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1. Purpose. To set forth regulations and procedures for the administration of University-related travel. Individual travel including students and employees should submit a travel expense report within 60 days of their return. This travel expense report is to only be used for travel expense accounts which begin with 7005, conference registrations which is 700600, and memberships which is 700900. Refer to the following sections for specific student travel information:

- 23. Group Travel and
- 24. Student Travel.

PLEASE NOTE:

For travel expenses related to recruiting future Washburn employees, process a payment voucher using account code 700620.

For travel expenses for all others (non-students, non-employees, prospective student athletes), process a payment voucher using the applicable 7005 account codes with a detailed description of the business purpose of the travel.

2. Definitions. For the purpose of these regulations and procedures, the following definitions apply:

2.1 “Conference Agenda” means the day by day schedule of events. This must be included with the travel expense report.

2.2 “Department” means a unit, having one person with ultimate responsibility and authority for it, charged with carrying out specific function(s) related to the conduct of University business. The word Department does not necessarily need to be included in the title of the unit. Examples of Departments include, but are not limited to, the office of the Dean of the College of Arts and Sciences, the School of Nursing, Office of Institutional Research, Financial Aid Office, Office of Residential Living, the Division of Continuing Education, and the Psychology Department. Within a Department there may be sub-units which are not regarded as a Department because the sub-unit does not have a person with ultimate responsibility/authority.

2.3 “Department Head” means the person having ultimate responsibility/authority for a Department and the performance of its specific function(s) in compliance with applicable laws, policies, regulations and procedures.

2.4 “Prepaid Travel” means travel expenses paid by or on behalf of a Traveler prior to a trip using a University credit card.

2.5 “Per Diem” means the cost of meals and lodging, taxes and tips, and all fees and tips to service staff.

2.6 “Reimbursement” means payments made to an employee or student by the University for substantiated travel expenses.

2.7 “Travel Expenses” means those expenses incurred in connection with University-related travel. These include, but are not limited to, conference fees, transportation, lodging, and meals.

2.8 “Traveler” means the employee or student traveling on University-related business. It also means the individual requesting permission to travel.

2.9 “Trip” means travel which begins upon departure from the Traveler’s home or the official work location with a business-related final destination. The trip ends upon return to the Traveler’s home or the official work location.

3. General.

3.1 Additional Department Regulations. Departments may implement more restrictive internal regulations for students, athletes, and group travel only as approved by the Vice President for Administration and Treasurer. Additional regulations will not apply to employees. Approved department regulations are in addition to those set forth in this document and will be on file with the Director of Accounting or Assistant Vice President, Finance.

3.2 Most Economical or Advantageous Mode of Transportation. In authorizing employee travel, the President or their designee should approve the most economical or advantageous mode of travel.

The most economical mode of airline travel is generally economy class, while the most economical mode of passenger train travel is generally coach. Specific justification must be furnished with the travel expense report submitted for reimbursement of airfare or train fare when these classes are not used. If these classes are not available, a statement of such availability from the travel agency, airline, or passenger train company must be included with the travel expense report.

Whenever two or more are traveling to the same destination by vehicle, ride-sharing or carpooling shall be preferred.

3.3 Travel Expense Reimbursement for Employees Who Become Incapacitated During Travel. If an employee becomes incapacitated due to illness or injury while on official University related business away from the official workstation, the President or their designee may authorize payment to the employee for appropriate expenses. These expenses are for the return of the employee and/or the employee’s private vehicle to the official work location or home as appropriate. For per diem see Sections 17 and 18.

3.4 Special Situations. These regulations are not expected to cover every possible situation. For example, sponsored projects may have additional requirements.

Discuss special situations with the Director of Accounting or Assistant Vice President, Finance and/or the Grant Accountant before submitting expenses for payment or reimbursement.

3.5 Restricted Exceptions. Department Heads may make exceptions to these regulations in extenuating circumstances, subject to approval by the Director of Accounting, Assistant Vice President, Finance, or VPAT.

3.5.1 Submit documentation for exceptions to the Director of Accounting or Assistant Vice President, Finance before travel takes place, if possible, or with the request for reimbursement.

