Valparaiso University
Travel and Travel Expense Reporting
Policies & Procedures

Purpose

The purpose of this document is to establish procedures for faculty, staff and students to obtain approval and reimbursement by Valparaiso University for authorized business-related expenditures.

Statement of Policy

Valparaiso University supports authorized business travel of faculty, staff and students. The University will reimburse travelers for reasonable business expenses incurred provided the travel is approved by the appropriate supervisor. The University will reimburse the traveler for actual, authorized travel expenses as submitted on a properly completed Travel Expense Report. Employees should practice moderation in all expenditures for travel, keeping in mind the mission, non-profit status and budgetary constraints of the University.

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Departmental Budgetary Discretion

Budget officers, departmental supervisors and administrators may place a limit on trip expenditures due to limited funds availability or budget constraints. If there is a set limit on funds available for a trip, the budget must be communicated to the traveler at the time the trip is approved and in advance of all expenditures. The travel expense reimbursement report must include actual expenditures. The maximum reimbursement amount must then be specified on the report.

Expense Reporting

A properly completed Travel Expense Report must be prepared by the employee, reviewed and approved by the appropriate supervisor and submitted to the Finance Office to obtain reimbursement. The following procedures must be followed:

- Obtain the Travel Expense Report from the Finance Office. Only the official Valparaiso University Travel Expense Report will be accepted. If the employee would prefer preparing his/her Travel Expense Report electronically, please obtain a copy of the Excel spreadsheet at https://www.intra.valpo.edu/provost/travel_policy/expreport.php.

- All sections of the Travel Expense Report must be completed.

- The Travel Expense Report must be signed by the employee requesting the reimbursement and the appropriate supervisor. By signing the report, the supervisor affirms the completeness and mathematical accuracy of the report and all necessary documentation is attached. Vice Presidents may establish the signature and spending limit requirements for their area using the Authorized Spending Limits Form available at https://www.intra.valpo.edu/Procurement/assets/docs/AuthorizedSpendingForm.pdf.

- Due to IRS reporting regulations, if the Travel Expense Report includes meals and entertainment of a guest, the report must include the guest's name and business purpose. In addition, refer to the Valparaiso University "Hospitality Policy" for information regarding authorized expenditures for guests and other non-travel related meal expenditures.

- Due to IRS reporting regulations, meals for one-day trips will not be reimbursed unless the workday exceeds 10 hours. Typically, the one day trip reimbursement request may include a per diem for the evening meal if the one day trip exceeds 10 hours. See the complete policy on page 11 including information regarding the meal per diem rates.

- Original (no photocopies) itemized receipts of non-meal expenditures must be attached to the Travel Expense Report. In the event that expenses were shared with another individual, photocopies will be acceptable if a notation is made on the Travel Expense Report. Meal reimbursements will be paid based on the per diem rates detailed in the "Meals and Incidentals" section of this policy. **Hotel quick checkout receipts that do not itemize charges are not acceptable.**

- Prepayments for trip expenditures such as conference fees and airline reservations are often made from weeks to months prior to actual travel. Reimbursement requests for these types of expenditures must be submitted in accordance with the reimbursement policy commonly known as the "59 Day Rule" which states that the reimbursement request must be received by the Finance Office within 59 days of payment. Reimbursement requests submitted after 60 days have elapsed will be treated as compensation through Payroll as specified in the expense reimbursement policy. Reports submitted after the close of a fiscal year (occurring annually on July 15) will not be reimbursed under any circumstances.

- In order to manage cash flow and department budgets effectively, the Travel Expense Report must be submitted within 10 working days after returning from a business trip. Reports submitted after 60 days have elapsed will be reimbursed at the discretion of the supervisor and be treated as compensation through Payroll as specified in

the expense reimbursement policy. Reports submitted after the close of a fiscal year will not be reimbursed. The fiscal year close date, approximately 15 calendar days after June 30, is publicized annually by the Senior Vice President for Finance and Administration.

- See Page 14 for a sample of a properly completed Travel Expense Report.

- Travel Expense Reports will be processed by the Finance Office in the order received. Reimbursements will be processed as timely as possible.

