

 <p>Category: Financial</p> <p>Policy applicable for: Anyone traveling on university business</p>	<p><i>Policy Title:</i> Travel Expenses</p> <p>Effective Date: 03/11/11</p> <p>Prior Effective Date: 05/17/2010</p> <p>Enabling Act(s): IRS Fly America Act Ohio Ethics Commission Rulings</p>	<p><i>Policy Number:</i> 2.1.6</p> <p>Policy Owner: Sr. VP for Administration and Finance</p> <p>Responsible Office(s): Accounts Payable Purchasing</p>
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Background

The University of Cincinnati understands that travel is essential to the teaching, research and public service missions of the university. The university must establish cost effective practices that are consistently applied and that comply with sponsor and regulatory requirements, while meeting the reasonable needs of travelers on university business. This policy addresses travel authorization and allowable expenditures for travel on university business.

Policy

The University of Cincinnati may pay for or reimburse individuals for reasonable, authorized and appropriately documented travel expenditures as described below.

The traveler is responsible for understanding this policy before planning and commencing travel for the university. Expense limits will be strictly enforced. All travelers must complete and submit a Travel Expense Report within 30 calendar days of the conclusion of the trip. Failure to complete the Travel Expense Report in a timely manner may result in a delay or denial of reimbursement, a Purchasing Card violation, and disciplinary action. A late submission of the Travel Expense Report must include a justification statement and approval by the appropriate senior vice president, vice president or dean.

More restrictive travel expense policies may be specified by a senior vice president, vice president, dean, director or department head.

This policy is divided into the following major sections:

- Travel Authorization
- Types of Travel
- International Travel
- Domestic Travel Arrangements
- Lodging, Meals, Registration Fees and Miscellaneous Expenses
- Payment / Reimbursement / Pre-Payments
- Travel on Sponsored Projects
- Reporting and Documentation

Travel Authorization

Approval for overnight travel must be obtained using a Travel Authorization Form before the travel occurs and all Travel Expense Reports must be filed upon return and approved before payment or reimbursement is completed.

Approval for travel must be obtained from the traveler's supervisor when the traveler is a university employee. Approval for travel for candidates for employment, students, speakers, entertainers, or guests must be obtained from the head of the organizational unit paying for the travel.

While travel within Cincinnati or other same day travel does not require pre-approval, it is subject to the same reimbursement and documentation procedures, and may have special restrictions as noted within the policy below.

Types of Travel

This section offers definitions and descriptions of various types of travel. Please review as part of travel planning and in advance of making travel arrangements.

- **Incidental Travel** consists of travel to short distances such as between UC campuses or running business errands etc.
- **Same Day Travel** consists of travel within the same day and does not require overnight stay. Such travel may include travel between campuses for meetings, etc.
- **Overnight Travel consists of travel that requires lodging for overnight stay.**
- **Domestic Travel** consists of travel to any destination within the United States, including Alaska and Hawaii, and all United States possessions and territories.
- **In-state Travel** means travel inside Ohio.
- **Out-of-state Travel** means travel outside Ohio including travel out of the country.
- **International Travel** consists of travel to any destination outside of the United States and its possessions, territories, and entities.
- **Group Travel** is travel by university employees or students who may be traveling in groups for projects or conferences, etc. Examples of group travel include the following:
 - Team travel by UC coaches or coordinators and student team members for university purposes only. Examples of team travel include athletic teams or opera cast, etc.
 - Study Abroad
 - Administrators or faculty traveling together, including field trips.
 - Student field trips taken by enrolled undergraduate and graduate students to attend activities or events that are organized, supported or sponsored by the university or when students participate as official representatives of the university.

- **Recruiting / Speakers / Visitors Travel** consists of travel by non-university individuals; such travel expenses are reimbursable only if the purpose is for university business.
- **Spouse / Family Travel** consists of travel by a spouse or family related to employment recruitment.