3.5.2 An exception shall be overruled when, in the judgment of the Director of Accounting , Assistant Vice President, Finance, or VPAT:

- It violates applicable laws or regulations;
- It violates University policies, regulations or procedures; or,
- There is insufficient justification.

3.5.3 When the Director of Accounting, Assistant Vice President, Finance, or VPAT overrules, they will notify the Traveler and the individual who made the exception request.

3.6 Accountability Plan. The University's travel policy and regulations are intended to function as an accountability plan. Reimbursements for prior fiscal year travel expenses will not be allowed after the published deadline.

3.6.1 Expenses not substantiated and/or excess advances not returned within a reasonable period of time, normally 60 days, will be treated as taxable other/salary/wage income. These amounts are subject to payroll tax withholding and are reported on the Traveler's W-2 form for employees or reported on a 1099 for students as other income. The amount shall be shown on the employee's pay stub as non-cash compensation, and payroll taxes withheld will reduce the Traveler's net pay.

3.7 Other Guidance. Automobile expenses are treated differently from other travel expenses. See Section 10 for additional information and guidance.

3.7.1 Travel expense is defined as the ordinary and necessary expenses of *traveling away from home* for the Traveler's business, profession, or job. An ordinary expense is one which is commonly accepted in the higher education field. A necessary expense is one which is helpful and appropriate for the conduct of the Traveler's University-related business purpose. An expense does not have to be required to be considered necessary.

3.7.2 A Traveler is considered to be traveling away from home when:

- Duties require the Traveler to be away from the general area of the Traveler's official work location for over five (5) hours; and/or,
- Sleep or rest is needed to meet the demands of the Traveler's work while away from home.

3.7.3 Certain expenses not reimbursable under University regulations may be deductible on the Traveler's personal income tax return.

4. Obtaining Travel Approval. All official University travel must be approved by their Department prior to any expenditures being processed. Each Department shall determine their approval process and document the process. The process should be established so a department can assure all travel expense reports are processed within 60 days of the end of the travel.

4.1 Approval Authority.

4.1.1 Approvals shall be by the applicable Department Head.

4.1.2 Approval shall be by a Student Organization officer and the applicable advisor for members of Student Organizations.

4.2 Maximum Reimbursable. The maximum amount to be reimbursed is to be specified by the first approver. Subsequent approvers may change the maximum amount, if appropriate.

4.3 Request Approval Submission deadlines.

4.3.1 Travel within Shawnee County normally shall be submitted to the Department Head prior to the month in which travel is expected to occur.

4.3.2 All travel shall be submitted to the Department Head in sufficient time to allow for review and approval prior to travel arrangements being made and purchased.

5. Special Public Transportation Regulations. Whenever practical, public transportation, such as commercial airlines and buses, trains, and rented vehicles shall be used.

5.1 Arranging for Service. After approval of the travel, arrangements for chartered bus service and rental vehicles shall be made using existing University contracts. Please visit the [Purchasing website](#) to see these contracts. Contact Purchasing, extension 2333, for assistance when a contract cannot be found.

5.2 Certificates of Insurance. Certificates of insurance showing coverage acceptable to the Vice President for Administration and Treasurer (VPAT) shall be obtained from

chartered bus companies providing these services and submitted to purchasing@washburn.edu.

5.3 Requisition Information. Banner requisitions for services over \$5,000 shall be submitted prior to usage and shall include:

- Type of vehicle;
- Date and time scheduled for vehicle return;
- Trip start date;
- Destination and purpose of trip; and,
- Full name of driver(s) and other individuals who will be in the vehicle.

6. Driver Qualifications. (See [Subject X, Risk Management and Safety](#), Section 14, Operation of Vehicles.) Individuals driving on University business shall:

- Be 18 years of age or older (vehicle rental companies may require a higher minimum age); and,
- Have a valid driver's license.

6.1 Driver Restriction. An individual may be prohibited from driving either a personal or University provided vehicle on University- related business. The decision to prohibit shall normally be based upon the individual's motor vehicle record.

