INTRODUCTION

The following information is put forward as sample practices for internal control operational guidelines for the University of Utah’s School of Medicine. None of the suggested practices is intended to supercede current and future University policies, procedures, and guidelines but to provide complementary controls. Each department and division within the School of Medicine will need to evaluate its own operations and control needs and develop policies and procedures that satisfy those needs.

As programs change and as departments strive to improve operational processes and implement new technological developments, management must continually assess and evaluate internal controls to assure that the control activities being used are effective and updated as needed.

Although departments/divisions are encouraged to monitor and review internal controls as often as necessary, an annual review will be part of the budget process and a report on the status of internal controls will be included as part of the budget narrative.

The control environment is impacted by people at every level of the department. It is, however, the Department Chair who is ultimately accountable for ensuring that internal controls are established, properly documented, maintained, and adhered to in each department of the School of Medicine.

This document contains a brief discussion of the theory of internal controls, some sample control principles, and sample internal control guidelines.

The Department of Pediatrics fully supports adherence to and enforcement of the internal controls as presented in the following School of Medicine guidelines. In order to accommodate procedural flow, however, it may be necessary to customize a policy or procedure to fit a division and/or a department need. If such is the case, a description of the procedural adjustment is outlined in a separate tabbed section immediately following the subject or category.

This policy manual is a work in progress and a collaborative effort between the School of Medicine’s Financial Administration, the Department of Internal Audit, and the various SOM departments. If your division has material or suggestions that you believe would be collectively beneficial, please forward that information to:

Jacquie Bernard  
Administrative Director  
Department of Pediatrics  
jacquie.bernard@hsc.utah.edu  
(801) 587-7410
Internal Controls

Internal controls are broadly defined as the processes designed to provide reasonable assurance regarding the achievement of objectives in the following categories:

- Effectiveness and efficiency of operations
- Reliability of financial reporting
- Compliance with applicable laws and regulations

The first category addresses an entity’s basic business objective, including performance and financial goals and safeguarding of resources. The second relates to the preparation of reliable published financial statements. The third deals with complying with those laws and regulations to which the entity is subject.

While internal control is a process, its effectiveness is a state or condition of the process at one or more points in time.

Internal control consists of five interrelated components:

Control Environment
The control environment sets the tone of an organization, influencing the control consciousness of its employees. It is the foundation for all other components of internal control, providing discipline and structure. Control environment factors include the integrity, ethical values and competence of the entity’s people; management’s philosophy and operating style; the way management assigns authority and responsibility, and organizes and develops its people.

Risk Assessment
Every entity faces a variety of risks from external and internal sources that must be assessed. A precondition to risk assessment is establishment of objectives, linked at different levels and internally consistent. Risk assessment is the identification and analysis of relevant risks to achievement of the objectives, forming a basis for determining how the risks should be managed.

Control Activities
Control activities are the policies and procedures that help ensure management directives are carried out. They help ensure that necessary actions are taken to address risks to achievement of the entity’s objectives. Control activities occur throughout the organization, at all levels and in all functions. They include a range of activities as diverse as approvals, authorizations, verifications, reconciliations, reviews of operating performance, security of assets and segregation of duties.

Information and Communication
Pertinent information must be identified, captured and communicated in a form and timeframe that enable people to carry out their responsibilities. Information systems produce reports containing operational, financial and compliance-related information that make it possible to run and control an operation.

Monitoring
Internal Control systems need to be monitored – a process that assesses the quality of the system’s performance over time. This is accomplished through ongoing monitoring activities, separate evaluations or a combination of the two. Ongoing monitoring occurs in the course of operations. It includes regular management and supervisory activities, and other actions that personnel take in performing their duties.

The information above comes from COSO’s Internal Control – Integrated Framework:
http://www.coso.org/publications.htm
Control Principles

1. **Separation of Duties**: Duties are divided so that no one person has complete control over a key function or activity. This should include separating the responsibilities for authorizing transactions, processing and recording them, reviewing the transactions, and handling any related assets. No one individual should control all key aspects of a transaction or event.

2. **Authorization, Approval and Verification**: Proposed transactions are authorized when they are consistent with policy and funds are available.

3. **Review and Reconciliation**: Records are examined and reconciled to determine that transactions were properly processed and approved.

4. **Access Controls**: Assets are secured, counted or reviewed periodically and compared with amounts shown on control records.

5. **Accurate and Timely Recording**: Transactions should be promptly recorded to maintain their relevance and value.

6. **Training and Supervision**: Well-trained and supervised employees help ensure that control processes function properly.

7. **Documentation**: Internal control and all transactions and other significant events need to be clearly documented. Well-documented policies and procedures promote employee understanding of job duties and help ensure continuity during employee absences or turnover.

8. **Management of Human Capital**: Effective management of an organization’s workforce is essential to achieving results and an important part of internal control. Human capital should be viewed as an asset rather than a cost. Only when the right personnel for the job are hired and are provided the right training, tools, structure, incentives and responsibilities is operational success possible.

9. **Cost/Benefit**: Costs associated with control processes should not exceed expected benefits.
### Guidelines

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<td>Travel</td>
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Accounts Receivable

OPERATIONAL GUIDELINES
SCHOOL OF MEDICINE
UNIVERSITY OF UTAH HEALTH SCIENCES CENTER

SUBJECT: ACCOUNTS RECEIVABLE

I. PURPOSE

To establish controls and procedures for departmental accounts receivable.

II. REFERENCES

University of Utah Policy and Procedures Manual found at:
http://www.admin.utah.edu/ppmanual/3/3-2.html

III. DEFINITIONS

IV. POLICY

University of Utah Policy and Procedures Manual found at:
http://www.admin.utah.edu/ppmanual/3/3-2.html

V. PROCEDURE

A. Separate the functions of generating the list of payments expected and depositing the checks to pay for those invoices. The person who receives the checks must be different from the person who marks off payment on the billing receivables log so that one person cannot both divert a payment and modify the receivables log to show that payment is no longer expected.

B. The following functions should be distributed among as many staff as reasonable, but must be split between at least two people. Both must understand their responsibility in preventing fraud and in establishing a process that will protect employees from the appearance of fraud.

   Recorder: Receives payments, records in Payments Journal, records deposit information.
   Reconciler: Produces invoices and maintains receivables lists.
   Verifier: Checks deposits against separate copy of original receivables list.

C. Reconciler produces invoices and a receivables list. A copy is given to the Verifier.

D. Recorder receives payments, records the payments in a Payments Journal, prepares the deposit and gives it to the Reconciler.

E. Reconciler checks payments against his/her receivables list and then gives to Verifier

F. Verifier checks payments against his/her own separate copy of original receivables list, signs deposit and sends to Income Accounting.

G. Recorder receives receipt of deposit from Income Accounting, verifies deposit with initial record in Payments Journal, records deposit number and files deposit copies.

H. At least once per month, Reconciler and Verifier review their copies of the receivables list and discuss actions being taken for any outstanding receivables.
Department of Pediatrics: Accounts Receivable

PROCEDURE:

1. The Administration Division follows the general guidelines outlined by the School of Medicine for processing of Accounts Receivable. Duties are separated among a mail handler, invoicer (called a reconciler in SOM procedure), recorder, and verifier. The flowchart below illustrates how checks mailed to the lockbox are processed. The flowchart also illustrates how invoices are created and processed.

2. The Universal Management System (UMS) may be used to create invoices and to record payments.

3. At least once per month, the invoicer and the verifier meet to discuss any outstanding invoices.
Assets

OPERATIONAL GUIDELINES
SCHOOL OF MEDICINE
UNIVERSITY OF UTAH HEALTH SCIENCES CENTER

SUBJECT: Assets

I. PURPOSE
To establish controls and procedures for administering assets such as equipment and supplies.

II. REFERENCES
Property Accounting Website located at: http://www.utah.edu/property/
Policy and Procedures 4-4, Restricted Purchases and Special Procurement
Policy and Procedures 4-16, Equipment Inventory Screening and Requisitioning

III. DEFINITIONS

IV. POLICY

V. PROCEDURE
A. Small assets such as copiers, computers, printers, and LCD projectors are kept secured during non-work hours. Keys are changed and locks changed, if necessary, after employee turnover.
B. Rooms containing these assets will be locked during non-work hours. If the item is small and moveable and available for general use, (i.e. laptop computers, LCD projectors), it will be kept in a locked location within the department with an assigned custodian who has the key and checks the equipment in and out.
C. An accurate and complete inventory of hardware and software will be maintained and assets with a purchase value of less than $5,000 will be identified with yellow equipment stickers available from Property Accounting. Periodic physical counts will be completed by a person who is independent of the purchases and authorizations, and compared to the inventory to identify discrepancies.
D. Laboratory equipment with an acquisition value of $1,000 or more and with a useful life of one year or more, such as centrifuges, freezers, incubators, microscopes, autoclaves, fume hoods, refrigerators, shakers and cameras are kept secured during non-work hours. Keys and locks are changed, if necessary, after employee turnover.
E. Rooms containing lab equipment will be kept locked during non-work hours.
F. Laboratory supplies are kept secured during non-work hours. Keys and locks for the supply storage rooms are changed, if necessary, after employee turnover. Rooms containing these supplies will be controlled by an assigned custodian who maintains the quantity in accordance with an approved budget, i.e. grant or laboratory operating budget.
**Department of Pediatrics: Hardware & Software Assets**

**PROCEDURE:**

1. The IS team maintains a database of hardware and software inventory. The database also includes user names and logons.

2. The inventory is classified according to a barcode label that IS affixes on any department-owned computer equipment that passes through their shop for servicing or software installation.

3. All purchases of stationary or portable computer equipment must be pre-approved by the IS team to ensure that:
   - The equipment is compatible with the department’s network system.
   - The best pricing and most reliable technologies are applied to the purchase.
   - All purchases are properly accounted for in the IS hardware and software inventory.

Computer equipment purchases include, but are not limited to, PC workstations or desktops, printers, scanners, LCD projectors, and laptops.
# COMPUTER LOGON AND PASSWORD REQUEST FORM

**UNIVERSITY OF UTAH DEPARTMENT OF PEDIATRICS**

Please return the completed form to Danny, Michelle, or Scott – Williams Building, 295 Chipeta Way

**Fax: 585-9498**

**ALL AREAS OF TOP SECTION MUST BE FILLED OUT**

<table>
<thead>
<tr>
<th>Date Requested</th>
<th>Name of New User</th>
<th>☐ First time personal access to network</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>☐ Request for access to additional applications (Already has a network account)</td>
</tr>
<tr>
<td>uNID#</td>
<td>Med Center Room No. / Offsite Address</td>
<td></td>
</tr>
<tr>
<td>Division</td>
<td>Job Title / Degree</td>
<td>Phone</td>
</tr>
<tr>
<td>Supervisor</td>
<td>Supervisor Job Title / Degree</td>
<td>Supervisor Phone</td>
</tr>
<tr>
<td>Is this person a transfer?</td>
<td>☐ Yes ☐ No</td>
<td></td>
</tr>
<tr>
<td>Where from?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Whom will this person replace? (n/a if this does not apply)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>What kind of computer will this person use?</td>
<td>☐ Personal Computer (PC) ☐ Macintosh</td>
<td></td>
</tr>
</tbody>
</table>

**UUHSC Confidentiality and Information Security Agreement form must be on file for all employees of the University Hospital & Clinics and the School of Medicine staff and students.**

<table>
<thead>
<tr>
<th>Systems Access</th>
<th>Clinical Applications</th>
<th>IDX Application (Requires training)</th>
<th>Directory Access</th>
</tr>
</thead>
<tbody>
<tr>
<td>☐ Network Account (Includes Active Directory and VPN access)</td>
<td>☐ ALLEGRA  -- No access without training, call 587-6082 Path</td>
<td>☐ DMBS (Database Management System)</td>
<td>☐ Access to a shared directory:</td>
</tr>
<tr>
<td>☐ Office Applications</td>
<td>☐ Patient Registration, Look Up &amp; Charge Entry</td>
<td>☐IDX Billing</td>
<td>J:\common__________</td>
</tr>
<tr>
<td>☐ Microsoft Office Suite (Includes Word, Excel, PowerPoint, and Access)</td>
<td>☐ Financial – Patient Accounting Only</td>
<td></td>
<td>☐ Access to a database:</td>
</tr>
<tr>
<td>☐ E-Mail</td>
<td>☐ Health Info  – Medical Records Only</td>
<td></td>
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<tr>
<td>☐ GroupWise</td>
<td>☐ IP Bed Management</td>
<td></td>
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<tr>
<td>☐ E-Mail Web Access only</td>
<td>☐ ATU</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(No network account)</td>
<td>☐ EMR / PowerChart</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Did this person have a previous U of U E-Mail account as faculty, staff, student, or intern?</td>
<td>☐ Monarch* (Requires specific membership)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>☐ Yes ☐ No</td>
<td>* Account behaves like whom?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>☐ UMS</td>
<td>* Account replaces whom?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>☐ Universal Management System</td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>

**UMS**

- ☐ Filemaker Pro (UMB access)
- ☐ PDS Cubes (Requires Pediatric Administration approval)

**Classes**

- University Hospital & Clinics
- ITS Training Department
- 585 Komas Drive
- Research Park
- (801) 587-6005
- [http://www.med.utah.edu/its/training](http://www.med.utah.edu/its/training)

For questions please send email to:
- itstraining-dist@hsc.utah.edu

Last update February 2, 2005

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Dept. Head or Supervisor signature is required to verify the user is authorized to have this electronic access.

________________________________________

Supervisor signature

Date: _________________________________
Subject: Campus Orders

I. PURPOSE

To establish responsibilities for the initiation, approval, review, and disposition of University campus orders.

II. REFERENCES

University of Utah Accounts Payable Preferred Methods of Procurement found at: 
http://www.ap.admin.utah.edu/PaymentMethod.pdf

Directions for preparation and use are found on the face and reverse of the University of Utah campus order form. A Campus Order Expenditure Review that details the information required for every field of the form can be found at: http://www.ap.admin.utah.edu/COExpRev.pdf

III. DEFINITIONS

A. Authorized Employee
   Principal Investigator, Supervisor or an individual authorized to act on his/her behalf to request purchases be made for the department.

B. Buying Department
   University of Utah department, generally the initiator of the campus order, that wishes to purchase a product or service from another University department.

C. Campus Order
   Campus orders are pre-numbered, 4-part forms to be used by University departments for purchases from campus service agencies. There are no specific dollar limitations, except the amount must be greater than $1.

D. Campus Order Custodian
   Department employee who has received proper training by the Accounts Payable department to use University of Utah campus orders for procurement.

E. Clerk or Accounting Clerk
   Any employee (other than campus order custodian) assigned data entry or account reconciliation duties.

F. Financial Log or Database
   Written or electronic log maintained and used to track all department purchases, deliveries, payments, and reconciliations.
G. **Proper Administrative Approval**
   Principal Investigator, account executive, department chair/head, dean/director or authorized alternate.

H. **Selling Department**
   University campus agency from whom the product or service is sought.

IV. **POLICY**

   University of Utah Policy and Procedures Manual 3-7, Approvals Required for Financial Transactions:
   [http://www.admin.utah.edu/ppmanual/](http://www.admin.utah.edu/ppmanual/)

   University of Utah Policy and Procedures Manual 4-9, Requesting Service from Campus Agencies:
   [http://www.admin.utah.edu/ppmanual/](http://www.admin.utah.edu/ppmanual/)

   “Financial Accountability and Control” memorandum, November 11, 2003, Vice President Arnold B. Combe

V. **PROCEDURE**

   A. Campus orders are obtained directly from the Accounts Payable department and kept by the campus order custodian in a locked drawer or file cabinet.
   B. Authorized employee requests that a purchase be made for the department.
   C. Campus order custodian confirms that a campus order is the best purchasing method according to University of Utah and Accounts Payable policy and procedures.
   D. Campus order custodian prepares campus order according to applicable policy and procedures and obtains proper administrative approval.
   E. Campus order custodian issues campus order to authorized employee or the campus agency that will provide the product or service (selling department), retaining the green copy.
   F. Selling department completes the appropriate sections of the campus order form, provides the product or service, and distributes the form as instructed on the bottom of each copy.
   G. Campus order custodian keeps the green copy in a pending file until the yellow copy has been returned. S/he then determines that the product or service has been received and charged appropriately and assures that corrections are made as needed.
   H. Clerk enters campus order into financial log or database.
   I. Accounting clerk reconciles campus order purchases with monthly financial management reports, initials and dates each statement, and obtains the review/approval of the PI or supervisor.
   J. Campus order custodian retains all processed campus orders for a period to be determined by the department and in accordance with University policy and procedures.
Department of Pediatrics:  Campus Orders

PROCEDURE:

1. The Department of Pediatrics utilizes the Universal Management System accounting package in the initiation, review and disposition of University campus orders.

2. In UMS, pre-numbered campus orders are generated by an authorized employee.

3. The UMS-generated campus order is approved by the proper administrative authority.

4. The campus order is sent to the selling department which then approves and distributes it according to the instructions on the bottom of the form.

5. The accountant reconciles campus order purchases with monthly financial management reports and obtains the review/approval of the PI or supervisor.
SCREEN SHOT UMS CAMPUS ORDER
Cash and Cash Receipts

OPERATIONAL GUIDELINES
SCHOOL OF MEDICINE
UNIVERSITY OF UTAH HEALTH SCIENCES CENTER

I. PURPOSE

To establish a policy and related procedures for administering cash and cash receipts.

II. REFERENCES

State Money Management Act, Section 51, Chapter 7, Utah Code Annotated, 1953
Rules of the State Money Management Council
Utah State Board of Regents Banking Policy (R-543)
Departmental Deposit form found at: http://www.acs.utah.edu/tuition/

III. DEFINITIONS

IV. POLICY

University of Utah Policy and Procedures Manual Establishment of Accounts and Receipt of Funds found at: http://www.admin.utah.edu/ppmanual/3/3-2.html

V. PROCEDURE

A. Separation of duties should be established so that different employees are responsible for:
   - Receipt and endorsement of cash or checks
   - Preparation of deposit and account coding
   - Posting/recording the transaction
   - Reconciliation and review of the monthly management report

B. All cash must be physically protected, including during transit. Cash will be secured in a locked location (preferably a safe) until deposited.

C. Safe combinations or keys should be restricted to a minimum number of employees.

D. Safe combinations should be changed after termination of an employee who previously had access.

E. All checks must be endorsed immediately upon receipt.

F. Receipts should be maintained in a secure location.

G. Pre-numbered receipts will be given for all payments received.

H. Numerically controlled receipt slips are accounted for and reconciled on a regular basis.

I. Reconciliations should be done on a timely basis.
J. All deposits should be made daily in sealed envelopes or money bags.
K. Supporting detailed documentation must be maintained within the department.
L. If an open position involves handling cash, the department will contact the previous employers of any potential candidate to ascertain cash handling experience and trustworthiness.
M. Any employee who mishandles cash or does not follow these procedures shall be disciplined (up to and including termination).
N. Any funds donated to the department will be deposited to a gift account (Fund 6000) using a gift deposit form and submitted to the Development Office (304 Park Building).
O. Grants and Contracts income should be deposited by the Office of Sponsored Projects (OSP). Should these funds be received by the department, they will be logged and forwarded to OSP.
P. All remaining funds will be submitted to Income Accounting (165 SSB) for deposit. The monthly deadline for deposits is noon on the day before the last business day of each month.
Change Funds

OPERATIONAL GUIDELINES
SCHOOL OF MEDICINE
UNIVERSITY OF UTAH HEALTH SCIENCES CENTER

SUBJECT: CHANGE FUNDS

I. PURPOSE
To establish a policy and related procedures for administering change funds.

II. REFERENCES

III. DEFINITIONS

IV. POLICY

V. PROCEDURE
A. Verification of funds will be performed and documented by the supervisor.
B. Change funds must be maintained in a secure location such as a locked drawer, cash register, or lock box.
C. Change funds are to be used for department-related services only. No expenditures of any kind may be made from the change funds and cashiers should not use change funds for cashing employees’ personal checks.
D. If a department/division has both a petty cash fund and a change fund, the two funds must be maintained separately.
E. Cashiers will prepare daily cash count sheets and balance them to deposits and the daily sales records.
F. The size of the change fund will be reviewed periodically to determine its adequacy.
G. Documentation must be maintained indicating that the change fund is properly checked out to cashiers and then returned to secure storage when not in use.
H. A record of over/shortages by a cashier should be maintained.
I. Individuals who handle substantial amounts of money should be trained in procedures to be followed in the event of an emergency (fire, robbery).
J. Employees who handle cash, cash items, and other valuable assets are bonded.
Check Requests

OPERATIONAL GUIDELINES
SCHOOL OF MEDICINE
UNIVERSITY OF UTAH HEALTH SCIENCES CENTER

I. PURPOSE

To establish responsibilities for the initiation, approval, review, and disposition of University check requests.