International Travel

To answer the full array of needs and concerns associated with international travel, an umbrella policy on international travel is under development. The policy will address international travel authorization, expenditures and tracking, security or medical evacuation, risk and insurance, emergency procedures, as well as federal regulations regarding export controls and embargoes. In the interim, faculty and staff who plan to travel to foreign countries must comply with the regulations noted within this travel policy document. Faculty and staff, especially if the trip is their first international experience, are encouraged to seek guidance from UC International.

The University of Cincinnati recommends against, but does not prohibit, travel to countries or regions where the U.S. State Department has issued an official Travel Warning or where there is other reliable information of significant health or safety risks.

All international travel must be pre-approved by the traveler's supervisor. All travelers must complete and submit a Travel Expense Report within 30 days of the conclusion of the trip. Failure to complete the travel expense form in a timely manner may result in a delay or denial of reimbursement, a Purchasing Card violation, and disciplinary action.

Carriers for International Travel and Fly America Act

International travel by air or other common carrier must be at the lowest available coach or economy fare consistent with scheduling needs, including the need to conserve time by selecting direct flights when available and appropriate. The university will not pay for or reimburse for first-class or business fare unless warranted by a medical condition, recommended by the traveler's physician, documented by University Health Services and with pre-approval from the traveler's supervisor. For overseas flights, frequent flyer miles may be used by the traveler to upgrade.

In accordance with the Fly America Act, commercial air travel on certain grants must use U.S. flag air carrier service except under certain conditions. Travelers using federal grant funds must check with their assigned grant administrator before booking flights to ensure travel arrangements are in compliance.

Lodging for International Travel

The university may pay for or reimburse reasonable, documented expenses for lodging for international travel. Accommodations should be prudently planned so that the best interests of the university are served at the most reasonable cost.

Meals on International Travel

The university may pay for or reimburse meal expenses on international travel at current federal per person per day rate for the foreign city. (See Per Diem Rates link and click on Foreign Per Diem Rates.) Meal expenses need not be prorated.

Car Rental on International Travel

When renting an automobile in a foreign country, it is required that all local, statutory and optional coverages, including collision damage waiver insurance, are purchased. The automobile coverage provided by UC's policy will apply excess over any applicable local automobile insurance purchased. The university will pay for or reimburse for these rental coverages with appropriate documentation.

Ground Transportation on International Travel

The university may pay for or reimburse ground transportation and related expenses, such as shuttle bus (between airport and hotel), taxi, bus, subway, tram, train and parking. Care should be given to use the lowest cost transportation. Obtain original itemized receipts when possible.

Domestic Travel Arrangements

A traveler on university business should select a mode of transportation that is safe, cost-effective, and efficient. Travel arrangements should be made as early as possible to take advantage of lower rates. Ideally, arrangements should be made 30 days in advance of a trip.

The sections below outline the university's policy regarding modes of travel.

Common Carrier

Travel by air or other common carrier must be at the lowest available coach or economy fare consistent with scheduling needs, including the need to conserve time by selecting direct flights when available and appropriate. The university will not pay for or reimburse for first class or business fare unless warranted by a medical condition, recommended by the traveler's physician, documented and approved by University Health Services and with pre-approval from the traveler's supervisor. For overseas flights, frequent flyer miles may be used by the traveler to upgrade.

Travelers on university business who elect to travel on weekends in order to obtain lower fares may be reimbursed for living expenses on the extra days if the end result reduces the total travel costs associated with the trip. Refer to extended stays in **Pre-Payments / Payment / Reimbursement** section.

Vouchers or credits for unused air tickets must be used for university business. Such credit is to be used within one year of the booking date or before it expires. A rebooking fee will apply. As these actions are driven primarily by the airlines they are subject to change without notice.

