



WESTERN KENTUCKY UNIVERSITY RESEARCH FOUNDATION, INC.

WKURF POLICY 08-02

TRAVEL EXPENSE AND REIMBURSEMENT POLICY

March 3, 2008

Employees will select the most economical lodging and transportation when traveling on official Western Kentucky University Research Foundation business.

SECTION 1. DEFINITIONS

1. “Receipt” means any original preprinted invoice, from a hotel, restaurant or other establishment, showing the date of service, detailed list of charges and the location of the charges. Un-itemized credit card receipts or monthly statements are not acceptable. When a departmental purchasing card is used for payment or travel expenses they must not be claimed but must be listed on the pro-card page of the travel expense voucher. Be sure to keep purchasing card receipts with your purchasing card statements. For all non-purchasing card transactions, original receipts are required for you to be reimbursed for travel expenses.
2. “Subsistence” means amounts deemed to have been expended by an agent, employee, or other person authorized to receive reimbursement for meals, including tax and tips (max. 15%), while traveling on official WKURF business, but shall not include any meals which may be included in charges for lodging or in registration fees paid by or on behalf of an employee. To claim subsistence you must have overnight lodging. If lodging is with family, friends, paid by other source, pre-paid or no cost at all, please note so in the lodging box on travel voucher.
3. “Residence” means address of the employee designated in the official records of the WKU Department of Human Resources.
4. “Conversion” means the calculation of foreign currency equivalent in United States Dollars. Employees who travel outside the United States will be responsible for all foreign currency conversions into US Dollars. This will include showing the calculation on all original receipts. Include the source of the conversion factors used.

SECTION 2. GENERAL

1. Enforcement.

- (a) Each claimant and person responsible for the designated account signing the travel expense voucher shall be responsible for ensuring that travel reimbursement conforms to the provisions of this administrative regulation and that all travel expense from that department is necessary and economical as is feasible.
- (b) A person who travels on official WKURF business shall:
 - 1. Complete the entire travel voucher on line by going to WKURF's Web Page.
(No handwritten vouchers will be accepted.)
 - 2. Staple to your travel voucher all original receipts to support the claimed expenses and send directly to WKURF at Potter Hall 301.
 - 3. Please allow a two-week processing period for your travel voucher before expecting your travel reimbursement.
- (c) Should there be any questions on the travel reimbursement, the WKURF Business Manager may disallow, or reduce the amount of the claim that violates the provisions of these administrative regulations; or
- (d) The Business Manager or designee may authorize reimbursement for an employee's actual and necessary expenses for authorized travel if the department head or designee submits a written determination that establishes such reimbursement is:
 - 1. Economically advantageous for WKURF;
 - 2. Interpretation. The Business Manager shall make all final interpretations of this administrative regulation. These determinations shall be final and conclusive.

SECTION 3. TRANSPORTATION

- 1. Economy required.
 - (a) Employees, and others in the official service of WKURF shall use the most economical, standard transportation available and the most direct and usually traveled routes. Expenses added by use of other transportation or routes shall be assumed by the individual.
 - (b) Round-trip, excursions or other negotiated reduced rate rail or plane fares shall be obtained if practical. Tickets should be purchased using the departmental purchasing card to pay the

airline direct or an established commercial travel agency. Electronic tickets may be purchased on the Internet if fares are comparable to travel agencies' pricing.

2. Privately owned vehicles: Mileage claims for use of privately owned vehicles shall be allowed, but you cannot claim gas as an expense. The mileage chart should be used in calculating mileage. If you have vicinity mileage be sure to state so on your voucher.
 - (a) Mileage commuting between home and workplace shall not be reimbursed.
 - (b) If an employee's point of origin for travel is the employee's residence, mileage shall be paid for the shorter of mileage between:
 1. Residence and travel destination; or
 2. Work station and travel destination.
3. Rental Vehicles. You may claim fuel purchases for rental vehicles but may not claim mileage. The original receipts for rental and fuel must accompany the travel voucher.
4. Buses, subways, and shuttles. For city travel, employees are encouraged to use buses, shuttles, or subways. Taxi fare may be allowed when more economical transportation is not feasible.
5. Airline travel. Commercial airline travel shall be the lowest negotiated coach or tourist class. The employee shall pay additional expense for first-class travel. Departmental purchasing card (If applicable) should be used to purchase airline tickets.
6. Special transportation may be used if it is determined to be to the advantage of the department and measured both by travel costs and travel time.

SECTION 4. ACCOMMODATIONS

1. Lodging shall be the most economical, as determined by considering location for the lodging.
2. Location. Cost for lodging within thirty-five miles of the claimant's official workstation or home shall not be reimbursed unless approved in advance by the department head or a designated representative.
3. Group lodging, by contract.

- (a) Departments may contract with hotels, motels, and other establishments for four or more employees to use a room or rooms on official business. Group rates shall be requested.
 - (b) The contract may also apply to meals and gratuities. Gratuities shall not exceed 15 percent unless the vendor automatically charges a higher gratuity rate.
 - (c) The department may forward the following to the Accounts Payable Office.
 - 1. Original vendor's invoice;
 - 2. The names of the employees or others in the official service of WKU;
 - 3. Completed Payment Authorization.
 - (d) Payment shall not include personal charges of employees or others in the official service of WKURF. Example: movies, personal phone calls, room service, meals, etc.
 - (e) Payment shall be made to the hotel, motel, or other establishment.
 - (f) Contracted group meeting rooms, lodging and meal charges are exempt from Kentucky sales tax and the agency sales use tax number assigned by the Revenue Cabinet shall be specified on the payment document. Sales tax number is A-784.
 - (g) When a purchasing card is not accepted, a payment authorization should be used. The practice of making deposits should not be used unless the vendor requires a deposit.
4. State parks. A department using state park facilities may direct bill for room and meals by preparing a Payment Authorization along with the original invoice.

