

OAKLAND UNIVERSITY

ADMINISTRATIVE POLICIES AND PROCEDURES

1200 TRAVEL

SUBJECT:	TRAVEL
NUMBER:	1200
AUTHORIZING BODY:	VICE PRESIDENT FOR FINANCE AND ADMINISTRATION
RESPONSIBLE OFFICE:	CONTROLLER'S OFFICE
DATE ISSUED:	MAY 1975
LAST UPDATE:	APRIL 2017

RATIONALE: To provide guidance and requirements for travel expenditures and reimbursements for those traveling on Oakland University business.

POLICY:

Oakland University (University) follows Internal Revenue Service (IRS) Accountable Plan Rules for travel reimbursement and will therefore pay only reasonable and necessary travel expenses for travel that:

- Has a clear business purpose
- Is approved by the Traveler's supervisor and Fund Signer
- Is fully documented
- Is submitted to Accounts Payable for reimbursement within 60 calendar days of return from travel
- Is not (and will not be) paid by any other source

Travelers must complete and submit a Travel Expense Summary (TES) for every instance of travel when University funds were used to pay for a portion of the event

regardless of whether or not reimbursement is owed to the Traveler (i.e., the expenses were charged on a P-Card or paid on a payment voucher (PV)). Accounts Payable must receive the completed and approved TES within 60 (sixty) calendar days of return from travel to satisfy the IRS definition of a Reasonable Period of Time.

Failure of Travelers and departments to submit documentation to Accounts Payable by the deadlines may result in rejection of reimbursement or reimbursement paid through payroll and subject to withholding, as the IRS considers the reimbursement to be taxable income once the Reasonable Period of Time expires.

Supervisors must review and approve reimbursement of travel expenses for their employees. Under no circumstances may an individual approve his/her own travel expenses or those of a person to whom he/she functionally or administratively reports.

Departments may establish more restrictive requirements for travel approvals and reimbursement processing. Please refer to your specific department for these requirements.

This policy is not expected to cover every possible situation. Items of an unusual nature should be reviewed prior to expenditure and approved by the appropriate members of the academic or administrative unit and referred to the Accounts Payable Manager for concurrence before the event, whenever possible. However, even if approved, these exceptions may result in a taxable reimbursement. The written explanation and approval, as needed, must be included with the Travel Expense Summary.

SCOPE AND APPLICABILITY: This policy applies to all faculty and staff, as well as University sponsored guests or students, who travel on behalf of the University.

DEFINITIONS:

Accountable Plan: The University reimburses travel expenses under an Accountable Plan, defined by the IRS as a plan that meets four requirements:

1. Expenses must have a business connection and must be reasonable
2. There is a reasonable accounting for all expenses
3. All excess reimbursements¹ must be repaid in a reasonable time
4. The plan cannot exhibit a pattern of abuse or exceptions

Foreign Travel: Travel for which the destination is outside of the continental United States.

Fund Signer: A person authorized to approve expenditures against a University fund as documented by a signature card filed with Accounts Payable. Please see OU AP&P #200 Authorized Signers for more information.

Incidental Expenses: Miscellaneous travel expenses covered by the GSA Meals and Incidental Expense Per Diem, which include:

- Bag handling and hotel tips
- Transportation to and from meal locations
- Expenses incurred for submitting travel receipts and expense reports during travel
- These expenses are included in the Meals and Incidental Expense Per Diem rate and will not be reimbursed separately.

Internal Revenue Service (IRS): The agency of the US Government that is responsible for collecting tax revenue as well as the interpretation and enforcement of the US Internal Revenue Code.

Meals and Incidental Expense Per Diem (M&IE): Daily allowance rates for M&IE as determined per date and per location by the GSA. Per Diem rates are for Meals and Incidental Expenses only, which includes taxes and gratuities. The University does not pay Per Diem rates for lodging or limit reimbursements based on GSA lodging rates.

Per Diem Rates:

Calculation of travel per diem rates within the Federal government is a shared responsibility of three organizations:

- **The General Services Administration (GSA)** prescribes rates for the Continental U.S. GSA updates the Continental U.S. rates once a year, or as necessary. Normally the rates are updated at the start of the new fiscal year.
- **The Department of State (DOS)** prescribes rates for foreign overseas locations and updates these rates at the beginning of every month.

https://aoprals.state.gov/web920/per_diem.asp (you must copy this web address to your browser search line pending DoS website corrections)

- **Defense Travel Management Office - DTMO** prescribes rates for Overseas Non-Foreign areas (e.g., Alaska, Hawaii, Guam, Puerto Rico, etc.) at least

once a year. The Per Diem Committee adds DoD unique footnotes, DoD Installations, and proportional meal rates to rates published by DoS, GSA and DTMO.

