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9.01 STATEMENT OF POLICY

It is the policy of Rowan University to reimburse employees, students and prospective employees and other qualified vendors, for all reasonable travel expenses as set forth in this chapter.

These policies and procedures apply to all administrative employees, faculty, staff, and others authorized to travel on behalf of Rowan University in accordance with N.J.S.A. 18A:64. Students traveling as official representatives of the University travel by sanctioned student organizations will be subject to the same policies and procedures as other University travelers. Compliance with these procedures is the responsibility of the staff member traveling or authorizing another to travel on University business. The procedures apply to all travel regardless of the source of funds; however, where reimbursement for travel is from a grant or contract, the employee must receive prior approval from the Grants Accounting Section in order to establish that all anticipated travel costs will be allowable for reimbursement in accordance with the grant/contract terms.

Employees traveling on official University business are expected to exercise the same care in incurring expenses that a prudent person would exercise if traveling on personal business at his/her own expense. Only the necessary expenses (e.g., transportation, meals, lodging, and registration for seminars, conferences, and conventions) of a traveler in the performance of official duties shall be reimbursed with proper documentation (i.e. original receipts.)

Excessive and unnecessary travel and other expenses shall not be approved or reimbursed. Travel routines are to be planned so that minimum amounts of travel and expense are involved in relation to the maximum number of counseling sessions, appointments, and official activities. Expenditures for official travel are reimbursable if they are incurred in accordance with these regulations. Divisional Vice Presidents, Deans or their authorized representatives shall determine and certify by proper signature that sufficient funds are available for requested travel. These regulations cover most travel requirements that arise in the normal operation of the University. If situations arise which are not specifically authorized by these policies and procedures, or if exceptions to these regulations are required, the advance approval of the President or appropriate Divisional Vice President is necessary. Such exceptions should be kept to a minimum.

Administrators are obliged to see that these policies and procedures are carried out properly. If interpretations are necessary, requests shall be addressed to the Vice President of Finance.
9.01.1 TRAVEL APPROVALS
Division Approval is required from the President, Vice President, Dean or their designee for all individuals prior to traveling on official University business. Approved requests will be forwarded to the Ethics officer and Accounts Payable to ensure compliance with University travel policies and processing. Travel related to student teaching and day trips (mileage and tolls only) do not require the submission of a travel request form.

9.01.2 REIMBURSABLE EXPENSES

Reimbursable travel expenses are limited to those expenses essential to transacting the official business of the University. Only the actual and necessary expenses incidental to the ordinary comfort of the traveler in the performance of his/her official duties will be reimbursed.

Reimbursement for tips, gratuities, and similar fees is limited to amounts paid which are within normally acknowledged standards.

9.01.3 Non-Reimbursable Expenses

Alcoholic beverages;
Spouse or family members’ travel costs;
Telephone calls that are non-business related
Personal Property (including lost or stolen cash)
In-Room Movies;
Trip/Flight Insurance;
Meals for one-day travel;
Normal noonday lunch; (trips without an overnight stay)
Taxi or related transportation expenses to/from hotel to restaurants;
Meals include in the cost of airfare or registration fees;
Laundry services;
Personal items and services (haircuts, toiletries etc);
Non business related activities (sightseeing tours etc);
Child Care cost;
9.01.4 EXTRAORDINARY EXPENSES

Reimbursement requests for extraordinary expenses which either could not have been anticipated prior to traveling or which are in excess of the maximum allowable rates as described in Appendix 9-A are subject to approval before reimbursement. If unanticipated travel expenses are incurred, a letter explaining the circumstances with the appropriate supporting documents should be sent through the respective Vice President to the CFO or designee for approval.

9.01.5 SPECIAL CONDITIONS

Employees who have special travel needs not specifically addressed by these regulations should submit their travel plan through the normal process as described in Section 9.02. Reimbursement for special travel conditions will be made if prior approval was obtained through this process.

9.01.6 OFFICIAL STATION

An official station is defined as the office or headquarters provided by the University to which the employee is regularly assigned. The official station shall be designated by the Department Head. No reimbursement of transportation costs shall be allowed between the employee’s official station and place of residence.

