

CHICAGO STATE UNIVERSITY
Accounting and Finance Policy and Procedures Manual

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Policy The purpose of this policy is to provide Chicago State University employees traveling on official University business to be reimbursed for expenses in accordance with the rules promulgated by the Illinois Travel Regulation Council and the Illinois Higher Education Travel Rules.

General Travel expenditures incurred by a University employee may be reimbursed if their expenditures fall within the policies and regulations of the Illinois Travel Regulation Council and the Illinois Higher Education Travel Control Board.

Only those incurred expenses relative to the transaction of official University business will be reimbursed, subject to applicable statutes, policies, regulations, specific terms or restrictions in relation to externally sponsored grants and contracts, availability of funds, reasonableness, and prudence. All travel of any individual subject to these travel regulations shall be authorized and approved by the appropriate fiscal officer prior to the beginning of the travel.

All fiscal officers of the University shall diligently effect compliance by their travelers with the Travel Regulations. Each fiscal officer will be expected to control his/her allotted travel funds so that approvals for travel do not exceed those allotments, and to hold travel to the minimum required for the efficient and economical conduct of official University business.

Travel Vouchers are not to be considered as personal transactions; they shall be considered in the nature of amounts payable from University funds as reimbursement of expenses actually paid, in accordance with the statutory certification required on each Travel Voucher. They are subject to public availability in accordance with the Freedom of Information Act (FOIA).

Travel advances are not permitted, except for group (team) travel and in special circumstances, approved at the Vice President level.

Scope and Definitions

Types of Travel

Business Travel - Travel necessary to carry out required administrative, instructional, research, and public service functions of the University.

Professional Travel - Travel of faculty and staff to professional and scientific meetings for the sake of professional enrichment.

Organization Travel - Travel of faculty and staff to organization meetings when the University holds official membership in the organization (e.g., the University has assisted in the promotion of the research, educational or service activities of the professional organization concerned).

Special Travel - Official representation not otherwise provided in these regulations and approved by the President.

Section 12-3 of the State Finance Act [30 ILCS 105/12-3] requires that Form TA-2 be completed and filed with the Legislative Audit Commission for any individual whose headquarters has been designated as a location other than that at which official duties require the largest part of working time. The reports shall be filed no later than July 15 for the period from January 1 through June 30 of that year and no later than January 15 for the period July 1 through December 31 of the preceding year. If an agency has more than one facility or institution, the report shall indicate on its face to which facility or institution the data pertains. The University will file negative reports if there are no officers or employees in the status.

Commuting Expense - the cost of one round trip between residence and headquarters. Cost may include mileage, parking fees, tolls, etc. Mileage cost is determined by multiplying the commuting mileage by the mileage reimbursement rate located reimbursement section.

Commuting Mileage - the actual round trip mileage between residence and headquarters.

Headquarters - The post of duty or station at which official duties require the employee to spend the largest part of working time. Headquarters shall ordinarily be the corporate city limits in which the employee is stationed or may be a designated geographical area. Headquarters shall be designated by the Agency Head.

Travel Status - An employee shall be considered "on travel status" while away from headquarters on authorized State business. Travel status shall begin when an employee leaves headquarters or, if reporting directly to destination, from residence or other location. Travel status shall conclude when an employee returns to headquarters or, if reporting directly from original destination, to residence or other location at the completion of authorized State business.

Expenses at Headquarters or Residence

- a) As a condition of employment, employees expect to incur commuting expenses between their residence and headquarters. These expenses are not reimbursable. Meals, lodging, and per diem are not reimbursable at headquarters or at residence. Expenses associated with State business in excess of commuting expenses are reimbursable at headquarters and/or residence.. An employee whose travel does not include travel through headquarters shall be reimbursed for all mileage. An employee whose travel does include travel through headquarters shall be reimbursed for all mileage in excess of commuting mileage. All travel must be by the most direct route.
- b) "Travel through headquarters" is defined as:

Any travel to or through the corporate city limits of the employee's designated headquarters, regardless of whether the employee made a stop at the work site or changed vehicles or modes of transportation.

c) **Examples of reimbursable mileage expenses are as follows:**

1) Residence/Lincoln -- Headquarters/Springfield. Employee drives from residence in Lincoln to Chicago and returns to residence. Reimbursement is for all mileage because the travel was not to or through headquarters.