Reasonable Period of Time: To comply with IRS requirements for Accountable Plans, expenses must be accounted for within a “Reasonable Period of Time” from the “event”, which the IRS has determined is 60 (sixty) calendar days upon return from travel.

Travel Expense Summary (TES): The spreadsheet and supporting documents which create complete accounting of travel expenses.

Travel Advance: Funds provided in advance for expenses that will be incurred during team or Foreign Travel only.

Traveler: A person traveling to conduct University business.

RESPONSIBILITIES

These policies are necessary to comply with Federal and State tax laws and third-party sponsoring agency regulations. They are intended to ensure consistent and fair treatment across departments throughout the University and the uniform reporting of financial results. In general, the cost of travel should be governed by what is reasonable and appropriate to the purpose involved. The University respects the personal integrity and discretion of each traveler. However, as a part of routine processing the university conducts expense account monitoring. The following information outlines the responsibilities of various parties involved in the process:

Responsibility – Traveler

Action – The traveler submitting a Travel Expense Summary (TES) is responsible for:

1. Verifying that all expenses incurred or for which reimbursement from the University is requested are valid expenses incurred while conducting University business and conform to the appropriate University policy.
2. Understanding that requests lacking required documentation and/or business purpose will be questioned and potentially not reimbursed.
3. Attesting that expenses submitted for reimbursement have not been previously paid via a prior expense report, travel advance, P-card, Payment Voucher or other prepayment process, or by an outside agency or other third party. Completing and submitting the TES to their supervisor or department

for review and approval as directed by departmental procedure to allow for approvals and submission to A/P within 60 (sixty) calendar days after completion of travel.

4. Retaining accountability for ensuring all expenses are in accordance with university policy even though the employee may delegate responsibility for preparation of the reimbursement request (TES).

Responsibility – Authorizer/Approver

Action – Individuals authorized to approve travel expenditures of others will administer this policy and are responsible to:

1. Attest that the purpose of the travel is valid and directly related to University business
2. Attest that expenses submitted for reimbursement have not been previously paid via a prior expense report, travel advance, P-card, Payment Voucher or other prepayment process, or by an outside agency or other third party to the best of their knowledge.
3. Request further documentation or explanation for expenses that appear to be excessive or unusual in relation to the nature of the business travel. Explanation of such expenditures must be included with the TES.
4. Take action on the request for approval of the TES on a timely basis.
5. Understand that while accounts Payable may provide a reimbursement review of the TES, the primary responsibility for the appropriateness of expenditures rests with the traveler and the approving parties.

Responsibility– Accounting/Accounts Payable

Action – The Accounts Payable Department is responsible for reviewing the Travel Expense Summary prior to processing the reimbursement, verifying expenses are reasonable and meet the following criteria:

1. Information in the Travel Expense Summary is supported by accompanying documentation, which is both complete and in accordance with University policy.
2. Expenses conform to requirements imposed by University Policy and the IRS.
3. Expenses have been reviewed and approved by the appropriate authorizer.

The Traveler and authorizer(s) should note that the Office of Internal Audit routinely examines travel transactions for compliance with University Policies.

PROCEDURES:

GENERAL REQUIREMENTS

Eligibility

The University reimburses faculty, staff, and others for reasonable and necessary expenses incurred in connection with approved travel on behalf of the University. Travel expenses for spouses and other non-business guests will not be paid by the University.

University reimbursement is allowed only when reimbursement has not been, and will not be, paid from any other source. Reimbursement is permissible for all necessary and reasonable travel expenses for which there is a documented business purpose and the expense is within policy limitations.

Due to the University following Accountable Plan rules as defined by the IRS, only fully documented travel expenses submitted by the required deadlines will be reimbursed.

Legal Requirements

The University travel reimbursement policy is intended to conform to IRS regulations, GSA guidelines, U. S. Citizenship and Immigration Service regulations, and tax treaties between the United States and foreign countries. Further information can be obtained from the Manager of Accounts Payable.

