

3359-31-01 INTRODUCTION

- (A) These rules are established pursuant to the authority of the Board of Trustees of the University of Akron to be effective 07-01-06 and, shall thereafter supersede any similar rules and regulations adopted previously. The application of these rules shall apply to all colleges and departments, unless as otherwise provided for in this policy or by external regulations.
- (B) Travel expense includes all ordinary and necessary expenses incurred by the faculty and staff of the University of Akron while away from home and on an assignment consistent with the mission of the University. Some examples of these assignments are:
- (1) Attendance at professional meetings, presentation of papers, or assignments which result in academic advancement.
 - (2) Field trips.
 - (3) Promotion of financial assistance, such as contracts, gifts, and grants.
 - (4) Field work in support of the development of off-campus programs.
 - (5) Personnel recruitment. However, this is not to be confused with inviting prospective employees to Akron which is the subject of another procedure.
 - (6) Student recruitment.
 - (7) Attendance at meetings of state or regional faculty organizations.
 - (8) Local mileage.
- (C) The person will be reimbursed for travel expense in full or in part, according to the authorization given prior to the trip. Expenses will qualify for reimbursement, however, only if they are ordinary and necessary. A premium paid for lavish or extravagant accommodations will not be honored, but will be considered a personal expense. The final determination of ordinary and necessary shall be within the reasonable discretion of the Controller.
- (D) The intent of this procedure is to encourage the most efficient and economical means of travel for accomplishing the purpose of the trip; and to standardize the reporting and documentation of expenses.
- (E) This policy establishes certain minimum guidelines which must be followed. Department heads and budget managers must take full responsibility for expenses incurred by their units in order to assure maximum utilization of resources. Departments may establish more stringent travel regulations which fall within this general policy. A traveler needs to be aware, therefore, of departmental policies.
- (F) Travel authorization.
- (1) All travel, involving an overnight stay or an out-of-state destination for which reimbursement of expenses will be claimed, **must be approved in advance** of incurring any expense. Reimbursement for local mileage does not require a travel authorization. Approval shall be obtained from the University official responsible for administering the budget to which the expense will be charged. This will normally be the person's department head in the case of instructional personnel; or the appropriate director or department manager in the case of administrative personnel. If the person responsible for the budget is traveling, the authorization must be approved by a superior or authorized designee of the superior. Approval should be requested on the university's standard Travel Authorization Form (Exhibit A). Fill-in version is available on the Controller's web site.

- (2) The Travel Authorization Form must show estimated amounts for transportation, lodging, meals, and other expenses.
 - (3) The type of reimbursement, full or partial, and the maximum expense to be reimbursed by the University, will be established at the time the travel authorization is approved. A copy of the Travel Authorization Form does not have to be attached to the Travel Expense Report sent to Accounts Payable. Vice Presidents may establish their own procedures as to levels of approval and the filing/retention of the Travel Authorization Form within their division.
- (G) Headquarters. The headquarters is that office address at which the employee has the primary work assignment.

3359-31-02 TRANSPORTATION

(A) Travel by automobile.

- (1) Travel in privately owned automobiles will be reimbursed up to the current IRS standard rate when traveling on official business. Reimbursement for privately owned motorcycle is also authorized up to the State of Ohio motorcycle mileage rate. Mileage is payable for only one of two or more persons traveling on the same trip in the same vehicle. The names of all University employees traveling in the same car are to be listed in the "remarks" section. The stated mileage rate is a full and complete reimbursement for all automobile operating expenses, including maintenance costs and car washes. In the event of a lower allowable mileage reimbursement on a sponsored research grant, the unallowable portion will be charged to the department originating the request.
- (2) If a privately-owned automobile is used for out-of-state travel and reimbursement is claimed at the IRS standard rate, economies realized (IRS rate vs. coach airfare) must be clearly explained in the "remarks" section of the Travel Expense Report or on an attachment. Travel must be the most direct practical route and the amount claimed shall not exceed that of coach common carrier accommodations plus estimated limousine fare. No reimbursement will be made for food and lodging while in route if travel by automobile is for personal reasons.
- (3) A University employee driving a privately owned vehicle is not covered by University vehicle liability insurance. The University is not responsible for damages to privately owned vehicles. No employee may be reimbursed for expenses on the mileage basis unless motor vehicle liability insurance is carried in the minimum amount required by the State of Ohio. A certification must be made on the Travel Expense Report that the employee was covered by personal vehicle liability insurance.
- (4) Miles traveled must be detailed by destination using the university as the point of departure and return. If the Travel Expense Report does not provide sufficient space, the detail may be attached as a supplementary schedule, listing miles driven by date and destination. An attached list showing detailed mileage is especially appropriate for those persons who regularly drive in and around the city and state on University business.
- (5) A commercially rented automobile may be used for approved travel. Please contact the Purchasing department for information and rates.