7. Prepaid Travel. Travel expenses may be prepaid on the Traveler's behalf only when charged to a University credit card. These expenses include, but are not necessarily limited to, conference registration fees, airfare and lodging. These expenses need to be reported on the University credit card and on the expense report. The expense report should show all expenditures related to the trip. Expenses paid with the University credit card will be noted on the expense report to reduce the amount of the personal reimbursement. Please note these charges shall follow the reimbursement per diem limits. If charges are over these amounts the employee's reimbursement will be reduced to cover the overage and/or the employee will be required to write a check to the University for the difference.

8. Cancellation Fees. Fees resulting from a Traveler's cancellation of a trip for personal reasons shall normally be borne by the Traveler. If there are extenuating circumstances surrounding a personal cancellation, the Traveler may request the cancellation fees be borne by the University. Approval or denial of such requests shall be made by the appropriate Department Head.

9. Allowable Travel Expenses. In Sections 10 through 20, details concerning allowable travel expenses are discussed. The allowable expenses shall include, but are not limited to:

- Personal automobile expenses;
- Automobile rental;

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- Ground transportation, i.e. Uber, Lyft, taxi, etc.
 - Parking;
 - Tolls;
 - Commercial carrier charges;
 - Lodging;
 - Meals; and,
 - Conference fees.

10. Personal Automobile Expenses. Personal automobiles may be used for University-related travel. Reimbursement will be based on mileage driven.

10.1 Auto Insurance Requirement. Auto liability insurance levels of at least the minimum required by Kansas law plus personal injury protection benefits will be carried by the Traveler (see [Kansas Statute 40-3107](#)). The Traveler will be responsible for all insurance coverage relating to the use of a personal automobile.

10.2 Sharing Rides. Whenever two or more are traveling to the same destination, ride-sharing or carpooling shall be preferred.

10.3 Reimbursement based on mileage.

10.3.1 Mileage reimbursement covers all personal automobile expenses including, but not limited to, fuel, oil, tires, repairs, insurance, insurance deductibles, uninsured losses, license fees, and depreciation.

10.3.2 The standard mileage rate as determined by the IRS for the timeframe in which the travel occurred. The expense report will calculate the IRS rate based on the date entered on the expense form. Therefore, to assure you are receiving the accurate IRS rate, use the most current travel expense form.

10.3.3 The maximum reimbursable mileage will be the lesser of mileage from the official work location or the Traveler's home to the trip destination. Reimbursement for fewer, but not more, miles may be approved. Mileage will be based on evidence supplied showing mileage from both locations. Mileage can be obtained from an on-line mileage app.

10.3.4 When a Traveler uses a personal automobile even though flying would be less expensive, the:

- Mileage reimbursement shall be limited to the cost of a round-trip coach class airline ticket plus round-trip mileage to Kansas City International Airport (KCI) including any round-trip tolls;
- Ticket cost shall be based on reasonable departure and return dates; and,
- Traveler shall document the flight cost via a written quote from a travel agency or airline, a printed fare from an online reservation service, or another

form of documentation acceptable to the Director of Accounting or Assistant Vice President, Finance.

10.3.5 When a Traveler is transported to and from KCI by someone in a personal vehicle reimbursement shall be the lesser of the following two options.

1. Mileage for two round trips, OR
2. Mileage and tolls for one round trip, plus the KCI long-term parking rate times the number of official business trip days. A day of parking before and a day of parking after the conference is allowable.

Example: An individual is dropped off at KCI on May 3. They are picked up at the airport on May 7. The cost of the two round trips is \$129.50 (\$121.50 in mileage, \$8.00 in tolls). Assuming long-term parking is \$4 per day, reimbursement is limited to \$80.75 (\$60.75 mileage, \$4.00 tolls, \$16.00 parking).

10.3.6 Reimbursement based on mileage will not apply when a rented or University owned vehicle is used.

11. Vehicle Rental. Automobile rentals shall be allowed when significant University-related business travel at the trip destination is expected, and other travel options are not viable. Rental of a mid-size, 4-door vehicle or smaller is encouraged.