Privately-owned Aircraft

Travel by privately-owned aircraft must be pre-approved by traveler's supervisor and should be limited to those situations for which air travel is justified and where commercial service is either not available between departure and destination points or cannot accommodate necessary time schedules. Travel by privately-owned aircraft is authorized only if the owner of the aircraft is insured under a policy of liability insurance providing coverage for third-party bodily injury and property damage at a minimum comprehensive limit of \$1,000,000. Such policy must carry an explicit description or appropriate reference of the aircraft covered and shall insure the person operating the aircraft.

Reimbursement for the use of privately-owned aircraft will be made at the comparable commercial coach fare rate. Documentation from an authoritative source (e.g., university contracted travel agent) for such fare will be required.

Charter Flights

Travel by charter flights must be pre-approved by the president or the appropriate senior vice president and must include a list of all travelers and be limited to those situations for which air travel is justified and where commercial service is either not available between departure and destination points or cannot accommodate necessary time schedules.

UC's Purchasing department must be involved in all charter service planning and procurements.

Using chartered flights to transport non-essential individuals free of charge is prohibited. However, the university may offer extra seats to non-essential individuals for a fair fee.

Personally-owned Vehicles

The university will reimburse mileage for a personally-owned vehicle (including motorcycles) as the primary mode of travel transportation providing that the cost does not exceed the least expensive airfare or rental car or if the destination is not otherwise accessible. Additional expenses, including but not limited to, lodging and meal expenses, should be considered when comparing costs.

A valid driver's license issued within the United States or Canada is required for reimbursement of expenses. Furthermore, travel by privately-owned vehicle is authorized only if the owner thereof is insured under a policy of liability insurance providing coverage for third-party bodily injury and property damage at a minimum comprehensive limit of \$50,000. Such policy must carry an explicit description or appropriate reference of the vehicle(s) covered and shall insure the person operating the vehicle.

The mileage rates (see Variant Expense Rate Table link) described in these regulations are meant to cover all expenses incurred in using a privately-owned vehicle for official

university business except those items claimed using guidelines in **Reporting and Documentation**.

University Vehicles

If traveling by university vehicle, reimbursement is authorized for incurred service expenses necessary to the efficient and safe operation of a university-owned vehicle. Original itemized receipts are required for all reimbursements. Mileage is not reimbursable.

Rental Vehicles

Reimbursement for car rental is limited up to intermediate size or lowest rate classifications for individual travelers. Full-size vehicles or vans are allowed for groups when traveling. In the case of rentals for group travel, all authorized drivers must be listed on the rental contract. If renting an automobile, rental charges and actual fuel expenses are reimbursable in lieu of mileage. For domestic travel, original itemized receipts from the car rental agency must be submitted with the Travel Expense Form. Only costs for auto rental will be reimbursed; no other insurances or additional coverages offered by the car rental agencies will be reimbursed as coverage is provided by the university insurance policy. Travelers should print a copy of the letter certifying insurance coverage (see link at the end of this policy) and submit to the rental agency.

Vehicle rentals may be used as the means of transportation to and from a trip destination only when the overall cost of the rental is less than the cost of other means of transportation.

Ground Transportation

The university may pay for or reimburse ground transportation and related expenses, such as shuttle bus (between airport and hotel), taxi, bus, subway, tram, train and parking. Care should be given to use the lowest cost transportation. Obtain original itemized receipts when possible.

Lodging, Meals, Registration Fees and Miscellaneous Expenses

This section describes allowable expenditures for lodging, meals, registration fees and miscellaneous items.

Lodging

Lodging expenses will only be reimbursed for overnight travel when pre-authorized.

- Hotel – The university may pay for or reimburse hotel lodging expenses at reasonable, standard business room rates.
- When the hotel or motel is the conference or convention site, reimbursement will be limited to the conference rate. Ask for discount rates, and if a discount rate is not available at the time of reservation, ask again at check-in. Hotels will often discount when room occupancy is low. Original, itemized hotel receipts are required for reimbursement. Hotel expenses placed on a Purchasing Card must

be itemized on the Travel Expense Report, adhere to this travel policy, and must not be reimbursed to the traveler. The Purchasing Card original itemized receipts should be kept with the traveler's Purchasing Card expense log. See Purchasing Card Policies and Procedures Manual for additional information on Purchasing Card recordkeeping.