Travel Advances

The University encourages the use of personal credit cards in lieu of requesting a travel advance. However, in order to meet the travel needs of employees, Valparaiso University will provide travel advances when proper documentation has been prepared and approved by the supervisor. The following procedures must be followed:

- Submit a check request to the Finance Office no later than five working days prior to departure.

- The maximum request will be $150 per day of travel. Athletic team travel advance request maximums will be at the discretion of the Athletics Business Manager.

- Employees having a prior outstanding travel advance may not request an additional advance until a properly completed Travel Expense Report is submitted to the Finance Office.

- Unused advances must be returned to the Finance Office immediately upon return from travel. Send a personal check or money order for any unused advance with the advance account number noted on the check to the University Cashier, Do not send cash. A copy of the receipt from the University cashier must be attached to the Travel Expense Report.

- Cash held by the employee is the responsibility of the employee. Theft or loss of funds should be submitted to the employee's personal insurance company. A police report must be filed at the time of loss. All losses must be reported immediately to the Vice President for Finance and Administration.

Transportation - Air

Valparaiso University's corporate travel business partners is Anthony Travel for all University-related travel. By coordinating travel arrangements through this agency, the University has established an efficient purchase and payment method. Please contact Procurement if you should have concerns about how to handle individual, unusual travel circumstances. **A 60% reimbursement will be paid in those cases where Anthony Travel or an internet provider was not used and there was no previous communication with Procurement regarding extenuating circumstances.**

Reservation Procedures – With University Business Partners

- Contact Anthony Travel (574-631-7080) for travel arrangements. Identify yourself as a Valpo traveler and give the name of your department. Provide the agency with your air travel requirements. When possible, be flexible by giving a variety of departure and arrival options to secure the lowest fare.

- The agency will notify departments of travel itinerary and cost.

- Departments will enter a purchase requisition into Colleague and a purchase order will be issued to the agency. Procurement will provide the agency a purchase order number. The agency must have the purchase order number before a reservation is booked. To avoid possible price increases or other charges, enter purchase requisitions in Colleague or call Procurement as soon as reservations are requested.

- Departments that have a high volume of travel needs should consider issuing a blanket purchase order for all travel during a semester/year. Each time travel arrangements are made, the agency should be given the blanket

purchase order number. This eliminates a purchase requisition/purchase order for each individual travel situation. The supervisor should monitor the blanket purchase order activity.

- Tickets are delivered by e-mail with receipt and copy of itinerary.

Other Reservation Procedures

- Internet Providers: If you choose to use an internet provider due to the low rates often available, the cost will be reimbursed provided the confirmation page indicating confirmation number, itinerary, total cost and proof of payment is attached to a properly completed Travel Expense Report.

  - Other Providers: If another agency has quoted a lower rate, the provider may be used instead of the University agency. However, you must obtain a written quote from the University agency (World or Anthony) for the **same itinerary** as documentation of savings. To be comparative, the agency quote must be obtained the **same day** as the other provider's quote. When submitting a charge for travel on the Travel Expense Report, you must attach the quotes **and** proof of payment of the other provider's charge. Proof of payment consists of an original invoice indicating "Paid in Full" from the other provider.

Domestic and International Travel

- Class of Service

  No first class/business class travel will be reimbursed for any Valpo employee while traveling on University business. The only exception to first class/business class travel is a free upgrade provided by the airline, the travel agency or a frequent flyer program.

- Private Aircraft

  The University does not provide reimbursement for travel in private aircraft for University business unless authorized by the appropriate vice-president.

- Passports/Visas/Tourists Cards

  Passports/visas/tourist cards are typically personal in nature and are not the responsibility of Valparaiso University. However, passports required for University business travel may be reimbursed at the discretion of the appropriate supervisor.

Accounting Procedures

- Flight Reimbursement

  Anthony Travel will bill Valparaiso University for all flight arrangements made through the purchase order system, and Accounts Payable will handle the payment. For flights arranged by the employee due to special circumstances stated above or on the internet, reimbursement will be paid to the employee upon receipt of a properly completed Travel Expense Report. Please refer to documentation of internet purchases outlined above. **If Procurement guidelines are not followed, only 60% of the cost of the flight will be reimbursed. If travel arrangements are made by the individual in advance of the dates of the trip, reimbursement requests must be submitted in accordance with reporting deadlines. For more details, see "Expense Reporting" above.**

- Unused Tickets

  Refunds for unused tickets must be sent to the Finance Office. Provide details including information regarding the unused ticket and the general ledger account number from which the original purchase was made. Non-refundable credits must be used when making future University business related travel arrangements.