11.1 Auto Rental Contracts. University negotiated auto rental contracts must be utilized. Current contracts may be found on the [Purchasing website](#).

11.2 Reimbursable Expenses. Reimbursable auto rental expenses will be the rental cost, plus actual fuel and oil expenses not included in the rental cost. Fuel and oil expenses may be charged to a University credit card.

Additional insurance provided by the rental agency within the United States will not be reimbursed. The University has insurance which covers automobile rental agency vehicles within the United States. A copy of this insurance is available on the [Finance website](#).

Travelers will pay for the additional cost of rental agency insurance in foreign countries as the University insurance does not cover foreign countries.

Reimbursement based on mileage will not be allowed except as provided in Section 11.3.1 below.

11.3 Auto Rental Limitations.

11.3.1 Single day rental cost reimbursement will be limited to the lower of actual rental cost or mileage.

11.3.2 Rental of an automobile for the purpose of driving to KCI for a flight shall not be reimbursable unless it is less than the round trip, plus the parking for the number of official business days.

12. University Owned Vehicle Expenses. When a University vehicle is driven, only actual expenses for fuel and oil will be reimbursable.

13. Parking. Reasonable parking expenses shall be reimbursable. Parking expenses include, but are not limited to:

- Airport (economy) parking for grants;
- Airport (park air express) parking for funds other than grants;
- Hotel parking; and,
- Parking at public facilities.

13.1 Parking Reimbursement Limitations.

13.1.1 Reimbursement for valet parking will require documentation from the hotel of the parking options available. Reimbursement shall be limited to the amount of the fee for self-serve parking. If self-serve parking is available, this is the only rate which will be reimbursed. To be reimbursed for valet parking, a statement from the hotel showing there are no other types of parking options will be included with the expense report.

13.1.2 Travelers are encouraged to use the least expensive convenient parking alternative available. At KCI, this is the long-term economy parking on the airport premises for grant funded trips. For non-grant funded trips, Travelers may use the KCI Park Air Express Outdoor parking. Reimbursement for other KCI parking options will be limited to those mentioned above.

14. Tolls. Reimbursable tolls include, but are not limited to:

- Turnpike tolls;
- Bridge or tunnel tolls; and,
- Tolls paid by taxi or shuttle, if the toll is charged to the Traveler in addition to the transportation fare.

15. Airlines and Other Public Carriers.

15.1 Ticket Pricing and Purchase.

15.1.1 The University reimburses for the lowest-priced coach class airfare available consistent with flight availability and Traveler convenience. The cost to upgrade to business or first class shall be borne by the Traveler. Early check in, travel insurance, and seat choices will also be borne by the Traveler unless documentation from the airline is included stating seat choice is required.

Documentation of the applicable coach class airfare must accompany the Travel Expense Report form when a different level class is purchased.

15.1.2 Airline tickets are encouraged to be purchased with the University credit card paid to the applicable airline or travel agency. If paid with personal funds, reimbursement will not be made until after the travel when the travel expense report is submitted.

15.2 Group Discounts and Other Incentives (Discounts). Any group discounts received for University-related travel the expense for which is paid in full or in part by the University will:

- Be the property of the University;
- Be used only to reduce the expense of the trip to which the discounts apply; and,
- Only be used to reduce the trip expense for the student and/or the University.

16. Ground Transportation (Uber, Lyft, Taxi, Shuttle Service, etc.).

16.1 Reasonable ground transportation or airport shuttle fares at the trip destination shall be reimbursable. Travelers are expected to utilize the least-cost method of travel between the airport and the hotel. Tips are reimbursable up to 20% of the pre-tax charge.

16.2 Reasonable taxi/uber fares shall be reimbursed for local University business-related travel while at the trip destination. Business purpose for each fare should be provided by the Traveler. Ground transportation for meals or entertainment are considered a personal expense and are not reimbursable.

16.3 Ground transportation to and from KCI shall be reimbursable at the amount of the IRS stated rate for:

- Mileage and tolls for one round trip plus the KCI long-term parking rate times the number of official business trip days. A day of parking before and a day after the conference is allowable.; OR
- Mileage for two round trips without parking whichever is lesser.

Limousine service shall not be considered a shuttle service and is not a reimbursable expense.

17. Per Diem for Meals and Incidental Expenses (M&IE).

17.1 Reimbursable M&IE Expenses. Employees may be reimbursed for M&IE expense incurred when sleeping away from their home on official University business. The per diem reimbursement will be based on the federal per diem rates and consists of M&IE incurred within prescribed limitations. In limited circumstances and at the discretion of the President or their designee, employees may be reimbursed for one or

two meals per day for official University business travel in which overnight travel does not occur. The meal reimbursement is determined by a per-meal rate for breakfast, lunch or dinner, as identified in Section 17.6.

Effective July 1, 2023 no meals while traveling on official University business will be charged to the University credit card. Use of personal resources will be used for these meals.

If anyone has circumstances where a travel advance for their meal per diem is necessary, they may reach out to their Department Head at least two weeks prior to the travel for their advance.

For those who travel on official University business regularly, they may request monthly a travel advance for their meal per diem. An expense report would need to be submitted for each month to reconcile their meal per diem and other expenses. If the meal per diem advance calculates over the monthly expenses and there are no other travel reimbursement amounts to be reduced, the overage would be applied as a credit to their next month's travel per diem advance. If the Traveler is not traveling in the next month, they would reimburse the University for the overage.

17.2 Source of Per Diem Rates.

17.2.1 Contiguous United States (CONUS). The U.S. General Services Administration (GSA) maintains the M&IE rates for travel location in the contiguous United States. The GSA website is located at: <https://www.gsa.gov/travel/plan-book/per-diem-rates>

17.2.2 Outside Contiguous United States (OCONUS). The U.S. Department of Defense (DOD) maintains the M&IE rates for travel locations within Alaska, Hawaii and U.S. Territories/Possessions. The DOD website is located at: <https://www.travel.dod.mil/Travel-Transportation-Rates/Per-Diem/Per-Diem-Rate-Lookup>

17.2.3 International Locations. The U.S. Department of State (DOS) is the source for M&IE rates for international travel locations. The DOS website is located at: https://aoprals.state.gov/web920/per_diem.asp

Per diem rates are posted in CONUS and OCONUS each October 1 and April 1. Therefore, October 1 rates will be for travel occurring between October 1 and March 31 of each year and April 1 rates will be for travel occurring between April 1 and September 30 of each year.

17.3 Travel to Non-Standard Areas. Per diem rates include a standard rate as well as non-standard area rates. The standard rate will be used except when the travel location is specified as a non-standard area, in which case the non-standard per diem rate will be used.

17.4 Non-Reimbursable Per Diem Expenses.

Non-reimbursable per diem expenses include, but are not limited to, the following situations:

- Per diem expenses incurred as a result of an employee residing in a city or town outside the employee’s official work location or otherwise incurred because of an employee’s residence are not reimbursable.
- Per diem expenses incurred within the same city as the employee’s home or work location are not reimbursable.
- When a meal is furnished at no cost to the employee, per diem shall be reduced for the day as specified in Section 17.7.

17.5 M&IE determination. Employees may be reimbursed for M&IE while in official University business travel status. M&IE reimbursement is based on quarter days with the daily M&IE rate divided equally between quarters, except for the day in which the employee departs and returns.

On the day of departure and the day in which the employee returns to their official work location or home, M&IE is reimbursed as follows:

Time of Departure	Quarter Day	Percentage of M&IE	
		Day of Departure	Day of Return
12:00 AM – 5:59 AM	Quarter 1	100%	25%
6:00 AM – 11:59 AM	Quarter 2	75%	50%
12:00 PM – 5:59 PM	Quarter 3	50%	75%
6:00 PM – 11:59 PM	Quarter 4	25%	100%

Unless a reduction is made for provided meals (Section 17.7), employees are reimbursed for the full daily M&IE rate on days in travel status between the departure and returning days.

17.5.1 Time adjustment when residing outside the official work location. Travel time begins from their home or their official work location whichever location is closer to the travel destination.

17.6 M&IE rate for approved single day trips. The President or their designee may authorize reimbursement to employees in the following circumstances when lodging is not incurred:

- One meal may be reimbursed when the employee is required to travel on official University business for over five (5) hours; and

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- A second meal may be reimbursed when the employee is required to travel on official University business after ten (10) hours or more.

M&IE cannot be reimbursed if a meal is provided at no cost to the employee.

Each request should be submitted on a Travel Expense report and designated as “Same Day Travel”. The following information must be included on the Expense report in the Purpose of Trip/Explanation of “Internet & Other” Expense section, at a minimum, the departure time, return time and the official University business purpose of the trip.

Meal(s) will be reimbursed at the following percentage of the daily M&IE rate:

	<u>Breakfast</u>	<u>Lunch</u>	<u>Dinner</u>
Reimbursed % of Daily M&IE Rate	15%	35%	50%

17.7 Reduced Meals and Incidental Expense (M&IE) Reimbursement for Meals Provided at No Cost to the Employee. Expense reports for M&IE reimbursements must be reduced by the amount shown below for each meal provided to the employee or student if the cost of the meals is included in the cost of a registration fee or other fees or charges paid by the University or provided at no cost to the employee. Please note, continental breakfasts and heavy hors d’oeuvres will not be considered as a meal. The conference agenda must be included with the expense report.

	<u>Breakfast</u>	<u>Lunch</u>	<u>Dinner</u>
Reduced % of Daily M&IE Rate	15%	35%	50%

The only exception to the meal reduction will be when a supervisor approves one based on special dietary needs which were unable to be provided at the event. This approval would need to be documented in the Purpose of Trip/Explanation of “Internet & Other” expense section of the travel expense report.

Example: An individual attends a conference at which lunches are included in the conference fee. They choose to eat one lunch elsewhere. This lunch cost is not reimbursable and the daily M&IE rate will be reduced by 35%.

Example: An individual attends a seminar in Kansas City. They drive to the seminar in the morning, and return home at 6:30 p.m. If the traveler had requested and received approval from their department head prior to attending the seminar and since they will be away from their work location more than ten (10) hours, they may claim meal per diem for up to two (2) meals. If a meal is provided at the seminar, then they may only claim one meal.

17.8 Guest Meals. Other individuals’ meals may be paid for by the Traveler for official business purposes. Meals for non-employees shall be considered entertainment rather than travel expense and detailed receipt with the guest’s name and

the official purpose of the meal will be included. The meal amount will be reported in the Other Column on the expense report. Please note if the guest has alcohol this charge cannot be paid for by general or grant funds. Additionally, a tip on the meal will be reimbursed up to 20% of the pre-tax charge. (See Subject K. Entertainment for applicable regulations.)

18. Per Diem for Lodging.

18.1 Reimbursable Lodging Expenses. Effective July 1, 2023 all lodging for official University business is encouraged to be charged to a University credit card or direct billed to the University. When booking travel lodging, request the GSA rate from the establishment. The per diem rate reimbursement will be based on the federal per diem rates (see Section 17.2). Taxes associated with lodging are not considered when applying the maximum lodging limit to the Traveler's lodging rate.

18.2 Standard Daily Lodging Rate. The U.S. General Services Administration (GSA) annually determines a standard daily lodging rate. This rate will be utilized for lodging within the Contiguous United States (CONUS). The standard daily rate may be exceeded if the stay is in a designated high-cost area as shown in CONUS.

18.2.1 Reimbursement for Actual Conference Lodging. The conference hotel rate for Travelers attending a conference may be authorized for payment or reimbursement even if it exceeds the applicable GSA standard daily lodging rate. Conference materials showing the conference lodging rate must be included with the expense report.

If the conference lodging is full, this rate may be used at another lodging establishment. Documentation from the conference hotel stating they were sold out plus conference materials showing the conference lodging rate must be included with the expense report.

18.2.2 International Lodging Rate. The U.S. Department of State (DOS) is the source for lodging rates for international travel locations (see Section 17.2.3). Use the rate for the town you are traveling to, if it is not listed, use the "Other" rate listed for the applicable Country.

18.3 Lowest Available Rate. As good stewards of University funds, lodging will be booked at the establishment's lowest available rate for normal single occupancy on the day (or days) the lodging expense is incurred for official University business. Request the GSA rate when booking. Room costs will be documented by a detailed hotel bill.

18.4 Lodging per diem expenses consist only of room cost plus applicable taxes. Other charges itemized on the hotel bill will be either:

- Non-reimbursable personal expenses; or,
- Noted on the expense report in the appropriate section.

Example: An individual stays 3 nights in a hotel room costing, with tax, \$120 per night. They charge room service meals of \$30 and movies of \$10 to the room. On their expense report, they report \$360 for lodging expense. Room service meals fall under the M&IE per diem rate and will be reimbursed through M&IE per diem and therefore should not show up under the lodging expense. Movies are a personal expense and not reimbursable. The Traveler will have to reimburse the University for the personal expenses within 30 days of returning from the trip unless they charge these to their personal credit card.

18.5 Exceptions to the lodging expense limitations. The daily lodging expense limitations established above may be exceeded by the lesser of either: an additional 50% of the applicable lodging expense limitation; or the actual lodging expense incurred; when the excess amount is approved by the Department Head and Vice President for Administration and Treasurer.

19. Conference Fees. Conference registration fees are encouraged to be charged to a University credit card and reported on the expense report. If paid with personal funds, reimbursement will not be made until after the travel when the travel expense report is submitted. Please include the conference agenda with the travel expense report.

19.1 Membership dues paid to allow a reduced conference rate must adhere to WUPRPM, Section T. Memberships, Topic 6, Conference Fee Related Memberships. Fees associated with the membership dues should be charged to account code 700900.

19.2 Pre/Post Conference Workshops. Pre- or post-conference workshop or meeting fees are reported on the expense report as a registration fee. Please document the additional days required including the official business purpose.

19.3 Conference Extracurricular Activities. Fees for activities such as, but not limited to, golf tournaments, tours, and cruises, shall not be reimbursable. If participating in an extracurricular activity which has a provided meal, the Traveler would not indicate on the expense report that a meal was provided. This would result in the Traveler receiving the meal per diem rate for this meal.

19.4 Other Travel Expenses. Other travel expenses are reimbursable when a business purpose for the expense is adequately documented. These expenses include, but are not limited to:

- High-speed internet access;
- Telephone calls;
- Fax charges;
- Postage or shipping charges; and,
- Copier services.

20. Non-Allowable Expenses. Certain expenses incurred during a trip shall not be reimbursable. These expenses include, but are not limited to:

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- Expenses of a friend, spouse, other family member, or other non-employee(s);
 - Expenses deemed to be personal under these regulations and procedures;
 - Travel upgrades;
 - Travel insurance or domestic vehicle rental insurance;
 - Expenses for early or priority check-in or seat selection;
 - Traffic fines, parking tickets or auto repairs;
 - Unused room reservations not properly canceled;
 - Pay-per-view television shows or movies;
 - Toiletries, reading materials, snacks, etc;
 - Credit card late fees and/or finance charges; and,
 - Sauna, massage, or exercise facilities.

21. Requesting Reimbursement. Travel expenses are reported by the employee or student on the Travel Expense Report. One expense report should be submitted showing the complete cost of the travel. The expense report has several formulas to simplify calculations and summarizations. Do not change any of these formulas, or the expense report may not work properly.

21.1 Expense Report Purposes. The purpose of the travel expense reports is to:

- Provide a summary of the **entire** trip costs (only one travel expense report per trip will be reimbursed);
- Provide a summary of all costs including University credit card charges, direct billing and business expenses paid by personal funds;
- Provide a method to request reimbursement;
- Provide a format for reviewing and approving the expenses; and,
- Comply with applicable reporting rules and regulations.

21.2 Receipts Requirements.

21.2.1 Proof of payment must be included on the receipt provided.

21.2.2 Receipts are required for all non-meal expenses, including lodging. The following are examples of items not considered receipts:

- Credit card statements;
- Record of charge slips accompanying a credit card statement; and,
- Other statements of account.

21.2.3 Receipts shall show, at a minimum, the:

- Name of the payee/vendor;
- Date of the purchase;
- Amount of the purchase;
- Proof of payment;
- Flight itinerary; and,
- Rental car detailed receipt.

21.2.4 International Receipts. In addition to an international receipt, please provide documentation to convert the charges to U.S. dollars. One option would be to include a redacted copy of the credit card receipt showing the charge in U.S. dollars. Another option would be to manually calculate the conversion. To do so you may utilize an on-line currency converter and attach a copy to the expense report, such as <https://www.oanda.com/currency-converter/en/?from=EUR&to=USD&amount=1>

21.3 Specific Documentation Requirements. Specific documentation requirements for travel expense categories are described below:

- Airplane tickets –ticket “receipt” coupon and/or equivalent printed receipt for e-tickets and copy of invoice, or other proof of payment;
- Lodging – itemized hotel bill and copy of invoice or other proof of payment;
- Auto rental – auto rental agreement and proof of payment;
- Auto mileage – actual mileage, limited to mileage obtained from an on-line mileage app;
- Auto gas only for vehicle rentals or University owned vehicles –receipts for gasoline and oil (not reimbursable for personal vehicles since mileage is claimed);
- Tolls, ground transportation, parking– on-line mileage app, receipt or bill;
 - If no receipt obtained, a redacted credit card statement showing the charge may be used as appropriate documentation, OR
 - An on-line mileage app printout may be used as documentation to receive the IRS mileage rate and/or the toll charge(s).
- Conference fees – conference agenda or meeting schedule, and proof of payment; and
- Internet & other – hotel bill or receipt showing nature of the expense. Expenditures in the internet & other column should be documented in the purpose of trip filed with the business purpose of the expenditure.

21.4 Report Approval and Submission. Appropriately approved expense reports will be submitted to Accounts Payable. Approval signature will be based on the fund and org used and indicates:

- The report was examined in detail;
- Expenses were determined to be valid and incurred in accordance with regulations; and;
- The reviewer approves the amount to be reimbursed.

22. Direct Deposit Reimbursement.

22.1 Employees with Payroll Direct Deposit. If the employee has payroll direct deposit, the reimbursement shall be made by direct deposit to the same account unless the employee contacts the Director of Accounting or Assistant Vice President, Finance and requests:

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- Direct deposit to a different bank account; or,
 - Reimbursement by check.

22.2 Employees without Payroll Direct Deposit. These employees may request direct deposit of travel reimbursement by contacting the Director of Accounting or Assistant Vice President, Finance prior to submitting the expense report.

23. Group Travel. When group travel expenses are incurred at the same time a University credit card should be used. When group travel expenses are incurred at individual times, a travel advance may be requested.

A cash travel advance for meal and incidental per diem only may be made when the Department Head determines it is in the best interest of the University to issue the advance.

23.1 Submitting Requests. Travel advance requests are submitted at least two (2) weeks prior to the travel to Accounts Payable as follows:

- By submitting a payment voucher, including a roster of the students with the amount they are to receive, and a place for the student to sign with justification for and the amount of the requested advance. The student roster will include the amount and a location for the student's signature. "Just in case" is not an acceptable justification.

The completely signed student roster is to be submitted within one week of returning from the travel to accounts-payable@washburn.edu

23.2 Only one advance to an individual may be outstanding when a travel advance is approved by the Director of Accounting or Assistant Vice President, Finance.

24. Student Travel.

24.1 Student Travelers. Student Travelers are subject to the same requirements as employees.

24.2 Student Drivers. Students who may be driving on an official University trip shall submit their birth date and driver's license information to the University Insurance Manager for pre-approval. Student drivers are subject to the Driver Qualifications in Section 6.

24.3 Registered Student Organizations. Travel related to Student Organizations shall be considered University-related business and are subject to the same requirements as employees and group travel.