2) Residence/Lincoln -- Headquarters/Springfield. Employee drives from residence in Lincoln to Collinsville and back to residence. Reimbursement is for all mileage in excess of commuting mileage. The travel, by the most direct route, was through headquarters.

3) Residence/Carbondale --Headquarters/Marion. Employee drives from residence to headquarters. Later, employee drives from headquarters to Anna and back to residence. Reimbursement is for all mileage in excess of commuting mileage.

4) Residence/Evanston -- Headquarters/James R. Thompson Center, Chicago. Employee drives from residence to McCormick Place for an event. After the event, the employee drives to headquarters, then to residence. Reimbursement is for all mileage in excess of commuting mileage because the travel was through headquarters.

5) Residence/Chicago -- Headquarters/ James R. Thompson Center, Chicago. Employee normally commutes to work by train. However, in order to attend a meeting at another location, the employee drives from residence to headquarters, then to the meeting location, then returns to headquarters and back to residence. Reimbursement is for all mileage in excess of commuting mileage. **The fact that the employee normally rides the train to work has no effect on determining reimbursement.**

Procedures

Travel Authorization Forms

Travel must be approved in advance. All requests for travel related expenditures **must have** a properly completed and authorized **Travel Authorization Form**. All travel must be encumbered with the use of a Travel Authorization, whether in-state or out-of-state. This includes requests to book airfare, pre-pay hotels, or reimbursement requests. No paperwork will be processed unless a proper Travel Authorization Form is attached or referred to. The employee is reimbursed for expenses after completion of the trip.

Prior to processing and approval, every travel authorization form should be accompanied by a brochure, itinerary, or program which should, at a minimum, contain the following information:

- i. Event start date and time
- ii. Event end date and time
- iii. Venue
- iv. Program summary and objectives
- v. Confirmation if meals are included in the seminar, conference, or event. If this is not

shown on the brochure, the traveler should obtain a letter from the organizers.

In cases wherein the purpose of travel is not managed by a third-party organizer (e.g., recruitment of prospective freshmen), the traveler must attach a statement of the business purpose to the Travel Authorization Form.

Traveling within the State of Illinois is to be authorized and approved by the appropriate fiscal officer prior to the beginning of travel using the Travel Authorization Form. Whenever the fiscal officer is the traveler, the approval of his or her immediate supervisor is also required. Out-of-state travel requires the additional approvals of the appropriate Vice President or President. Any questions regarding travel regulations should be directed to the Accounting Office.

Reimbursements to travelers cannot be processed unless a Travel Authorization Form is on file.

Lodging Allowance Maximums

It is the responsibility of each employee to request the lowest available lodging rate at the time of making reservations. However, a person who due to a handicap may require special lodging consideration may be reimbursed for the actual cost of the least costly lodging that is substantially accessible. The traveler should require confirmation that "State rates" offered by hotels-motels are within the maximums allowed. If an exception is not granted by the appropriate Travel Control Board, the employee shall absorb the excess cost. Employees should be prepared to provide identification and proof of State employment to obtain State lodging rates.

Conferences/Official Meetings

Advance approval of amounts in excess of the maximum amounts allowable are not required for conferences. However, the traveler must select and document the lowest conference room rate was obtained. To prevent confusion between an official meeting and a conference, a copy of a brochure or registration form which indicates the hotel in which the conference was held should be attached to the Travel Authorization Form or Travel Voucher for all conferences regardless of the room rate. The conference rate should be used, but if not available, note that the conference rate is not available at time of booking. If the conference is held somewhere other than the hotel, a list of the recommended hotels must be attached.

Lodging Expenses

- I. The University will pay for lodging expenses **only** if they meet the following criteria:
 - (a) Lodging expense is incurred on the day(s) of official business, subject to (c) below.
 - (b) Lodging expense is incurred on the night prior to official business (i.e., seminar starts Monday but traveler checks-in Sunday night) PROVIDED that official business starts before noon.
 - (c) Lodging for the night on the day official business ends (i.e., seminar ends Friday at 6:30 and traveler stays for Friday night) PROVIDED that official business ends after 6:00 p.m.