- Lost Tickets

  Employees are personally responsible for the replacement of all lost paper tickets.

- Changes/Reissues

  Any fees charged for business-related flight changes will be reimbursed to the employee if documentation is included in a properly completed Travel Expense Report.

Personal Travel with Business Travel

Valparaiso University will allow combinations of personal/business travel if the rate proportionately decreases the cost incurred by the University. The travel agencies will offer the traveler the optional cost of the Saturday stay-over fare. The cost comparison must take into account the airfare savings compared to the additional cost for lodging, meals and rental car.

Airline Club Memberships

Airline club memberships are the responsibility of the employee. Valparaiso University will not reimburse for membership costs unless related to ongoing University business and approved by the supervisor.

Number of Employees on Same Flight

The President, Provost and Vice President for Finance and Administration of Valparaiso University are not permitted to travel on the same flight.

Frequent Flyer Program

Valparaiso University permits its employees to retain their frequent flyer miles earned on University business travel.

Guest Travel

Valparaiso University will not reimburse the travel costs of a personal guest. It is the responsibility of the employee to document reimbursable business expenses and to keep a record of such expenses apart from those incurred by the guest.

Business Guest Travel

From time to time, the University hosts individuals or groups for a variety of reasons. The individual or group is encouraged to make travel arrangements through the University's approved travel agencies. The hosting department is responsible for purchase requisitions and/or expense reimbursement requests.

Travel Insurance

Flights arranged through World Travel or Anthony Travel and paid using the University's Chase Mastercard automatically include $250,000 travel accident insurance for the traveler. In addition, the University provides $50,000 accidental death and dismemberment insurance for all employees while traveling on University business.

Transportation - Automobile

Personal Car

- Authorization for travel must be obtained from the appropriate supervisor. In the event that several University employees will be traveling to the same destination, joint travel is expected.

- Reimbursement for use of a personal vehicle will be paid to the employee upon receipt of a properly completed Travel Expense Report. The maximum reimbursement will be at the current IRS mileage rate, which includes all costs of operating a vehicle. No other costs of operating a personal vehicle will be reimbursed. If the destination warrants air travel but the employee chooses to use a personal vehicle for his/her own convenience, the reimbursement will be limited to the cost of airfare and rental car at the destination as quoted by Anthony Travel or internet provider or the actual mileage reimbursement rate, whichever is less. The employee will be responsible for obtaining a written quote from Anthony Travel or internet provider prior to departure.

- Mileage will be calculated using the most direct route. The Travel Expense Report will include point of origin, destination, dates of travel, business purpose and the number of miles driven.

- Under no circumstance will the employee be reimbursed for fines resulting from moving or parking violations.

- In the event an employee is involved in an accident in his/her personal vehicle while traveling on University business, the employee is responsible for loss or damage to the vehicle and any bodily injury or property damage to others they may cause, and is expected to maintain appropriate insurance covering damage, liability and medical costs.

- Under no circumstance will the employee operate/use a cell phone, including text messaging, while driving a vehicle.

Rental Car - General Policies

The following general policies address University non-student drivers only. Please refer to the "Student Driver" section of the Travel Policy for all trips involving student drivers.

- The driver must be a University employee with a valid driver's license.

- The University has insurance coverage for hired vehicles driven by University employees. This coverage includes public liability insurance as well as physical damage coverage with a $500 deductible. This precludes the necessity of purchasing rental car insurance coverage from any car rental agency. In the event of an accident, the University will be responsible for the cost of damages not to exceed $500. The cost will be charged to the department that rented the vehicle.

- Only business-related travel is authorized use of a rental vehicle. The rental vehicle <u>may not</u> be used for personal side-trips. The only authorized driver is the employee who rented the vehicle.