Travel Authorization

Generally, Travelers should acquire pre-approval from their supervisor to travel on University business. Supervisors and/or departments should:

- Establish a pre-approval process for departmental travel
- Ensure that all Travelers are aware of the aspects of University policy
- Ensure that travel expenses are compliant with University policy

A travel authorization form is not required to be attached to the TES for expense reimbursement.

Grants

Travel supported by a grant or contract will be reimbursed at the lower of the grant/contract provision or the provisions within this policy. The Research Office must approve all travel reimbursement charged to grant funds.

Travel funded by a grant or contract must adhere to the terms of that grant or contract and to the requirements of this policy, whichever is more restrictive.

General information

The University will reimburse Travelers only for expenses incurred during the shortest time needed to complete the business purpose for which the trip was taken, generally no more than one day prior to and/or one day after the event. If a business trip is to be extended in any part with a vacation or other personal event, the Traveler should seek pre-trip approval from their supervisor to do so and provide a reasonable airfare or other cost comparison printed from a multi-airline travel website at the time the travel is planned. Please refer to the Accounts Payable website for further details on this topic as needed.

To contain costs, Travelers are to purchase coach airfare as far in advance as reasonable and reserve hotel rooms at single standard rates or discounted rates offered through a conference.

Vehicle rentals are allowable only when logistics do not allow the use of taxis or other public transportation or when there is a specific, pre-approved business reason that justifies a rental vehicle. See Rental Vehicles section of this policy for further information.

Deviation from the general information above will require pre-approvals and cost comparisons to demonstrate the difference between standard and actual arrangements. Expense reimbursement will be provided for the most cost effective arrangements, which may be different from actual expenses.

Original receipts are required for any expenses greater than \$50 unless the expense is covered by the Per Diem rate.

RISK MANAGEMENT

The University's Risk Management office provides extensive travel related information on their website and in OU AP&P #1050 Risk Management/Insurance. It is the responsibility of each University Traveler or University sponsor of a Traveler to review and be familiar with the procedures and requirements detailed in the Risk Management resources and to take appropriate action before travel commences.

In particular, please review the following topics on the Risk Management website and OU AP&P #1050 Risk Management/Insurance:

- **Foreign Travel:** The University provides insurance coverage for faculty, staff, and students who are traveling overseas either on Oakland University business, or as part of a study abroad class or program. All travelers are required to register online via the Risk Management website 15 days prior to departure. If renting/leasing a vehicle in a foreign country, local insurance

MUST be purchased at the time of rental. Most countries have a fine or jail penalty if you do not purchase such local insurance.

- **Domestic Travel:** The University provides insurance coverage for faculty and staff who are traveling domestically on University business. Insurance coverage is provided for University leased/owned vehicles only. The University does not cover physical damage or loss to employees' vehicles, any claims must be filed directly with the employees' personal insurance company.
- **Sickness, Injury, Accident, and Other Emergencies:** Please consult the website and/or contact Risk Management if you have any emergencies while traveling. All incidents/accidents arising from use of a vehicle on University business should be immediately reported to Risk Management.

TRANSPORTATION

Airline Tickets

All airline and other common carrier reservations for official University travel must be made through a least cost arrangement at the discretion of the Traveler. Tickets should be purchased as early as possible to attain the lowest rates. A copy of the flight itinerary is required for reimbursement and must be attached to the TES.

Purchases of trip cancellation insurance and airline baggage fees are reimbursable. Airline club dues or fees are not reimbursable.

Unused airline tickets are reimbursable only upon approval of the responsible supervisor. The justification for such reimbursements must be noted on the TES.

Reimbursement for Private Vehicle Use

The University will reimburse mileage for employees who use their personal vehicle for approved travel at the standard mileage rate as determined by the IRS, found at www.irs.gov, subject to the limitations below.

The mileage rate is intended to cover all off campus business use vehicle expenses including wear and tear, insurance and fuel. University employees, students and volunteers driving their own personal vehicles on University business must carry sufficient personal auto insurance. The University does not cover physical damage or loss to employees' vehicles; any claims must be filed directly with the employee's personal insurance company.