When it is necessary to assign an employee to another office, headquarters or field task, the place to which the employee is assigned shall be designated by the Department Head as a temporary official station. Transportation costs to such temporary official stations or work sites shall be reimbursable under one of the following travel assignments:

A. If such assignments are infrequent or irregular, reimbursement shall be on the basis of total travel costs from home to the temporary station, less total normal travel costs from home to the official station.

B. Where such assignments are on a regular recurring basis and it is inappropriate to designate the employee’s home as the official station (see C. below), reimbursement shall be on the basis of total travel costs from home to the temporary station or from the official station to the temporary station, whichever is less.

C. In certain cases, where employees normally work on field assignments but do not have regular or periodic requirements to report to an official agency station, it may be appropriate to designate the employee’s home as an alternate official station for all
travel except to the primary official station. In such instances, the reimbursement for all travel to field assignments shall be reimbursed on the basis of total travel cost from home, except that travel from home to the primary official station shall not be reimbursable.

D. Travel on non-scheduled workdays or holidays to anywhere other than the official station is reimbursable from the employee’s home.

University administrators must exercise discretion in authorizing the reimbursement plans described in B. and C. above to ensure equity to both the University and the employee.

9.01.7 Student/Athletic Travel

Class/Research Travel – All students traveling as a part of a class or research assignment must complete a Release and Indemnification Agreement form (Exhibit 7) and submit it to the respective department for handling. For overnight trips, these forms should be included in the employee’s request to travel request.

Organization Travel (SGA.) – All students traveling on behalf of the University must Complete travel documents in accordance with the SFCB policy.

Athletics – The Athletic department will issue Travel Request Documents for all teams, for each semester with a copy of the game schedule attached. Estimates of all areas concerned will be included.

9.01.8 Time Table for the Submission of Documents

A. Request for travel - should be submitted to the Accounts Payable office 4 weeks prior to the trip.

B. Request for Travel Reimbursement – Should be submitted within 14 days of the return of your Travel. According to IRS regulation, an accounting of expenses made after 60 days is considered unreasonable and will be treated as a taxable benefit that will reported as income on the employee’s W-2.
9.02 THE APPROVAL PROCESS

9.02.1 REGULAR UNIVERSITY BUSINESS TRAVEL

All travel necessary to conduct regular University business requires the prior approval of the employee's supervisor. (exceptions noted above) A Request for Travel form (see Exhibit 9-1) must be properly completed and approved by the Department and Division Heads. The request should be routed to Accounts Payable for review by the Business and Ethics offices prior to the trip.

9.02.2 PREPARATION AND DISTRIBUTION OF THE TRAVEL REQUEST (Prior to Trip)

- Employee prepares travel request form and submits to supervisor for approval. Request must include the reason for the trip where indicated on the form, a program schedule of the conference or registration form and documents to support the cost of meals, hotel, car, etc. The reason for the program schedule/registration is to review if meals are included in the cost of the registration.

- Supervisor submits travel request for Division approval.

- Travel requests for grants must be submitted to Grants Accounting at least two (4) weeks in advance of the trip.

- Travel request is forwarded to Accounts Payable. A travel authorization number will be assigned once the request is approved.

- Original is kept in Accounts Payable and filed in appropriate section of travel folder alphabetically.

- Duplicate or electronic file of the request is sent to employee indicating travel has been approved.
9.0.3 TRAVEL EXPENSE VOUCHER (Trip is Complete)

- A Travel Expense Voucher (see Exhibit 9-3 and Exhibit 9-4, if applicable) must be submitted to the Accounts Payable Office within 14 days after the trip for reimbursement.

- Employee submits all original receipts along with a properly completed Travel Expense Voucher to supervisor for approval. **NOTE:** If you have lost an original receipt, please follow the Appendix 9A-7.

- If your travel expense voucher request exceeds the amount of the original request by more than $25, you must have the expense voucher signed by the Division Head that the overage is approved.