II. REFERENCES

University of Utah Accounts Payable Preferred Methods of Procurement found at:
http://www.ap.admin.utah.edu/PaymentMethod.pdf

On-line check request forms and directions for preparation and use are found at:
http://www.ap.admin.utah.edu/chkrqst.html

A Check Request Template can be found at http://www.ap.admin.utah.edu/APForms.html#template. Accounts Payable will assign the CR number if the template is used.

A Check Request Expenditure Review that details the information required for every field of the form can be found at: http://www.ap.admin.utah.edu/CRExpRev.pdf

III. DEFINITIONS

A. Authorized Employee

Principal Investigator, supervisor or an individual authorized to act on his/her behalf to initiate a check request.

B. Check Request

Check requests (either the on-line pre-numbered form or the template) are used by University departments for certain small dollar payments to vendors outside the University or for non-travel (see P&PM 3-10 and exception below) reimbursements to University employees. Check requests are required for the following payments: advance deposits, monetary awards, payments to consultants/independent contractors, guest lecturers, honorariums, insurance payments, legal fees, moving expenses, reimbursements, performance fees, royalties, social dues, and travel reimbursements for University guests. Exception: If a University employee travels within an area that will allow him/her to return to work or home the same day, prepaid costs and cost reimbursements for items such as registrations, entertainment and automobile mileage should be submitted for payment on a check request through the Accounts Payable department. All check requests that expend project dollars will be sent by Accounts Payable to Research Accounting for approval; those expending activity dollars of $1,000 or more must be approved by General
Accounting. **Note** Processing time may be shorter if check requests meeting these criteria are sent directly to the office from which pre-approval is required.

C. **Clerk or Accounting Clerk**
   Any employee (other than the initiator of the check request) assigned data entry or account reconciliation duties.

D. **Financial Log or Database**
   Written or electronic log maintained and used to track all department purchases, deliveries, payments, and reconciliations.

E. **Proper Administrative Approval**
   Principal Investigator, account executive, department chair/head, dean/director or authorized alternate.

IV. **POLICY**


“Financial Accountability and Control” memorandum, November 11, 2003, Vice President Arnold B. Combe

V. **PROCEDURE**

A. An original invoice, billing, voucher or other appropriate documentation for payment or reimbursement is presented to authorized employee for payment.

B. Authorized employee confirms that a check request is the best payment method according to University of Utah and Accounts Payable policy and procedures.

C. Authorized employee prepares the check request according to applicable policy and procedures and obtains proper administrative approval. If the template is used rather than the online pre-numbered form, the authorized employee should obtain a unique check request number from Accounts Payable.

D. Authorized employee retains a department copy of the check request and any substantiating documentation and sends the originals to Accounts Payable (or Research Accounting or General Accounting if pre-approval is required).

E. Clerk enters check request into financial log or database.

F. Accounting clerk reconciles check request with the monthly financial management reports, initials and dates each statement, and obtains the review/approval of the PI or supervisor.

G. Authorized employee retains all processed check requests for a period to be determined by the department and in accordance with University policy and procedures.
**Department of Pediatrics: Check Requests**

**PROCEDURE:**

1. The Department of Pediatrics utilizes the Universal Management System accounting package in the initiation, review and disposition of University check requests.

2. In UMS, pre-numbered check requests are generated by an authorized employee.

3. The UMS-generated check request is approved by the proper administrative authority.

4. The original check request and supporting documentation is sent to Accounts Payable.

5. The accountant reconciles check requests with monthly financial management reports and obtains the review/approval of the PI or supervisor.
Cost Transfers

OPERATIONAL GUIDELINES
DEPARTMENT OF
UNIVERSITY OF UTAH HEALTH SCIENCES CENTER

GUIDELINE NUMBER
REVIEW DATE
ORIGINAL DATE
PAGE NUMBER

SUBJECT: COST TRANSFERS

I. PURPOSE

To establish a policy and procedure used for administering the transfer of expenditures from/to projects or activities used for recording costs of sponsored agreements.

II. REFERENCES


III. DEFINITIONS

A. Cost Transfer

An adjustment made sometime after an event has occurred which transfers costs from University projects or activities where the charges had been originally recorded to other projects or activities.

B. Payroll Corrections

Corrections made to assure that payroll records accurately report services actually performed, including changes that reflect differences which result when the preliminary estimates of the percent of effort preprinted on the time and effort report do not agree with the actual effort of the employees during the reporting period.

C. Adequate Documentation

Full explanation of how the error occurred, reasons why the original charge was incorrect and justification for making the retroactive charge, together with appropriate supporting documents to the extent available.

IV. POLICY

A. Cost Transfers of Payroll Expenditures (including benefits)

1. Requests for correction of payroll errors must be made as soon as possible after the error is detected. An excessive delay in recognizing and reporting errors results in inaccurate financial management reports and reports to granting agencies. Therefore, financial management reports must be reviewed and errors reported immediately.

2. Salary charges to federal sponsored agreements must be distributed to the sponsored agreements that benefited from the services for which such payments were made.

3. Payroll correction requests submitted within 120 days after the original cost was incurred may be honored only if the approvals and documentation required under section IV, paragraph C are met. The cognizant vice president must also approve if the requests are submitted more than 120 days after the original cost was incurred.
4. Payroll correction requests submitted after the Personal Activity Reports (PARs) have been certified as correct will ordinarily not be allowed except when in addition to the approvals and documentation required under section IV, paragraph C, the request is approved in writing by the cognizant vice president and the vice president for research.

B. Cost Transfers of Other Expenditures

1. Requests for cost transfers to correct errors in charging expenditures, other than payroll, to a sponsored agreement must be promptly brought to the attention of the Research Accounting Office after the account executive/principal investigator's review of the monthly financial management reports. Adequate documentation for such errors must be provided. Normally, corrections or transfers will not be allowed unless requested within 120 days after the date of the original transaction. In unusual cases, if the facts and circumstances dictate, transfers requested after 120 days may be made with the written approval of the Director of Governmental Accounting.

C. Documentation Requirements

1. Documentation substantiating any cost transfer authorized by this policy must include the following information and approval:
   a. Specific identification with respect to the period covered and the amount transferred.
   b. Adequate documentation supporting the request for transfer.
   c. Signatures of (a) the appropriate account executive/principal investigator, (b) the cognizant department chair or director, and (c) the cognizant dean.

D. Review Procedures

1. The signature of the cognizant vice president, shall be provided where required by this policy and procedure. Cost transfer documentation, as required by this policy and procedure, must be submitted on forms supplied by the Research Accounting Office, and shall also be reviewed and approved by the Research Accounting Office and, if necessary, the Director of Governmental Accounting, before the transfer request will be honored. Any subsequent disallowances made by the auditors and sustained by the awarding agency will ordinarily be the responsibility of the account executive/principal investigator or his/her department and must be absorbed using nonfederal exceptions as the president may authorize on recommendation by the President. Exceptions to this policy may only be authorized by the cognizant Vice President.

V. PROCEDURE

A. For Cost Transfers of Payroll Expenditures including benefits for personnel who do not receive quarterly PARs (Personal Activity Report Forms)

1. Obtain Cost Transfer form from web at http://www.acs.utah.edu/afs/forms/list.html#ra by selecting “Research Accounting” and then “Cost Transfers.”
2. Fill in all fields on Cost Transfer form.
3. If the costs are being transferred to a PROJECT, a certification is required. The certification should state (signed by the employee or his/her direct supervisor) the percent of time worked on the award as well as the time period involved. For exempt employees transferring expenditures within the current quarter, no certification will be required if the request for the transfer arrives at Research Accounting one week before the end of the quarter. An exempt, in-quarter transfer does not require a cost transfer form and may be done from a memo or reallocation form. Cost transfers should not transfer salary that has been previously certified on a PAR.
4. Attach copies of applicable Payroll Earnings, Benefits & Taxes Reports, showing the earned salary benefits for each pay period. A PeopleSoft query may be substituted for the Payroll Earnings, Benefits and Taxes Report.

5. Generate a spreadsheet summarizing by account code the salary and benefits for each individual. Show ALL salary and benefits, which were EARNED by the originating activity/project for the period covered by the Cost Transfer. (These figures should tie to the Payroll Earnings, Benefits & Taxes Report). Then show the percent or amount of salary and benefits that should be transferred to the new activity/project.

6. Justify in Section III on Cost Transfer form the need for a cost transfer of these costs.

7. Obtain required signatures.

8. Retain copy of Cost Transfer and related documentation in department accounting file(s).


10. Verify processing of charge corrections on financial management reports and/or payroll and accounting statements.

B. For Cost Transfers of Other Expenditures

1. If the cost involves a project or grant, then obtain a Cost Transfer form from web at [http://www.acs.utah.edu/afs/forms/list.html#ra](http://www.acs.utah.edu/afs/forms/list.html#ra) by selecting “Research Accounting” and then “Cost Transfers.” Instructions for completing the cost transfer form can be found at [http://www.utah.edu/research_accounting/COSTTRANSFERINSTRUCTIONSb.htm](http://www.utah.edu/research_accounting/COSTTRANSFERINSTRUCTIONSb.htm)

2. Fill in all fields on Cost Transfer form.

3. Attach appropriate related documentation to Cost Transfer form, including copies of the financial management report detailing the charges.

4. Obtain required signatures.

5. Retain copy of Cost Transfer and related documentation in department accounting file(s).


7. Verify processing of charge corrections on accounting statements.

8. Transfers involving Activities DO NOT require a cost transfer form. In this case, a General Journal Entry form may be used. These are found at [http://www.acs.utah.edu/afs/forms/list.html](http://www.acs.utah.edu/afs/forms/list.html), click on “General Accounting” and then “General Journal Entry”. Instructions to fill out General Journal Entries can be found at [http://www.acs.utah.edu/afs/forms/journalinst.htm](http://www.acs.utah.edu/afs/forms/journalinst.htm). Complete the form, obtain appropriate signatures, make copies and send to General Accounting for processing.
Employee Records

OPERATIONAL GUIDELINES
SCHOOL OF MEDICINE
UNIVERSITY OF UTAH HEALTH SCIENCES CENTER

SUBJECT: EMPLOYEE RECORDS

I. PURPOSE

To protect against theft or improper use of Social Security Numbers as well as to protect employee personal information, human resources related information and department information.

II. REFERENCES

III. DEFINITIONS

IV. POLICY

University of Utah Policy and Procedures Manual found at:

V. PROCEDURE

A. Lock up employee data and limit access to authorized employees. Keep personnel files locked in a secure area and restrict access to the smallest possible pool of employees.

B. Protect the social security number: Do not use social security numbers as identifiers.

C. Protect your University system password and change it regularly. Disable employee access to University records immediately upon termination. Encrypt data sent electronically by using something similar to PHI that is used for patient information. Make sure you have a firewall properly installed to provide network protection. When using the University Information System, always log off when you are away from your computer, no matter how briefly.

D. Store outdated material in a safe and secure place and destroy (shred) discarded documents that contain personal identifiers. If you use an outside company, have the contractor provide documentary evidence of employee screening, appropriate insurance, written procedures, access prevention and monitoring.

E. Before sharing records either electronically or via campus mail, ensure that the recipient is authorized.

F. Ensure that the Park Building and HR have a policy in place for the safe and secure transport of PANs and other employee records to the mail facility and that the mailroom has a policy in place to protect them as well.

G. Access to computers and file storage areas must be limited to employees with legitimate business needs for the information.

H. Paper records must be shredded – never thrown into the trash. If an outside company is used for shredding records, the department must confirm that the company meets our security requirements. Computer files must be completely deleted once the information is no longer needed.

I. Copiers, printers, faxes, etc. that receive employee information must be in areas of limited access.
**Department of Pediatrics: Employee Records**

**PROCEDURE:**

A. Lock up employee data and limit access to authorized employees. Keep personnel files locked in a secure area and restrict access to the smallest possible pool of employees.

B. **Do not store any documentation that contains health related information regarding an employee’s medical condition or prescribed medication.** Destroy these documents (doctor’s note), or forward to the appropriate office (Benefits or OEO/AA), if applicable.

C. Protect the social security number: Do not use social security numbers as identifiers. **The PeopleSoft employee ID number can be used as an identifier.**

D. Protect your University system password and change it regularly. Disable employee access to University records immediately upon termination. Encrypt data sent electronically by using something similar to PHI that is used for patient information. Make sure you have a firewall properly installed to provide network protection. When using the University Information System, always log off when you are away from your computer, no matter how briefly.

E. Store outdated material in a safe and secure place and destroy (shred) discarded documents that contain personal identifiers. If you use an outside company, have the contractor provide documentary evidence of employee screening, appropriate insurance, written procedures, access prevention and monitoring.

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J. Copiers, printers, faxes, etc. that receive employee information must be in areas of limited access.
Employee Time and Attendance

OPERATIONAL GUIDELINES
SCHOOL OF MEDICINE
UNIVERSITY OF UTAH HEALTH SCIENCES CENTER

SUBJECT: EMPLOYEE TIME AND ATTENDANCE

I. PURPOSE

To assure compliance with University policies for vacation, sick leave, etc. for employees who are recorded on the University Kronos system.

II. REFERENCES

University of Utah Policy and Procedures manual
Payroll Office: http://www.payroll.utah.edu/
Division of Compensation Management Guidelines: http://www.hr.utah.edu/comp/proc/

III. DEFINITIONS

IV. POLICY

V. PROCEDURE

A. The University Payroll system has issued guidelines regarding the recording and supervisor approval of all time records submitted through the Kronos system. Following these policies will assure that vacation leaves and sick leave are properly recorded and that overtime pay is paid in accordance with State laws.
Department of Pediatrics: Employee Time and Attendance

I. REFERENCES

University of Utah Policy and Procedures manual
Payroll Office: http://www.payroll.utah.edu/
Division of Compensation Management Guidelines: http://www.hr.utah.edu/comp/proc/

Department of Pediatrics Time and Attendance Policy
http://www.ped.med.utah.edu/pedsintranet/docs/timeattend.doc

Department of Pediatrics Vacation Leave Policy
http://www.ped.med.utah.edu/pedsintranet/docs/vacpol.doc

Department of Pediatrics Leave Policy
http://www.ped.med.utah.edu/pedsintranet/docs/leavepol.doc

Faculty and Staff Employee Leave Request
http://www.ped.med.utah.edu/pedsintranet/docs/leavepeds.doc

V. PROCEDURE

A. The University payroll system has issued guidelines regarding the recording and
   supervisor approval of all time records submitted through the Kronos system.
   Following these policies will assure that vacation leaves and sick leave are
   properly recorded and that overtime pay is paid in accordance with State laws.

B. Pediatrics has established Time and Attendance, Leave, and Vacation Leave
   policies to ensure compliance with University policy.

C. Scheduled leave must be submitted for approval in advance and may be
   disapproved based on staffing needs, operational needs, or frequency of
   absences. Vacation leave should be scheduled using the Employee Leave
   Request form. Submit the completed form to the division chief or responsible
   person for approval.

D. Each staff member is responsible for recording his/her absence (sick,
   vacation, personal preference, compensatory time paid, jury duty, etc.) in
   Kronos for the appropriate pay period.

E. Employee Leave Request forms will be maintained by divisions/programs. These
   records must be kept throughout the payroll/calendar year and should be retained
   during the fiscal years for which they apply. Keeping time records for one
   calendar year following the current calendar year would satisfy both provisions.
Department of Pediatrics
Leave Policy

Purpose: To define the different types of leave of absence at the University of Utah.

Non-Health Related Leave of Absences

<table>
<thead>
<tr>
<th>Faculty</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Holiday, Vacation and Personal Preference Days</strong></td>
</tr>
<tr>
<td>Full-time faculty members holding twelve month appointments are entitled to 25 days of vacation per year. (U of U Faculty Handbook 2.12)</td>
</tr>
<tr>
<td>Part-time faculty members that are .50 FTE or greater and that hold an appointment that lasts 12 months, are entitled to holiday, vacation and personnel preference days on a pro-rated basis.</td>
</tr>
<tr>
<td>Vacation days are granted on the calendar year, tracked in the department, do not carry over at the end of the calendar year and are not paid out on termination of employment.</td>
</tr>
<tr>
<td>Holidays: the University has ten paid holidays each year. Additional holidays may be declared by the University President.</td>
</tr>
<tr>
<td>Personal Preference: all permanent employees with .50 FTE or more are given up to 2 Personal Preference days at the beginning of each year (prorated according to FTE and hire date). These days off must be scheduled in advance with the division chief and may be denied in case of emergency or unusual circumstances. Personal Preference days do not roll over at the end of the calendar year and are not paid out on termination of employment. (Employees hired between Jan 2 – Jun 30th get 1.5 days; employees hired between Jul 1st – Dec 1st get 1 day.)</td>
</tr>
<tr>
<td>Scheduled leave must be submitted for approval in advance and may be disapproved based on clinical needs, staffing needs, or frequency of absences. Vacation leave should be scheduled using the Employee Leave Request form. Submit the completed form to the division chief for approval.</td>
</tr>
<tr>
<td>Leave accrual and usage will be recorded by divisions/programs. The division/program shall keep auditable records of faculty leave usage.</td>
</tr>
<tr>
<td>Eligible faculty members are not entitled to payment for unused vacation leave upon termination of employment or upon termination of funding, whichever occurs first.</td>
</tr>
<tr>
<td><strong>Holiday, Vacation and Personal Preference Days</strong></td>
</tr>
<tr>
<td>--------------------------------------------------</td>
</tr>
<tr>
<td>Vacation: permanent employees with .75 FTE accrue vacation hours on the 16th of each month. Accruals vary according to FTE, job type and years of service. Use of vacation days must be scheduled in advance to avoid disruption of departmental operations. Vacation days do roll over at the end of the calendar year, and are to be paid out on termination of employment. However, there is a maximum accrual of 240 hours plus the employee’s annual vacation leave entitlement per year. Compensation for unused vacation is included in the individual's final paycheck. Hours beyond the maximum allowed are lost at the end of the calendar year or at termination.</td>
</tr>
<tr>
<td>Personal Preference: permanent employees with .50 FTE or more are given up to 2 Personal Preference days at the beginning of each year (prorated according to FTE and hire date). These days off must be scheduled in advance with a supervisor and may be denied in case of emergency or unusual circumstances. Personal Preference days do not roll over at the end of the calendar year and are not paid out on termination of employment. (Employees hired between Jan 2 – Jun 30th get 1.5 days; employees hired between Jul 1st – Dec 1st get 1 day.)</td>
</tr>
<tr>
<td>Holidays: the University has ten paid holidays each year. Additional University closure days may be declared by the University President. In the event an employee works in an area where a holiday schedule other than the University’s is followed (State, etc.), the employee should come to work at the University or use leave accruals such as vacation, etc.</td>
</tr>
<tr>
<td>Paid holidays that occur during a vacation period are not charged against accrued vacation leave.</td>
</tr>
<tr>
<td>Scheduled leave must be submitted for approval in advance and may be disapproved based on clinical needs, staffing needs, or frequency of absences. Vacation leave should be scheduled using the Employee Leave Request form. Submit the completed form to the division chief or manager for approval.</td>
</tr>
<tr>
<td>Staff member is responsible for recording vacation leave in Kronos for the appropriate pay period.</td>
</tr>
</tbody>
</table>
## Leave of Absence with Pay

### Funeral Leave

- Provides paid leave for a benefits-eligible employee at .75 FTE or higher for the death of a parent, spouse, child, sibling, in-laws (parent, brother, sister) grandparent, grandchild. The division chief or manager should determine the number of days the employee can take.