Per IRS requirements, the University will reimburse employees for actual miles driven in excess of their normal commute from home to office. A faculty member who is scheduled to teach at off-campus locations and is also required to be on the main campus the same day may be entitled to reimbursement for mileage at the standard University rates. Other than this circumstance, teaching miles are considered commuting and will not be reimbursed. Please refer to the current faculty contract for more detail on this topic. There are further details on mileage reimbursement available on the Accounts Payable Website: [OU Travel Mileage](#) which includes scenarios to illustrate the policy requirements.

Reimbursement for the use of a personal vehicle in lieu of air carrier is generally limited to the lower of the cost of coach airfare plus related expenses such as roundtrip mileage to the airport, parking and any shuttle required at the destination, as compared to the mileage reimbursement including any parking expenses or tolls.

It may be advantageous to drive to near destinations to conduct University business. It may also be more cost advantageous to rent a car vs. drive a personal vehicle. To assist with the decision process and reduce the administrative requirements for approvals, employ the following when making the decision to drive/rent vs. fly.

- If destination is anywhere within the State of Michigan it is the Traveler's choice.
- If destination is within the proximity of 350 miles from campus it is the Traveler's choice.
- In some cases within this distance, depending on the length of time of the trip, it may be more cost advantageous to rent a vehicle instead of seeking the mileage reimbursement for use of a personal vehicle or flying to the destination. It is the responsibility of the Traveler to choose the most cost effective option within a reasonable differential.

If needed, the Drive/Fly/Rent Comparison Worksheet found on the Accounts Payable website in addition to other details and can be used to assist in making this determination.

If there are specific circumstances whereby the use of a rental or personal vehicle is requested for a distance greater than the noted 350 mile radius (700 mile total trip) rather than traveling via air carrier, the Traveler should seek pre-trip approval from their supervisor to do so and provide a reasonable airfare cost comparison printed from a multi-airline travel website at the time the travel is planned, preferably as early as possible to attain the lowest rates.

In all rental situations, the requirements discussed in the Rental Vehicles section of this policy will apply.

Although some may find it helpful to use a MapQuest or other similar resource to denote their mileage, it will not be a required document with the TES to support mileage reimbursements claimed. However, if there are any irregularities in the requested mileage, the Traveler must provide explanations in the comments section of the TES.

Semester based mileage and/or local off campus mileage should be submitted for reimbursement once per semester according to the following strictly enforced deadlines:

- Winter semester mileage due by June 30
- Summer semester mileage due by October 31
- Fall Semester mileage due by February 28

Rental Vehicles

The use of a rental vehicle will be approved only when it is more economical or a business necessity and not for personal convenience. Public transportation and/or common carriers should be used in place of rental vehicles whenever possible.

Departments should contact the Accounts Payable Manager prior to travel if they are unsure if a rental vehicle can be approved. Please see the "Car Service, Taxis and Shuttles" section below for further information on rentals vs. shuttle service.

Description of the business purpose of the rental vehicle must be attached to the TES.

Refer to the Accounts Payable website for any University car rental programs.

Rental vehicle costs will only be reimbursed up to the lowest mid-size rate. Rental fees and gasoline charges will be reimbursed. Travelers must assess whether or not the refueling rate at the rental agency is more cost effective than the local gas station rate before choosing the agency's refueling option. Optional fees for services provided by the vehicle rental agency such as GPS devices are not reimbursable without a valid, pre-approved business purpose.

To pay for a rental vehicle, the Traveler may:

- Pay with the University P-Card or
- Pay with personal funds and be reimbursed.

When the insurance option is not accepted, the University department sponsoring the trip will be responsible for deductibles. Contact Risk Management for questions about rental vehicle insurance.

The Office of Risk Management recommends travelers purchase the vehicle rental insurance offered at the time of rental. When the insurance option is not accepted, the University department sponsoring the trip will be responsible for deductibles.

If an employee is pre-approved to drive their personal vehicle and then chooses to use a vehicle rented in the employee's own name instead, the employee will be reimbursed the lower of mileage or the rental vehicle and related costs.

Car Service, Taxis and Shuttles

Employees are required to use the most cost efficient method for ground transportation. Airport shuttle services are generally available at low or no cost at many destinations, but if this type of service is unavailable, the University will reimburse employees for the actual cost of car service or taxis to and from the airport and for travel related to University business at the destination. Gratuities for these services should not exceed standard University tipping guidelines as indicated on the Accounts Payable website. Taxis to and from dinner or other personal side trips are not reimbursable.