(B) Travel by air or rail.

- (1) Coach fare (or lowest fares available) will be reimbursed for both in-state and out-of-state travel.
- (2) Separately purchased travel insurance is not an allowable expense. This restriction does not include carrier provided insurance or insurance provided by a credit card issuer.
- (3) Commercial transportation may be purchased in advance by submitting a requisition to the University's Purchasing department. The requisition must be approved by the department head.

- (4) Penalties and charges resulting from the cancellation of airline reservations (or other travel reservations) shall be the department's obligation, if the employee's travel has been approved in advance and the cancellation or change is made at the direction of and the convenience of the department. If the cancellation or change is made for the personal benefit of the employee, it shall be the employee's obligation to pay the penalties and charges. However, in the event of accidents, serious illness or death within the employees immediate family, or other critical circumstances beyond the control of the employee, the department will be obligated to pay the penalties and charges

(C) Other transportation expenses.

- (1) Reimbursement may be claimed for limousine service; parking charges; ferry and taxi fares; and bridge, highway, and tunnel tolls.
- (2) Each item of expense claimed under this section must be listed on the Travel Expense Report. A receipt is required for each item of expense greater than three dollars, (\$3.00) except for taxicab, ferry expenses, or tolls paid into an automatic coin drop.

3359-31-03 ALLOWABLE LIVING EXPENSES

Meals and lodging will be reimbursed as follows:

(A) Meals.

- (1) Meals will be reimbursed without receipts in accordance with the following rate structure. IRS regulations require an overnight stay for substantial sleep or rest in order to qualify for per diem reimbursement.
 - (a) In-State
Standard Rate
Federal per diem rate for meals within the continental United States (CONUS) applies to the entire state.
 - (b) Out-of State, but within the continental United States
 - (i) Standard Rate
Federal per diem rate for meals within the continental United States (CONUS).
 - (ii) High Cost Cities
When travel is to a location designated by the Internal Revenue Service as a high-cost area, higher per diem rates may be used in accordance with current rate schedule adopted and published from time to time by the Internal Revenue Service. Rates are available on the Controller's web site.
 - (c) International Travel, at the option of the traveler, either:
 - (i) Actual cost to a maximum of seventy five dollars (\$75.00) per day, with receipt required;
or
 - (ii) Actual cost up to the applicable rate for meals and incidental expenses specified in the current "Maximum Travel Per Diem Allowances for Foreign Areas" established by the U.S. Secretary of State.
- (2) Please see Exhibit B for current rates involving a partial day.
- (3) In accordance with IRS regulations, the meal allowances above include incidental expenses for laundry, cleaning and gratuities.

- (4) Actual and reasonable expenses for a qualified business meal may be claimed for the traveler and non-university guest(s). Documentation must include when, where, who, subject of discussion and original receipt.
- (5) For those instances in which a conference meal is required, the daily limit will not apply, but the meal expense must be supported by a program or an announcement, which shows the required meal and its cost, attached to the Travel Expense Report.
- (6) No reimbursement will be made for alcoholic beverages.

(B) Lodging.

- (1) Reimbursement for lodging shall not exceed actual, reasonable expenses of the employee, plus taxes. Reimbursement for lodging in noncommercial, private dwellings is authorized at a rate of not more than \$15.00 per night.
- (2) An employee cannot claim an allowance for meals, lodging or miscellaneous expenses which have been incurred during a vacation leave or any kind of leave of absence.
- (3) If a member of the family accompanies the employee, the University will pay for the employee's cost only. Any increment in rate and tax, due to multiple accommodations, becomes a personal expense.
- (4) The traveler may make lodging arrangements through the Purchasing department whereby the University will be billed directly by the hotel or motel. The requisition must be signed by the official responsible for administering the budget to which the expense will be charged. If the person responsible for the budget is traveling, the requisition must be approved by a superior or authorized designee of their superior. A dean, or vice president may establish additional levels of approval, as deemed appropriate, in their areas of responsibility.