- Private Residence – Standard university per person per day rate can be claimed (see Variant Expense Rate Table link) and a statement must be included in the expense report that acknowledges a stay in a private residence.
- Extended stays – Travelers on university business who elect to travel on weekends in order to obtain lower fares may be reimbursed for living expenses on the extra days if the end result reduces the total travel costs associated with the trip. Refer to extended stays in **Pre-Payments / Payment / Reimbursement** section.

Meals

The university may pay for or reimburse meal expenses on domestic travel at current federal per person per day rate for the city. Meal expenditures need not be pro-rated. Meal expenses may be paid for or reimbursed if the trip has been preauthorized and an overnight stay has occurred. Meal expenses placed on a Purchasing Card must be itemized on the Travel Expense Report, adhere to this travel policy and must not be reimbursed to the traveler. The Purchasing Card original itemized receipts should be kept with the traveler's Purchasing Card expense log.

The university will not pay for or reimburse alcohol expenses except in certain pre-approved circumstances and charged to an allowable gift or expendable endowment fund. (See Alcohol Expense Policy.) Alcohol purchases are not permitted on a Purchasing Card.

Entertainment expenses incurred while on travel status should not be reimbursed on the Travel Expense Report (refer to Entertainment Expenses Policy).

Gratuities are included in the per person per day rate and are authorized up to 20% of the cost of the meal.

See Meal Expenses Policy for additional information.

Registration Fees

Registration fees at meetings and / or conferences may be reimbursed. Original itemized receipts are required (see separate section for **Pre-Payment** information).

Registration fees placed on a Purchasing Card must be itemized on the Travel Expense Report and must not be reimbursed to the traveler. The Purchasing Card original itemized receipts should be kept with the traveler's Purchasing Card expense log.

Additional fees over and above the base conference fees for outings and other social events at a conference or meeting are considered personal in nature and are not reimbursable.

Miscellaneous Expenses

Miscellaneous expenses necessary for the continuity / fulfillment of the travel or work assignment may be reimbursed. These expenses should under no circumstances place the traveler in a position of personal gain. Daily work life expenses are the personal responsibility of the traveler whether they are in the workplace or on travel status. With these guidelines in mind, caution should be used when claiming or approving miscellaneous expenses. See **Personal Convenience Expenses** section below.

Original itemized receipts are required for miscellaneous expenses along with an explanation of the expense on the Travel Expense Report.

Miscellaneous expenses placed on a Purchasing Card must be itemized on the Travel Expense Report and must not be reimbursed to the traveler. The Purchasing Card original itemized receipts must be kept with the traveler's Purchasing Card expense log.

Pre-Payments / Payment / Reimbursement

Payments are only made with proper documentation and for allowable expenses.

Pre-Payment

Pre-payment of authorized travel expenses is possible for:

- Common carrier transportation (e.g., airline tickets) and/or registration fee reimbursements – submit an approved Travel Expense Report for reimbursement prior to the trip along with an original itemized receipt and any supporting documents, such as the Travel Authorization Form, to Accounts Payable.
- Registration fees paid directly to the vendor – submit an A114 along with completed registration materials and any supporting documents, such as the Travel Authorization Form, to Accounts Payable.

Payments with Purchasing Card Use

The traveler, if authorized, may use a UC Purchasing Card to pay allowable travel charges, provided all per person per day allowances and other limits noted in this policy are followed. If the traveler is unsure of the limits or balance of their per person per day allowance, they should use their own credit card and seek reimbursement via the Travel Expense Report upon return. Original itemized receipts should be kept with Purchasing Card statements but the amounts must be noted on the Travel Expense Report as a pre-paid expense to prevent double-reimbursement. Also see Meal Expenses Policy.