If a vehicle is rented for personal use while on University business, therefore avoiding using ground transportation, you may receive reimbursement for the lower cost of the service used or the imputed cost of the least cost public transportation available at that location for reimbursable ground travel.

Car services to local airports for in-town departures are not reimbursable and are considered a personal choice. However, if a car service is used instead of driving to the airport, you may receive reimbursement for the lower cost of the service used or the imputed cost of the net mileage and parking (please refer to the Accounts Payable website for the current parking rate limitations).

Charter Services

Charter air service is allowable in certain circumstances. See OU AP&P #1270 Use of Aircraft for Business Travel for additional information.

Tolls and Parking

The University will reimburse employees for the actual cost of tolls and parking in conjunction with the approved use of a personal vehicle or rental vehicle.

Other Forms of Transportation

Train fares or other such common carrier services will be reimbursed at the lowest available coach rate for such transportation.

MEALS

Meals and Incidental Expense Per Diem (M&IE)

The University will reimburse travel M&IE based on Per Diem rates as determined by the GSA. The GSA lookup for M&IE is broken into three categories:

- Continental United States (CONUS)
- Outside the Continental United States (OCOUS), which includes Hawaii, Alaska and US territories Foreign Per Diem Rates by Location
- Foreign Countries Foreign Per Diem Rates by Location

Travelers will use the M&IE rate for the dates of travel as the reimbursable cost for meals and incidentals at a specific travel location. In addition, the University will adhere to the following GSA conventions:

- Meal receipts are not required when using the M&IE rate.
- Incidental Expenses are included in the M&IE rate and will not be reimbursed separately
- Meals provided at a conference or other event that the Traveler is attending will be excluded from the Per Diem reimbursement per the GSA individual meal amounts
- The first and last day of travel will be reimbursed at 75% the M&IE rate; a two day trip is reimbursed at 75% for each day

Overnight travel is required for meal reimbursement.

Meal Costs Greater Than the Per Diem

Meal costs in excess of the GSA M&IE rates are not reimbursable.

Hosting

When a Traveler hosts a meal for University guests, reimbursement requirements for that meal will comply with OU AP&P #208 Business Meals and Hosting Expense. Hosting meals will be excluded from the Per Diem calculation and are not subject to M&IE rates.

LODGING

The University will reimburse employees for the actual cost of single-rate or conference-rate lodging (room charges and applicable taxes only). The employee must submit an original hotel receipt with the TES. The receipt must show itemized charges with a zero balance due; charge card statements are not acceptable.

The University will not reimburse for rentals of rooms in private residences. Further clarification can be found in the Accounts Payable website.

Room Sharing with Other Travelers

When two or more Travelers share a room, only one Traveler should claim the lodging expense on his or her TES. The Travelers should provide an explanation of the arrangement on each TES.

Room Sharing with a Non-Employee

When a Traveler shares lodging facilities with others who are not University employees, the Traveler will be reimbursed at the single occupancy room rate only.

OTHER EXPENSES

Conference Fees

Travelers who attend conferences that pertain to the attendee's position of employment at the University will be reimbursed for the related travel expenses per this policy. The University will reimburse employees for the actual cost of conferences, or as limited by departmental or contractual allowances for travel reimbursements.

Conference fees may be paid in advance directly to the vendor using a P-Card or via Payment Voucher ("PV"), or paid by the Traveler who will be subsequently reimbursed. For Travelers to be reimbursed for conference fees, they must complete a TES with the original receipt and conference brochure attached. This document should include the business purpose, dates and timing, location of the event and if any meals are included

(sometimes referred to as "at-a-glance" or "summary agenda"). The full conference program is not required.

Internet Expenses

Internet access for business use while traveling will be reimbursed.

Personal Expenses

The University only reimburses Travelers for expenses that are related to the conduct of the University's business. Expenses such as dry cleaning, clothing, entertainment, drugstore items or any other expenses not required by the business purpose of the trip are not reimbursable. (See the "Foreign Travel" section for further details relating to laundry).

It is expected that travel itineraries will be planned strictly to the business requirements of the trip. When the trip includes family members or other non-employees, all expenses connected with the personal portion of the trip must be excluded from the reimbursement request.

Sales Tax

The University is exempt from Michigan state sales tax and may be eligible for tax exemptions in other states. Travelers should carry a copy of the OU Tax Exempt Status Letter and present it when traveling. Information regarding tax exemptions in addition to the Michigan exemption can be obtained in the Tax Compliance section of the Assistant Vice President and Controller website.