(C) Miscellaneous expenses.

- (1) Reimbursement of miscellaneous expenses as described in this section may be claimed in addition to the maximum allowed for meals and lodging, while an employee is authorized to travel on official University business.
- (2) Expenses incurred for stenographic fees, storage of baggage, telephone calls on official University business, fax transmittals, computer usage, word processing, rental of equipment or temporary meeting or office facilities, necessary for the conduct of official university business may be reimbursed. This detail may be shown in the "other expense" category of the Travel Expense Report. Each entry must be clearly described to show the necessity or business transacted.
- (3) Receipts shall be submitted for all miscellaneous expenses. Gratuities are not reimbursable.

(D) Conferences and special meals.

- (1) Expenses incurred for registration fees for conferences or meetings attended may be reimbursed. Any such expenses must be itemized on a Travel Expense Report, which must be accompanied by a receipt.
- (2) Reimbursement may be made for the actual, reasonable expense of meals when such meals are an integral part of a seminar or similar working assembly provided:
 - (a) The meal is an integral part of such meeting.
 - (b) The attendance of the employee at such meeting is necessary to the best interest of the University.

- (c) The employee must submit with the Travel Expense Report a copy of a letter from the department head requesting attendance at the meeting, and a receipt.
 - (3) Expenses incurred for registration fees for conferences and meetings and for special meals shall be reimbursable without regard to the proximity of such conferences or meetings to the employee's headquarters or residence.
 - (4) Registration fees and hotel reservations may be paid directly by the University by submitting a prepaid order form to Accounts Payable.
- (E) Group travel.

The Purchasing department should be contacted regarding all group travel. Group travel expected to exceed \$5,000 must be submitted for bidding through the Purchasing department, in accordance with Board of Trustees policies.

3359-31-04 REPORTING AND DOCUMENTATION OF EXPENSES

- (A) The University of Akron Travel Expense Report (Exhibit C) has been designed to meet Internal Revenue Service and State of Ohio reporting requirements. All claims for reimbursement of travel expense must be made on the University's standard form. Expenses billed directly to the University and prepaid registration fees are to be recorded on the Travel Expense Report as a margin entry and not included in total expenses reported for reimbursement. Note sample entry on Exhibit C.
- (B) Essential information which must be reported for each trip is listed below:
- (1) The daily cost of each separate expenditure for traveling, such as transportation, lodging, and meals.
 - (2) The dates of departure and return home for each trip.
 - (3) The times of departure and return home for each trip.
 - (4) The destination or locality of travel.
 - (5) The business reason or business benefit expected to be derived.
 - (6) Actual mileage incurred must begin from and terminate at the employee's headquarters, except where the mileage from the employee's home will be less.
- (C) Documentary evidence, such as a receipt, is required for the following:
- (1) Car rental.
 - (2) Commercial lodging.
 - (3) Conference registration fee.
 - (4) Gasoline purchases when a University of Akron oil company credit card is not used.
 - (5) Miscellaneous transportation expenses exceeding three dollars (\$3.00) except for taxi cab, ferry expenses, or tolls paid into an automatic coin drop.
 - (6) Notwithstanding anything herein to the contrary, the Controller may require additional or alternative documentary evidence in connection with any claim for reimbursement, including but not limited to affidavits from claimants or others, conference programs or travel itineraries, or any other document or information which shall be deemed necessary to support any claimed reimbursement.

- (D) For purposes of internal and state audit, travel expense reports claiming reimbursement for trips to present a paper or attend a conference must have appended a letter of invitation, a printed program, or an announcement or some other relevant material that will authenticate the official nature of the trip.
- (E) A copy of the approved Travel Authorization does not have to be attached to the Travel Expense Report submitted to Accounts Payable for reimbursement, but may be required by the dean, vice president or director who approves the expenses.
- (F) The Travel Expense Report must be approved by the University official responsible for administering the budget to which the expense will be charged. This will normally be the department head in the case of instructional personnel; or the appropriate director or department manager in the case of administrative personnel. If the person responsible for the budget is traveling, the expense report must be approved by a superior. A dean, vice president or executive director may establish additional levels of approval, as deemed appropriate, in their areas of responsibility.