### Jury Duty

- Jury Duty/Witness Duty Leave grants all employees a paid leave to participate in an official requirement to appear before a jury service or subpoena to appear as a non-expert witness at a trial.
- If employee receives payment, the employee must deliver to the university cashier, for deposit to the university’s general funds, any fees received for compelled attendance as a juror or non-expert witness.
- Leave covers only the time the employee is actually engaged in jury service or in attendance as a juror or non-expert witness.
- The employee must report daily to work when he/she is not engaged in jury service or attendance as a witness, whenever feasible, in order to give as much attention as possible to his/her regular duties.
- Leave is not available when the employee appears in court on his/her own behalf, e.g., to pay a traffic fine or as a party to a civil law suit.

### Military Training

- An employee, who is a member of the National Guard or any organized reserve branch of the United States uniformed services, is entitled to a leave of absence with pay not to exceed fifteen (15) working days per year for time spent on duties in connection with the reserve training and instruction requirements of the United States uniformed services or National Guard.
## Leave of Absence without Pay

### Political Leave

- This policy allows benefit-eligible employees to request to be placed on full or partial leave of absence without pay so that he/she may be a candidate for public office or who may be elected to public office.
- University President, in consultation with the employee’s supervisor, will review requests.
- If an employee is on political leave for the purposes of candidacy, and is defeated, he or she will be restored to the position of employment held when the leave commenced or an equivalent position with equivalent employment benefits, pay and other terms of conditions of employment.
- If an employee wins the final election, he/she may request, in writing, an extended political leave without pay. The president, in consultation with the employee’s supervisor, shall approve or deny the request.

### Special Leave

- Special Leave allows benefits-eligible employees to request, under urgent circumstances, to take leave without pay.
- Special circumstances may include, but are not limited to personal rehabilitation, care for serious health conditions of a parent-in-law, or continued education.
- Request for special leave is submitted, in writing, to the employee’s direct supervisor and ultimately approved or denied by the cognizant vice president.
- A special leave may not be granted for more than one (1) year unless approved by the University President.
- Upon return from a special leave, the university will make every effort to restore the employee back to his/her position or an equivalency, but reinstatement is not guaranteed.
### Military Leave

- This type of leave is different than the 15-day leave with pay for employees who are members of the National Guard or any reserve branch of U.S. uniformed services.
- This unpaid leave allows an employee who performs service in the Uniform Services to be granted a military leave without pay not to exceed five (5) years for such service.
- “Service” means the performance of duty on a voluntary or involuntary basis in an uniformed service, including active duty, inactive duty and full-time National Guard duty.
- Upon honorable completion of service, the employee shall be restored to the position of employment held when the leave commenced or an equivalent position with equivalent benefits, pay, etc.

### Benefits During Leave Without Pay

<table>
<thead>
<tr>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Vacation and sick leave benefits do not accrue during such leaves.</td>
</tr>
<tr>
<td>Longevity for purposes of accruing vacation time is not lost during the preceding leaves without pay.</td>
</tr>
<tr>
<td>Retirement and insurance benefits are not paid by the University during leaves without pay. The employee has an opportunity to continue his/her health insurance coverage while on military leave; however, the employee will be responsible for paying the full cost of the premium.</td>
</tr>
<tr>
<td>Other benefits, including tuition reductions, ticket discounts and parking privileges, continue during the preceding leaves without pay.</td>
</tr>
</tbody>
</table>

### Health Related Leave of Absences

#### Sick Leave with Pay

<table>
<thead>
<tr>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>Provides payments to eligible employees who are unable to perform functions of their positions because of an illness or if they are needed to care for a spouse or child with an illness or serious health condition.</td>
</tr>
<tr>
<td>Sick leave is a benefit that cannot be denied.</td>
</tr>
<tr>
<td>Sick leave may not be used for vacation purposes, but after all sick leave has been exhausted, additional absences due to an illness or a serious health condition of the employee or the employee’s spouse or child must be charged to earned vacation time.</td>
</tr>
<tr>
<td>The University may require certification of all absences charged to sick leave. If an employee is on sick leave for a period of more than three consecutive days, such leave may be designated as Family Medical Leave (FMLA).</td>
</tr>
</tbody>
</table>
| **Faculty** | Sick leave accrual and usage for faculty will be recorded by divisions/programs. The department shall keep auditable records of faculty sick leave usage.  
Faculty members holding regular full-time appointments accumulate sick leave at the rate of eight hours (one day) for each month of service to a maximum total of 1,040 hours (130 days). Faculty members holding appointments between .50 FTE but less than 1.0 FTE accumulate sick leave on a prorated basis.  
Faculty members are to report sick leave on the Employee Leave Request Form. Forms are submitted to the division chief for signature and allowing for appropriate tracking and accrual at the division level. |
| **Staff** | Sick leave accrual and usage for staff will be recorded in Kronos.  
Benefits eligible employees holding positions at 1.0 FTE accumulate sick leave at the rate of eight hours (one day) for each month of continuous service to a maximum accrual of 1040 hours (130 days). Benefits eligible employees holding positions at .75 FTE or more but less than 1.0 FTE accumulate sick leave on a prorated basis.  
Staff are to report sick leave on both the Employee Leave Request Form for signature and in Kronos when reporting time for the appropriate pay period. |

**Extended Health-Related Leave of Absences**

- Extended sick leave (with pay): in exceptional cases, after all accrued sick leave and earned vacation time has been exhausted, extended sick leave, with pay, may be authorized by the cognizant vice president upon recommendation of the Human Resources. Extended sick leave may not exceed 30 days unless authorized by the President upon recommendation of Human Resources and can only to be used for an employee’s own serious health condition (not for a spouse or children).
- Long term medical leave: upon vice president approval, employees may be granted leaves without pay for up to one year for their own serious health condition.
<table>
<thead>
<tr>
<th>Family Medical Leave Act (FMLA)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Eligibility requires a year of service at the University and that the employee has worked at least 1250 hours during the 12 month period preceding the leave.</td>
</tr>
<tr>
<td>The employee must submit the appropriate documentation to the Benefits Department, who will determine eligibility.</td>
</tr>
<tr>
<td>FMLA allows an employee to take up to 12 weeks of unpaid time off during a 12-month period of time for:</td>
</tr>
<tr>
<td>• The birth and first year care of a child</td>
</tr>
<tr>
<td>• The placement of a child for adoption or foster care in the employee’s home</td>
</tr>
<tr>
<td>• The care of the employee’s spouse, child, or parent with a serious health condition</td>
</tr>
<tr>
<td>• The employee’s own serious health condition which renders him/her unable to perform the essential functions of the employee’s position.</td>
</tr>
</tbody>
</table>
Responsibilities:

Division Chiefs and managers shall ensure that a departmental time and attendance policy exists and is enforced consistently in their division and that appropriate documentation exists to substantiate employee
  • hours worked
  • leave time taken
  • any necessary changes to time records
In accordance with the Fair Labor Standards Act and University policy, employees in non-exempt positions must record the total number of hours actually worked each day including start and stop times.

Non-Compliance:

Failure to comply with departmental and institutional time and attendance policies may result in disciplinary action up to and including termination.

Misrepresentation of time worked or alteration of time and attendance records may constitute falsification of documents and be considered gross misconduct subject to disciplinary action including termination.

Attendance

Audience: The information in this document applies to all Department of Pediatric Employees (faculty and staff).

Policy: The Department of Pediatrics expects all employees to maintain attendance at a level to accomplish all job performance expectations. Supervisors are responsible for maintaining accurate attendance records for their assigned areas. The consistent application of attendance standards is essential to promoting fair employment practices. In some instances a physician's return to work release may be required.

Absences qualifying under the Family Medical Leave Act are excluded from this policy.

Definitions:

• Absence – time off from work that may be recorded as Scheduled or Unscheduled
• **Scheduled** – supervisor notified and approved of absence at least 24 hours prior to time off from work.

• **Unscheduled** – notification of an absence anytime less than 24 hours. Excessive unscheduled absences may result in disciplinary action including termination.

Scheduled leave must be submitted for approval in advance and may be disapproved based on staffing needs, operational needs, or frequency of absences.

• Unauthorized Absence – when an employee does not report to work and does not contact his/her supervisor. An unauthorized absence also includes leaving the designated worksite without prior supervisory approval. Occurrences of unauthorized absences may result in disciplinary action which may include termination.

• Tardies – when an employee reports to work after the scheduled starting time.

• Unscheduled Leave Occurrence – unscheduled absence of one or more consecutive workdays. Absences of consecutive work days for the same reason are recorded as one occurrence.

• Working from Home – University guidelines only allow exempt employees to telecommute and this should occur infrequently. Prior approval required by division chief or manager.

• Professional Development - faculty members are allowed up to 10 days for professional development each year. This includes academic meetings. Time must be requested and have prior approval by the division chief and must not compromise clinical work.
Responsibilities:

<table>
<thead>
<tr>
<th>Responsibility</th>
<th>Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>Non-Exempt Employee</td>
<td>• Demonstrates regular punctual attendance</td>
</tr>
<tr>
<td></td>
<td>• Works all scheduled hours and pre-approved required overtime</td>
</tr>
<tr>
<td></td>
<td>• Attends to personal obligations outside of working hours if possible</td>
</tr>
<tr>
<td></td>
<td>• Complies with departmental attendance reporting procedures</td>
</tr>
<tr>
<td></td>
<td>• Appropriately records time using Kronos</td>
</tr>
<tr>
<td></td>
<td>• Requests supervisory approval for time off via the <em>Employee Leave Request Form</em> and obtains written approval before taking leave</td>
</tr>
<tr>
<td></td>
<td>• Notifies supervisor per departmental guidelines when tardy, ill, or absent for any other reason(s)</td>
</tr>
<tr>
<td>Exempt Employee</td>
<td>• Demonstrates regular punctual attendance</td>
</tr>
<tr>
<td></td>
<td>• Attends to personal obligations outside of working hours if possible</td>
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<tr>
<td></td>
<td>• Requests supervisory approval for time off via the <em>Employee Leave Request Form</em> and obtains written approval before taking leave</td>
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records for all assigned employees

- Monitors time and attendance of employees on an ongoing basis
- Counsels employees, when necessary, about their attendance patterns and takes appropriate action
- Systematically tracks with appropriate documentation faculty leave (vacation, professional development, sick and FMLA)

Employee Leave Request Form at:
http://www.ped.med.utah.edu/pedsintranet/resources/forms.htm
Department of Pediatrics
Vacation Leave Policy

Refer to University of Utah Policy and Procedures Manual Policy: 2-41 Rev:12
and Department of Pediatrics Time and Attendance Policy

Eligibility:

Faculty members holding a position that is a 12 month appointment which is 50% or greater, are entitled to vacation. (U of U Faculty Handbook 2.12).

Staff employees are eligible for vacation leave benefits if they hold permanent (nine months or longer) positions at not less than 75% of fulltime. Staff employees in temporary positions, or whose permanent assignment is for less than 75% of fulltime, are not eligible for vacation leave benefits.

Vacation Accrual Rates

Faculty:
- Full-time eligible faculty members are entitled to 25 days of vacation leave per year. Days are granted on calendar year.
- Part-time (.50 FTE or greater) eligible faculty members are entitled to 25 days of vacation leave per year prorated according to FTE. Days are granted on calendar year.
- Part-time faculty less than .50 FTE are not eligible.

Non-Exempt:
- 0-5 years of service: 8 vacation hours per month (12 eight-hour days per year)
- 6-10 years of service: 10 vacation hours per month (15 eight-hour days per year).
  (Increased vacation leave begins in the first month following an individual's fifth anniversary.)
- 11-15 years of service: 12 vacation hours per month (18 eight-hour days per year).
  (Increased vacation leave begins in the first month following an individual's tenth anniversary.)
- 16-20 years of service: 13.33 vacation hours per month (20 eight-hour days per year).
  (Increased vacation leave begins in the first month following an individual's fifteenth anniversary.)
- For 21 or more years of service: 14.67 hours per month (22 eight-hour days per year).
  (Increased vacation leave begins in the first month following an individual's twentieth anniversary.)

Exempt:
- 0-5 years of service: 10 vacation hours per month (15 eight-hour days per year)
- 6-10 years of service: 12 vacation hours per month (18 eight-hour days per year).
  (Increased vacation leave begins in the first month following an individual's fifth anniversary.)
- 11-15 years of service: 13.33 vacation hours per month (20 eight-hour days per year).
  (Increased vacation leave begins in the first month following an individual's tenth anniversary.)
- For 16 or more years of service: 14.67 vacation hours per month (22 eight-hour days per year).
  (Increased vacation leave begins in the first month following an individual's fifteenth anniversary.)
Using Accrued Vacation Leave
(Refer to Department of Pediatrics Time and Attendance Policy)

**Faculty:** Scheduled leave must be submitted for approval in advance and may be disapproved based on clinical needs, staffing needs, or frequency of absences. Vacation leave should be scheduled using the *Employee Leave Request form*. Submit the completed form to the division chief for approval.

Vacation leave accrual and usage for faculty will be recorded by divisions/programs. The division/programs shall keep auditable records of faculty leave usage.

**Staff:** Scheduled leave must be submitted for approval in advance and may be disapproved based on staffing needs, operational needs, or frequency of absences. Vacation leave should be scheduled using the *Employee Leave Request form*. Submit the completed form to the division chief or responsible person for approval.

Staff member is responsible for recording vacation leave in Kronos for the appropriate pay period.

Eligible staff members are encouraged to take vacations periodically pursuant to schedules arranged in advance to prevent disruption of departmental operations.

Paid holidays that occur during a vacation period are not charged against accrued vacation leave.

Unauthorized vacation and usage in excess of accrued vacation leave will be treated as absences without pay and could be subject to disciplinary action.

**Payment for Unused Vacation Leave upon Termination**

**Faculty:**

Eligible faculty members are not entitled to payment for unused vacation leave upon termination of employment or upon termination of funding, whichever occurs first.

**Staff:**

An eligible staff member is entitled upon termination to payment for vacation leave earned but not taken.

Payment for unused vacation leave is computed by multiplying the employee's current hourly rate of pay by the actual number of accrued hours, not to exceed
the maximum of 240 hours plus the employee's current annual vacation leave entitlement.

Authorized compensation for unused vacation is included in the individual's final payroll check.

Payment for unused vacation leave, to the extent authorized by this policy, is a form of deferred compensation and as such, cannot be withheld from an eligible individual who has been terminated for any reason, but is subject to deductions and offsets authorized by university policy or by legal requirements.

Unless a different distribution schedule is approved by the cognizant vice president, payment for unused vacation leave at termination is proportionately distributed to those accounts from which the employee was being paid on the effective date of termination. The university, however, reserves the right to establish different methods for funding the payment for unused vacation leave on termination, to the extent permitted by law, including the establishment of reserves derived from the charging of unused vacation leave to accounts from which the employee was being paid during the period of accrual.
# Faculty and Staff

**U of U Department of Pediatrics**  
**Employee Leave Request**

<table>
<thead>
<tr>
<th>Employee: ___________________________</th>
<th>Date of Request: ____________________</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee ID: ________________________</td>
<td></td>
</tr>
</tbody>
</table>

- _____ Vacation  
- _____ Vacation  
- _____ Personal Preference Leave  
- _____ Holiday  
- _____ Funeral  
- _____ Jury Duty  
- _____ Military Leave  
- _____ University Closure Day  
- _____ Professional Development  
- _____ Workers Comp  
- _____ FMLA*  
- _____ Other:  
- _____ Other:  

**Permission is requested to be absent for:**

- _____ Day(s) on the following Date(s): ____________________________  
- _____ Hour(s) on the following Date(s) ____________________________  
- _____ Scheduled  
- _____ Unscheduled  

---

**If appropriate, state who is responsible for covering your responsibilities while on leave (example: clinic coverage, etc):**

- 
- 

- **Remarks:**

- 

---

**If this is an extended leave of absence, please give the address and telephone number where you can be reached.**

- Address: _____________________________________________________  
- Phone: ____________________________

---

**Supervisor, if Disapproved, please give reason:**

- _____________________________________________________________

---

<table>
<thead>
<tr>
<th>Employee Signature</th>
<th>Date</th>
<th>Supervisor Signature</th>
<th>Date</th>
</tr>
</thead>
</table>

---

Refer to Department of Pediatrics Time and Attendance Policy  
* Additional HR forms required for FMLA are located at [http://www.hr.utah.edu/forms/](http://www.hr.utah.edu/forms/)  

3/4/05
**Faculty Time and Attendance**

OPERATIONAL GUIDELINES  
SCHOOL OF MEDICINE  
UNIVERSITY OF UTAH HEALTH SCIENCES CENTER

<table>
<thead>
<tr>
<th>GUIDELINE NUMBER</th>
<th>REVIEW DATE</th>
<th>ORIGINAL DATE</th>
<th>PAGE NUMBER</th>
</tr>
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</table>

**SUBJECT:**  
FACULTY TIME AND ATTENDANCE

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**I. PURPOSE**

To assure compliance with University policies for vacation, sick leave, etc. for employees not recorded on the University Kronos system. (Faculty, Post Docs, Grad Students, etc.)

**II. REFERENCES**

**III. DEFINITIONS**

**IV. POLICY**

University of Utah Policy and Procedures Manual found at:  
http://www.admin.utah.edu/ppmanual/2/2-41.html

**V. PROCEDURE**

A. The department should establish a procedure to ensure compliance with University policy.

B. Create a departmental form to be completed in advance by the employee and submitted to a designee for approval by a supervisor (sample following).

C. Establish a procedure for approval, including notifying the employee and anyone needing the information for scheduling or other purposes.

D. Establish a person responsible for recording absences and maintaining records to verify compliance with University absence policies.

E. Establish regular reviews of absence records by the Chair or Division Chief.

F. Maintain absence records in the Department for length of time required by University policy.
Department of ________

Anticipated Absence Request Form

Submit the completed form to ___________ for approval.

Name:________________________________________________________

Date(s) of Absence:___________________________________________

Reason for Absence:___________________________________________

□  Vacation
□  Professional Meetings
□  Other__________________________________

In case of emergency, I can be reached at:___________________________

Source of travel support (if meeting):_______________________________

Other physicians off at this time:_______________________________

Date/Time Request turned in:___________________________________

________________________________________________________

Approved by:

Section Chief:________________________________________________
I. REFERENCES
Department of Pediatrics Time and Attendance Policy
http://www.ped.med.utah.edu/pedsintranet/docs/timeattend.doc

Department of Pediatrics Vacation Leave Policy
http://www.ped.med.utah.edu/pedsintranet/docs/vacpol.doc

Department of Pediatrics Leave Policy
http://www.ped.med.utah.edu/pedsintranet/docs/leavepol.doc

Faculty and Staff Employee Leave Request
http://www.ped.med.utah.edu/pedsintranet/docs/leavepeds.doc

V. PROCEDURE
A. Pediatrics has established Time and Attendance, Leave, and Vacation Leave policies to ensure compliance with University policy.
B. Scheduled leave must be submitted for approval in advance and may be disapproved based on clinical needs, staffing needs, or frequency of absences. Vacation leave should be scheduled using the Employee Leave Request form. Submit the completed form to the division chief for approval.
C. Vacation leave accrual and usage for faculty will be recorded by divisions/programs. The division/programs shall keep auditable records of faculty leave usage. These records must be kept throughout the payroll/calendar year and should be retained during the fiscal years for which they apply. Keeping time records for one calendar year following the current calendar year would satisfy both provisions.
# Department of Pediatrics
## Leave Policy

Refer to University of Utah Policy and Procedures Manual Policy: 2-21, 2-22, 2-40, and 2-41; Faculty Handbook 2.22 and Department of Pediatrics Time and Attendance Policy

Purpose: To define the different types of leave of absence at the University of Utah.