- Please note: Accounting standards require supporting documentation that shows you have paid for the expense. If you are paying for someone’s room, ticket, registration etc. and are requesting reimbursement, you must show documents that you paid. If someone pays for your room and you are requesting reimbursement, you must provide documentation (i.e. canceled check) that you have reimbursed this person. (a letter from the individual stating they have received payment from you is not acceptable.) In addition, some documents show the last 4 digits of your credit card but don’t have a name associated with that number. In this case, we will ask you to provide something, (a statement or copy of your card with only the last 4 digits showing) that will confirm that you purchased the item or service.

- Don’t forget you must sign this request.

- Send the Travel Expense Voucher to Accounts Payable for approval and processing.

- Check is mailed or deposited to addressee on the Travel Expense Voucher.

9.04 STAFF TRAINING

Staff training which is necessary to improve an employee's skills or keep an employee informed of current developments requires approval of the employee's supervisor.

A Staff Training Request (see Exhibit 9-2) must be prepared and submitted for Divisional approval. If travel is involved, a Request for Travel form should also be prepared and submitted for approval.
9.03 PREPAYMENT OF TRAVEL EXPENSES

Prepayment of such travel expenses as conference registration, airline tickets, etc. should be submitted on a Purchase Order or an MDV. The prepayment of hotels by the University is not permitted except under special circumstances such as Team or Group Travel.

9.03.1 TRAVEL ADVANCES

Travel advances are not available. Exceptions to this must be approved by the appropriate Divisional Vice President or President. (Meals for Team and Group travel may contact A/P for an exception in this area.)

9.04 TRANSPORTATION

The method of transportation used by individuals will be the most practical and economical, with due consideration given to the time involved, extra meals, lodging costs and the mission to be accomplished. First Class, Business Class or Travel on Acela trains is not permitted except under special circumstances that must be approved in advance.

9.04.1 UNIVERSITY-OWNED VEHICLES

The University owns vehicles which are available for travel on a limited, first-come, first-served basis. Employees must drive University-owned vehicles with care and observe all motor vehicle laws. All employees are required to have a valid driver's license when operating a University-owned vehicle and are not permitted to carry passengers in University vehicles unless these passengers are also engaged in University business. Employees are responsible for speeding tickets and any other fines due to motor vehicle infractions committed by them while using University-owned vehicles. Gas and oil for use in University-owned vehicles may be purchased by using the University's gasoline credit card which will be made available to the employees when they pick up a vehicle. Employees needing to use a University-owned vehicle for University business should submit a request to the Facilities Department (ext. 4650) All
arrangements for pick up and return of the vehicle are controlled by the Facilities Department and are outlined in the University's Policies and Procedures.

### 9.04.2 PRIVATELY OWNED VEHICLES

Employees may use their private vehicles for official University business if a University-owned vehicle is not available. All employees using their privately owned vehicles on official University business will be responsible for having a valid driver's license and vehicle liability insurance coverage. Employees will be reimbursed for mileage at the current allowable reimbursement rate, **which is 45 cents per mile**. Employees that are provided with a car allowance may submit for reimbursement at a rate of 13 cents per mile. Expenses for tolls and parking will be reimbursed at the actual cost incurred.

### 9.04.3 PUBLIC CARRIERS

Employees are expected to exercise judgment in the use of public carriers and select the most economical means of transportation that will meet their travel needs. Reimbursement will be based on the actual cost if traveling by public carrier (rail, bus, and airplane). Under normal conditions, it is expected that an employee will travel by **coach** for air travel. If you travel in Business Class or any other means other than coach, a letter explaining the expense should be attached for review by the appropriate Division Level Administrator and Accounts Payable. Original receipts are required for all travel. Necessary taxicab charges are reimbursable, but only if public transportation is not readily available or in emergencies. Travel to and from airports and downtown areas should be confined to a regularly scheduled service whenever such a service is available and practical.