Cash Advances

Cash advances will not be made for individual travel. Cash advances are possible for group or team travel but must not exceed 80% of projected costs. A responsible UC employee must complete an A114 and send along with any supporting documents, such as the Travel Authorization Form, to Accounts Payable for processing. The noted responsible person will receive a check to cash and pay for properly documented and allowable travel expenses. All other rules regarding travel must be followed.

Upon return, the traveler or responsible UC employee (for group / team travel) must submit a fully detailed and approved Travel Expense Report to Accounts Payable within 30 calendar days. The remaining cash advance balance, if any, must be deposited with form A-151 immediately upon conclusion of the trip. UC may deny reimbursement to travelers who fail to meet this deadline.

Exceptions for cash advances will be reviewed on a case-by-case basis by the Treasurer's Office.

Overages

In the unlikely event that a traveler's reimbursement is overpaid, the excess must be returned immediately. Failure to do so may result in disciplinary action up to and including termination.

Personal Funds

Travelers should review reimbursement guidelines before spending personal funds for business travel to determine if such expenses are allowable and reimbursable. Employees should not use personal funds to pay travel expenses on behalf of prospective faculty, staff, students, guests or colleagues. Travelers who use personal funds to obtain common carrier transportation (e.g., airline tickets) and/or to pay registrations fees may optionally chose to be reimbursed prior to the trip by submitting a completed and approved Travel Expense Report along with original itemized receipts and any supporting documentation, such as the Travel Authorization Form. Travelers who use personal funds to facilitate all other travel arrangements will not be reimbursed until after the trip occurs and the Travel Expense Report has been completed and approved.

Personal Convenience Expenses

Expenses not directly related to the business travel requirements may not be charged to, and will not be reimbursed by the university. Some examples of personal convenience expense items include private car and hired driver, haircuts and personal grooming, spa services, laundry and dry cleaning, passports, immunizations and visas when not required as a specific and necessary condition of the travel assignment, personal entertainment expenses including but not limited to in-flight movies, headsets, health club facilities, hotel pay-per-view movies, in-theatre movies, social activities and related incidental costs. Laundry and dry cleaning expenses may be reimbursed by the university for a business trip lasting seven days or longer.

Club Memberships

The university will not pay for or reimburse for Airline club memberships.

Cancellations

Costs incurred by a traveler's failure to cancel travel or hotel reservations in a timely fashion are the responsibility of the traveler and will not be reimbursed by the university.

Extended Stays

In cases where vacation time is added to a business trip, any cost variance in expenses such as airfare, car rental and/or lodging must be clearly identified. The university will not prepay any personal expenses with the intention of being "repaid" at a later time, nor will any personal expenses be reimbursed. The cost of the extended trip cannot exceed what the trip would otherwise cost the university. Contact Human Resources for guidance on appropriate comp-time or vacation reporting.

Gratuities

Gratuities are included in per person per day meal rate and are authorized up to 20% of the cost of the meal. Also see Meal Expenses Policy. Hotel gratuity may be reimbursed if reasonable and approved by the traveler's supervisor.

Long-term Travel

Federal law dictates that travel expenses for employees may not be paid in a tax-free basis if the travel is reasonably expected to last longer than one year, or the travel does in fact last longer than one year. All expenses, including lodging or other expenses otherwise paid to a third party, for such long-term travel must be paid directly to the UC employee on a fully taxable basis through the payroll system.

Travel on Sponsored Projects

Contact your grants administrator for guidelines and restrictions for travel on sponsored projects.

Reporting and Documentation

Travelers must fully document their expenses, and the traveler's supervisor must review all travel expense reports submitted to them before considering approval. If the per diem is claimed for meal expenses, then original itemized receipts are not required for meal expenses. Note the following specific rules and steps for travel reporting and documentation:

- One Travel Expense Report Form per trip must be processed following the trip. An additional Travel Expense Report Form may optionally be processed prior to the trip when personal funds are used for common carrier transportation expenses and/or registration fees. The final Travel Expense Report Form must reflect any prepayments and reimbursements prior to the trip.