## Non-Health Related Leave of Absences

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<thead>
<tr>
<th>Faculty</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td><strong>Holiday, Vacation and Personal Preference Days</strong></td>
<td>Full-time faculty members holding twelve month appointments are entitled to 25 days of vacation per year. (U of U Faculty Handbook 2.12)</td>
</tr>
<tr>
<td></td>
<td>Part-time faculty members that are .50 FTE or greater and that hold an appointment that lasts 12 months, are entitled to holiday, vacation and personnel preference days on a pro-rated basis.</td>
</tr>
<tr>
<td></td>
<td>Vacation days are granted on the calendar year, tracked in the department, do not carry over at the end of the calendar year and are not paid out on termination of employment.</td>
</tr>
<tr>
<td></td>
<td>Holidays: the University has ten paid holidays each year. Additional holidays may be declared by the University President.</td>
</tr>
<tr>
<td></td>
<td>Personal Preference: all permanent employees with .50 FTE or more are given up to 2 Personal Preference days at the beginning of each year (prorated according to FTE and hire date). These days off must be scheduled in advance with the division chief and may be denied in case of emergency or unusual circumstances. Personal Preference days do not roll over at the end of the calendar year and are not paid out on termination of employment. (Employees hired between Jan 2 – Jun 30th get 1.5 days; employees hired between Jul 1st – Dec 1st get 1 day.)</td>
</tr>
<tr>
<td></td>
<td>Scheduled leave must be submitted for approval in advance and may be disapproved based on clinical needs, staffing needs, or frequency of absences. Vacation leave should be scheduled using the <em>Employee Leave Request form</em>. Submit the completed form to the division chief for approval.</td>
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<td>Leave accrual and usage will be recorded by divisions/programs. The division/program shall keep auditable records of faculty leave usage.</td>
</tr>
<tr>
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<td>Eligible faculty members are not entitled to payment for unused vacation leave upon termination of employment or upon termination of funding, whichever occurs first.</td>
</tr>
</tbody>
</table>

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10/28/2004
<table>
<thead>
<tr>
<th><strong>Holiday, Vacation and Personal Preference Days</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Vacation:</strong> permanent employees with .75 FTE accrue vacation hours on the 16th of each month. Accruals vary according to FTE, job type and years of service. Use of vacation days must be scheduled in advance to avoid disruption of departmental operations. Vacation days do roll over at the end of the calendar year, and are to be paid out on termination of employment. However, there is a maximum accrual of 240 hours plus the employee’s annual vacation leave entitlement per year. Compensation for unused vacation is included in the individual's final paycheck. Hours beyond the maximum allowed are lost at the end of the calendar year or at termination.</td>
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<td><strong>Personal Preference:</strong> permanent employees with .50 FTE or more are given up to 2 Personal Preference days at the beginning of each year (prorated according to FTE and hire date). These days off must be scheduled in advance with a supervisor and may be denied in case of emergency or unusual circumstances. Personal Preference days do not roll over at the end of the calendar year and are not paid out on termination of employment. (Employees hired between Jan 2 – Jun 30th get 1.5 days; employees hired between Jul 1st – Dec 31st get 1 day.)</td>
</tr>
<tr>
<td><strong>Holidays:</strong> the University has ten paid holidays each year. Additional University closure days may be declared by the University President. In the event an employee works in an area where a holiday schedule other than the University’s is followed (State, etc.), the employee should come to work at the University or use leave accruals such as vacation, etc.</td>
</tr>
<tr>
<td>Paid holidays that occur during a vacation period are not charged against accrued vacation leave.</td>
</tr>
<tr>
<td>Scheduled leave must be submitted for approval in advance and may be disapproved based on clinical needs, staffing needs, or frequency of absences. Vacation leave should be scheduled using the Employee Leave Request form. Submit the completed form to the division chief or manager for approval.</td>
</tr>
<tr>
<td>Staff member is responsible for recording vacation leave in Kronos for the appropriate pay period.</td>
</tr>
</tbody>
</table>
# Leave of Absence with Pay

## Funeral Leave

- Provides paid leave for a benefits-eligible employee at .75 FTE or higher for the death of a: parent, spouse, child, sibling, in-laws (parent, brother, sister) grandparent, grandchild. The division chief or manager should determine the number of days the employee can take.

## Jury Duty

- Jury Duty/Witness Duty Leave grants all employees a paid leave to participate in an official requirement to appear before a jury service or subpoena to appear as a non-expert witness at a trial.
- If employee receives payment, the employee must deliver to the university cashier, for deposit to the university’s general funds, any fees received for compelled attendance as a juror or non-expert witness.
- Leave covers only the time the employee is actually engaged in jury service or in attendance as a juror or non-expert witness.
- The employee must report daily to work when he/she is not engaged in jury service or attendance as a witness, whenever feasible, in order to give as much attention as possible to his/her regular duties.
- Leave is not available when the employee appears in court on his/her own behalf, e.g., to pay a traffic fine or as a party to a civil law suit.

## Military Training

- An employee, who is a member of the National Guard or any organized reserve branch of the United States uniformed services, is entitled to a leave of absence with pay not to exceed fifteen (15) working days per year for time spent on duties in connection with the reserve training and instruction requirements of the United States uniformed services or National Guard.
**Leave of Absence without Pay**

### Political Leave

- This policy allows benefit-eligible employees to request to be placed on full or partial leave of absence without pay so that he/she may be a candidate for public office or who may be elected to public office.
- University President, in consultation with the employee’s supervisor, will review requests.
- If an employee is on political leave for the purposes of candidacy, and is defeated, he or she will be restored to the position of employment held when the leave commenced or an equivalent position with equivalent employment benefits, pay and other terms of conditions of employment.
- If an employee wins the final election, he/she may request, in writing, an extended political leave without pay. The president, in consultation with the employee’s supervisor, shall approve or deny the request.

### Special Leave

- Special Leave allows benefits-eligible employees to request, under urgent circumstances, to take leave without pay.
- Special circumstances may include, but are not limited to personal rehabilitation, care for serious health conditions of a parent-in-law, or continued education.
- Request for special leave is submitted, in writing, to the employee’s direct supervisor and ultimately approved or denied by the cognizant vice president.
- A special leave may not be granted for more than one (1) year unless approved by the University President.
- Upon return from a special leave, the university will make every effort to restore the employee back to his/her position or an equivalency, but reinstatement is not guaranteed.
Military Leave

- This type of leave is different than the 15-day leave with pay for employees who are members of the National Guard or any reserve branch of U.S. uniformed services.
- This unpaid leave allows an employee who performs service in the Uniform Services to be granted a military leave without pay not to exceed five (5) years for such service.
- “Service” means the performance of duty on a voluntary or involuntary basis in an uniformed service, including active duty, inactive duty and full-time National Guard duty.
- Upon honorable completion of service, the employee shall be restored to the position of employment held when the leave commenced or an equivalent position with equivalent benefits, pay, etc.

Benefits During Leave Without Pay

- Vacation and sick leave benefits do not accrue during such leaves.
- Longevity for purposes of accruing vacation time is not lost during the preceding leaves without pay.
- Retirement and insurance benefits are not paid by the University during leaves without pay. The employee has an opportunity to continue his/her health insurance coverage while on military leave; however, the employee will be responsible for paying the full cost of the premium.
- Other benefits, including tuition reductions, ticket discounts and parking privileges, continue during the preceding leaves without pay.

Health Related Leave of Absences

Sick Leave with Pay

Provides payments to eligible employees who are unable to perform functions of their positions because of an illness or if they are needed to care for a spouse or child with an illness or serious health condition.

Sick leave is a benefit that cannot be denied

Sick leave may not be used for vacation purposes, but after all sick leave has been exhausted, additional absences due to an illness or a serious health condition of the employee or the employee’s spouse or child must be charged to earned vacation time.

The University may require certification of all absences charged to sick leave. If an employee is on sick leave for a period of more than three consecutive days, such leave may be designated as Family Medical Leave (FMLA).
<table>
<thead>
<tr>
<th>Faculty</th>
<th>Sick leave accrual and usage for faculty will be recorded by divisions/programs. The department shall keep auditable records of faculty sick leave usage. Faculty members holding regular full-time appointments accumulate sick leave at the rate of eight hours (one day) for each month of service to a maximum total of 1,040 hours (130 days). Faculty members holding appointments between .50 FTE but less than 1.0 FTE accumulate sick leave on a prorated basis. Faculty members are to report sick leave on the Employee Leave Request Form. Forms are submitted to the division chief for signature and allowing for appropriate tracking and accrual at the division level.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Staff</td>
<td>Sick leave accrual and usage for staff will be recorded in Kronos. Benefits eligible employees holding positions at 1.0 FTE accumulate sick leave at the rate of eight hours (one day) for each month of continuous service to a maximum accrual of 1040 hours (130 days). Benefits eligible employees holding positions at .75 FTE or more but less than 1.0 FTE accumulate sick leave on a prorated basis. Staff are to report sick leave on both the Employee Leave Request Form for signature and in Kronos when reporting time for the appropriate pay period.</td>
</tr>
</tbody>
</table>

### Extended Health-Related Leave of Absences

- **Extended sick leave (with pay):** In exceptional cases, after all accrued sick leave and earned vacation time has been exhausted, extended sick leave, with pay, may be authorized by the cognizant vice president upon recommendation of the Human Resources. Extended sick leave may not exceed 30 days unless authorized by the President upon recommendation of Human Resources and can only be used for an employee’s own serious health condition (not for a spouse or children).
- **Long term medical leave:** Upon vice president approval, employees may be granted leaves without pay for up to one year for their own serious health condition.
Family Medical Leave Act (FMLA)

Eligibility requires a year of service at the University and that the employee has worked at least 1250 hours during the 12 month period preceding the leave.

The employee must submit the appropriate documentation to the Benefits Department, who will determine eligibility.

FMLA allows an employee to take up to 12 weeks of unpaid time off during a 12-month period of time for:

- The birth and first year care of a child
- The placement of a child for adoption or foster care in the employee’s home
- The care of the employee’s spouse, child, or parent with a serious health condition
- The employee’s own serious health condition which renders him/her unable to perform the essential functions of the employee’s position.
Responsibilities:

Division Chiefs and managers shall ensure that a departmental time and attendance policy exists and is enforced consistently in their division and that appropriate documentation exists to substantiate employee

- hours worked
- leave time taken
- any necessary changes to time records

In accordance with the Fair Labor Standards Act and University policy, employees in non-exempt positions must record the total number of hours actually worked each day including start and stop times.

Non-Compliance:

Failure to comply with departmental and institutional time and attendance policies may result in disciplinary action up to and including termination.

Misrepresentation of time worked or alteration of time and attendance records may constitute falsification of documents and be considered gross misconduct subject to disciplinary action including termination.

Attendance

Audience: The information in this document applies to all Department of Pediatric Employees (faculty and staff).

Policy: The Department of Pediatrics expects all employees to maintain attendance at a level to accomplish all job performance expectations. Supervisors are responsible for maintaining accurate attendance records for their assigned areas. The consistent application of attendance standards is essential to promoting fair employment practices. In some instances a physician’s return to work release may be required.

Absences qualifying under the Family Medical Leave Act are excluded from this policy.

Definitions:

- Absence – time off from work that may be recorded as Scheduled or Unscheduled

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10/27/04
• **Scheduled** – supervisor notified and approved of absence at least 24 hours prior to time off from work.

• **Unscheduled** – notification of an absence anytime less than 24 hours. Excessive unscheduled absences may result in disciplinary action including termination.

Scheduled leave must be submitted for approval in advance and may be disapproved based on staffing needs, operational needs, or frequency of absences.

• Unauthorized Absence – when an employee does not report to work and does not contact his/her supervisor. An unauthorized absence also includes leaving the designated worksite without prior supervisory approval. Occurrences of unauthorized absences may result in disciplinary action which may include termination.

• Tardies – when an employee reports to work after the scheduled starting time.

• Unscheduled Leave Occurrence – unscheduled absence of one or more consecutive workdays. Absences of consecutive work days for the same reason are recorded as one occurrence.

• Working from Home – University guidelines only allow exempt employees to telecommute and this should occur infrequently. Prior approval required by division chief or manager.

• Professional Development - faculty members are allowed up to 10 days for professional development each year. This includes academic meetings. Time must be requested and have prior approval by the division chief and must not compromise clinical work.
Responsibilities:

<table>
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<tr>
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<th>Action</th>
</tr>
</thead>
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<tr>
<td>Non-Exempt Employee</td>
<td>• Demonstrates regular punctual attendance</td>
</tr>
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<td></td>
<td>• Works all scheduled hours and pre-approved required overtime</td>
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<td>• Attends to personal obligations outside of working hours if possible</td>
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<td>• Appropriately records time using Kronos</td>
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<td>• Requests supervisory approval for time off via the <em>Employee Leave Request Form</em> and obtains written approval before taking leave</td>
</tr>
<tr>
<td></td>
<td>• Notifies supervisor per departmental guidelines when tardy, ill, or absent for any other reason(s)</td>
</tr>
<tr>
<td>Exempt Employee</td>
<td>• Demonstrates regular punctual attendance</td>
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- 0-5 years of service: 8 vacation hours per month (12 eight-hour days per year)
- 6-10 years of service: 10 vacation hours per month (15 eight-hour days per year).
  (Increased vacation leave begins in the first month following an individual's fifth anniversary.)
- 11-15 years of service: 12 vacation hours per month (18 eight-hour days per year).
  (Increased vacation leave begins in the first month following an individual's tenth anniversary.)
- 16-20 years of service: 13.33 vacation hours per month (20 eight-hour days per year).
  (Increased vacation leave begins in the first month following an individual's fifteenth anniversary.)
- For 21 or more years of service: 14.67 hours per month (22 eight-hour days per year).
  (Increased vacation leave begins in the first month following an individual's twentieth anniversary.)

Exempt:
- 0-5 years of service: 10 vacation hours per month (15 eight-hour days per year)
- 6-10 years of service: 12 vacation hours per month (18 eight-hour days per year).
  (Increased vacation leave begins in the first month following an individual's fifth anniversary.)
- 11-15 years of service: 13.33 vacation hours per month (20 eight-hour days per year).
  (Increased vacation leave begins in the first month following an individual's tenth anniversary.)
- For 16 or more years of service: 14.67 vacation hours per month (22 eight-hour days per year).
  (Increased vacation leave begins in the first month following an individual's fifteenth anniversary.)
Using Accrued Vacation Leave
(Refer to Department of Pediatrics Time and Attendance Policy)

Faculty: Scheduled leave must be submitted for approval in advance and may be disapproved based on clinical needs, staffing needs, or frequency of absences. Vacation leave should be scheduled using the Employee Leave Request form. Submit the completed form to the division chief for approval.

Vacation leave accrual and usage for faculty will be recorded by divisions/programs. The division/programs shall keep auditable records of faculty leave usage.

Staff: Scheduled leave must be submitted for approval in advance and may be disapproved based on staffing needs, operational needs, or frequency of absences. Vacation leave should be scheduled using the Employee Leave Request form. Submit the completed form to the division chief or responsible person for approval.

Staff member is responsible for recording vacation leave in Kronos for the appropriate pay period.

Eligible staff members are encouraged to take vacations periodically pursuant to schedules arranged in advance to prevent disruption of departmental operations.

Paid holidays that occur during a vacation period are not charged against accrued vacation leave.

Unauthorized vacation and usage in excess of accrued vacation leave will be treated as absences without pay and could be subject to disciplinary action.

Payment for Unused Vacation Leave upon Termination

Faculty:

Eligible faculty members are not entitled to payment for unused vacation leave upon termination of employment or upon termination of funding, whichever occurs first.

Staff:

An eligible staff member is entitled upon termination to payment for vacation leave earned but not taken.

Payment for unused vacation leave is computed by multiplying the employee’s current hourly rate of pay by the actual number of accrued hours, not to exceed
the maximum of 240 hours plus the employee's current annual vacation leave entitlement.

Authorized compensation for unused vacation is included in the individual's final payroll check.

Payment for unused vacation leave, to the extent authorized by this policy, is a form of deferred compensation and as such, cannot be withheld from an eligible individual who has been terminated for any reason, but is subject to deductions and offsets authorized by university policy or by legal requirements.

Unless a different distribution schedule is approved by the cognizant vice president, payment for unused vacation leave at termination is proportionately distributed to those accounts from which the employee was being paid on the effective date of termination. The university, however, reserves the right to establish different methods for funding the payment for unused vacation leave on termination, to the extent permitted by law, including the establishment of reserves derived from the charging of unused vacation leave to accounts from which the employee was being paid during the period of accrual.
Faculty and Staff

U of U Department of Pediatrics
Employee Leave Request

<table>
<thead>
<tr>
<th>Employee: ____________________________</th>
<th>Date of Request: ____________________</th>
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<tr>
<td>Employee ID: ____________________________</td>
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- _____ Vacation
- _____ University Closure Day
- _____ Sick
- _____ Professional Development
- _____ Personal Preference Leave
- _____ Workers Comp
- _____ Holiday
- _____ FMLA*
- _____ Funeral
- _____ Other:
- _____ Jury Duty
- _____ Military Leave

Permission is requested to be absent for:

- _____ Day(s) on the following Date(s): ____________________________
- _____ Hour(s) on the following Date(s) ____________________________
- _____ Scheduled
- _____ Unscheduled

If appropriate, state who is responsible for covering your responsibilities while on leave (example: clinic coverage, etc):

____________________________________________________________________________________

____________________________________________________________________________________

Remarks:

____________________________________________________________________________________

If this is an extended leave of absence, please give the address and telephone number where you can be reached.

Address: ___________________________________________________ Phone: __________________________

Supervisor, if Disapproved, please give reason:

____________________________________________________________________________________

Employee Signature     Date    Supervisor Signature                       Date

Refer to Department of Pediatrics Time and Attendance Policy
* Additional HR forms required for FMLA are located at http://www.hr.utah.edu/forms/
Financial Files

OPERATIONAL GUIDELINES
SCHOOL OF MEDICINE
UNIVERSITY OF UTAH HEALTH SCIENCES CENTER

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SUBJECT: FINANCIAL FILES

I. PURPOSE

To ensure safety and storage of completed financial records.

II. REFERENCES

III. DEFINITIONS

A. Financial records will consist of copies of completed documents involving financial transactions that have been submitted for processing and require specific action. These actions may include depositing money, payment of invoices or the transferring of money within the University. Examples are copies of purchase orders, credit card transactions, deposit forms, etc., along with copies requiring backup documents.

IV. POLICY

University of Utah Policy and Procedures Manual found at:
http://www.admin.utah.edu/ppmanual/1/1-12.html

V. PROCEDURE

A. Financial records will be filed in a secure location.

B. At least monthly, the PI or designated representative will reconcile these financial records to the monthly management report to ensure transactions requested have occurred, the transaction amount is accurate, and the transaction has occurred in a timely manner.

C. The PI or designated representative will consult with the appropriate University services department should discrepancies occur.

D. Once reconciled, the financial files will be kept by the initiating department/ORGID for the minimum time required by the University.
**Intellectual Property**

OPERATIONAL GUIDELINES  
SCHOOL OF MEDICINE  
UNIVERSITY OF UTAH HEALTH SCIENCES CENTER

I. PURPOSE

To establish a policy and related procedures for protecting intellectual property and lab experiments.

II. REFERENCES

University of Utah Policy and Procedures Manual Patents and Inventions found at:  
http://www.admin.utah.edu/ppmanual/6/6-4.html

Office of the VP of Research website on Research Integrity at:  
http://www.research.utah.edu/integrity/index.html

III. DEFINITIONS

IV. POLICY

V. PROCEDURE

A. The work done by University researchers (i.e. faculty, students, and staff) is intellectual property owned by the University. Although the Vice President for Research may approve exceptions, the University will retain ownership of any intellectual property generated from the efforts of its researchers.

B. Each full- or part-time faculty, staff member, student employee, or student participating in research is expected also to inform promptly the director of the University Technology Transfer Office concerning all inventions, improvements, and discoveries made as a result of University employment, or created through the use of time, facilities, equipment, and/or materials owned or paid for by or through the University or as a result of University employment or participation in research at the University; to cooperate with and assist the director of the University Technology Transfer Office in the handling of such matters; to execute all rightful papers and do necessary and proper acts to assist the University in obtaining, utilizing and enforcing patent protection on such matters, and to abide by and benefit from the patent policy of the University in effect during the inventor's respective associations with the University.
Laboratory Records

OPERATIONAL GUIDELINES
SCHOOL OF MEDICINE
UNIVERSITY OF UTAH HEALTH SCIENCES CENTER

I. PURPOSE

To ensure safety and storage of laboratory records.