- II. Pursuant to the travel rules set forth by the Illinois Higher Education Travel Control Board, the following are the current MAXIMUM reimbursable rates for lodging:

In-State

Cook County (seasonal rates)

May 1, 2007, through June 30, 2007 \$169.00
 July 1, 2007, through August 31, 2007 \$141.00
 September 1, 2007, through September 30, 2007 \$173.00

Counties of DuPage, Kane, Lake, McHenry, and Will \$ 80.00

Major Downstate Areas \$ 70.00

(Counties of Champaign, Kankakee, LaSalle, McLean, Macon, Madison, Peoria, Rock Island, St. Clair, Sangamon, Tazewell, and Winnebago)
 Major Cities include: Belleville, Bloomington, Bourbonnais, Bradley, Champaign, Collinsville, Decatur, East Peoria, Fairview Heights, Kankakee, LaSalle, Normal, Pekin, Peoria, Peru, Rockford, Springfield, Urbana.

Other Downstate Areas \$ 60.00

Out-of-State

Areas except for District of Columbia \$110.00

District of Columbia (seasonal rates)

(also the cities of Alexandria, Falls Church and Fairfax, and the counties of Arlington, Loudoun, and Fairfax in Virginia; and the counties of Montgomery and Prince George’s in Maryland)
 June 1, 2007, through August 31, 2007 \$162.00
 September 1, 2007, through September 30, 2007 \$195.00

Foreign Travel

With receipts – Actual, reasonable cost

Without receipts – State Department Foreign Per Diem Rates (refer to <http://www.state.gov/m/a/als/prdm/>)

FOREIGN PER DIEM TRAVEL RATES

Calendar Year 2007

Country	Location	Meals/Incidental		Lodging	Expenses	Per Diem
		From	To			
Liberia	[Other]	Jan 1	Dec 31	\$ 70.00	\$ 46.00	\$ 116.00
Liberia	Monrovia	Jan 1	Dec 31	\$ 160.00	\$ 92.00	\$ 252.00
Ghana	[Other]	Jan 1	Dec 31	\$ 90.00	\$ 42.00	\$ 132.00
Ghana	Accra	Jan 1	Dec 31	\$ 130.00	\$ 89.00	\$ 219.00
Ghana	Kumasi	Jan 1	Dec 31	\$ 90.00	\$ 42.00	\$ 132.00
South Africa	[Other]	Jan 1	Dec 31	\$ 84.00	\$ 36.00	\$ 120.00

South Africa	Cape Town	Jan 1	Dec 31	\$ 226.00	\$	119.00	\$ 345.00
South Africa	Durban	Jan 1	Dec 31	\$ 140.00	\$	85.00	\$ 225.00
South Africa	Johannesburg	Jan 1	Dec 31	\$ 148.00	\$	82.00	\$ 230.00
South Africa	Pretoria	Jan 1	Dec 31	\$ 139.00	\$	71.00	\$ 210.00
South Africa	Skukuza	Jan 1	Dec 31	\$ 152.00	\$	41.00	\$ 193.00
South Africa	Stellenbosch	Jan 1	Dec 31	\$ 88.00	\$	83.00	\$ 171.00
South Africa	Sun City	Jan 1	Dec 31	\$ 266.00	\$	127.00	\$ 393.00

III. Exceptions to the above rates are allowed if any of the following conditions are met:

(a) The traveler can submit quotations from at least 3 hotels in the area of travel (5 quotations for Springfield), and the hotel that was picked was the least expensive of the choices; or

(b) The traveler will be staying in the lowest cost room in a hotel where the conference is held.

IV. Travelers should always check with hotels if they are offering “government rates” to State employees. The State has negotiated special rates with certain hotels in Illinois. A list of these hotels may be obtained using the following links:

[Chicago Metropolitan Area Discounted Hotels \(FY 07\)](http://www.state.il.us/cms/2_servicese_oth/documents/chicagometro.pdf)

http://www.state.il.us/cms/2_servicese_oth/documents/chicagometro.pdf

[Chicago Area Airport Discounted Hotels \(FY 07\)](http://www.state.il.us/cms/2_servicese_oth/documents/chicagoairports.pdf)

http://www.state.il.us/cms/2_servicese_oth/documents/chicagoairports.pdf

[Downstate Illinois Discounted Hotels \(FY 07\)](http://www.state.il.us/cms/2_servicese_oth/documents/downstateillinois.pdf)

http://www.state.il.us/cms/2_servicese_oth/documents/downstateillinois.pdf

[Illinois State Parks Discounted Lodging \(FY 07\)](http://www.state.il.us/cms/2_servicese_oth/documents/stateparkslodges.pdf)

http://www.state.il.us/cms/2_servicese_oth/documents/stateparkslodges.pdf

Employee owned or Controlled Housing

Reimbursement for using employee owned or controlled housing **while on travel status for official University business** may be made to employees at a rate up to a maximum of 75% of the applicable daily lodging allowance rate for the area **or the actual costs incurred, whichever is less**, subject to approval of the President. The daily rate claimed for reimbursement cannot exceed the per day amount computed for the monthly mortgage installment or rental payment. If requested by the external or internal auditors, it will be the traveler’s responsibility to demonstrate with sufficient documentation the computation of their actual daily housing costs.