SECTION 5. REIMBURSEMENT RATES

- 1. Lodging.

- (a) All employees shall be reimbursed for the actual cost of lodging if the:
1. Lodging is determined to be the most economical; and
 2. Employee has attached the hotel, motel or other establishment's original itemized receipt to his travel expense voucher.
- (b) Reimbursement for lodging shall not exceed the cost of a single room rate, except that if more than one employee share lodging, each employee shall be reimbursed on their proportional share of the charge. However, if one employee pays for the lodging charges, that employee can include the full cost on their travel voucher.
2. Subsistence.
- (a) Employees are eligible for reimbursement for subsistence while traveling if authorized work requires an overnight absence:
1. At a destination more than thirty-five miles from work station or residence; and
 2. During the mealtime hours established by paragraph C of this subsection.
- (b) Reimbursement for subsistence (established by Administrative Council):
1. Breakfast: must begin travel status at 6.30 a.m. or before and return at 9 a.m. or after - - - - - \$7 (low rate) and \$8 (high rate)
 2. Lunch: must begin travel status at 11:00 a.m. or before and return at 2 p.m. or after - - - - - \$8 (low rate) and \$9 (high rate)
 3. Dinner: must begin travel status at 5 p.m. or before and return at 9 p.m. or after - - - - - \$15 (low rate) and \$19 (high rate)
- (c) Employees authorized to travel outside the United States, its possessions, or Canada shall be reimbursed at the high rate. Employees are responsible for all out of the country conversions on each receipt presented for reimbursement.

- (d) Employees may be reimbursed for the actual cost of a meal that is affiliated with a conference, if not part of the registration fee.

3. Transportation Expenses

- (a) Reimbursement for authorized use of a privately owned vehicle shall:
 - 1. Be made at the rate of forty-four cents per mile (established by Administrative Council); and
 - 2. Not exceed the cost of airplane coach fare.
- (b) Gasoline reimbursement for rented or University owned or leased vehicles will require a receipt.
- (c) Reimbursement for the actual cost of commercial transportation shall be made upon submission of receipts with the travel voucher.
- (d) Camping Fees – An original receipt for parking or camping shall be submitted with the travel voucher.
- (e) Parking and Tolls.
 - 1. Actual parking, bridge and highway toll charges shall be reimbursed.
 - 2. A toll receipt for authorized in-state travel by two axle vehicles shall not be required if under \$10.00.
- (f) Reimbursement shall be made for reasonable charges for:
 - 1. Baggage handling:
 - a. Original receipt required if over \$10.00.
 - 2. Delivery of baggage to or from a common carrier, lodging or storage; and
 - a. Original receipt required if over \$10.00.
 - 3. Overweight baggage charges, if the charges relate to official business.
 - a. Original receipt required if over \$10.00.

4. Registration Fees
 - (a) Registration fees required for admittance to a conference or meeting should be paid using a departmental purchasing card. When a credit card is not accepted, the employee may pay it and be reimbursed or process a payment authorization.
 - (b) If a registration fee entitles the registrant to meals, additional claims for these meals shall not be allowed.
5. Other
 - (a) Costs for necessary official business calls, faxes, e-mails, and copies, etc. shall be reimbursed.
 - (b) Personal charges such as movies, personal calls, room service, etc., shall not be reimbursed.
 - (c) The department head may allow other expenses if they are determined to be necessary expenses of official travel. Written approval must be attached to the travel voucher.

SECTION 7. FORMS

1. Authorization for reimbursement for travel in the official service of WKURF shall be processed on the most current on-line Travel Voucher.
2. The online travel voucher form shall be used to claim reimbursement for all travel expenses and must be processed online to be calculated correctly. Forms copied and then filled in handwritten, typed or faxed shall be rejected and returned to traveler.
3. A travel voucher shall be submitted for:
 - (a) One major trip; or
 - (b) One month for employees that are in travel status for an extended period on official business.
 - (c) Travel vouchers should be submitted within ninety days of travel to process as soon as possible to reflect expenses in departmental budget. Fiscal year-end transactions must be completed by July 10 of each year.
 - (d) A travel voucher shall include:
 1. Name
 2. WKU Identification Number (S.S. # if not an employee)
 3. WKU Campus Department, Phone, Building, Room

4. Home Address
5. Date
6. Time Left, A.M. or P.M. and Time Returned, A.M. or P.M.
7. From (Point of Origin), To (Destination), Purpose
8. Index Numbers and Commodity Codes
9. Signature of Claimant and Signature of Person Officially Responsible for Account (Director, Grant Director, Department Head, Dean, Vice-President or President)

Note: The department may sign and initial candidate travel vouchers.

- (e) If monthly expenses total less than ten dollars, a travel voucher may include expenses for three consecutive months of a fiscal year.
4. An affidavit shall be prepared (online) for lost receipts or receipts that are not originals. The claimant shall sign and date the affidavit. Note: This form is to be used for a receipt that is lost or misplaced, not for all receipts of a trip where the traveler was not responsible in acquiring receipts. This form is only used in extreme cases and should be looked upon as an exception. Your travel voucher may be returned if you use an affidavit inappropriately.
 5. Travel vouchers should not be processed if under \$10. Please add the expenses to a future voucher.