### 9.04.4 CAR RENTALS

Motor vehicle rentals may be permitted under extenuating circumstances where commercial transportation facilities are not available or their use is impractical. **Prior approval** is necessary as outlined in Section 9.02 and a letter of justification should be attached to the request. Employees are expected to exercise judgment in selecting the most economical car rental to meet their travel needs. **Please note: A Justification letter for the rental of a car should include a reason for the rental. If the rental vehicle is less expensive than other modes of transportation, the savings should be documented for review. (cost of a flight or other means of travel.)**
9.05 CONVENTIONS, CONFERENCES, STAFF TRAINING, WORKSHOPS

9.05.1 EXPENSES

For conventions, conferences, staff training, workshops, training seminars and for trips in excess of 24-hour periods requiring overnight lodging (including situations in which a package arrangement includes lodging and meals as an integral part of the scheduled activities), the allowable per diem reimbursement is limited to actual reasonable expenditures.

9.05.2 REGISTRATION FEES

Registration fees for conventions or workshops are reimbursable. Original receipts shall be submitted for registration fees. Registration fees due in advance should be submitted on a Miscellaneous Disbursement Voucher (see Exhibit 9-5).

9.06 MEALS

Meal costs are reimbursable based on current allowable reimbursement rates which are stated in Appendix 9-A. When on travel status, meals will be reimbursed based on the times of departure and return. An example of times used to evaluate approval would be: If your departure time is prior to 8:00am you would be eligible for breakfast, before 12:00 noon you would be eligible for lunch and 5:00pm you would be eligible for dinner. Meals furnished as part of a registration or conference fee are not reimbursable whether the meals are used or not.

Meal reimbursement for an extended work day trip not involving overnight lodging is $8 each for breakfast, lunch and $20 for dinner. When an employee is authorized or assigned hours of work beyond the normal work day and performs at least three such additional consecutive hours of work which are otherwise not compensated for at premium rates on either a cash or compensatory time basis, then such employees may be provided the meal reimbursement appropriate for the circumstances. The three hours of eligibility shall not include the time utilized for a meal break or for travel associated with the meal break. The hours of the normal work day and actual hours worked must be shown on the Travel expense report filed by the employee when requesting meal reimbursement.
Business meals are not subject to individual meal limits.

- Must be for non-University employees.
- Must be cleared with the Division Head in advance (Entertainment Form).
- Must be submitted with an itemized food/service receipt to be reimbursed.

The Department/Division Head may choose to specify rates that are lower than those in the policy for budgetary control purposes.

### 9.07 LODGING

Expenses for lodging costs are reimbursable if prior approval is received when submitting a Request for Travel form. Employees will be reimbursed for hotel/motel accommodations which are reasonable considering their travel itinerary. Employees will be entitled to reimbursement for a single, standard room at a first-class hotel. **Reimbursement will not be made for overnight accommodations within 50 miles of the traveler's official workstation and/or place of residence** without approval from the President or designee. Luxury hotel accommodations are not reimbursable unless other accommodations are not available or practical considering the employee's travel itinerary. In all cases, employee lodging costs must have prior approval to be reimbursable. Original, itemized hotel receipts are required. **When lodging is shared with others, reimbursement will be paid to the individual who has documented proof of payment.**

### 9.08 PROSPECTIVE EMPLOYEES

- Reimbursement of travel expenses of prospective employees shall be reimbursable if the employee has been selected to be interviewed on the campus by the designated University search committee and approval is given by the Division Head.

- A prospective employee traveling from home to the point of the interview and return is eligible for reimbursement of all reasonable costs.

- At the time of the interview the interviewee will be given a University Miscellaneous Disbursement Voucher (see Exhibit 9-5) to submit with an itemized listing of his/her travel costs, together with original receipts covering all expenditures, to the appropriate Division Head must be processed within twenty (20) days of his/her visit.
• The Division Head will review and approve the voucher and receipts and submit the voucher with the supporting receipts to the Budget Office for approval prior to reimbursement. The interviewee can expect reimbursement from the University within three weeks after the documents are submitted to the University.
APPENDIX 9-A

AUTHORIZED REIMBURSEMENT RATES

9-A.01 Transportation - Mileage Rate/Official Station

The current allowable reimbursement rate for mileage associated with the use of a private automobile used for official University business is 45 cents per mile and 13 cents per mile for employees with a car allowance.