Modes of Transportation

All travel shall be by the most economical mode of transportation available considering travel time, costs, and work requirements. Modes of transportation authorized for official travel include automobiles, railroads, airlines, buses, taxicabs, and other usual means of conveyance.

Chartered aircraft, boats, trains, buses, or other such conveyance shall be used only as a last resort or if proven to be most economical for the circumstances. A full explanation for the use of such transportation must accompany the voucher.

All travel shall be by the most direct route. Expenses due to deviations for convenience shall be borne by the employee.

In all cases the method of travel should serve the best interest of the University. The method of itemization of expenses is the same for all types of travel. Each travel authorization and travel voucher must indicate the purpose of the travel, the dates of the travel, the time required to carry on official University business, the points of departure and destination, and the mode of transportation.

Airfare, Trains or Boats

Arrangements on airplanes, trains, or boats shall be the least costly reasonably available alternative. Travel on airplanes shall ordinarily be coach class. Reimbursement for first-class accommodations on commercial air carriers must be explained on the Travel Expense Voucher and will be permitted only when:

- A. Space is not available in less than first-class accommodations in time to carry out the purpose of the travel; or
- B. The President authorizes or approves the use of first-class accommodations as necessary for the conduct of the mission or for reasons of the traveler's health.
- C. If the traveler selects AMTRAK as the mode of transportation, they should travel in coach class.

Guidelines on Booking Trips

- I. **University employees who must travel by airplane must book all their flights using Boersma Travel.** The University has an existing contract with Boersma which must be complied with.. Bookings with Boersma may be made either by phone (888-435-7188) or through the internet (www.csutrael.com).

When airline tickets are purchased over the Internet the University will not pay or reimburse an employee for the expense to receive a paper copy of the ticket if an e-ticket is available. A paper copy of the ticket is not a necessary business expense and is considered a personal preference.

- II. Departure flights/trips must be booked in such a manner that meets the following conditions:

- (a) If official business starts on or before 12 noon, the traveler must arrive at the destination airport not earlier than 6:00 p.m. the night before (see examples).

- (b) If official business starts on or after 12:01 p.m., the traveler must arrive at the destination airport on the same day as the start of official business (see examples).

Examples:

- (i) Traveler will attend a seminar in San Antonio. If the seminar will start at 9:00 a.m. Monday (before 12 noon), the traveler may book a flight/trip that will arrive in San Antonio on or after 6:00 p.m. Sunday night. He cannot book a flight/trip that will arrive 5:59 p.m. Sunday afternoon – he must book the next available flight/trip out.

- (ii) Traveler will attend a seminar in Cleveland. If the seminar will start at 1:00 p.m. Monday

(after 12 noon), the traveler may book a flight/trip that will arrive in Cleveland at any time on Monday. He cannot book a flight/trip that will arrive on Sunday night – he must book the next available flight/trip out or fly the next morning.

III. Return flights/trips must be booked in such a manner that meets the following conditions:

(a) If official business ends on or before 6:00 p.m., the traveler must book a flight/trip that leaves 4 hours after the end of business hours (see examples).

(b) If official business ends on or after 6:01 p.m., the traveler is allowed to stay for the night. However, the traveler must book a flight/trip that leaves on or before 9:00 a.m. the next day (see examples).

Examples:

(i) Official business ends 6:00 p.m. on Friday night. The traveler should book a flight/trip that will leave on or before 10:00 p.m. Friday night (i.e. 6:00 p.m. + 4 hours = 10:00 p.m.).

(ii) Official business ends 6:30 p.m. on Friday night. Should the traveler decide to stay the night, the traveler should book a flight/trip that will leave on or before 9:00 a.m. Saturday morning.

IV. If a traveler would like to stay longer in an area by either booking an earlier or later flight/trip than the ones prescribed in II and III above, the traveler must complete an Airline Alternatives Evaluation Memo (AAEM).