II. REFERENCES

III. DEFINITIONS

IV. POLICY

University of Utah Policy and Procedures Manual found at:
http://www.admin.utah.edu/ppmanual/1/1-12.html

V. PROCEDURE

A. Lock lab areas and monitor who is given access.
B. Lock down computers-monitor access.
C. If human subject data are included in the records, HIPAA policies must be followed.
D. Backup data should include computer backups and copying lab books, notes, etc. Backups should be performed on a regular basis and stored in a secure location.
E. Close supervision by faculty members of data and work methods, including periodic review/discussion of lab procedures and data.
Limited Purchase Checks

OPERATIONAL GUIDELINES
SCHOOL OF MEDICINE
UNIVERSITY OF UTAH HEALTH SCIENCES CENTER

I. PURPOSE

To establish responsibilities for initiation, review, and approval of the limited purchase check.

II. REFERENCES

Limited Purchasing Check Users Guide: [http://www.ap.admin.utah.edu/userguid.htm](http://www.ap.admin.utah.edu/userguid.htm)

LPC Alert and Limited Purchase Check – Positive Pay found in the Accounts Payable Website
[http://www.ap.admin.utah.edu](http://www.ap.admin.utah.edu)
[http://www.ap.admin.utah.edu/LPC](http://www.ap.admin.utah.edu/LPC)

III. DEFINITIONS

A. Authorized Employee
   Individual (other than Purchasing Agent) assigned by Principal Investigator or supervisor to make purchase on their behalf.

B. Limited Purchase Check
   Limited purchase check may be used by the department for small purchases up to the limit printed on the face of the check.

C. Check Custodian
   Employee who has signed for the checks and received proper training by the Accounts Payable department to use University of Utah limited purchase checks for procurement.

D. Proper Administrative Approval
   Employee other than check custodian authorized to sign for individual chart fields as supervisor or dean’s office.

E. Financial Log or Database
   Written or electronic log to track all purchases, deliveries, payments, and reconciliations.

F. Accounting Clerk
   Any employee assigned to reconcile accounts other than check custodian.

G. Positive Pay Website
   Site used by University of Utah accounts payable to record Limited Purchase Checks.
   [http://www.ap.admin.utah.edu/LPC/Open.pdf](http://www.ap.admin.utah.edu/LPC/Open.pdf)

IV. POLICY

V. PROCEDURE

A. Authorized employee requests a purchase to be made with a limited purchase check.
B. Check custodian determines appropriate use of limited purchase check according to University of Utah Accounts Payable policy and procedures. Check custodian also adheres to his policy regarding voided, spoiled, and stop payments on limited purchase checks.
C. Check custodian prepares limited purchase check and obtains proper administrative approval and issues limited purchase check to authorized employee.
D. Check custodian records limited purchase check according to University of Utah Accounts Payable policy and procedures.
E. Check custodian sends proper documentation and yellow copy to Accounts Payable immediately.
F. Check custodian enters limited purchase check number, purpose, payee, and amount into limited purchase check record.
G. Check custodian enters check into online LPC positive pay website.
H. Clerk enters check into financial log or database.
I. Accounting clerk reconciles limited purchase checks with monthly financial management reports.
J. Limited purchase checks are kept in locked drawer or file cabinet.
K. Upon termination of check custodian, all checks are immediately surrendered to Accounts Payable.
Department of Pediatrics: Limited Purchase Checks

PROCEDURE:

1. The Department of Pediatrics utilizes the Universal Management System accounting package in the recording, review and disposition of University limited purchase checks.

2. The authorized employee prepares limited purchase check and enters the item into UMS.

3. The limited purchase check is approved by the proper administrative authority.

4. The authorized employee submits all necessary supporting documentation to Accounts Payable.

5. The accountant reconciles limited purchase checks with monthly financial management reports and obtains the review/approval of the PI or supervisor.
Limited Purchase Orders

OPERATIONAL GUIDELINES
SCHOOL OF MEDICINE
UNIVERSITY OF UTAH HEALTH SCIENCES CENTER

 SUBJECT: LIMITED PURCHASE ORDERS

I. PURPOSE

To establish responsibilities for the initiation, approval, review, and disposition of University limited purchase orders (LPOs).

II. REFERENCES

University of Utah Accounts Payable Preferred Methods of Procurement found at: http://www.ap.admin.utah.edu/PaymentMethod.pdf


List of University Contracted Suppliers http://www.purchasing.utah.edu/purchase/contracts/LINKS.htm

Directions for preparation and use of Limited Purchase Orders are found at : http://www.ap.admin.utah.edu/lpoagrmt.htm

A Limited Purchase Order Expenditure Review that details the information required for every field of the form can be found at: http://www.ap.admin.utah.edu/LPO_ExpRev.pdf

A Limited Purchase Order Agreement can be found at http://www.ap.admin.utah.edu/APForms.html#template

III. DEFINITIONS

A. Authorized Employee

Principal Investigator, supervisor or an individual authorized to act on his/her behalf to request purchases be made for the department.

B. Clerk or Accounting Clerk

Any employee (other than LPO Custodian) assigned data entry or account reconciliation duties.

C. Financial Log or Database

Written or electronic log maintained and used to track all department purchases, deliveries, payments, and reconciliations.
D. **Limited Purchase Order (LPO)**

Limited purchase orders are pre-numbered 3-part forms to be used by University departments for small dollar purchases of less than $5,000 from vendors outside the University. (The form indicates the purchase should not exceed $3,000, but Accounts Payable can provide $5,000 stickers for vendor copies.)

E. **Limited Purchase Order (LPO) Custodian**

Department employee who has received proper training by the Accounts Payable department to use University of Utah LPOs for procurement.

F. **Proper Administrative Approval**

Principal Investigator, account executive, department chair/head, dean/director or authorized alternate.

IV. POLICY

- University of Utah Policy and Procedures Manual 3-7, Approvals Required for Financial Transactions
  
  [http://www.admin.utah.edu/ppmanual/](http://www.admin.utah.edu/ppmanual/)

- University of Utah Policy and Procedures Manual 4-3, Small Purchases and Expedited Procurement
  
  [http://www.admin.utah.edu/ppmanual/](http://www.admin.utah.edu/ppmanual/)

- “Financial Accountability and Control” memorandum, November 11, 2003, Vice President Arnold B. Combe

V. PROCEDURE

A. LPOs are obtained by written agreement from the Accounts Payable department and kept by the LPO custodian in a locked drawer or file cabinet.

B. Authorized employee requests a purchase be made for the department.

C. LPO custodian confirms that an LPO is the best purchasing method according to University of Utah and Accounts Payable policy and procedures.

D. LPO custodian consults the Purchasing department website before selecting a vendor.

E. LPO custodian prepares the LPO according to applicable policy and procedures and obtains proper administrative approval.

F. LPO custodian issues LPO to vendor, retains the department copy with any substantiating documentation and sends Accounts Payable copy to 405 Park.

G. LPO custodian keeps the department copy in a pending file until s/he determines that the product or service has been received. S/he assures that corrections are made as needed.

H. Clerk enters LPO into financial log or database.

I. Accounting clerk reconciles LPO purchases with the monthly financial management reports, initials and dates each statement, and obtains the review/approval of the PI or supervisor.

J. LPO custodian retains all processed LPOs for a period to be determined by the department and in accordance with University policy and procedures.
**Department of Pediatrics: Limited Purchase Orders**

**PROCEDURE:**

1. The Department of Pediatrics utilizes the Universal Management System accounting package in the initiation, review and disposition of limited purchase orders (LPOs).

2. In UMS, pre-numbered (LPOs) are generated by an authorized employee.

3. The UMS-generated LPO is approved by the proper administrative authority.

4. The original LPO and supporting documentation is sent to Accounts Payable.

5. The accountant reconciles LPOs with monthly financial management reports and obtains the review/approval of the PI or supervisor.
SCREEN SHOT UMS LIMITED PURCHASE ORDER
**Patient Records**

OPERATIONAL GUIDELINES  
SCHOOL OF MEDICINE  
UNIVERSITY OF UTAH HEALTH SCIENCES CENTER

SUBJECT: **PATIENT RECORDS**

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I. **PURPOSE**

To ensure safety and storage of medical records of both patients and human research subjects.

II. **REFERENCES**

III. **DEFINITIONS**

IV. **POLICY**

V. **PROCEDURE**

A. All records, both physical and electronic, must be stored in a secure area, in compliance with current HIPAA and/or IRB guidelines. Access to computers and file storage areas must be limited to employees with legitimate business needs for the information.

B. Paper records must be shredded – never thrown into the trash. If an outside company is used for shredding records, the department must confirm that the company meets HIPAA requirements. Computer files must be completely deleted once the information is no longer needed.

C. Patient information discussed or attached to email must be sent through an approved Health Sciences email system and have the three letters “phi” (protected health information) included in the subject line. This will ensure the email is protected through systems maintained by the Health Sciences Information Technology department.

D. Copies, printers, faxes, etc. that receive patient information must be in areas of limited access. Employees with access to these areas must be fully trained in HIPAA guidelines.
Patient Refund Check

OPERATIONAL GUIDELINES
SCHOOL OF MEDICINE
UNIVERSITY OF UTAH HEALTH SCIENCES CENTER

I. PURPOSE

To provide guidelines on refunding patients and insurance companies for overpayments.

II. REFERENCES

University of Utah Policies and Procedures Policy 2-26.1, Medical Practice Plan For The University Of Utah School Of Medicine Full-Time Faculty, http://www.admin.utah.edu/ppmanual/2/2-26-1.html

III. DEFINITIONS

MCMP – System used to enter clinical refund checks and clinical deposits into the University Peoplesoft financial system.

IDX – Patient accounting and accounts receivable subsidiary system.

IV. POLICY

1. Disbursements from the Clinical Income account may include reimbursements to patients or insurance carriers for overpayments or refunds or transfer to University-based accounts. Disbursements from specific Clinical Income accounts may be made by authorized individuals as designated by the Division Chief or Department Chair. Policy 2-26.1 V.C.

2. There should be separation of duties between the person responsible for requesting the patient refund check, the person responsible for processing the refund check, and the person authorizing the refund check.

3. Supporting documentation for refund checks should be reviewed prior to the refund check being processed.

4. Refund checks should be posted to the Peoplesoft general ledger (MCMP) by someone who does not have the ability to post transactions in the IDX accounts receivable system.

5. The posting of refund checks in IDX should be limited to specific individuals.

6. Copies of the refund checks should be returned to the staff member who requested the refund to verify its authenticity.

7. Refund checks should be mailed from the departmental administrative office.
V. PROCEDURE

A. Overpayments are thoroughly researched to determine if an overpayment has occurred.

B. Refund lists are prepared by the financial counselors and timely forwarded to the billing manager. Each refund request must include proper supporting documentation. Each financial counselor must sign each refund request or request log.

C. The billing manager reviews and approves the refunds. The 901-adjustment code is used to post refunds to each patient account. A separate IDX refund batch will be created for each financial counselor.

D. Refund lists and batches are sent to the clinical administrative manager for the department or to the director of University Medical Billing for departments who use UMB for review and approval. Refund checks are prepared by departmental accounting personnel. The refund checks are then forwarded to the clinical administrative manager or others who have signatory authority.

E. Refund check information is entered into the general ledger via MCMP. Refund checks are then mailed directly from the department.

F. Copies of the refund checks, batches, and lists are returned to the Billing department. The financial counselors are responsible for verifying the payer information and that the refund amounts are correct. They also are responsible for verifying that their individual refund lists have not been altered or changed. After this information has been determined to be accurate, the financial counselor signs the refund list again, indicating that all the information has been verified and is correct.

G. Refunds issued on amounts exceeding $5,000 will receive extra scrutiny by all parties involved in the request and approval process.

H. The IDX patient accounts receivable general ledger account is reconciled at least monthly to IDX by the financial analyst. The financial analyst will also do a random audit each month of refund checks issued.
Payroll

OPERATIONAL GUIDELINES
SCHOOL OF MEDICINE
UNIVERSITY OF UTAH HEALTH SCIENCES CENTER

SUBJECT: PAYROLL

I. PURPOSE

To provide a guiding policy and to establish procedures for the administration of payroll expenditures.

II. REFERENCES

University of Utah Policies and Procedures Policy 2-59
Additional Compensation and Overload Policy (staff version) Policy 2-67
Compensation Procedures http://www.hr.utah.edu/comp/proc
The Equal Pay Act http://www.eeoc.gov/policy/epa.html

III. DEFINITIONS

A. Additional Compensation
Payment for services rendered by an employee in addition to base salary payable for the normal working activity contemplated by the terms of the employee's appointment.

B. Appointment Period
The period of time in which effort is expended in the performance of services contemplated by the terms of the employee's appointment.

1. Where compensation is derived from state funds, the appointment period is not necessarily identical to the period of time during which compensation is paid. Example: For a faculty member holding a nine-month appointment, the appointment "begin" and "end" dates will ordinarily be August 16 and May 15 of the following year, respectively, although compensation may be paid over the twelve-month period starting on July 1 and ending on June 30, respectively.

2. Compensation derived from a sponsored research contract or grant may be paid only for services performed during the period of time included within the appointment "begin" and "end" dates.
C. **Base Salary**
The total compensation approved in advance as the amount payable from any funds administered by the university for normal and expected working time and effort, not in excess of 100% of full time, rendered by an employee for all services to be performed under all assignments designated on the Personnel Assignment Status sheet during the appointment period.

D. **Consultation Agreement**
An independent contractual agreement entered into by a university employee, acting outside the course and scope of employment and solely in a personal capacity, for the performance of consulting services, consistent with the university's consultation policy (Policy and Procedures No. 2-26).

E. **Exempt**
An employee who is classified as exempt is not entitled to overtime pay for hours worked in excess of a normal 40-hour work week. See Exemption Status under Fair Labor Standards Act below under IV.A.1.

F. **Full-time**
An employment relationship, applicable to both faculty and staff members, which requires a commitment of 100% of the individual's normal and expected working time and effort. Full-time employment (i.e., 100% FTE) is generally consistent with the acceptance of any other employment on a continuous or permanent basis. (Note: For other purposes, e.g., benefits, "full-time" employment may be defined differently.)

G. **Funds Administered by the University**
Funds administered by the University include general funds, uniform school funds, mineral lease funds, grant and contract funds, restricted and unrestricted funds, auxiliary funds, plant funds, ASUU funds, development funds, and any other funds under the control of the university that are available for payment of compensation.

H. **Overload Status**
An employment condition in which the total percent of full-time recorded on an employee's Personnel Assignment Status sheet for all assignments held concurrently exceeds 100%.

I. **Sponsored Research Contract or Grant**
A contractual arrangement with a federal, state, private, or other non-university agency under which funds are made available and are administered by the university for a specified research or training project or program.

IV. **POLICY**

The University of Utah maintains a Staff Compensation Program consistent with Title VII of the Civil Rights Act, the Equal Pay Act, the Fair Labor Standards Act and other Federal, State, and University regulations.

A. **FAIR LABOR STANDARDS ACT**

1. **Exemption Status**
   University employees are subject to the requirements of the Fair Labor Standards Act. Human Resources shall evaluate each job and determine which jobs satisfy the Fair Labor Standards Act exemption tests. The determination of exemption status shall be made based on the duties and responsibilities of the job.

2. **Minimum Wage**
The University pays at least the current federal minimum wage to all employees.
3. **Work Hours**
The workweek at the University begins at 12:01 a.m. Saturday and ends at midnight the following Friday. Each department establishes standard hours of operation and schedules employees accordingly. Departments shall provide unpaid meal breaks and paid rest periods as appropriate.

   a. Meal breaks are unpaid as long as the employee is completely relieved from (uninterrupted by work) for a period of at least 20 minutes.

   b. University practice supports paid rest periods (breaks) for non-exempt employees. Rest periods may not be saved for later use, or used to compute additional pay.

4. **Overtime/Compensatory Time**
A. Department may require employees to work overtime; however, supervisors will keep overtime hours to a minimum. The University provides overtime pay or compensatory time off to non-exempt employees whose work exceeds 40 hours in a workweek. Employees shall obtain their supervisor's approval prior to working overtime hours. Employees who do not obtain approval prior to working overtime hours may be subject to disciplinary action.

5. **Record Keeping**
Each department maintains accurate time and attendance records for all employees within the department. Non-exempt employees must record the total number of hours actually worked each day including start and stop times. Exempt employees must record any full-day absence.

6. **Employment of Minors**
Employment of persons under the age of 18 is governed by the Fair Labor Standards Act.

**B. PAY GUIDELINES**
The University ensures that all employees are compensated fairly.

1. **Pay Adjustments**
Pay increases are generally given as part of the annual budget cycle and implemented at the start of the fiscal year. Human Resources, together with department administration, examines issues that arise outside the annual budget cycle. All off-cycle salary adjustments receive review and approval from the cognizant Vice President/Dean. Some examples of issues that may be addressed off-cycle are the following:

   a. Transfers and Reclassifications
   Employees who are promoted may be eligible for a pay increase in connection with the transfer or reclassification; however, employees whose transfer or reclassification results in a lateral move or demotion shall not receive a pay increase in connection with the action and may receive a pay decrease as determined by department administration.

   b. Market Adjustments
   Human Resources collects and analyzes market data for common jobs, also known as benchmark jobs, on an ongoing basis. Periodically, a job may be moved to a different pay grade. Human Resources may recommend that market adjustments be given to employees in affected jobs.
c. Other Salary Adjustments
Employee retention issues related to competitive offers, critical market conditions or resolution of departmental salary inequity are additional reasons for off-cycle salary adjustments. Off-cycle salary adjustments shall not be used to reward performance. Merit adjustments are awarded through the annual budget cycle.

C. PAY ADDITIVES
Pay additives shall be given in addition to an employee's regular pay for specific reasons as described below. Pay additives do not increase the employee's base pay.

a. On-Call and Callback
The University compensates non-exempt employees who are required to remain on-call and/or who are called back to work.

b. Pay Differentials
The University may provide a pay differential for hours worked in the capacity for which the differential was implemented. Human Resources shall establish differential rates. The use of pay differentials is limited to areas that have been pre-approved by Human Resources, department administration and the cognizant Vice President/Dean.

c. Additional Compensation
Additional compensation may be used to compensate exempt staff employees for additional temporary efforts or assignments that significantly deviate from the job's normal expectations. Please see Additional Compensation form for specific signature requirements and limitations.

d. Bonus/Incentive Compensation
The University may authorize the use of bonus payments to compensate staff employees as a part of a documented performance management program. The use of bonus payments is limited to areas that have been pre-approved by Human Resources, department administration and the cognizant Vice President/Dean.

D. EXCEPTIONS TO POLICY
Exceptions to the staff compensation policy require the review of Compensation Management and the approval of the Vice President of Human Resources.

V. PROCEDURE
A. Faculty shall report to department representative dates and purpose of time taken for meetings, vacation, illness, or consultation. Department representative shall maintain record of such time and provide periodic reports of accruals, time taken in appropriate detail, and balances available by category (meetings, vacation, sick leave, consulting time).

B. Exempt employees shall report to department payroll reporter dates and nature of time taken for vacation, illness, or department-approved education by completing departmental leave forms including date(s) and signature(s). Exempt may enter time out of department directly in Kronos, or may request Payroll Reporter to enter time into Kronos. Payroll reporter will verify supervisor approval of time out of department, will confirm that adequate accruals are available for time out of department being charged, and will enter employee’s time in Kronos where applicable. If the employee has entered his/her time directly in Kronos, the Payroll reporter will verify the accuracy of the time reported in Kronos with the reported and approved time submitted.

C. Non-exempt and hourly employees shall track and report hours worked and non-worked hours either by directly entering in Kronos, or by paper time sheet which will be entered by the
department payroll reporter into Kronos. Non-exempt and hourly employees shall report to the department payroll reporter dates and nature of non-worked paid hours taken for vacation, illness, or department-approved education by completing departmental leave form including date(s) and signature(s). Payroll reporter will verify supervisor approval of hours worked and time out of department, and will confirm that adequate accruals are available for time out of department being charged. When applicable, payroll reporter will enter employee’s time in Kronos. If the employee has entered his/her time into Kronos directly, the payroll reporter will verify the accuracy of the time reported in Kronos with the reported and approved time submitted.