9-A.02 Car Rental

Car rentals may not exceed the prevailing rate in the area at the time of rental. Rentals should be limited to mid-size or smaller cars. A letter of justification should be submitted prior to the trip. Please note: Justification letters for the rental of a car should include a reason for the rental as well as justification for the type of rental vehicle. If the rental vehicle is less expensive than other modes of transportation, the savings should be documented for review.

9-A.03 Lodging and Meals

For conventions, conferences, staff training, workshops, training seminars and for trips in excess of 24-hour periods requiring overnight lodging and meals as an integral part of the scheduled activities), the allowable per diem for meals not included in conference fees is limited to $36 per day. The maximum allowable for meals not covered in conference fees is as follows:

- Breakfast $8 including tip and tax
- Lunch $8 including tip and tax
- Dinner $20 including tip and tax

In cases where the total per diem reimbursement will exceed the standard room rate for a conference for lodging and/or $36 for meals, a Request for Additional Per Diem must be completed and forwarded to the CFO/VP of Finance for approval prior to the trip.

9-A.04 Receipts

Original receipts must be submitted with the Travel Expense Voucher in order to receive reimbursement. Receipts for meals are not required as the allowable per diem for meals is limited to $36 for meals not included in the conference fee.
9-A.05 Cost Accounting Standards Board (CASB) Requirements

The University must adhere to CASB regulations that require travel and entertainment expenses with similar business purposes to be reimbursed in a consistent manner.

A travel expense voucher with applicable original receipts must be submitted to the Accounts Payable Office, Division of Administration and Finance, within 14 working days of completed travel. Failure to properly account for actual expenses incurred within the 30-day period will result in unnecessary delay and possible suspension of payments subject to the availability of funds.

9-A.06 Substantiation

The substantiation must include the following information:

- The amount of each separate expenditure with an original receipt.
- The date of time of departure and return for each trip away from home and the number of days away from home spent on business.
- The destinations or location (name of city or town) of travel.
- The business reason for the travel or nature of the business benefit derived as a result of the travel or expenditure. (The IRS uses the business purpose to determine if reimbursement of a trip is taxable income to the traveler.)

9-A.07 Documentation Requirements

The University requires travelers to submit the following documentation to document expenses on their expense form:

- Air/Rail -
  - Original ticket receipt/Boarding Pass.
  - Electronic tickets require a copy of the ticket acknowledgement and verification of payment, usually a credit card receipt or statement.

- Hotel - Hotel folio
- Car Rental - Car rental agreement receipt.
- Personal Car Usage - Receipts for tolls, parking and daily mileage log.
- Meals/Entertainment - Meal reimbursement is limited to the daily per diem.
- Original receipts for tolls in excess of $10 are required. Receipts for tolls under $10 should be provided when available.
In addition:

- Photocopies will be acceptable only with a Missing Receipts Affidavit.
- Receipts must include the name of the vendor, location, date and dollar amount.
- Credit card statements or record of charge slips accompanying the monthly billing statement are not acceptable in lieu of receipts.
- Rowan University is exempt from the State of New Jersey Sales Tax. Employees should not pay these taxes, and will not be reimbursed for payment of it.

9-A.08 Missing Receipts

Missing receipts affidavits must be signed by both the traveler and authorized signer with a complete explanation of the expense and the reason for the missing receipt. See Exhibit 9-6 for a complete Missing Receipts Affidavit.

In the event of a missing airline receipt (last page of the ticket stub), the affidavit must be accompanied by some form of documentation. The agency issuing the original ticket must be contacted and a copy of the receipt requested. All agencies are required by the Airline Reporting Commission to keep copies of every ticket they issue.

If the traveler is unable to obtain a copy of the airline receipt, a copy of the itinerary and one of the following must be included with the missing receipt affidavit:

- Credit card charge slip
- Record of charge and billing statement
- Canceled check or other record of payment
- Boarding Pass

9-A.09 Incorrect or Incomplete Expense Reports

Expense Reports that are incorrect or incomplete:

- Will be returned to the authorized signer for corrective action.
- May result in delay of reimbursement.

The most frequent reasons for returned expenses include:

- Missing traveler's signature
- Inadequate business purpose explanation (required by the IRS)
- Missing receipts without missing receipts affidavits