An AAEM is designed to ensure that the University does not incur any additional expenses as a result of a traveler staying in an area longer than required by official business purposes. This memo should be filled out, and all necessary quotations should be attached thereto. If a traveler could justify that staying longer in an area would result in savings for the University (considering both the difference in airfare prices and the additional lodging costs), the traveler may be allowed to stay an extra day(s) with no penalties. If staying longer will be more expensive, the traveler will be charged for whatever excess between the cost of arriving/leaving according to the prescribed timetable and the cost of arriving/leaving earlier/later

Examples: Official business ends 6:00 p.m. on Friday night. The traveler should book a flight/trip that will leave on or before 10:00 p.m. Friday night (i.e. 6:00 p.m. + 4 hours = 10:00 p.m.). The traveler stays an extra night and incurs an additional \$75 in hotel bills.

(i) If the cost of traveling on Friday night is \$300 and the cost of traveling on Saturday morning is \$200, the traveler is allowed to stay an extra night with no penalty.

(ii) If the cost of traveling on Friday night is \$250 and the cost of traveling on

Saturday morning is \$240, the traveler will be charged \$65, computed as follows: Airfare, Saturday morning \$240 Lodging, extra night \$ 75 Total cost of staying an extra night \$315 Cost if traveler left Friday night \$250 Additional cost of staying an extra night \$ 65

V. Regardless of the flight/trip the traveler chooses, the maximum per diem allowed to a traveler is limited to the amount that he/she would be entitled to for the following days:

(a) Per diem earned on the day(s) of official business, subject to (c) below.

(b) Per diem earned on the night prior to official business (i.e., seminar starts Monday but

traveler checks-in Sunday night) PROVIDED that official business starts before noon.

(c) Per diem earned for the night on the day official business ends (i.e., seminar ends Friday at 6:30 and traveler stays for Friday night) PROVIDED that official business ends after

6:00 p.m.

VI. It is the responsibility of fiscal officers to review all travel authorization forms for the start and end of official business and make sure all travelers adhere to rules II, III and IV above.

Car Rentals

The use of rented automobiles shall be allowed when less expensive, suitable transportation is not available. When a leased or rental automobile is used, the most economical vehicle available and suitable for the conduct of University business shall be obtained. In these circumstances, the actual reimbursable cost may be charged. **If the traveler stays at the conference or meeting site and rents a vehicle, a justification must be attached to the Travel Expense Voucher.**

Charges for rented vehicles away from an employee's headquarters and in connection with other travel may be charged to Travel and reimbursed on the Travel Expense Voucher, while other charges for rented or leased vehicles must be submitted on a Direct Payment Voucher and charged to the Contractual Services line item.

The University will **not** reimburse any charges for collision damage waivers and personal accident insurance on rented vehicles except in the rental of vehicles in certain foreign countries where insurance coverage is required to obtain the vehicle. In this limited international situation, the University will reimburse the traveler for the cost of the collision damage waiver and liability insurance. Documentation from the rental agency must be provided with the voucher stating that the insurance is mandatory. Fuel must not be purchased from the rental car agency. Vehicles must be filled at a gas station prior to returning them to the agency. Fuel service option and fuel charges on a rental car agreement cannot be paid or reimbursed by the University.

Auto Liability Program

- A. The State of Illinois self insures its automobile liability exposure resulting from motor vehicle accidents when State employees operate state owned or leased vehicles in the course of their employment. There is no coverage provided to State employees if they operate a State owned vehicle outside the scope of their employment.
- B. The State of Illinois Self Insured Motor Vehicle Liability Plan provides coverage of two million dollars per occurrence on a combined single limit. As a condition of coverage under the Plan, an employee involved in a motor vehicle accident is required to provide a written report, in a prescribed format, within seven calendar days to the Plan Administrator. The Plan Administrator is the Department of Central Management Services, Division of Risk Management, Auto Liability Section, 604 Stratton Office Building, Springfield, Illinois 62706. Phone numbers (217) 782-0202 or toll free 1-800442-1300 (#4).
- C. Auto Liability issues may be directed to the Auto Liability Coordinator at Travel Service.

Use of Personal Vehicle

Privately owned vehicles may be used when authorized by appropriate agency personnel.

Employees using private vehicles while on State business must have insurance coverage in an amount not less than that required by Section 10-101(b) of the Illinois Vehicle Code [625 ILCS 5/10-101(b)]. Prior to such authorization the Agency Head shall require employees to file a statement certifying that they are duly licensed and carry at least the minimum insurance coverage or shall require such certification to be made on the travel voucher.