D. In addition to the above, payroll reporters will print payroll reports with appropriate relevant employee information to provide to supervisors and/or managers and for department records.
**Department of Pediatrics: Payroll**

I. DEFINITIONS

A. **Exempt and Non-Exempt**
An employee who is classified as exempt is not entitled to overtime pay for hours worked in excess of a normal 40-hour work week. See Exemption Status under Fair Labor Standards Act below under IV.A.1. **An employee who is classified as non-exempt must be paid federal minimum wage and overtime for all hours worked over 40 in a work week.**

II. POLICY

1. **Record Keeping**
   Each department maintains accurate time and attendance records for all employees within the department. Non-exempt employees must record the total number of hours actually worked each day including start and stop times. Exempt employees must record any full-day absence and any half-day absence (4 hour blocks) in accordance with the Department of Pediatrics Time and Attendance Policy.

2. **Employment of Minors**
   Employment of persons under the age of 18 is governed by the Fair Labor Standards Act. *(Additional information is available at [http://www.hr.utah.edu/comp/proc/sect_6.php](http://www.hr.utah.edu/comp/proc/sect_6.php)).*
**Petty Cash**

OPERATIONAL GUIDELINES  
SCHOOL OF MEDICINE  
UNIVERSITY OF UTAH HEALTH SCIENCES CENTER  

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### SUBJECT: Petty Cash

#### I. PURPOSE

To establish a policy and related procedures for administering petty cash funds.

#### II. REFERENCES

University of Utah Policy and Procedures Manual found at:  
[http://www.admin.utah.edu/ppmanual/3/3-4.html](http://www.admin.utah.edu/ppmanual/3/3-4.html)

#### III. DEFINITIONS

#### IV. POLICY

University of Utah Policy and Procedures Manual found at:  
[http://www.admin.utah.edu/ppmanual/3/3-4.html](http://www.admin.utah.edu/ppmanual/3/3-4.html)

#### V. PROCEDURE

A. One person will be designated as the custodian of petty cash.

B. The supervisor of the petty cash custodian will review with him/her cash expenditures for appropriateness on a periodic basis.

C. Periodic surprise counts of the petty cash fund should be performed by someone other than the custodian.

D. All petty cash funds must be physically secured in a lock box of locked cabinet.

E. The person being reimbursed signs for the cash reimbursement.

F. Petty cash funds are prohibited from being used for personal use such as personal expenses, personal loans, cashing personal checks.

G. Receipts are cancelled or controlled to prevent duplicate payment.

H. The supervisor will also make periodic documented cash counts and reconcile the fund.

I. A review of the size and need of the fund will be performed periodically. Petty cash funds should only be maintained by a department if necessary. The amount of the fund should not exceed 2 months of usual expenditures.

J. Detailed records of disbursements shall be maintained by the petty cash custodian.

K. Original receipts are required.

L. Petty cash receipts shall contain the date, business purpose, amount and signature of the payee.
**Purchase Card**

OPERATIONAL GUIDELINES
SCHOOL OF MEDICINE
UNIVERSITY OF UTAH HEALTH SCIENCES CENTER

SUBJECT: Purchase Card Policy and Procedures

I. PURPOSE

To establish responsibilities for review, approval and signing of the purchase card for University of Utah procurement.

II. REFERENCES

See [http://www.purchasing.utah.edu/pcard/index.html](http://www.purchasing.utah.edu/pcard/index.html)

III. DEFINITIONS

- **Authorized Employee**
  Individual (other than Purchasing Agent) assigned by Principal Investigator or Supervisor to make purchase on their behalf.

- **Request Order**
  Internal document completed by authorized employee requesting purchase of items for University of Utah purposes.

- **Purchasing Agent**
  Individual who has received proper training by the Purchasing Department to use University of Utah purchasing card for procurement.

- **Proper Administrative Approval**
  Employee authorized to sign for individual chartfields and department purchases.

- **Clerk**
  Employee other than purchasing agent assigned to perform particular duty.

- **Log or Database**
  Written or electronic log to track all purchases, deliveries, payments, reallocations, and reconciliations.

- **Purchasing Card Reallocator**
  Individual (other than Purchasing Agent) who has obtained training through Purchasing Department to assign chartfields to appropriate transactions for purpose of payment.

- **Accounting Staff**
  Any employee assigned to reconcile accounts other than Purchasing Agent.

IV. POLICY

See University of Utah Policies and Procedures Manual, Policy 3, Rev:14, Financial Section
V. PROCEDURE

A. Authorized employee initiates purchase by completing request order for procurement of item and submits to purchasing agent.

B. Purchasing agent determines best purchasing method to use to procure item(s).

C. Purchasing agent contacts vendor with request and issues purchasing card number for payment.

D. Purchasing agent assigns a sequential number to identify transaction, records confirmation number and relevant terms, such as price and quantity and delivery dates on request order.

E. Purchasing agent obtains proper administrative approval for final sign off of purchase.

F. Clerk enters document into purchasing log or database.

G. Order is received in a centralized location and documented on receiving list. Packing slip is pulled and recorded into log or database.

H. Items are delivered to authorized employee and signature is obtained from individual who receives the goods to document receipt of delivery.

I. Invoices are received by fax or mail and attached to request order by clerk.

J. The Purchase card reallocator pulls the Peoplesoft report of all credit card transactions that pertain to each purchasing card holder.

K. Purchase card reallocator enters appropriate chartfield to charge transaction into Peoplesoft purchasing card system.

L. Purchase card reallocator enters paid transaction into log or database.

M. Purchasing card reallocator matches sequential number to purchasing card transaction monthly statement and has cardholder and administrator approve statement.

N. Accounting staff reconciles each purchasing transaction on log or database on a monthly basis against the Peoplesoft management report.

O. All original transactions are kept onsite for annual audit performed by University Purchase Card auditors.
Department of Pediatrics: Purchase Card

PROCEDURE:

1. The Department of Pediatrics utilizes the Universal Management System accounting package in the recording, review and disposition of University purchase card transactions.

2. The authorized employee makes necessary purchase and records the charge in UMS.

3. The authorized employee maintains a log of all purchases with original documentation to substantiate the charge to the purchase card.

4. The purchase card reallocator reconciles charges to monthly statement and has cardholder and administrator approve statement.

5. All original transactions are organized and kept on-site for the annual audit performed by University Purchase Card auditors.
SCREEN SHOT UMS PURCHASE CARD
Staff Payroll

OPERATIONAL GUIDELINES
SCHOOL OF MEDICINE
UNIVERSITY OF UTAH HEALTH SCIENCES CENTER

SUBJECT: STAFF PAYROLL

I. PURPOSE

To ensure employees are paid properly.

II. REFERENCES

III. DEFINITIONS

IV. POLICY

University of Utah Policy and Procedures Manual found at: http://www.admin.utah.edu/ppmanual/2/2-59.html

V. PROCEDURE

A. Employees should enter their own hours in Kronos, punch a time clock, or submit a timesheet signed by themselves and their supervisors.

B. Section supervisors (lab, division, etc.) should approve Kronos entries by employees working under their supervision, with payroll reporters signing off on the employees’ time after approvals.

C. Time off report forms listing reasons (i.e. vacation, sick, personal preference, jury duty, etc.) must be turned in every pay period that an employee takes time off. The forms should be signed by the direct supervisor and turned into the payroll reporter.

D. If a supervisor cannot sign his or her approval before the end of pay period for any reason, the time off report form should be turned in by the employee to the payroll reporter, with the supervisor signing it retroactively. Unapproved time off can be adjusted on the following pay period. A record of the adjustment (including the original form and reason for the adjustment) must be kept in payroll files for audit and legal purposes.

E. When time off can be anticipated in advance, employees should submit request/notification forms for the times they plan to take off. These times must be approved with supervisor signatures and turned in to the payroll reporter.

F. Except in extraordinary circumstances, overtime for non-exempt employees should be approved in advance by supervisors. Signature approval is necessary for any overtime worked by non-exempt employees.

G. In addition to keeping all time off forms and time sheets in payroll files, payroll reporters should keep a log of employee time off for quick reference. These records must be kept throughout the payroll/calendar year and should be retained during the fiscal years for which they apply. Keeping time records for one calendar year following the current calendar year would satisfy both provisions.
I. PURPOSE

To establish a travel authorization and expense reimbursement policy for official University travel.

II. REFERENCES

University of Utah Policy and Procedures 3-7, Approvals Required for Financial Transactions
University of Utah Policy and Procedures 3-11, Recruitment and Entertainment Expenses
University of Utah Policy and Procedures 4-1, University Procurement
University of Utah Policy and Procedures 3-10, Travel Policy: http://www.admin.utah.edu/ppmanual/framed-index.html

III. DEFINITIONS

University Travel – Travel on University business that requires the traveler to be away from home or normal place of employment for a period of time that includes an overnight stay or that requires the use of air transportation. Commuting between an employee’s home and regular place of employment is not official University travel.

Domestic Travel – travel within and between any of the states, territories, and possessions of the United States of America, and Canada.

Foreign Travel – travel outside the United States, its territories and possessions, and Canada as specifically defined by contracting or granting agencies.

Extended-day Travel – travel on University business that requires the traveler to be away from his/her normal place of employment ten hours or more and a distance of at least 100 miles (one way), not requiring an overnight stay.

In-Lieu-of-Airfare Rate – a rate of reimbursement for other modes of travel, which is based upon the lesser of a rate established by contract between the University and a specific airline or the lowest practical airline fare (including applicable discounts, special fares, charters, etc.) available for airline flights which will reasonably accommodate the traveler’s schedule.

University of Utah Travel Form – a uniquely numbered 3-part form provided by the University Travel office and comprised of the Travel Pre-Trip Request, Early Reimbursement, and Final Travel Reimbursement (see E, F, & G).

Travel Pre-Trip Request - page 1 of the University of Utah Travel form, used to authorize foreign travel paid from federal contracts or grants and to provide advance payment and/or encumbrance of associated travel costs, i.e., conference registrations, hotel deposits, airfare, etc.
Early Reimbursement Form – the 2nd page of the University of Utah Travel form used to authorize reimbursement to traveler for expenses paid out of pocket prior to the trip. Expenses include but are not limited to airfare, hotel, meeting registration etc.

Final Travel Reimbursement – the 3rd page of the University of Utah Travel form used to authorize reimbursement of travel costs incurred by the traveler while on University business, and to provide documentation supporting all travel expenditures.

Account Executive – an individual responsible for the administration of funds available to and expended by an entity or project.

Daily Meal Recap Form – an optional form generated by the department used to document actual meal expenses (not required if meals are reimbursed on a per diem basis). Meals costing $10 or more must be documented by a receipt.

Check Request Form – document used to reimburse non-University traveler for travel expenses paid by University funds ONLY if airfare is not booked by University travel agency. (If airfare is booked by University, then a travel request form is needed.)

Internal Travel Summary Form – an optional internal document for department use only that serves to inform the traveler’s supervisor and the travel clerk of the traveler’s plans and the source of funding for the travel. It will be completed and signed by the traveler prior to the trip documenting the dates of travel, preferred airfare times and airline (optional), any hotel or registration requirements (with documentation provided), and, most importantly, details on travel funding to be made by sponsors outside the University of Utah.

Travel clerk – the person responsible for collecting the necessary documentation from the traveler through the entire travel process. This includes the internal travel summary form, the travel advance documents, all registration and hotel documents, airfare requests and itineraries supplied by the travel office. This person is responsible for making sure the travel forms are completed correctly before obtaining signatures and sending to the travel office for processing.

Travel Log – a document maintained within the department for all travel information. It will include the name of the traveler, travel request form number, dates of travel, amount of reimbursement, date sent to the travel office, date reimbursement check given or sent to traveler, and anything else deemed necessary.

IV. POLICY

A. Advance Approval Requirement

Reimbursement requests for foreign travel paid from federal contracts and grants will be submitted by the travel office to the Research Accounting department for approval prior to processing. To be reimbursed for foreign travel, receipts must be converted to US Dollars. Explanations of expenditures must be in English, either on each receipt or included in a cover letter referencing each receipt. The website which can help convert currency is http://www.oanda.com/converter/classic, and a helpful currency cheat sheet is found at http://www.oanda.com/converter/travel.

No employee may approve travel, cash advances, prepaid expenses or expense reimbursements for himself/herself. Such costs must be approved by an authorized higher level of authority. All travel charged to sponsored projects must meet the provisions of the sponsoring agency or, if more restrictive, University policies.

Administrative units within individual departments, schools, or colleges may require advance approval of travel as determined to meet their individual oversight responsibilities.

B. Allowable Travel Rate
Reimbursement of travel related expenses is subject to compliance with the provisions of and the rates specified in the University of Utah Schedule of Allowable Travel Rates in effect when the travel occurred. This schedule can be found at: http://www.travel.utah.edu/schedule.htm. The Schedule of Allowable Travel Rates will be revised from time to time by the Vice President for Administrative Services. It includes private automobile mileage, meal per diem, extended day meal, non-conventional lodging, airport parking, self-insurance, automobile rental and business and telephone calls.

Submission of Travel Reimbursement Requests

All travel reimbursements must be accompanied by pertinent conference brochures, agendas, schedules of meetings, or a concise statement of the purpose, destination, and dates of the trip. These documents are subject to review by Internal Audit, the State Auditor, and other governmental agencies.

For budgetary and timely accounting purposes, travel reimbursement requests should be submitted to the travel office with appropriate supporting documentation within twenty business days after the conclusion of the travel. In accordance with IRS regulations, any travel costs including airfare, prepaids and advances, not substantiated within 60 calendar days from the conclusion of the travel must be treated as taxable compensation to the traveler. The amounts will be added to the traveler’s gross salary for the year and will be subject to withholding and employment taxes.

Insurance

Insurance coverage offered by automobile rental agencies should not be purchased (and reimbursement will not be made to the traveler), with two exceptions. First, auto liability and the loss damage waiver (LDW) coverage should be purchased from rental agencies for any vehicle rented out side of the United States or Canada. Second, the loss damage waiver should be purchased when renting vehicles larger than passenger vans. University travelers should charge the costs of any rental vehicle to their corporate Diners Club or personal credit card and, if possible, should utilize the rental agencies which are under state contract (contract numbers required). University travelers who rent a vehicle while traveling on University business will be charged a self-insurance fee as specified in the Schedule of Allowable Travel Rates, unless the traveler uses one of the state contracts for rental vehicles as found at: http://www.utah.edu/risk_management/vehicle/auto_insurance_provisions/rentalvehicles/obtainings_vehicles.htm.

Insurance coverage will be reduced or revoked, however, if it is determined that the traveler is driving: 1) under the influence of drugs or alcohol; 2) with an improper, expired or revoked driver’s license, or 3) while on non-University business. The University does not provide insurance coverage for a traveler’s personal property. Specific questions regarding insurance coverage should be directed to the University’s risk manager. (See paragraph V.B.4. for information regarding insurance waivers.)

Exceptions

With the exception of the 60 day tax rule described in IV.C., cognizant vice presidents may authorize individual exceptions to this policy upon written justification showing cause for noncompliance.

V. REIMBURSABLE COSTS

A. General Principles
When University faculty, staff, or students are authorized to travel on University business, and travel funds are available for this purpose, the University will pay reasonable expenses subject to maximum amounts specified in the current Schedule of Allowable Travel Rates. When University funds are not available to reimburse all expenses, an individual is not obligated to travel. However, if s/he chooses to travel, it is expected that the traveler will assume the remainder of the
cost. (See V.C.6. of this policy) . Original, itemized receipts must be submitted with the travel reimbursement request for reimbursement of any individual or item expense of $25 or more. Expenses less than $25 without a receipt must be itemized and explained.

Travel reimbursement request forms must be limited to the traveler's personally incurred expenses. Except as provided in paragraph V.A.9., below, traveler or claimant may not request approval or reimbursement for the expenses of another traveler.

When traveling within an area that will allow the traveler to return to work or home the same day, prepaid costs and cost reimbursements for items such as registrations, entertainment and automobile mileage should be submitted for payment on a check request through the Accounts Payable department.

Whenever non-University employees are authorized to travel on University business, the University will pay reasonable transportation, lodging, and actual meal costs (subject to maximum amounts see paragraph V.A.6) or a per diem for meals and incidentals in accordance with this policy, upon approval by the account executive, dean or cognizant vice president. Payment should be requested on a check request including the traveler's Social Security Number. However, if the University of Utah books the airfare for this non-University employee, a travel request/reimbursement form should be used rather than a check request.

If the traveler chooses to be reimbursed for actual meal costs, a daily meal recap form generated by the department (optional) should be completed and receipts should be submitted for all meals of $10 or more. The original cash or credit card receipt is required for reimbursement. The detachable portion of a restaurant ticket is not acceptable. Actual meal costs will be reimbursed at an amount not to exceed the greater of $50 or 120% of the applicable per diem rate. Receipts are not required if per diem reimbursement is requested. The per diem rates can be found at: http://policyworks.gov/org/main/mt/homepage/mt/perdiem/perd05d.html

Requests for payment of University group or team travel should be processed in accordance with this policy except that a single travel reimbursement request may be submitted for the entire group or team.

Airline ticketing may be arranged through any travel agency selected by the University traveler, including the State of Utah Travel office and its authorized travel agent. The State Travel office has contracted with various airlines to provide city pair rates which may be cost beneficial to the University traveler. These city pair rates are only available, however, through the state's authorized travel agent (for more information, contact the Travel office at 581-7142 or visit their website at: http://www.travel.utah.edu). State contract, city pair rates are not available for personal travel.

Reasonable and necessary lodging costs (room rental and related taxes), will be reimbursed. Conference lodging will be reimbursed at the lowest available single occupancy room rate. Original itemized receipts are required for reimbursement of these costs. Credit card vouchers are not acceptable. Lodging costs in excess of single room rate will not be reimbursed except when the additional occupant is an authorized University traveler.

When University travelers, on official travel status, obtain non-conventional lodging (i.e., friends, relatives, etc.) they will be reimbursed at the daily rate authorized in the Schedule of Allowable Travel Rates. Token payments or other forms of compensation will not be reimbursed.

B. Transportation Costs
1. If the traveler is required to be on travel status an increased length of time in order to obtain a reduced transportation cost, additional expenses incurred for lodging and meals will be reimbursed only if overall travel cost savings result. Nothing in this paragraph should be interpreted as a requirement to extend University travel beyond that required to conduct University business.

2. The University will pay transportation costs based on the lowest practical scheduled rates other than first class and business class. Exceptions may be made for special
circumstances such as health reasons, if supported by a letter of justification attached to the travel reimbursement request form and approved by the cognizant vice president. Public transportation should be utilized whenever practical.

3. When renting an automobile within the United States and Canada, travelers should use rental agencies which are under State contract to take advantage of insurance coverage (specific contract numbers are required, see http://www.travel.utah.edu). The vehicle rented by the traveler should result in the lowest cost to the University. Regardless of the agency selected, travelers should charge the costs of any rental vehicle to a corporate Diner's Club or personal credit card.

4. When renting an automobile outside the United States or Canada, the traveler should purchase the automobile liability and loss damage waiver insurance coverage from the agency. These costs will be reimbursed. The rental and insurance costs should be charged to a corporate Diner's Club or personal credit card. With respect to car rental insurance, travel to U.S. territories will be considered foreign travel.

5. Transportation by private automobile will be reimbursed at the approved mileage rate or the applicable in-lieu-of airfare rate, whichever is lower. The approved mileage rate is the rate in the current Schedule of Allowable Travel Rates. Reimbursement of private automobile mileage must be supported by a mileage log with dates and destinations.

If two or more persons travel in one private automobile, the reimbursable transportation expenses will be limited to the lesser of (a) mileage allowance for the automobile or (b) the combined costs of the in-lieu-of airfare rates for all persons on approved travel status traveling in the automobile.

When transportation is by University vehicle, reimbursable transportation expenses will be limited to actual costs incurred for fuel, oil, and necessary vehicular maintenance and repairs supported by receipt or invoice.

Travel costs incurred for the use of a private aircraft will be reimbursed either on the basis of the in-lieu-of airfare rate or at the approved mileage rate for automobiles, whichever is less. The University does not provide accident insurance to personnel traveling by private or licensed charter aircraft. Insurance coverage for licensed charter flights is limited to the coverage provided by the charter company, if any.

