travel and Non-Travel Reimbursements/Corporate Card
Payments**

Exception Approvals to the 60-day Reimbursement Policy

- 1) Exception approvals are no longer required for non-employees and students where reimbursement requests are not in compliance with the 60-day timeframe of the University's reimbursement policy.
- 2) Where a reimbursement for an employee has been delayed so as to be between 61 and 90 days old due to administrative reasons, the FAS Financial Office will evaluate granting exception approval when provided with a completed Exception Request Form which includes:
 - a) A thorough explanation of the administrative delay; and
 - b) A plan to mitigate the need for future exception approvals attributable to the administrative delay.
- 3) Where a reimbursement for an employee has been delayed so as to be between 61 and 90 days old due to reasons attributable to the employee seeking reimbursement, the FAS Financial Office will evaluate granting exception approval when provided with a completed Exception Request Form which includes:
 - a) A thorough documentation of the extenuating circumstances which caused the delay; and
 - b) A plan by the department to mitigate the need for future exception approvals; or
 - c) The individual must make a good-faith effort to comply with the University's policies. The FAS Financial Office reserves the right not to grant exception approval.

Please remember to utilize a Missing Receipt Affidavit for lost or misplaced receipts in order to comply with the 60-day policy. Misplaced receipts will not be granted exception approval. Misplacement of receipts is NOT considered an extenuating circumstance.

No Exception Approvals to the 60-day Reimbursement Policy

- 1) The FAS Financial Office cannot grant exception approvals for employee reimbursement requests that exceed 90 days from the end date of the travel or the date the entertainment or non-travel expense was incurred.
- 2) For business expenses between 91 and 182 days old, each FAS department may use its discretion to pay an employee as Non-Qualified Reimbursement additional pay through ASPERIN. Any such payments cannot be grossed-up.
- 3) Business expenses that exceed 182 days will not be reimbursed or paid as additional pay by the University, the Faculty of Arts & Sciences, or the departments. Individuals should keep their original receipts for tax purposes.

The FAS Financial Office strongly urges each Department Administrator and/or Financial Officer to distribute these guidelines to all affected faculty and staff members and to staff members who process reimbursements. Please remember that the FAS Financial Office will not grant exception approval, except in extenuating circumstances, for personal delays to any faculty or staff. If you have any questions or comments about these guidelines please contact Michael Jackson at 5-1526 or mjackson@fas.harvard.edu.

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For Exception Approval to the FAS Spending Guidelines

Exception Approvals to the Airfare

Standard

The FAS Financial Office will evaluate granting exception approval for rates deemed excessive compared to the standard of lowest-priced, non-stop coach class airfare when documented extenuating circumstances require(d) the use of higher rates.

First Class airfare is prohibited for all destinations unless an exception is requested from the Financial Dean documenting medical reasons or extenuating circumstances that require such service (see University Business Expense Policy for more details.)

If a traveler has failed to obtain an airfare comparison for federal sponsored funding travel, he or she should include with the reimbursement documentation a written statement attesting to the fact that he or she performed due diligence in finding the airfare according to federal sponsored funding requirements. This statement should be kept with the local copy of the reimbursement.

Exception Approvals to the Car Rental

Standard

The FAS Financial Office will evaluate granting exception approval for rental of vehicles that exceed the full-size vehicle standard when justifiable business purposes require(d) the use of a larger vehicle.

Exception Approvals to Lodging

Standard

FAS travelers must receive prior approval from the Financial Dean when their nightly room rates are expected to exceed the guidelines. Requests where rates are deemed excessive and unrelated to the stated business purpose will be denied. Without prior approval, travelers run the risk of being reimbursed for only that portion of actual costs which are equivalent to the guideline rates. The FAS Financial Office will evaluate granting an exception after the fact only if extenuating circumstances exist.

The FAS Financial Office recognizes that the use of Harvard's partner hotels is not always feasible. If a traveler is unable to use a partner hotel due to documented business reasons or a hotel at or below the partner rate, the Average Corporate Rate with no 40% fluctuation should be used as the lodging standard. No exception approval is required in this instance.

Exception Approval to Meal

Allowances

The FAS Financial Office will evaluate granting exception approval to individuals or business units where the business and entertainment meal guidelines have been or are expected to be exceeded. Requests where meal/reception expenses are deemed excessive and unrelated to the stated business purpose will be denied.

Fundraising/Development & Faculty Recruitment Travel and Other

Expenses

The University and the FAS Financial Office recognize the unique nature of certain travel and entertainment expenses incurred for fundraising, development or faculty recruitment activities. If these activities necessitate a deviation from the FAS spending guidelines, the traveler should obtain approval for the exception prior to incurring the expense whenever possible. In the case of fundraising/development, an email explaining the exception should be sent to the FAS Development office (contact Deb Sweeney at dsweeney@harvard.edu) and written approval from that office attached to the completed Expense Report before submission to the Travel Office. In the case of faculty recruitment, an email explaining the exception should be sent to the FAS Faculty Development Office (contact Joanna Honig via email jmhonig@imap.fas.harvard.edu) and written approval from that office attached to the completed Expense Report before submission to the Travel Office.

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Instructions for the Exception Request Form

This is a Fill-In Enabled MS Word Form. You can tab between the fields to enter information. The fields will increase in size as necessary. Please state all extenuating circumstances, but please try to keep the Exception Request Form to one page in length.

1. The form can be found at the FAS Financial Office website – <http://www.fas.harvard.edu/~finance> in the Requesting Exception Approval section.
2. To download the form:
 - a. Right-click on the link “Exception Request Form”;
 - b. Choose “Save Target As...” in the dialogue box;
 - c. Save the file (you can rename it, if you like) to your computer.
3. Complete sections 1, 2, and 3 of the Exception Request Form.
4. Department Administrators, Financial Administrators, or Lab Directors should attach the completed form to an e-mail and send to finxcept@fas.harvard.edu. The e-mail should include a fax number to which the approved or denied request can be returned.
5. The FAS Financial Office will review the request and return the Exception Request Form with either an approval or denial via the fax number provided.
6. If approved, the Exception Request Form should be attached to the front of the Web Voucher/UEF reimbursement or Corporate Card direct payment and sent to Holyoke Center for further processing.