The current statutory requirement is \$30,000 coverage for bodily injury or death to any one person in any one accident, \$60,000 coverage for bodily injury or death to two or more persons in any one accident, and coverage of \$25,000 for injury to or destruction of property to others in any one accident.

Reimbursement for use of a private vehicle shall be on a mileage basis and shall be in accordance with the rate promulgated pursuant to 5 USC 5707(b)(2). In the event that the rate set under the federal regulations increases during the course of the State's fiscal year, the effective date of the new rate shall be the July 1st immediately following the change in the federal rate. In the event the rate set under the federal regulations decreases during the course of the State's fiscal year, the effective date of the new rate shall be the effective date of the change in the federal rate. Effective July 1, 2007, the mileage reimbursement rate was \$.0485 cents per mile.

When a privately owned vehicle is used, the travel voucher must show the dates and points of travel, mileage, and mode of transportation. All travel shall be by the most direct route. Expenses due to deviations for convenience shall be borne by the employee. Distances between destinations shall be as shown on the Illinois Highway Map published by the Secretary of State or other published internet-based map program. Where no mileage is available, odometer readings shall be used. Mileage in and around a city of destination may be claimed as such. If the distance traveled between two points is greater than the usual route between these points, shown on a road map, the reason for the greater distance must be stated.

Per Diem - Meals

Per Diem Allowances

A travel period is defined as overnight or in excess of 18 hours. The in-state rate is \$7.00 per quarter day and out-of-state rate is \$8.00 per quarter day. Quarter days are as follows:

- 12:00 midnight to 5:59 a.m.
- 6:00 a.m. to 11:59 a.m.
- 12:00 noon to 5:59 p.m.
- 6:00 p.m. to 11:59 p.m.

The traveler shall be allowed one-fourth of the allowance for each period of 6 hours or fraction thereof. The total per diem rate is \$28 per day for in-state travel and \$32 per day for out-of-state travel.

Per diem is given in lieu of actual reimbursement and is intended to cover the cost of meals and meal tips. Receipts need not be submitted to support this allowance.

Alternatively, a traveler may charge the cost of meals, subject to the following conditions:

(a) Breakfast (\$5.50 In-State/\$6.50 Out-of-State) is only allowed if a traveler reporting directly to his/her destination will leave his/her residence on or before 6:00 a.m.

(b) Lunch, as a general rule, is not reimbursable. However, the cost of lunch bought for non-University employees (such as guest speakers to a conference) are reimbursable (\$5.50 In-State/\$6.50 Out-of-State).

(c) Dinner (\$17.00 In-State/\$19.00 Out-of-State) is allowed if one of the following criteria are met:

- i. Employee arrives back at headquarters or residence on or after 7:00 p.m., or
- ii. Employee starts travel after the close of business, but before 6:30 p.m.

Meal allowance and per diem may not be mixed on the same trip or day.

When the cost of meals for approved conferences is a part of the registration fee and paid or reimbursed by the HETCB member institution, the traveler shall deduct the following amounts from the per diem or per meal allowance:

	In-State	Out-of-State
Breakfast	\$5.50	\$6.50
Lunch	\$5.50	\$6.50
Dinner	\$17.00	\$19.00

Registration Fee

If a registration fee is charged, descriptive material with sufficient detail must be provided showing what expenses, including meals, are covered. Meal expenses included in a registration fee or billed directly to the University must be deducted from the per diem allowance.

Registration fees exceeding \$50.00 in amount cannot be reimbursed on a Travel Expense Voucher, but must be charged to contractual services on a separate Direct Payment Voucher.

Travel Vouchers

Preparation of Travel Vouchers

Upon completion of the trip, the traveler must fill out a Travel Voucher in order to be reimbursed for expenses. The travel authorization number must be entered on the Travel Voucher in order for payment to be processed.

All claims for the reimbursement of travel expenses must be prepared in accordance with the policies and regulations established by the University. The traveler is responsible for securing prior approval of any trip to insure reimbursement for expenses incurred. Reimbursement may be requested only for that period of time for which travel is required to carry on official University business. Travel time in excess of that normally experienced within the mode of transportation utilized by the traveler must be explained on the Travel Expense Voucher and will be subjected to administrative review and approval. Travelers submitting Travel Expense Vouchers are personally responsible for their accuracy and propriety. Any misrepresentation may be cause for disciplinary or legal action. The Travel Expense Voucher must be reviewed and approved by the fiscal officer to whom the traveler reports. For internal control and propriety purpose, the traveler and fiscal officer cannot be the same; the next level of administration must also approve the Travel Expense Voucher.

