



POLICY & PROCEDURE DOCUMENT

NUMBER: 3.1015
DIVISION: Finance & Administration
TITLE: Travel Expense & Reimbursement Policy
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Authorized by: K. Ann Mead, VP for Finance & Administration

I. Purpose and Scope

The Travel Expense & Reimbursement Policy defines policies and procedures by which WKU employees may be reimbursed for business travel expenses. Employees must select the most economical means of lodging and transportation when traveling on official Western Kentucky University business.

II. Policy

A. 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. 18%), while traveling on official WKU 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 white box in the lodging column on the travel voucher.

3. "Residence" means address of the employee designated in the official records of the 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.

B. GENERAL

1. 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.
2. A person who travels on official WKU business shall:
 - a. Complete the entire travel voucher on line by using the appropriate Forms link at [Finance & Administration Forms](#). **(No handwritten vouchers will be accepted).**
 - b. Staple to your travel voucher all receipts to support the claimed expenses **and send directly to the Office of the Chief Financial Officer in WAB G-21.**
 - c. Please allow a two-week processing period for your travel voucher before expecting your travel reimbursement.
3. The Chief Financial Officer 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 economically advantageous for WKU.
4. Should there be any questions on the travel reimbursement, the Office of the Chief Financial Officer may disallow or reduce the amount of the claim that violates the provisions of this policy. The Chief Financial Officer shall make all final interpretations of this policy. These determinations shall be final and conclusive.

C. TRANSPORTATION

1. Economy required
 - a. Employees and others in the official service of WKU 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 or an established commercial travel agency directly. 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 fuel 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 cards should be used to purchase airline tickets. When federal funds are used for foreign travel, tickets must be purchased in compliance with the Fly America Act which states that travelers are required to use a U.S. flag air carrier unless general or specific exceptions to the Fly America Act are met.
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.

D. ACCOMMODATIONS

1. Lodging shall be the most economical, as determined by considering location for the lodging.
2. Location. Cost for lodging within fifty 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 18 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 WKU. 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.

E. 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 the travel expense voucher.
 - (3) Reimbursement for lodging shall not exceed the cost of a single room rate, except that if more than one employee shares lodging, each employee shall be reimbursed for 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. Subsistence may be reimbursed using per diem rates for Meals & Incidental Expenses (M&IE) established by the U.S. Treasury for domestic travel and the U.S. Department of State for foreign travel; see sections (4) and (5) for instructions on determining and documenting the correct per diem rates. The federal per diem rate is intended to be the highest rate authorized; a supervisor may elect to authorize a lower per diem rate at his/her discretion. Employees are eligible for reimbursement for subsistence while traveling if authorized work requires an **overnight** stay:

(1) At a destination more than fifty miles from work station or residence; and

(2) During the mealtime hours established by paragraph (3) of this subsection.

(3) Reimbursement for subsistence requires that the claimant be in travel status throughout the time frames established below:

(a) Breakfast: must begin travel status at 6.30 a.m. or before and return at 9 a.m. or after

(b) Lunch: must begin travel status at 11:00 a.m. or before and return at 2 p.m. or after

(c) Dinner: must begin travel status at 5 p.m. or before and return at 9 p.m. or after

(4) To determine per diem amounts for travel within the continental U.S. (CONUS):

(a) Go to <http://www.gsa.gov/portal/content/104877>

(b) Current fiscal year rates will display unless a different year is chosen; note that the federal fiscal year is from October 1 through September 30. Choose another fiscal year from the drop-down if needed.

(c) Enter the city and state or zip code of your destination. Click on the “find per diem rates” button. Please only claim per diem for the meals during which you were in travel status as determined under paragraph (3) of this subsection. The appropriate per diem rate will be listed on the right side under “Meals & Inc. Exp.”.

Total	\$55	\$56	\$61	\$66	\$71	\$76
Breakfast	\$12	\$12	\$13	\$14	\$15	\$16
Lunch	\$17	\$18	\$19	\$20	\$22	\$23
Dinner	\$26	\$26	\$29	\$32	\$34	\$37

- (5) To determine per diem amounts for travel to Alaska, Hawaii, U.S. territories and foreign countries (OCONUS):
- (a) Go to <http://www.defensetravel.dod.mil/site/perdiemCalc.cfm>
 - (b) Use the drop down boxes on the right side under “OUTSIDE CONUS, Non-Foreign Overseas, and Foreign” to select the travel location; exclude U.S. military installations
 - (c) Select the correct “Published” date using the month in which the trip began
 - (d) Click on “CALCULATE”
 - (e) Add together the amounts in the “Local Meals” and “Local Incidental” columns for the travel location and season, using “Other” if the location isn’t listed
 - (f) Calculate rate per meal at 20% for breakfast, 30% for lunch and 50% for dinner. List exact dollars and cents from the calculation; do not round. Please only claim per diem for meals during which you were in travel status as determined under paragraph (3) of this subsection.
- (6) Per diem should not be claimed for meals that are provided as part of a conference or event.

3. Transportation Expenses

- a. Reimbursement for authorized use of a privately owned vehicle shall:
 - (1) Be made at the prevailing state mileage rate as established by the KY Finance & Administration Cabinet; 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. Meals & Incidental Expenses (M&IE) per diem rates include the following expenses. Such expenses should not be submitted for additional reimbursement:
 - (1) Fees and tips given to porters, baggage carriers, bellhops, hotel maids, stewards or stewardesses and others on ships, and hotel servants in foreign countries
 - (2) Transportation between places of lodging or business and places where meals are taken, if suitable meals can be obtained at the temporary duty site
- 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.
 - d. If travel is funded on an extramural grant, and the grantor's rate of reimbursement for travel is less than the WKU rate, the home department may be charged for the difference between WKU rates and the project rate. Under no circumstances may employee reimbursement exceed the WKU rates established within this policy.

III. Procedure

- 1. Authorization for reimbursement for travel in the official service of WKU shall be processed on the on-line Travel Voucher applicable to dates of travel.

2. The on-line travel voucher form shall be used to claim reimbursement for all travel expenses and must be processed on-line to be calculated correctly. Forms copied and then filled in handwritten, typed or faxed shall be rejected and returned to traveler. Employees are responsible for providing foreign currency conversions on each receipt presented for reimbursement.
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; or
 - c. At least per semester for Faculty teaching at extended campus.
 - e. 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.
 - f. A travel voucher shall include:
 1. Name
 2. WKU Identification Number
 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 Head may sign and initial candidate travel vouchers.
 - g. 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.

IV. Related Policies

V. Reason for Revision

Revision 3.1012 - April 2012

Policy update to convert to the new Travel Voucher “smart” form, to remove the requirement to attach a printed copy of the per diem schedule for each location as determined in Section E.2.a.(4) and E.2.a.(5)., and to provide further clarification on certain items.

Revision 3.1013 - June 2014

Addition of item E.5.d to policy.

Revision 3.1014 - October 2015

Policy update to reflect revision of federal per diem rates effective October 1, 2015.

Revision 3.1015 - October 2018

Policy update to reflect revision of federal per diem rates effective October 1, 2018.