- Travel Expense Reports for overnight travel must contain a pre-approved Travel Authorization Form.
- Travel expenses must be filed within 30 calendar days after the trip has concluded. Exceptions to the 30 day rule require approval by the appropriate senior vice president, vice president or dean.
- Mileage expenses for same day or incidental travel in personal vehicles must be submitted within 30 calendar days on a Travel Expense Report Form accompanied by a Mileage Log. A Mileage Log must be maintained and submitted within 30 days to the traveler's supervisor for approval. The Mileage Log must accompany the Travel Expense Report Form for reimbursement. Use the Variant Expense Rate Table for mileage reimbursement rates for usage of a personal vehicle. Mileage is calculated from the point of departure to the destination point. Commuting between home and primary work site will not be reimbursed by the university.
- All original itemized receipts (excluding Purchasing Card charges) must show proof of payment including the person who paid the charge and what form of payment was used. If an original itemized receipt is lost, it is the traveler's duty to contact the vendor and obtain a duplicate of the receipt.
- In the rare event that an original itemized receipt is not made available by the vendor, the traveler must contact their card-issuing bank to provide one. Reimbursement of a charge without a receipt will only be made if a memo including information on the type of expense, the date, the vendor, and an explanation of why the receipt was not issued is submitted along with the completed travel expense form.
- All Purchasing Card charges associated with a trip should be itemized on the expense report and deducted from the total amount owed the traveler. The Purchasing Card original itemized receipts should be kept with the traveler's Purchasing Card Log.
- The amount due to the traveler will be substantiated by all non-Purchasing Card original itemized receipts.
- When no reimbursement is due a traveler because all the expenses were covered by a Purchasing Card, the traveler's Purchasing Card Log must contain the approved Travel Expense Report along with a copy of the approved Travel Authorization Form.
- All non-credit card international travel expense claims submitted by UC employees should be in U.S. dollars at the rate of exchange at the time of departure from the foreign country and must be indicated on the travel expense form. (See the Currency Rate Converter link.) International residents may be paid in the currency of their country of origin.

Miscellaneous

Rewards Programs

University travelers may accrue frequent flyer miles for university-related travel. In accordance with the State of Ohio Ethics Commission rulings, these accrued miles

must be used for university-related business travel. If a traveler chooses to use frequent flyer miles in connection with university business, it is his/her responsibility to keep track of the accrual/usage for auditing purposes.

Procedure

UC Flex GL Account	530500 (Employee Travel & Training)
	530501 (Employee Training Registration & Fees)
	530503 (Employee In-State Travel)
	530504 (Employee Out-of-State Travel)
	530505 <i>(Employee Foreign Travel)</i>
	530701 <i>(Non-Employee Travel)</i>
	530702 <i>(Team Travel)</i>

Medical Center Fund of Cincinnati	Disbursement Document
Practice Plan Corporations	See Business Administrator

Organizational units may institute policies more, but not less, restrictive than this policy (2.1.6) if desired.

Related links:

- [Alcohol Purchases Policy](#)
- [Currency Rate Converter](#)
- [Entertainment Expenses Policy](#)
- [Meal Expenses Policy](#)
- [Medical Center Fund of Cincinnati Disbursement Document](#)
- [Mileage Log](#)
- [Ohio Ethics Commission](#)
- [Per Diem \(per person per day\) Rates](#)
- [Relocation Expenses](#)
- [Travel Authorization Form](#)

UC Insurance Coverage Letter (for domestic vehicle rentals)
U.S. State Department Travel Warning
Variant Expense Rate Table

Phone Contacts:

Accounts Payable	556-6746
Grants Administrator	
Purchasing	556-6742
UC International	556-4402
Unit Business Administrator	