Claims for reimbursement shall be supported by original receipts for railroad, bus, airplane (passenger coupon), lodging, and all other items in excess, individually, of \$10. Receipts are not required for meals on the per diem or per meal basis.

No requests for reimbursement shall be made for items or expenditures in connection with travel, which are billed directly to the University or paid on the University issued P-CARD.

Travel vouchers must be accompanied by the following documents:

- a) For auto mileage reimbursements, map printout from a reputable website (MapQuest, Yahoo Maps, Google Maps)
- b) Certificate of attendance or any proof of attendance (e.g., copy of agenda training schedule, training book cover), if available
- c) Boarding pass or passenger coupon, for travel including flights
- d) Final hotel bill or check-out folio Travel vouchers without the above documents will not be processed. **There will be no exception to the rule.**

Submission of the Travel Expense Voucher

Travel Expense Vouchers should be submitted within fourteen (14) business days from the date of travel, or at the end of the month.

Prompt Submission (Within 60 Days): Effective for all travel that commences after July 1, 2007.

In compliance with (**Internal Revenue Service (IRS) Publication 535, Chapter 13**) and (**Illinois State Comptroller's Accounting Bulletin #134**).

If the Travel Expense Voucher is not submitted within 60 days of the completion of travel, the amount being reimbursed is considered taxable income to the traveler, unless a reasonable written justification for an exception is presented and approved. If a reasonable justification for an exception is not submitted or not approved, the reimbursement amount will be submitted to the Payroll office to be included on the employee's Form W-2 as supplemental wages.

The **60-day calculation begins** on the ending date of service -

Single Trip: the ending date of service is the date that the trip ends.

Multiple Trips: the ending date of service is the date that the last trip ends, not the end of the month, on the travel expense voucher. For efficiency purposes, you can continue to combine multiple trips on one travel voucher, as long as all the trips on the travel voucher have ending dates within the same calendar month. If an individual trip crosses over a month end, that trip must be reported on the travel voucher for the subsequent month.

The 60 day calculation stops -

Single Budget Purpose: the date the fiscal officer signs the Travel Expense Voucher.

Multiple Budget Purposes: the date the last fiscal officer signs the Travel Expense Voucher.

Note: The Travel Expense Voucher must be submitted to Accounts Payable immediately after the last fiscal officer signs the voucher.

Reasonable justification for an exception to prompt submission - An exception depends on the specific facts and circumstances of the situation. In general, if the situation involves (1) unforeseen circumstances or (2) circumstances that prohibit the submission of travel reimbursements within 60 days from being reasonable, most likely a reasonable exception will be approved. Examples of reasonable exceptions include: (1) due to unforeseen circumstances, the traveler was not able to submit a request for his/her reimbursements because of an illness, a death in the family, or acts of mother nature; (2) the traveler was out of the country for an unexpected extended period of time and was unable to submit receipts and a request for reimbursement within the specified time frame; or (3) the traveler was on travel status for a significant period of time and he/she was not in the office for a reasonable amount of time to submit a request for reimbursement within 60 days of incurring the expenses(s).

Note: Lost or missing receipts, inadequate staffing or other staffing issues are not reasonable exceptions and requests submitted with these reasons will be denied.

Review and Correction of Travel Expense Voucher

All approved Travel Expense Vouchers are to be submitted to the Accounts Payable Office where they will be reviewed and audited for compliance with the respective University's General Policy and Operating Procedures, as well as the official Travel regulations promulgated by the Travel Regulation Council. Any Travel Expense Voucher not in compliance or otherwise having inadequate supporting documentation may be corrected by the Accounts Payable Office staff. The staff may also contact the traveler by phone or e-mail requesting additional information or supporting documentation. If necessary, the voucher may also be returned to the department.

Restriction on the Mailing of Travel Reimbursement Checks

Travel expenditures may be paid through a direct payment voucher. In these cases, the copy of the travel authorization should be attached or the Travel Authorization number indicated on the Direct Payment Voucher.

Regardless of source of funding and due to internal control, the traveler's reimbursement check will not

be mailed to a campus address.