Travel insurance costs, including car rental insurance while traveling within the United States and Canada or insurance purchased for the benefit of the traveler or a beneficiary designated by the traveler (e.g., personal effects coverage, accidental death, injury, or dismemberment insurance) are not reimbursable costs under this policy.

Non-transportation Costs

When properly authorized, the University will reimburse persons traveling on University business for non-transportation costs in accordance with the Schedule of Allowable Travel Rates in effect during the period of such travel. These costs include meals, lodging, registration fees for conferences or meetings, rental cars, and business and personal telephone calls (see #4 below).

Business related recruitment or entertainment expenses in connection with a specific trip will be reimbursed on a travel reimbursement request, subject to compliance with the requirements of Policy No. 3-11. See the Schedule of Allowable Travel Rates for specifics regarding per diem allowances and recruitment and entertainment expenses.

Necessary expenses actually incurred in excess of established reimbursement rates will be allowed when required by exceptional or extraordinary considerations and written justification is submitted with the travel reimbursement request form and approved by the cognizant vice president. Original itemized receipts and other supporting documentation must be submitted in support of any claim for reimbursement for above-normal expenses.
University business related telephone calls made while in travel status are reimbursable. Calls to the University should be made on the University WATS system (1-800-444-8638). When traveling in distant cities, calls to cities other than Salt Lake City may be billed to the University department's telephone credit card number. Information about telephone credit cards may be obtained from NetCom or at [http://www.telcom.utah.edu/](http://www.telcom.utah.edu/)

Personal telephone calls to the University traveler's home or place of residence will be reimbursed in an amount not to exceed $5 per day. Exceptions may be authorized by the cognizant vice president.

Advances

University funded advances for estimated expenses will ordinarily not be issued to University travelers. Costs of travel may be charged on charge cards available through the University to qualifying travelers. Under unusual circumstances, University funded travel advances may be obtained by submitting the request with a written explanation, signed by the cognizant vice president, supporting the request for the advance. University funded travel advances will not be made to travelers who have failed to properly clear prior advances. While on travel status, emergency cash may be obtained on a Diner's Card at participating ATM locations. Diner's Card holders, however, must submit a separate application and receive a PIN number to participate in this program. A nominal fee will be charged for each business transaction which will be reimbursable to the traveler. Travel Reimbursement Requests must be submitted within fifteen business days of the trip return date.

Corporate Charge Cards

Diner's Club and American Express corporate charge cards are available to most University employees to be used for travel and other University business. The cards are issued in the employee's name. Contact the Travel office for application forms.

Authorized travel costs charged on corporate charge cards should be submitted for reimbursement in a timely manner. Payment of all charges on corporate charge cards is the responsibility of the card holder. Payment is due the card company in full upon receipt of the monthly billing statement. Special arrangements exempt the cards from membership fees. Interest is not charged, but a delinquency charge is assessed by the card company on past due accounts. Delinquency charges will not be reimbursed by the University.

Corporate charge cards must be surrendered upon termination of employment at the University.

With an approved travel request, the Diner's Club corporate charge card will allow travelers to obtain travelers checks from the University cashier's office.

Expenses Payable in Part from Non-University Sources

When travel expenses are to be paid in part by non-University sources, only those expenses not paid from other sources will be reimbursed by the University, subject to the provisions of this policy. The travel reimbursement request form should indicate to what extent travel expenses will be paid by a non-University entity. If the reimbursement is paid directly to either the University or the traveler by the sponsoring agency, the traveler should claim total reimbursement and provide either a copy of the departmental deposit for the reimbursed portion or attach the check from the sponsoring agency. The Travel Office will deposit the check into the account to be charged for the reimbursement.

**VI. PROCEDURE**

A. The travel clerk will ensure that all first-time travelers are adequately informed of the University Travel policy and procedures and the Health Sciences Center travel policy best practices. The
travel clerk will ensure that the traveler is especially aware of the need to keep all original receipts for later reimbursement. The traveler will be given specific information regarding rental car and
d insurance as described in IV.D.

B. The travel clerk will obtain travel request forms from the Travel Office and store them in a secure
location. The travel clerk will create a travel log to track the department travel activities and the
documents pertaining thereto.

C. The traveler will complete the internal travel summary form, providing as many details as
possible, especially information regarding outside funding (if any), obtain supervisory approval
and submit it to the travel clerk for initiation of the University travel request form.

D. The travel clerk will use the information from the internal travel summary form to complete the
travel request form, and obtain the traveler’s signature and that of the appropriate Principal
Investigator, account executive, department chair/head, dean/director or authorized alternate.

E. The travel clerk will ensure that any foreign travel is authorized if payment is to be made using
grant funds. If there are questions as to whether foreign travel is allowed, the travel clerk will
contact the Office of Sponsored Projects or Research Accounting to verify.

F. The travel clerk will determine and inform the traveler of the appropriate per diem rate according
to the city of destination

http://policyworks.gov/org/main/mt/homepage/mt/perdiem/perd05d.html

G. If the traveler requires that the University book the airfare, the travel clerk should contact the on-
site travel agency or one of the other travel agencies as listed at website

http://www.travel.utah.edu/travel.htm

1. If using the on-site travel agency go to http://www.travel.utah.edu/. Click on “Request
Airfare Reservation” or contact someone via a phone using the information at

http://www.travel.utah.edu/contact.htm. The travel clerk should be prepared to provide
the traveler’s name, SS#, dates of travel, any preferences on airline and times, seat
preferences, frequent flier numbers (if any), and the travel number taken from the travel
request form. State of Utah Government airfare rates are available at

http://www.travel.utah.edu/contract.htm or from the State Travel Office. The on-site
travel agency will confirm the reservation via email or phone to the travel clerk.

2. If the travel is being paid from government funds, the travel must be in compliance with
the Fly America Act which requires travel with a U.S. flag air carrier. More information
and exceptions to this act can be found at

http://www.utah.edu/research_accounting/FlyAmericaAct.htm

H. The travel clerk will complete the travel pre-trip request as needed. This form may be used for the
following reasons: 1) An advance of funds is needed for the traveler; 2) Hotel, airfare, registration
or other items need to be prepaid; 3) It is foreign travel paid from a grant. The top section of the
form always needs to be completed including the chart field distribution section and trip
information. Other information will need to be completed depending on what payment needs to be
made. See below for detail. If the traveler is not a University of Utah employee, he/she is not
required to sign the travel request document. However, travel reimbursement documents are
required to be signed by all travelers (including non-University) in compliance with IRS
guidelines.

1. Any cash advance to be given the traveler is noted under the “Estimate” column where it
references ‘cash advance.’ The amount of the advance is not ed here and the box
“Diner’s” should be checked if the traveler has a Diner’s Club Card. Otherwise the box
“Dept” should be checked. The traveler signs and dates under “Pre-Trip Authorization”,
the travel clerk obtains other appropriate signatures, makes copies, and sends the travel
pre-trip request to the cognizant vice president along with a letter justifying why the
advance is needed. It may take up to 24 hours for processing. The traveler or other
authorized designee (with written permission from the traveler) can go to Income Accounting (cashier) in the Student Services Building (SSB) to pick up the advance.

2. If hotel, registration or other fees need to be prepaid, the travel clerk will fill out the chart field distribution and trip payment information section showing the hotel or other prepayment to be made, travel clerk obtains signatures as detailed in #1 above and sends the travel pre-trip request to the Travel Office along with appropriate documentation relating to the prepayments (such as meeting or hotel registration information).

3. Foreign travel must be approved by the cognizant dean or vice president. Foreign travel paid from grant funds must be approved by Research Accounting. The travel pre-trip request must be completed, signed, and approved as detailed above and sent to the Travel Office.

I. The travel clerk will complete the early reimbursement form as needed. In the event the traveler has prepaid for airfare, lodging or registration etc., and needs to be reimbursed before the trip, the travel clerk will prepare the early reimbursement page of the University of Utah travel form. General information is needed as well as the chartfield distribution section and the trip payment information. The expense description section should be completed and the actual expenses to be reimbursed at this time should be listed in the “Actual” column. The difference due to the traveler shows the amount of early reimbursement requested. Signatures and approvals should be in the “Reimbursement Authorization” section. The travel clerk will send the early reimbursement form and appropriate documentation such as original receipts etc. to the Travel Office.

J. The final travel reimbursement will be completed as follows:

1. This form must be submitted within 20 days after the trip. It should be completed by the traveler with the help of the travel clerk to determine the amount owed back to the University or owed to the traveler. Any thing unusual should be documented in the comments section.

2. The traveler should provide ORIGINAL receipts for all travel expenses; copies are not acceptable under IRS guidelines. See Reimbursable Costs in Section V above.

3. If the traveler was given a check from an outside funding source for all or part of the travel cost, it must be submitted with the final travel reimbursement. These checks from outside sources, whether made payable to the traveler or to the University of Utah should be stamped “For Deposit Only” and the project or activity number noted on the check. In these instances, the traveler will claim ALL expenses. The check will be deposited by travel into the appropriate project or activity that paid for the travel.

4. University travelers who rent a vehicle while traveling on University business should be aware of Policy 4D above.

5. Reimbursements for foreign travel require approval from the cognizant dean or vice president. Foreign receipts must be converted to U.S. dollars. Explanations of expenditures must be in English, either on each receipt or included in a cover letter and referenced to the receipts. The website which can help convert currency is http://www.oanda.com/converter/classic and a helpful currency cheat sheet is found at http://www.oanda.com/converter/travel.

6. When reimbursement is needed for a business meal, the Dean is required to sign. Documentation as to what was discussed during the meal, a list of attendees, along with travel numbers (if any) is also required.

7. Signatures and approvals must be in the “Reimbursement Authorization” section. The travel clerk will retain copies of the form and all backup documentation before sending it to the Travel Office. If the traveler owes money back to the University, the travel reimbursement form must include this check payable to the University of Utah.
K. Any exception to policy must be documented in writing by the traveler and authorized by the cognizant vice president.

L. The Travel Office usually issues reimbursement checks within 5 business days of receiving paperwork. If a check is to be held for pickup, it must be boldly stated on the travel reimbursement form under the comments section.

M. If it becomes necessary to amend a travel request, the travel clerk should obtain a copy of the last submitted travel request, fill in the changes that are needed and write “AMENDED” on the top of the copy. The travel clerk should make copies and send documents to the Travel Office for processing.

N. The travel clerk will reconcile all travel expenses with the financial management reports. If payments were pre-paid, the audit trail could include several months of charges. When reconciling travel expenses, the travel clerk should be aware that travel booked through the University travel agent will incur a $12 fee; the State Travel Office charges a $30 fee, and the Travel Office charges a $5 audit fee for every University of Utah travel form that is processed. If there are any discrepancies, the travel clerk is responsible for contacting the Travel Office and straightening out the problem. If the traveler feels that he/she wasn’t reimbursed appropriately, a letter of justification should be drafted, approved by the PI, cognizant dean, or vice president and sent to the Travel Office. Once all of the charges have been reconciled, including the traveler’s reimbursement, and the travel log updated, the travel form can be considered completed.

O. Department copies of all University of Utah travel forms may include personal or sensitive information and should be kept in a locked file or cabinet by the Travel clerk. These documents are to be kept for a period to be determined by the Department and in accordance with University policy and procedures.
Department of Pediatrics: Travel

PROCEDURE:

1. The Department of Pediatrics utilizes the Universal Management System accounting package in the initiation, review and disposition of University travel requests.

2. The following document provides a step-by-step illustration on how an authorized employee must process a travel request in UMS.

3. The travel request is sent to the Travel Office along with original receipts and documentation.

4. The accountant reconciles travel requests with monthly financial management reports and obtains the review/approval of the PI or supervisor.

*****NOTE*****
The University Travel Office has implemented an online system to process travel requests. It is an interface that, among other things, will enable online tracking of the request. The Travel Office is conducting training sessions to demonstrate use of the online system. All users are required to attend. The paper method of processing travel requests will be phased out as user training is completed.
In UMS, select "Procurement," "Travel," then "Add." Choose "Travel Request" and select "OK."

Enter information into the required fields.

Trans Type  C.C. Num
Reference Num  Vendor
Cust Acct Num
Traveler(s)
Traveler(s) SSN
Memo
Travel Items | Addresses | Mission Code
Departed From
Date  D/A  Time  Destination
Add Item  Edt Item  Del
Items

Pay To: [Blank]
Help  Save and Close  Cancel

Add Center  Remove Center

Enter information into the required fields.

Trans Type  UTAH - Travel Request
C.C. Num  [Blank]
Reference Num  IR00214471
Vendor  [Blank]
Cust Acct Num
Traveler(s)
Traveler(s) SSN  [Blank]
Memo  Travel For:

Travel Items | Addresses | Mission Code | Approvals | Notes | Attachments | Links
Departed From
Date  D/A  Time  Destination  POV Mile  POV Mile  Meals  Lodging  Airfare  Trans  Misc  Reg Fees
Add Item  Edt Item  Del

Total  0.00

Items  Center  Acct Obj  Int Control  Expended  Commitment

Add Center  Remove Center

Pay To: [Blank] - X-Default AP
Help  Save and Close  Cancel
Select "Add Item" and enter the Departure information.

```
<table>
<thead>
<tr>
<th>Field</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tran Type</td>
<td>ITALI - Travel Request</td>
</tr>
<tr>
<td>C.C. Num</td>
<td></td>
</tr>
<tr>
<td>* Reference Num</td>
<td>1800214471</td>
</tr>
<tr>
<td>* Vendor</td>
<td></td>
</tr>
<tr>
<td>Cust Acct Num</td>
<td></td>
</tr>
<tr>
<td>Traveler(s)</td>
<td></td>
</tr>
<tr>
<td>Traveler(s) SSN</td>
<td></td>
</tr>
<tr>
<td>Memo</td>
<td></td>
</tr>
<tr>
<td>Travel Items</td>
<td></td>
</tr>
<tr>
<td>Mission</td>
<td></td>
</tr>
<tr>
<td>Departed From</td>
<td>Salt Lake City, UT</td>
</tr>
<tr>
<td>Date</td>
<td>05/19/05</td>
</tr>
<tr>
<td>Time</td>
<td>11:15 AM</td>
</tr>
<tr>
<td>Dest</td>
<td>Tucson, AZ</td>
</tr>
<tr>
<td>POV Miles</td>
<td>+ 0.36 $ / Mile = $</td>
</tr>
<tr>
<td>Meals</td>
<td></td>
</tr>
<tr>
<td>Lodging</td>
<td></td>
</tr>
<tr>
<td>Air Travel</td>
<td></td>
</tr>
<tr>
<td>Other Trans</td>
<td></td>
</tr>
<tr>
<td>Misc</td>
<td></td>
</tr>
<tr>
<td>Regist Fees</td>
<td></td>
</tr>
<tr>
<td>Only show this dialog when the Shift is down</td>
<td></td>
</tr>
</tbody>
</table>
```

Select "Add Item" and enter the Arrival information, along with all associated costs.

```
<table>
<thead>
<tr>
<th>Field</th>
<th>Value</th>
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</thead>
<tbody>
<tr>
<td>Tran Type</td>
<td>ITALI - Travel Request</td>
</tr>
<tr>
<td>C.C. Num</td>
<td></td>
</tr>
<tr>
<td>* Reference Num</td>
<td>1800214471</td>
</tr>
<tr>
<td>* Vendor</td>
<td></td>
</tr>
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<td>Cust Acct Num</td>
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</tr>
<tr>
<td>Traveler(s)</td>
<td></td>
</tr>
<tr>
<td>Traveler(s) SSN</td>
<td></td>
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<tr>
<td>Memo</td>
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<tr>
<td>Travel Items</td>
<td></td>
</tr>
<tr>
<td>Mission</td>
<td></td>
</tr>
<tr>
<td>Departed From</td>
<td>Salt Lake City, UT</td>
</tr>
<tr>
<td>Date</td>
<td>05/22/05</td>
</tr>
<tr>
<td>Time</td>
<td>11:06 AM</td>
</tr>
<tr>
<td>Dest</td>
<td>Tucson, AZ</td>
</tr>
<tr>
<td>POV Miles</td>
<td>+ 0.36 $ / Mile = $</td>
</tr>
<tr>
<td>Meals</td>
<td>129.00</td>
</tr>
<tr>
<td>Lodging</td>
<td>46.04</td>
</tr>
<tr>
<td>Air Travel</td>
<td>206.90</td>
</tr>
<tr>
<td>Other Trans</td>
<td>85.00</td>
</tr>
<tr>
<td>Misc</td>
<td></td>
</tr>
<tr>
<td>Regist Fees</td>
<td>200.00</td>
</tr>
<tr>
<td>Only show this dialog when the Shift is down</td>
<td></td>
</tr>
</tbody>
</table>
```
Add the chartfield information.

**Travel Add**

<table>
<thead>
<tr>
<th>Tran Type</th>
<th>U11All - Travel Request</th>
<th>Date Entered</th>
<th>05/24/2006</th>
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<tbody>
<tr>
<td>C.C. Num</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>* Reference Num</td>
<td>F00214471</td>
<td>Received by</td>
<td></td>
</tr>
<tr>
<td>* Vendor</td>
<td></td>
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<td></td>
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<tr>
<td>Cost Acct Num</td>
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</tr>
<tr>
<td>Traveler(s)</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Traveler(s) SSN</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Memo**

Travel For Weinstein Cardiovascular Development Conference

**Travel Items**

- Address
- Mission Codes
- Approvals
- Notes
- Attachments
- Links

**Departed From**

Salt Lake City, UT

1 5/19/2000

<table>
<thead>
<tr>
<th>Date</th>
<th>D/A</th>
<th>Time</th>
<th>Destination</th>
<th>POV Ml.</th>
<th>POV Amt.</th>
<th>Meals</th>
<th>Lodging</th>
<th>AirFare</th>
<th>Trans</th>
<th>Misc</th>
<th>Reg Fees</th>
</tr>
</thead>
<tbody>
<tr>
<td>1/22/2000</td>
<td>A</td>
<td>11:00 AM</td>
<td>Salt Lake City, UT</td>
<td>0.00</td>
<td>129.00</td>
<td>446.04</td>
<td>206.90</td>
<td>85.00</td>
<td>0.00</td>
<td>0.00</td>
<td>200.00</td>
</tr>
</tbody>
</table>

**Total**

1,066.94

**Items**

1 Reimbursement 07216-2500, Cardiovascular R&D Development

**Center**

- 07216-2500, Cardiovascular R&D Development
- 00000 - TRAN
- 00000 - TRAN
- 00000 - TRAN

**Acct Obj**

06000 - TRAN

**Int Commit**

1066.94

**Expended Commitment**

1066.94

Pay To 22000 - X-Default AP

**Add a Transaction Tag (if available).**

**Travel Add**

<table>
<thead>
<tr>
<th>Tran Type</th>
<th>U11All - Travel Request</th>
<th>Date Entered</th>
<th>05/24/2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>C.C. Num</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>* Reference Num</td>
<td>F00214471</td>
<td>Received by</td>
<td></td>
</tr>
</tbody>
</table>

**Memo**

Travel For Weinstein Cardiovascular Development Conference

**Travel Items**

- Address
- Mission Codes
- Approvals
- Notes
- Attachments
- Links

**Departed From**

Salt Lake City, UT

1 5/19/2000

<table>
<thead>
<tr>
<th>Date</th>
<th>D/A</th>
<th>Time</th>
<th>Destination</th>
<th>POV Ml.</th>
<th>POV Amt.</th>
<th>Meals</th>
<th>Lodging</th>
<th>AirFare</th>
<th>Trans</th>
<th>Misc</th>
<th>Reg Fees</th>
</tr>
</thead>
<tbody>
<tr>
<td>1/22/2000</td>
<td>A</td>
<td>11:00 AM</td>
<td>Salt Lake City, UT</td>
<td>0.00</td>
<td>129.00</td>
<td>446.04</td>
<td>206.90</td>
<td>85.00</td>
<td>0.00</td>
<td>0.00</td>
<td>200.00</td>
</tr>
</tbody>
</table>

**Total**

1,066.94

**Items**

1 Reimbursement 07216-2500, Cardiovascular R&D Development

**Center**

- 07216-2500, Cardiovascular R&D Development
- 06000 - TRAN

**Activity**

Research Conference

**Person**

Commitment

1066.94

Pay To 22000 - X-Default AP
Go to the "Addresses" tab and enter the Contact information.