FOREIGN TRAVEL

Meals and Incidentals

The University will reimburse Foreign Travel M&IE based on the U.S. Department of State Foreign M&IE rates in effect for the days of travel. M&IE rates are found on the U.S. Department of State website. Receipts for meals and incidentals are not required.

Lodging

For foreign travel, Travelers will be reimbursed for the actual cost of lodging up to the U.S. Department of State Lodging Per Diem rate. Itemized receipts are required.

Laundry

Laundry and dry cleaning expense will be reimbursed for Foreign Travel in excess of 7 (seven) days.

Receipts

Itemized receipts for lodging, transportation, conference fees and other business expenses in excess of \$50 are required.

Foreign Exchange Currency Costs

The University will reimburse foreign currency exchange costs when documented. The Traveler must submit reimbursement claims for US Dollars and no other currency.

GUESTS OF THE UNIVERSITY

Guests of the University traveling to the University or on behalf of the University are subject to the University's Accountable Plan. Any payments or reimbursements for travel expenses in excess of those allowed by Accountable Plan rules or without original receipts are taxable income to the guest.

Foreign visitors to the University may qualify for reimbursement of travel expenses based on the business purpose of their visit and the Visa type under which they enter the U.S. The University requires copies of the visa, Department of Homeland Security's Form I-94, Arrival/Departure Record (for non-immigrant visitors with a visa), and the passport to validate TES claims. To avoid issues, review the details of expected foreign visitor travel expenses with the Accounts Payable Manager before the Traveler enters the U.S.

Employee Recruitment

Travel for prospective employees and their families must be authorized by the appropriate hiring authority in order to be reimbursed. Reimbursement for authorized travel expenses such as transportation, hotel, and meals incurred during the recruitment process are not taxable to the prospective employee. Prospective employees are not covered by University travel insurance. Once an offer of employment has been accepted, travel expenses are considered to be "Moving Expenses" (see Policy 257 Moving Expenses). The cost of travel while in "moving status" must be in accordance with the University travel policy.

PAYMENT

Purchasing Cards

The University P-Card may be used to pay for all aspects of travel except meals and incidentals. Travel expenses may be prepaid with the P-Card or paid with the P-Card during travel. Frequent travelers should consider applying for a P-Card after reviewing the need with their department leadership.

See OU AP&P #1020 Purchasing Card and OU AP&P 1000 Procurement for more information.

Prepayment by Payment Voucher

Prepaid Travel expenses should be paid on a P-card whenever possible. If a P-card cannot be utilized then the Travel expenses paid in advance of the dates of travel may be paid directly to the vendor using a PV or, prepaid by the Traveler from personal funds and reimbursed on the TES following the return from the trip. Original, itemized receipts supporting the expenditure will be required for reimbursement. The University P-card should be used whenever possible vs. using personal funds for travel expenses, except for personal meals that are expenses covered by the M&IE.

TRAVEL ADVANCE

Employees may request a Travel Advance for athletic team, student group or Foreign Travel to cover expenses that are eligible for reimbursement but cannot reasonably be charged to the University P-Card or paid through other standard payment methods.

Travel Advances for domestic travel including prepayment of M&IE will not be allowed.

The advance cannot be issued more than 7 (seven) days in advance of travel and may not exceed the amount of reimbursable expenses expected to be incurred during the travel. The minimum advance amount is \$250. Advances in excess of \$1,000 will require Accounts Payable Manager approval.

When a trip is canceled or postponed, the employee must repay the Travel Advance immediately and the employee must not use the advance to pay for a rescheduled trip. If the trip is rescheduled, a new advance will be issued.

Travel Advance Acceptance and Repayment Agreement

Employees requesting an advance must sign a Travel Advance Acceptance and Repayment Agreement. This is a formal agreement that documents the employee's personal liability to the University and authorizes the University to payroll deduct any funds that are not accounted for by the required deadlines. Employees may obtain a Travel Advance Acceptance and Repayment Agreement from Accounts Payable.

The University will not grant an advance to an employee who has an outstanding advance from a previous trip.

Employees who do not comply with Travel Advance procedures and deadlines may lose their Travel Advance privileges. The Accounts Payable Manager determines eligibility for Travel Advances.