Miscellaneous Rules

Reimbursable and Non-reimbursable Expenses

The cost of business related special expenses, if reasonable, shall be reimbursable. Examples are:

- 1 Hire of room exhibit space, set up, and such for official business.
- 2 Laundry and dry cleaning if on travel status for at least seven (7) consecutive days.
- 3 Storage and handling of baggage.
- 4 Taxis including reasonable tips.
- 5 Telephone calls on official business including calls of 3 minutes or less to announce safe arrival or delay-change in plans.
- 6 Telephone calls to secure lodging.
- 7 Automobile tolls and parking fees.
- 8 Meals purchased for non-State employees while on travel status and in connection with State business. A statement specifying why, for whom, and certifying that the claim does not include alcoholic beverages shall be attached to the travel voucher.

Examples of nonreimbursable expenses are:

- 1 Alcoholic beverages.
- 2 Coat check.
- 3 Entertainment.
- 4 Late check-out and room guarantee charges.
- 5 Meals for other State employees or officers.
- 6 Parking tickets or other traffic tickets.
- 7 Tips incurred beyond those specifically provided in this Part.
- 8 Transportation to procure meals except when the nature and location of work at a temporary duty station are such that suitable meals cannot be procured at that location.
- 9 Commuting expenses.

Expenses Related to Transportation

- a) Reimbursement for the cost of automobile parking fees and tolls shall be allowed. Parking fees at a terminal or other parking area while the traveler is away from headquarters is allowed.
- b) When the use of a common carrier is a reasonable alternative, the mileage payment shall not exceed the cost of its use. A reasonable alternative exists when the cost of travel, taking into account both transportation, time, and meal expenses would be less if a common carrier were used.
- c) Where the nature and location of work at a temporary duty station are such that suitable meals cannot be procured there, the expenses of daily travel required to procure meals at the nearest available place shall be considered necessary transportation. A statement of the necessity for such daily travel shall accompany or be noted on the travel voucher.

Receipts Required

Itemized receipts are required for any transportation, lodging, or miscellaneous expense that individually

exceeds \$10.00. If, for any reason, the original--or in the event of the loss of the original, a duplicate (copy) of the receipt--is absolutely unobtainable, the traveler must submit an *Expense Certification Form* along with the Travel Expense Voucher. Reimbursement requests for travel arrangements made on the Internet must be documented with the final receipt provided by the Internet business after the actual purchase. The receipt must include the name of the traveler, detailed itinerary, itemized amounts, total paid, and form of payment.

Meals for Other Persons

Meals purchased for non-State employees while on travel status and in connection with State business are reimbursable in reasonable amounts. A statement specifying why, for whom, and certifying that the claim does not include alcoholic beverages shall be attached to the travel voucher.

Business Meals – Including Employee(s) and Non-Employee(s)

The allowable amount for business meals cannot exceed two times the allowable meal amount, excluding tax and tips (but not alcohol), established by State travel regulations. Special approval is required in writing if these meals are in excess of two times the allowable meal amount. The special written approval must be obtained from the Dean or comparable administrator. If the administrator attended the business meal, then written approval is required from the head of the next higher administrative unit not in attendance.

Itemized meal receipts are required. The traveler must include a Documentation of Entertainment Expense Form specifying the names and titles of all participants and the bonafide business purpose of the meeting.

Travel Expenses Related to Grants and Contracts

Travel expenses to be charged to externally sponsored grants or to contracts made with the University for research, instruction, or public service, must be in full compliance with the specific terms and restrictions in the grant or contract as well as these Travel Regulations.

Responsibility for such compliance shall be borne primarily by the University fiscal officer of the account established to administer the grant or contract.

Group Travel

Group travel is defined as student field trips and other travel by groups such as athletic teams, musical band, debate team, and similar activities, where travel expense is to be paid by the University for a group which includes staff (employees) and students. Expenses related to group travel involving University staff (employees) and students must be divided between the travel expense for the employees (SAMS Code 1291 or 1292) and contractual services for non-employees (SAMS Code 1286). Costs may be distributed between employee travel and non-employee travel using either of the following methods:

- A. On the basis of the average cost for all travelers multiplied by the number of travelers in each category.
- B. On the basis of the actual cost incurred by each traveler.

In either instance, information should be provided that identifies the University staff (employees) and non-employees (students) for which travel expense reimbursement is being requested.

Each Travel Expense voucher or Direct Payment Voucher must be accompanied by the necessary receipts and documentation as required for normal travel expense vouchers. Student group meal expenses, which are reimbursable to one individual, must be supported by adequate receipts.