**Travel Add**

Tran Type: [ ]
C.C. Num: [ ]
* Reference Num: [TR00214471]
* Vendor: [ ]
Cust Acct Num: [ ]
Traveler(s): [ ]
Traveler(s) SSN: [ ]
Memo: [Travel For Weinstein Cardiovascular Development Conference]

**Deliver Check To**

Vendor: [ ]
City: [SALT LAKE CITY]
State/Prov: [UT]
ZIP/Postal: [84132]
Country: [USA]
Phone: [585-1660]

**Contact**

Name: [Sheila Dalton]
Address: [296 Chipeta Way Rm #25010]
City: [SALT LAKE CITY]
State/Prov: [UT]
ZIP/Postal: [84158]
Country: [USA]
Phone: [587-7401]

Go to the "Mission Codes" tab and add the mission.

**Travel Add**

Tran Type: [ ]
C.C. Num: [ ]
* Reference Num: [TR00214471]
* Vendor: [ ]
Cust Acct Num: [ ]
Traveler(s): [ ]
Traveler(s) SSN: [ ]
Memo: [Travel For Weinstein Cardiovascular Development Conference]

**Mission Code**

Mission Code: 5000 - Research
Amnt Assigned: 1066.94
% Assigned: 100.00
Organization: Universal

Add Mission | Remove Mission | 1,066.94 | 100.00 %
Go to the "Approvals" tab and add the Routing order or Approval if necessary.

Go to the "Notes" tab and enter any information that will help an outside user or PI.
If access to a scanner is available, scan the documents and attach them to the UMS form.

If other documents are associated with this travel, add them to the "Links" tab.
Travel Add

Tran Type: UTAH - Travel Request
Date Entered: 05/24/2005

Reference Num: TR00214471
Received by:...

Cust Acct Num: ...

Vendor: ...

Traveler(s): ...

Traveler(s) SSN: ...

Memo: Travel for...

To: Weinstein Cardiovascular Development Conference

School of Medicine
Pediatrics
Administration
Research
Research Enterprise

Organization:

This travel document is linked to the following document(s):

<table>
<thead>
<tr>
<th>Document Type</th>
<th>Name or Reference</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Procurement</td>
<td>LG9298481</td>
<td>May 05, 2005</td>
</tr>
</tbody>
</table>

Pay To: 22000 - X-Default AP

Add Document | Remove

Help | Save and Close | Cancel
UNIVERSITY OF UTAH TRAVEL 402 PARK BLDG.
FINAL TRAVEL REIMBURSEMENT

Travel Control Number
TR00214471

Traveler's Name: __________________________ Fed or Ven. ID#: __________________________
Department: Research Enterprise
Campus Address: 295 CHIPETA WAY, BUS 25010
Prepared by: Shelia Dalton. ext: 587-7401

Chart Field Distribution

<table>
<thead>
<tr>
<th>BU</th>
<th>ORG (5)</th>
<th>FUND (4)</th>
<th>ACTIVITY (5)</th>
<th>PROJECT (8)</th>
<th>ACCOUNT (6)</th>
<th>AU (1)</th>
<th>YEAR (4)</th>
<th>AMOUNT ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>01100</td>
<td>2500</td>
<td>07216</td>
<td>60000</td>
<td>05</td>
<td></td>
<td>1,066.94</td>
<td></td>
</tr>
</tbody>
</table>

Trip Information

Purpose of Trip: Weinstein Cardiovascular Development Conference
Departure Date: 05/19/05, Time: 11:15 AM
Return Date: 05/22/05, Time: 11:08 AM
Destination: Tucson, AZ

Trip Payment Information (Attach Necessary Documentation)

Payee Name: Sample
Payment Type: (Conf. Fee, Hotel, Other)
Paid by: Traveler, dept. or Travel
Federal Tax ID #: or pay method used by department
Amount ($) VENDOR NO (10) LOC (3) GROUP NO (6)

Authorization

Pre-Trip Authorization
By my signature, I agree that any money advanced to me, including prepaid airfare, registration fees, prepaid hotel expenses, is a personal advance. I will reimburse the University immediately upon completion of the trip. I certify that any advance is properly substantiated. All other travel costs not substantiated within 60 calendar days after completion of the trip.

Traveller: __________________________ Date: __________________________
Approval: __________________________ Date: __________________________
Approval: __________________________ Date: __________________________

Reimbursement Authorization
I certify that the listed expenditures are accurate and were necessary to conduct official University business. I further certify that I have not been previously reimbursed or requested reimbursement from another source.

Traveller: __________________________ Date: 5/26/2005
Approval: __________________________ Date: 5/31/2005

Additional Authorization (subject to above affidavits)

Traveller: __________________________ Date: __________________________
Approval: __________________________ Date: __________________________
Approval: __________________________ Date: __________________________

Comments

Total Trip Expense: 1,066.94

CASH ADVANCE REQUESTED

DEED INSURANCE SURCHARGE

EXCESS DUE UNIVERSITY: ATTACH PERSONAL CHECK

Actual: $706.00

Expense Description: $200.00

Actual: $416.04

MEAL EXPENSE # of days 3 @ $ 43 $129.00

LODGING CHAIN @ $ ____________

REGISTRATION FEE # of days _______ @ $ ____________

AIRFARE $270.00

PERSONAL AUTO (use lowest amount of.)

INSURANCE SURCHARGE # of days _______ @ $ ____________

TAXI BUS. ETC $85.00

DARKING $0.00

OTHER (SPECIFY)

TOTAL TRIP EXPENSE 1,066.94

DEDUCT AIRFARE PAID BY UNIVERSITY

DEDUCT REGISTRATION AND HOTEL DEPOSIT PAID BY THE UNIVERSITY

SUBTOTAL OF REIMBURSEMENT 1,066.94

GAS ADVANCE

DEED INSURANCE SURCHARGE

EXCESS DUE UNIVERSITY: ATTACH PERSONAL CHECK

Actual: $1066.94
<table>
<thead>
<tr>
<th></th>
<th>5/19/2005 (Thur)</th>
<th>5/20/2005 (Fri)</th>
<th>5/21/2005 (Sat)</th>
<th>5/22/2005 (Sun)</th>
<th>Subtotal</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Travel</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Home to SLC Airport (taxi)</td>
<td>$28.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>SLC to Tucson (air ticket)</td>
<td></td>
<td>$103.45</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tucson Airport to Westward Look Resort (shuttle bus)</td>
<td></td>
<td>$26.50</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Westward Look Resort to Tucson Airport (shuttle bus)</td>
<td></td>
<td></td>
<td>$26.50</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Room</strong></td>
<td>Westward Look Resort</td>
<td>$148.68</td>
<td>Westward Look Resort</td>
<td>$148.68</td>
<td>$446.06</td>
</tr>
<tr>
<td><strong>Board</strong></td>
<td>Lunch &amp; Dinner</td>
<td>Breakfast Lunch &amp; Dinner</td>
<td>Breakfast Lunch &amp; Dinner</td>
<td>Breakfast</td>
<td>per diem</td>
</tr>
<tr>
<td><strong>Miscellaneous</strong></td>
<td>Meeting Registration</td>
<td>$200.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td>$505.63</td>
<td>$148.68</td>
<td></td>
<td>$131.95</td>
<td>$937.94</td>
</tr>
</tbody>
</table>
Passenger Receipt and Itinerary

Enjoy the fastest way to the gate. Use delta.com's Online Check-in from 24 hours to 30 minutes before departure.
For questions, please visit delta.com or call 800-221-1212.

SALT LAKE CITY UT 84109-1123

<table>
<thead>
<tr>
<th>Confirmation Number/Record Locator:</th>
<th>3FGVTF</th>
</tr>
</thead>
<tbody>
<tr>
<td>SkyMiles Number:</td>
<td>2221243328</td>
</tr>
</tbody>
</table>

**RECEIPT INFORMATION**

- **Psg:**
  - Not Transferable
  - Place of Ticket Issue: WWWRES
  - Issuing Agent Id: DL/WW

- **Fare Details:**

- **FARE:** 174.88 USD
- **TAX:** 32.02 XT
- **TOTAL:** 206.90 USD

**NON-REF/CHANGE FEE/PENALTY**

This is a special fare ticket. Changing your reservation may result in penalties and increased fare. Always advise your airline or travel agent that you are traveling on a special fare.

**TICKETED ITINERARY INFORMATION**

<table>
<thead>
<tr>
<th>Flight Nbr</th>
<th>Departure Date</th>
<th>Departure City</th>
<th>Departure Time</th>
<th>Arrival City</th>
<th>Arrival Time</th>
<th>Seat/Class</th>
<th>Meals/Other</th>
</tr>
</thead>
<tbody>
<tr>
<td>3960</td>
<td>19MAY05</td>
<td>SALT LAKE CITY</td>
<td>1115A</td>
<td>TUCSON</td>
<td>1159A</td>
<td>6A COACH</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>DELTA/Operated by SKYWEST AIRLINES</td>
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<td></td>
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<tr>
<td>3964</td>
<td>22MAY05</td>
<td>TUCSON</td>
<td>1108A</td>
<td>SALT LAKE CITY</td>
<td>150P</td>
<td>5D COACH</td>
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</tbody>
</table>

# - Arrival date is 1 day after departure date.

Check-in with the operating carrier.

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**file://C:\Documents and Settings\u0102219\Local Settings\Temp\GWViewer\**

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**5/3/2005**
<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
<th>Code</th>
<th>Amount</th>
<th>Rate</th>
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</thead>
<tbody>
<tr>
<td>May 19 '05</td>
<td>Gold RO 209</td>
<td>CHK#3495 15.41</td>
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</tr>
<tr>
<td>May 19 '05</td>
<td>RSRT FE 209</td>
<td></td>
<td>11.00</td>
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</tr>
<tr>
<td>May 19 '05</td>
<td>Room 209</td>
<td></td>
<td>129.00</td>
<td></td>
</tr>
<tr>
<td>May 19 '05</td>
<td>Tax 209</td>
<td></td>
<td>9.68</td>
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</tr>
<tr>
<td>May 20 '05</td>
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<td>4.96</td>
<td></td>
</tr>
<tr>
<td>May 20 '05</td>
<td>RSRT FE 209</td>
<td></td>
<td>10.00</td>
<td></td>
</tr>
<tr>
<td>May 20 '05</td>
<td>Room 209</td>
<td></td>
<td>129.00</td>
<td></td>
</tr>
<tr>
<td>May 20 '05</td>
<td>Tax 209</td>
<td></td>
<td>9.68</td>
<td></td>
</tr>
<tr>
<td>May 21 '05</td>
<td>RSRT FE 209</td>
<td></td>
<td>10.00</td>
<td></td>
</tr>
<tr>
<td>May 21 '05</td>
<td>Room 209</td>
<td></td>
<td>129.00</td>
<td></td>
</tr>
<tr>
<td>May 21 '05</td>
<td>Tax 209</td>
<td></td>
<td>9.68</td>
<td></td>
</tr>
<tr>
<td>May 22 '05</td>
<td>Discover 209</td>
<td></td>
<td>466.41</td>
<td>CR 0.00</td>
</tr>
</tbody>
</table>

**Balance Due at Checkout:** $0.00
<table>
<thead>
<tr>
<th>Key city (1)</th>
<th>County (2, 3)</th>
<th>Max Lodging (incl. taxes)</th>
<th>MAE Rate</th>
<th>MEI Per Diem Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>FLAGSTAFF / KAYENTA</td>
<td>ALL POINTS IN COCONINO COUNTY NOT COVERED UNDER GRAND CANYON PER DIEM AREA; NAVAJO</td>
<td>73</td>
<td>39</td>
<td>112</td>
</tr>
<tr>
<td>(May 1 - August 31)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>FLAGSTAFF / KAYENTA</td>
<td>ALL POINTS IN COCONINO COUNTY NOT COVERED UNDER GRAND CANYON PER DIEM AREA; NAVAJO</td>
<td>60</td>
<td>39</td>
<td>99</td>
</tr>
<tr>
<td>(September 1 - April 30)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>GRAND CANYON (April 1 - October 31)</td>
<td>ALL POINTS IN THE GRAND CANYON NATIONAL PARK AND KAIBAB NATIONAL FOREST WITHIN COCONINO COUNTY</td>
<td>85</td>
<td>47</td>
<td>132</td>
</tr>
<tr>
<td>GRAND CANYON (November 1 - March 31)</td>
<td>ALL POINTS IN THE GRAND CANYON NATIONAL PARK AND KAIBAB NATIONAL FOREST WITHIN COCONINO COUNTY</td>
<td>60</td>
<td>47</td>
<td>107</td>
</tr>
<tr>
<td>GRAND CANYON (EFFECTIVE MAY 06 2005) (November 1 - March 31)</td>
<td>ALL POINTS IN THE GRAND CANYON NATIONAL PARK AND KAIBAB NATIONAL FOREST WITHIN COCONINO COUNTY</td>
<td>68</td>
<td>47</td>
<td>115</td>
</tr>
<tr>
<td>GRAND CANYON (EFFECTIVE MAY 06 2005) (April 1 - October 31)</td>
<td>ALL POINTS IN THE GRAND CANYON NATIONAL PARK AND KAIBAB NATIONAL FOREST WITHIN COCONINO COUNTY</td>
<td>87</td>
<td>47</td>
<td>134</td>
</tr>
<tr>
<td>PHOENIX / SCOTTSDALE (January 1 - May 31)</td>
<td>MARICOPA</td>
<td>121</td>
<td>47</td>
<td>168</td>
</tr>
<tr>
<td>PHOENIX / SCOTTSDALE (June 1 - September 30)</td>
<td>MARICOPA</td>
<td>75</td>
<td>47</td>
<td>122</td>
</tr>
<tr>
<td>PHOENIX / SCOTTSDALE (October 1 - December 31)</td>
<td>MARICOPA</td>
<td>103</td>
<td>47</td>
<td>150</td>
</tr>
<tr>
<td>SEDONA</td>
<td>ALL POINTS IN COCONINO COUNTY NOT COVERED UNDER FLAGSTAFF AND GRAND CANYON, YAVAPAI</td>
<td>104</td>
<td>31</td>
<td>135</td>
</tr>
<tr>
<td>TUCSON (January 1 - April 30)</td>
<td>MARICOPA</td>
<td>105</td>
<td>43</td>
<td>148</td>
</tr>
<tr>
<td>TUCSON (May 1 - December 31)</td>
<td>MARICOPA</td>
<td>76</td>
<td>43</td>
<td>119</td>
</tr>
<tr>
<td>YUMA</td>
<td>YUMA</td>
<td>63</td>
<td>39</td>
<td>102</td>
</tr>
</tbody>
</table>

http://www.gsa.gov/Portal/gsa/ep/contentView.do?queryYear=2005&contentTypeId=GSA_...  5/24/2005
Cell phones and other electronic access devices have become commonplace; and often help facilitate the conduct of university business. These devices are frequently paid for with university funds, but the decision to incur such business expenses should always be evaluated from a cost/benefit perspective. One cost associated with these devices is the accounting and reporting of business vs. personal usage. Current policy regarding personal use of university telephones is found in PPM 2-70.3.7 – a policy that has not been updated since 1996, but is still in effect. This policy states:

“The university telephone system is provided for the conduct of official business. Use of these facilities for personal business should be kept to a minimum. Toll calls for private business made through the university telephone should be charged to the individual's home telephone. If this is not possible (for instance, incoming private calls on university cellular telephones), a record of private calls made at university expense must be kept and repayment must be made immediately upon receipt of the telephone bill. Supervisors are responsible to prevent abuse and ensure that repayment is made”.

Attached is a form that may assist you in your responsibilities to adequately document which employees have these devices, and can be used to formalize your agreements. Additional documentation should be kept by the employee regarding business vs. personal usage. Accounting for usage of cell phones paid for by university funds can be tedious, but is required by policy and by IRS regulations. Cell phones are considered “listed property” by the IRS, and as such, require strict substantiation of usage. If the proper accounting (and reimbursement for personal usage) is not performed in a conscientious manner, the entire cost of the cell phone and the monthly service plan is considered taxable to the employee and will be added to the employee’s W2 form as wages. If you are currently using university funds to pay for these devices in your area, we need to remind you of your responsibilities for proper accounting and for making sure reimbursements are obtained from your staff for personal usage.

In recent months, the Office of Information Technology (OIT) has been exploring alternatives to the practice of centralized management of university-provided cell phones. We have been in contact with other colleges and universities – many of which are trying to address the very same issue in new and creative ways. One promising approach we are looking at for implementation here is a salary “additive” program – which would add a fixed amount to certain employees’ pay to cover the cost of both a cellular phone and a monthly plan – costs that would be the responsibility of the employee. The employee would then be relieved of the burdensome substantiation requirements which are necessary under the current policy. Over the next few months, we will be experimenting with this concept - sorting through the mechanics of how this might work, and the details of new policies and procedures that would have to be implemented. Should the experiment prove that this concept will work here, we will proceed with the creation of a new University policy to govern the possession and use of these devices.

In the meantime, existing policy must be followed to ensure that usage of these devices is adequately substantiated, and that the university is reimbursed for all personal calls. Thank you.

Associate Vice President
Financial and Accounting Services
Employee Cellular Services Agreement
University Owned Cellular Plans and Devices

<table>
<thead>
<tr>
<th>Name (Last, First, MI)</th>
<th>EmplID</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Department</th>
<th>Work Telephone</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Work Address</th>
<th>E-Mail Address</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

The following University owned communication device is approved by the department.

(Initials of Department Head required next to device authorized for business use by employee)

<table>
<thead>
<tr>
<th>Initials of Dept Head</th>
<th>Approved $/One Time</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Cellular telephone: Nonrecurring instrument, battery and activation</td>
</tr>
<tr>
<td></td>
<td>Personal Digital Assistant (PDA): Nonrecurring instrument and activation</td>
</tr>
<tr>
<td></td>
<td>Telephone/PDA Combination: Nonrecurring instrument, battery and activation fee</td>
</tr>
</tbody>
</table>

The following monthly recurring communication plan is approved by the department

(Initials of Department Head required next to option selected)

<table>
<thead>
<tr>
<th>Initials of Dept Head</th>
<th>Approved $/Mo.</th>
</tr>
</thead>
<tbody>
<tr>
<td>$</td>
<td>Monthly cellular plan based on _______ plan minutes*.</td>
</tr>
<tr>
<td></td>
<td>plan minutes, nationwide coverage, caller id, call waiting, and voice mail</td>
</tr>
<tr>
<td></td>
<td>long distance (may be included in plan)</td>
</tr>
<tr>
<td></td>
<td>data plan (option)</td>
</tr>
</tbody>
</table>

*number of minutes included in cellular plan, excluding overage.

Business justification:

___________________________________________________________________________________________
___________________________________________________________________________________________
___________________________________________________________________________________________
I have read the terms of

Employee Mobile Communication Program
Cellular Telephone Services Guidelines and Procedures
Dated:

I understand that the use of University owned cellular telephone and service is restricted to business use pursuant to University Policy. I further understand that use of a University cellular telephone requires substantiation of business and personal usage. I agree to reimburse incoming and outgoing personal usage of a University cellular telephone upon receipt of the bill or statement. The reimbursement amount shall include direct charges for personal use and a pro rata share of monthly fees and services. (Note: To reduce administrative costs, if the reimbursement amount is less than $10.00 in any given month, please add the amount to subsequent month reimbursement claims.)

I understand that, pursuant to IRS regulations, adequate substantiation of business use of University owned cellular services includes amount, time, date, place, and business purpose of the expense, and that substantiation of business use should be in the format of a record or log made at or near the time of the expenditure. I understand that, according to IRS regulations, unsubstantiated use of a University cellular telephone and service may be considered taxable income subject to employee tax withholding.

________________________________________________________________________________________

Employee Signature                                                                                     Date

APPROVED:

________________________________________________________________________________________

Supervisor (required)                                                                                   Date

________________________________________________________________________________________

Department Head Signature (required)                                                                     Date