

## TRAVEL REIMBURSEMENT

Millersville University Policy Statement number 340.01 provides guidelines for reimbursement of travel, subsistence, and related expenses incurred while on official University business. It incorporates travel policies as approved by the Board of Governor's of the State System of Higher Education. These guidelines apply to all University employees, students, Trustees, and volunteers authorized to travel at the University's expense, regardless of the source of funds from which the expenses are paid.

### Travel Request

In order to encumber funds against departmental accounts and ensure Worker's Compensation coverage in case of an accident, all travel-related expenses (personal automobile, use of MU vehicle, lodging, subsistence, registration fees, etc.) should be submitted on Travel Request forms in advance. The form should be signed by the traveler, and approved and signed by the department chairperson/supervisor and other required area heads. Travel Requests should clearly state the account name and number, which should be charged. In addition, an Out-Service Training Authorization should be completed for conference registration or course fees over \$50.

When the Purchasing Office receives a Travel Request, it is input to the accounting system as an encumbrance using the Travel Request number. The description of the encumbrance will include the traveler's name, date of travel, and destination. After posting, documents will be stamped "Encumbered". If a Hotel or Transportation Order is used it will be assigned the same number as the Travel Request. When payments are made against such orders they will reference this number and thus liquidate the travel encumbrance.

If a Travel Request is processed and the trip does not take place, the Purchasing Office should be notified in writing so that funds can be disencumbered and made available for other departmental uses. Travel expenses will be charged to the fiscal year in which the travel occurred.

An approved Travel Request form must be on file in the Purchasing Office prior to the issuance of a cash advance or prepayment of registration fees, etc.

### Travel Advances

When an employee will incur significant travel expenses or financial hardship would result, a travel advance may be requested. In order for an advance to be processed, an approved travel request must be on file in the Purchasing Office. The advance will be deducted from the allowable reimbursement amount on the Travel Voucher, and the employee is liable for repayment of any expenditure, which is disallowed. Job applicants, consultants, and other non-employees are not eligible for advances.

Travel advances will be issued no more than two working days prior to the trip, and will not exceed estimated expenses to be incurred by the employee. Travel advances for auxiliaries, grants, and contracts should be issued against the ledger account for the program.

Upon submission of a travel voucher, the following procedure will be followed:

- a. If the **amount of the voucher equals the advance**, the total amount of the expense will be posted by debiting the appropriate expense account.
- b. If the **amount of the voucher exceeds the advance**, the total amount of the expense will be posted debiting the appropriate expense account and crediting the travel advance account for **only the amount of the advance**. Create a check to pay the employee the difference charging it to the appropriate expense account.

- c. If the **amount of the voucher is less than the advance**, the total amount of the expense will be posted debiting the appropriate expense account and crediting the travel advance receivable account for **only the amount of the voucher**. The employee will repay the difference. The refund amount is submitted to the Bursar's Office with a "Report of Collections" form, and posted as cash receipt, crediting the travel account for the amount of the refund.

The Purchasing Director will approve the above transactions before processing. The University internal auditor will audit travel documents periodically.

### **Travel Voucher**

After completion of travel, individuals should prepare a Travel Voucher, attach any necessary receipts, sign, and forward it to the department head or supervisor for approval. Vouchers may be submitted for each individual trip, for a group of trips, or on a monthly basis. In any case, a voucher should be submitted by the 5th of the month following the month in which the travel occurred. Supervisors will sign the voucher, verify the accuracy of the account to be charged, and forward it to the Purchasing Office.

The travel clerk will ensure that all expenses claimed on vouchers are reimbursable in accordance with university travel regulations. Vouchers will then be reviewed and initialed by the travel auditor before being processed into the Purchasing System on a voucher create screen for production of the travel check. Checks will be issued and distributed in accordance with the normal check cycle.

### **Rates of Reimbursement**

#### **Personal Automobile:**

When a personal automobile is used for official University business, reimbursement will be made at the mileage rate established by the General Services Administration for Federal Government employees. The mileage chart of the "Official Transportation Map" published by the Pennsylvania Department of Transportation or other appropriate atlas (maintained in the Purchasing Office) will be used as a guide to determine the reasonableness of mileage claimed. The employee should include justification on the Travel Voucher for any mileage in excess of normal guidelines.

#### **Commercial Transportation:**

The most economical means of transportation available should be utilized. Charges for first class air or rail accommodations will not be reimbursed.

#### **Miscellaneous Expenses:**

Miscellaneous transportation expenses such as parking, tolls, taxi cab or local transportation are reimbursable. Receipts are required for expenses of \$15.00 or more per service.

#### **Overnight Lodging:**

Reimbursement for lodging is authorized at sites not within a reasonable commuting distance of the University or the employee's residence. Generally, 50 miles is considered reasonable commuting, subject to itinerary, weather, and time considerations. Employees should attempt to obtain State Government rates when seeking price quotations for lodging. Itemized receipts for lodging are required and should be submitted with the Travel Voucher.

**Subsistence:**

Subsistence will be paid on a per diem basis and receipts are not required. While in overnight travel status, per diem reimbursement for meals and other subsistence expenses will be paid for each 24-hour period spent in a continuous overnight travel status. The 24-hour period begins at any time of day or night that the employee leaves headquarters or residence to embark upon overnight travel on official business. For overnight travel not part of a full 24-hour period, a fractional day subsistence allowance will be applied. Per diem subsistence allowances in locations identified as high cost areas will be determined by the Chancellor.

An employee who works more than two hours before the normal start of the workday or more than two hours past the scheduled quitting time in non-overnight travel status will be reimbursed for the cost of a meal up to the maximum allowance for non-overnight travel only if the travel assignment takes the employee 50 miles or more from both residence and headquarters.

Employees on official business attending breakfast, luncheon or dinner meetings may be reimbursed for actual costs incurred and receipts should be obtained. Such meetings must be planned in advance and approved by the supervisor. The meal must be an integral part of the meeting and the purpose of the meeting must be to discuss business and the nature of the business must be stated on the Travel Voucher.

**Other Expenses:**

Employees may be granted reimbursement for miscellaneous, business-related expenses such as telephone, registered mail, and other charges incurred in the course of official business. Receipts should be obtained where possible. Personal phone calls are not reimbursable.