Obtaining an Advance:

At least 4 (four) business days prior to departure, the employee's supervisor or designee must send an email authorizing the advance to advance@oakland.edu and cashiers@oakland.edu. The subject of the email must include the Travelers name and the email must contain the following information:

- Names of Travelers
- Travel destination and purpose
- Dates of travel
- Fund(s) to be charged
- Amount of advance
- Budget breakdown of advance
- Explanation of why expenses cannot be paid through alternative University approved methods

Once the supervisor has authorized the advance and Accounts Payable has confirmed approval, the Traveler must complete a Travel Advance Acceptance and Repayment Agreement. (Please refer to the Accounts Payable website for further details on this process). The Traveler and Accounts Payable are required to complete the form before the Traveler presents it to the University Cashier's Office to receive the requested funds.

Only employees may request a Travel Advance. If an advance is needed for a student or for team travel, an employee must request the advance and the employee is responsible for repayment and proper accounting of the related expenses on the TES.

Repayment of the Advance

To account for the advance, the Traveler should submit a completed TES to the supervisor or department within 15 (fifteen) days of return from travel. If the amount of the advance exceeds the amount of the TES, the Traveler must pay the difference at the University Cashiers Office within 15 (fifteen) days of return.

Failure to meet this deadline may result in payroll deduction of the full amount of the advance.

REIMBURSEMENT

Travel Expense Summary (TES)

A TES is a complete and itemized accounting of the expenses of travel. If University funds are used to pay for any portion of a travel event, the Traveler must complete a TES regardless of whether or not reimbursement is owed to the Traveler. The Traveler must submit a completed TES to their supervisor or department for review and approval as directed by departmental procedure to allow for approvals and submission to A/P within 60 (sixty) calendar days after completion of travel.

Failure to meet the required deadlines may result in travel reimbursement becoming taxable income to the Traveler.

The Traveler's supervisor or higher authority must approve the TES and any other travel related payments. Under no circumstances may a subordinate approve a superior's travel expense reimbursement. Neither the Traveler's supervisor nor the authorized Fund Signer may delegate the responsibility for approving TES reimbursing the Traveler.

By signing the TES, the approver is confirming that the requested reimbursements are consistent with the University's travel policies, the TES properly reflects all of the costs associated with the travel, and all required supporting documentation is attached to the TES. A complete TES will include all of the following:

- Completed TES spreadsheet signed and dated by the Traveler, the Traveler's supervisor and an authorized Fund Signer (if the supervisor is not an authorized Fund Signer)
- Copies of any prepayment documents such as a PV and the related backup
- Copies of any receipts for expenses paid with a University P-Card
- Original, itemized receipts for lodging, transportation and conference fees

- Original, itemized receipts for other travel-related expenses greater than \$50
- Conference or meeting agenda: to include the business purpose, dates and timing, location of the event and if any meals are included, (sometimes referred to as "at-a-glance" or "summary agenda"). The full conference program is not required.
- Description of business purpose for rental vehicles (if any)
- Completed and approved PV form, if applicable, and/or itemized meal receipts, if related to hosting (this would include any credit card summary receipt and the detail receipt showing the meals).

If a P-Card is used and itemized receipts are not provided, the University may charge back expenses to the cardholder.

Reimbursements will only be paid to employees via direct deposit. If it is discovered that the employee is not set up to receive reimbursements from Accounts Payable via direct deposit, the reimbursement will be held until they are set up.

The TES and related instructions are found on the Accounts Payable website.

CONTACT INFORMATION

Any questions regarding this policy may be directed to Accounts Payable at extension 4395 or payables@oakland.edu.

TES forms can be sent via campus mail to:

Accounts Payable
121B West Vandenberg Hall

RELATED POLICIES AND FORMS:

OU AP&P #200 Authorized Signers

OU AP&P #207 Business Expenditures

OU AP&P #208 Business Meals and Hosting

OU AP&P #257 Moving Expenses

OU AP&P #610 Driving Practices & Standards

OU AP&P #1000 Procurement

OU AP&P #1020 Purchasing Card

OU AP&P #1050 Risk Management/Insurance

OU AP&P #1270 Use of Aircraft for Business Travel

Foreign and Domestic Travel Expense Summary

Drive/Fly/Rent Comparison Sheet

OU Tax Exempt Status Letter

Attachment 208.1 Payment Voucher

APPENDIX: