

# **TRAVEL PROCEDURES**

**Accounting and Financial Services**



## **I. EMPLOYEE TRAVEL**

### **A. ADVANCE AUTHORIZATION**

You must obtain the required travel authorizations prior to beginning your trip as follows:

In-state travel requires advance approval from your respective supervisory authority but does not require the submission of any form to Accounting.

All out-of-state travel must be authorized in advance. A Travel Request must be completed, including the signatures of the traveler and the respective supervisory authority before the travel and any prepayments are made for the travel.

Travel outside of the United States and Canada follows the same procedures as out-of-state travel; however, the President's approval is required for all travel outside of the United States and Canada. This approval should be indicated on the Travel Request prior to the trip or any prepayments are made for the travel.

No employee is allowed to approve his/her own Travel Voucher.

The Financial Manager of the FOAPAL being charged, if not required to sign as stated above, must also sign the Travel Request. The Financial Manager should only approve the Travel Request if it is complete and sufficient funds are available in the services/materials budget.

Failure to obtain advance approval for travel may result in delaying or non-approval of reimbursement for travel expenses. Failure to obtain advanced approval may also cause travel expenses purchased on a University purchasing card to be considered unallowable.

#### **1. Travel Request**

A Travel Request should be completed when advance approval is required and filed in the traveler's department prior to the trip. If the traveler requests reimbursement of travel expenses paid with personal funds via a Travel Voucher (see Section C) then a copy of the approved Travel Request should be sent to Accounting along with the Travel Voucher.

The estimated cost of the trip should include all travel related expenses that will be paid by the University. For prepaid expenditures, the payee and estimated amount should be listed in the space provided on the Travel Request. Any rental car charges should also be included in the estimated cost of the trip.

Individual travel will not be encumbered. It will be the department's responsibility to ensure all travel is paid in the fiscal year in which the travel was incurred.

#### **a. Kentucky Travel**

Each University department is responsible for developing their procedures for the advance authorization of Kentucky travel. It is the Chair or Director's responsibility to inform their faculty/staff of the departmental procedures. Each department is responsible for justifying all travel and maintaining adequate budget control.

**b. Insurance**

Vice President/President (President for international travel) and will be applied as taxable income on the employee's payroll record and be taxed accordingly.

Following are two exceptions to the 60-day allowance for submitting Travel Vouchers. Failure to meet these exception deadlines could result in a travel charge to the employee's home department:

- Travel conducted with a grant-funding source must have the Travel Voucher submitted before the grant end date. If the grant end date is less than 60 days from the last day traveled then the grant end date should be used as the deadline for submission and approval of the Travel Voucher
- Travel conducted less than 60 days from fiscal year end (June 30<sup>th</sup>) must be submitted by the deadline outlined in the fiscal year end memo distributed by Accounting and Financial Services each March/April.

Reimbursement for frequent Kentucky travel (ex. off-site teaching, student recruitment, etc...) should be combined on one Travel Voucher and filed on a monthly basis. For extended education travel, the prefix and number of the course(s) being taught must be included on the "Purpose" line of the Travel Voucher.

#### **a. Receipts**

Original receipts must be submitted with the Travel Voucher. Reimbursement will not be made without the original receipt. In the event that a receipt is lost, the following must be attached to the Travel Voucher:

1. A copy or a fax of the receipt, certified by the business.
2. A written statement, approved by the appropriate Vice President, from the employee stating that reimbursement has not been received.

Cancelled checks are not acceptable receipts. Copies of credit card receipts or statements that do not itemize items purchased are not acceptable receipts.

Travel related expenses less than \$10 do not require receipts.

When two or more employees are traveling together, each employee should cover their own travel expenses.

The claimant's signature is the only signature required on a Travel Voucher if the related Travel Request was approved by the appropriate officials as described in Section I.A., the requested amount of reimbursement does not exceed the amount approved on the Travel Request, and there are no unusual or exceptional items on the Travel Voucher. A copy of the Travel Request must be attached to the Travel Voucher.

If the Travel Request is not approved or a copy is not submitted with the Travel Voucher then the Travel Voucher must be signed by the individual requesting reimbursement and all other appropriate approvers as outlined in Section I.A. The Financial Manager of the FOAPAL being charged, if not one of the above individuals, must also sign the Travel Voucher.

If out-of-state travel is not approved in advance and funds are not available in the services/materials budget, the Travel Voucher may not be paid until sufficient funds are available.

If the trip included attending a seminar or conference a copy of an agenda or registration form must be attached to the Travel Voucher. This copy should include the seminar name, sponsoring organization, dates, attendance fee, and meals provided, as well as promotional hotel rates. This

reimbursement will not be allowed per trip. All amounts on the travel voucher must be in US dollars. All receipts must be converted to US dollars with documentation attached verifying the actual exchange rate.

Employees may be reimbursed the actual costs of meals for functions they attend and the meal cost is charged by the organization. Receipts must be provided for these meals.

Employees required to travel or attend meal functions not under their control may be reimbursed for actual meal cost charged. Receipts must be provided for the meals. This must be noted on the Travel Voucher by typing "Official University Travel" across the top of the form.

### 3. Lodging

Lodging costs should be the most economical that are consistent with the University's best interest. Facilities, including Kentucky State Parks, providing special government rates or commercial rates should be used where feasible. Section V. provides a listing of Kentucky State Parks.

Expenses for lodging should be paid with a University purchasing card whenever possible. An original itemized receipt from the establishment, reporting a zero balance, should be retained in the department with all other University purchasing card receipts. Expenses for lodging not prepaid or paid with a University purchasing card will be reimbursed at actual costs if an original and itemized receipt from the establishment reporting a zero balance for the account is provided. A credit card receipt is not acceptable as the only receipt from the hotel or motel. Lodging expenses will not be reimbursed without an original itemized receipt.

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#### 4. Transportation

The most economical, standard transportation available and the most direct and usually traveled routes should be used. Expenses added by use of other transportation or route must be assumed by the employee.

##### **a. Commercial Air and Rail Travel**

Whenever possible, commercial transportation should be paid on a University purchasing card. A detailed receipt or payment confirmation - which includes the name of the traveler, dates of travel, destination(s) and confirmation that payment has been made – should be retained in the department with all other University purchasing card receipts. Commercial transportation, which cannot be prepaid by the University, will be reimbursed with original receipts. Commercial airline and rail travel shall be coach/tourist class or other reduced. Additional expense for first-class travel will not be reimbursed by the University. Commercial transportation will be reimbursed with the last page of the original ticket or a detailed payment confirmation which includes the name of the traveler, dates of travel, destination(s) and confirmation that payment has been made. Credit card receipts or cancelled checks are not acceptable receipts for commercial travel.

When discounted or non-refundable tickets are purchased and penalties are incurred, the University will reimburse the penalty charge when justification and original receipt are provided and the reimbursement is approved by the Financial Manager. This



for gas personally and submit receipts for reimbursement on a Travel Voucher. Visitors will also need to submit receipts for reimbursement on a Travel Voucher.

Drivers must refuel the rental vehicle to the same level at time of pick up before turning it back in.

Rental vehicles may be reserved by employees through myGate, Employee tab, and choosing the link to Enterprise Rentals under Bookmarks Plus.

**d. Special Transportation**

The cost of other special conveyances in lieu of ordinary transportation will be allowed only with written justification, approved by the department head prior to departure and

7. Rental Vehicles should be used if it is the more economical way to travel than driving a personal vehicle.

**f. University Vehicle**

There are limited van and minibus services available for campus. Contact Transportation

5. Employees may claim actual cost of meals when hosting non-employees, when original receipts are provided. This reimbursement should be requested on a Travel Voucher with the names of those in attendance. Meals for employee's spouses should follow the University Discretionary Expenditure Regulations.

6. Non-employees may be reimbursed mileage at no more than the effective IRS maximum.

### **III. STUDENT GROUP TRAVEL**

Group travel is defined as three or more students accompanied by one or more faculty/staff members traveling to the same location for the same purpose. Employee travel procedures, as stated in Section I. above, apply to student group travel, except as specified below.

#### **A. ADVANCE AUTHORIZATION**

All group travel must be approved in advance by the department head and Financial Manager of the FOAPAL being charged. Advance approval should be requested by the faculty/staff advisor on Group Travel Request. Group Travel Request must be retained by the requesting department.

Transportation for groups shall be prepaid via University purchasing card or check, when at all possible. To make prepayments for Group Travel via check, a copy of the approved Group Travel Request must be received in Accounting along with the payment documentation.

Advances are available for student group travel and must be requested on the Group Travel Request. Group Travel will not be approved nor will advances be made if the Group Travel Request is not complete and sufficient funds are not available in the services/materials budget.

The travel advance will represent a University obligation of the employee requesting the advance. The advance does not relieve the employee of the responsibility to submit a Travel Voucher, repay any excess funds, and to comply with all applicable procedures. Group travel advances, or any portion thereof, not accounted for within 20 working days after the travel will be applied as taxable income on the employee's payroll record and be taxed accordingly.

Advances will not be issued for the payment of commercial transportation.

After the trip is completed all excess travel advances should be immediately deposited into the FOAPAL the advance was issued from. The deposit should be made by completing a web deposit or a Cash Transmittal form, that can be found on the MSU Support Site, and take to the Cashier's drop box in Sparks Hall. A copy of the receipt and web deposit or Cash Transmittal form should be attached to the Travel Voucher when submitting to Accounting.

#### **B. TRAVEL VOUCHERS**

Travel Vouchers are to be submitted, by the faculty/staff advisor, to Accounting within 60 days after the completion of the trip. Future advances will not be issued to a faculty/staff member until Travel Vouchers have been submitted for all outstanding advances they have. The exception to this is when back to back travel has been incurred by the employee. Any Travel Voucher submitted for approval more than 60 days after returning from the trip must be approved by the appropriate Vice President (President for

international travel) and will be applied as taxable income on the employee's payroll record and be taxed accordingly. (See Section I.C.1. for exceptions to the 60-day deadline)

Names of individuals on the trip should be attached to the Travel Voucher. This eliminates some of the confusion on the amount of expenditures being claimed.

The same Travel Voucher should be used to account for the travel advance and additional reimbursements being requested.

### **C. GROUP MEALS**

The total cost of group meals is allowable. An original receipt must be submitted for each meal. When actual costs of meals are claimed, the names of all individuals in the group must be included on the back of the Travel Voucher.

The faculty/staff advisor may choose to issue subsistence to each student, instead of paying for all meals at once and claiming actual meal costs. The subsistence for student group travel will follow the same procedures listed in Section I. above and in Section V. Different rates should not apply for students traveling on University related activities. When subsistence is issued a Group Meal Receipt must be submitted for each day. This form must accompany the Travel Voucher and must be signed by each student and accompanying faculty/staff member receiving subsistence.

be attached



GEORGIA: Entire State

HAWAII: All Islands

IDAHO: Boise, Coeur d' Alene

ILLINOIS: Chicago (including Cook County and DuPage County), Springfield

INDIANA: Indianapolis

IOWA: Des Moines

KANSAS: Kansas City, Topeka

LOUISIANA: Baton Rouge, New Orleans

MAINE: Entire State

MARYLAND: Entire State

MASSACHUSETTS: Entire State

MICHIGAN: Entire State

MINNESOTA: Minneapolis, St. Paul

MISSISSIPPI: Biloxi, Jackson

MISSOURI: Jefferson City, Kansas City, St. Louis

MONTANA: Helena

NEBRASKA: Lincoln, Omaha

NEVADA: Carson City, Lake Tahoe, Las Vegas, Reno

NEW HAMPSHIRE: Entire State

NEW JERSEY: Entire State

NEW MEXICO: Albuquerque, Santa Fe

NEW YORK: Entire State

NORTH CAROLINA: Entire State

NORTH DAKOTA: Bismarck

OHIO: Akron, Cincinnati, Cleveland, Columbus, Dayton, Toledo

OKLAHOMA: Oklahoma City, Tulsa

OREGON: Portland, Salem

PENNSYLVANIA: Entire State

RHODE ISLAND: Entire State

SOUTH CAROLINA: Charleston, Columbia, Hilton Head, Myrtle Beach

SOUTH DAKOTA: Pierre, Rapid City

TENNESSEE: Chattanooga, Gatlinburg/Pigeon Forge, Knoxville, Memphis, Nashville

TEXAS: Entire State

UTAH: Salt Lake City

VERMONT: Burlington, Montpelier

VIRGINIA: Entire State

WASHINGTON: Entire State

WASHINGTON D.C.: Entire District including the cities of Alexandria, Falls Church of Arlington, Loudoun, and Fairfax in Virginia; and the counti