- The use of large passenger vans with a wheelbase over 140" and total vehicle length over 225", commonly known as "15 Passenger Vans", is prohibited.

- In the event of an accident, regardless of the amount of damage or injury, the employee must contact local law enforcement authorities and an accident report must be obtained. The employee must immediately notify the University's insurance carrier Travelers Insurance, at their 24-hour claim reporting service, by calling 1.800.832.7839, and advise the University's Vice President for Finance and Administration at 219-464-5215 as soon as possible.

- Rental vehicles should be returned refueled to avoid excessive vendor refueling charges.

- Under no circumstance will the employee be reimbursed for fines for moving or parking violations.

- Under no circumstance will the employee operate a rental vehicle under the influence of alcohol or other controlled substance.

- Under no circumstance will the employee operate/use a cell phone, including text messaging, while driving a vehicle.

Rental Car - Local

The University has contracted with Enterprise Rent-a-Car for all authorized local transportation needs. The authorization is for official University business only for destinations exceeding 30 miles (round trip exceeding 60 miles). The procedure is as follows:

- Contact Enterprise at 531-2700 to obtain reservation information or at www.enterprise.com.

- Enter a Purchase Requisition into Colleague. The reservation will not be honored if a purchase order is not prepared or a Valparaiso University Procurement Card is not provided. Departments that have a high volume of

travel needs should consider issuing a blanket purchase order for all travel during the semester/year. Each time travel arrangements are made, Enterprise must be given this blanket purchase order number. This will eliminate a purchase requisition/purchase order for each individual travel situation.

- Arrange with Enterprise for pick up or delivery of the rental vehicle. The rental agreement **must** be signed by the **driver/employee** at the time of pick up/delivery. **The driver/employee must inspect the vehicle for damage before and after the rental period and note any damage on the rental agreement.**

- Enterprise will bill the University directly for the rental charges.

Rental Car – Out of Town

- In the event that transportation is required at a travel destination, Valparaiso University authorizes and will reimburse for the use of rental cars. The rental agreement **must** be signed by the **driver/employee** at the time of delivery. However, only business-related travel is authorized use of a rental vehicle. The rental vehicle **may not** be used for personal side-trips. The only authorized driver is the employee who rented the vehicle.

- The style of vehicle needed for business travel may vary depending on the purpose of the business trip. Keeping budget constraints in mind, the vehicle choice remains with the employee with the approval of the appropriate supervisor.

- Drop off charges will be reimbursed to the employee if the charge meets the necessary University business purpose criteria.

- A personal credit card or University procurement card must be used for the rental of vehicles outside of Valparaiso. Local blanket purchase orders will not be honored by out of town agencies.

- Reimbursement for use of a rental vehicle will be paid to the employee upon receipt of a properly completed Travel Expense Report. The University will reimburse for the additional night(s) rental car cost resulting from choosing a flight option that requires a Saturday night stay as long as the option resulted in savings or no further expense to the University.

Transportation - Other

Taxis, Buses, Vans, Airport/Hotel Limousines

Use of taxicabs, shuttle buses and other forms of mass transit are encouraged. The cost will be reimbursed when properly submitted on a Travel Expense Report. Original receipts are not required for individual charges under $25.00.

Car Service

Reimbursement will be provided for car services when their use is cost effective or required under special circumstances and approved by the appropriate supervisor.

Rail

Contact Anthony Travel for rail travel arrangements following the same procedures as previously stated for air travel.

Toll Charges

Reimbursement will be provided for tolls charged for roads, bridges, etc. The cost will be reimbursed when properly submitted on a Travel Expense Report. Original receipts are not necessary for individual charges under $25.00.

Lodging - Hotels

Type

It is the University's practice to use "good" rather than "deluxe" lodging accommodations. However, accommodations selections will widely vary based on the location and the situation. For example, attendance at a convention, seminar or University-sponsored function may make it appropriate for the traveler to stay at the hotel serving as the meeting site.

Reservations

Employees will be responsible for making their own hotel reservations. When attending a conference or convention, the employee will request the applicable convention rate. World Travel or Anthony Travel may be contacted for specific hotel needs, corporate rates or promotional rates. On-line reservations are permitted and encouraged due to the discounts frequently experienced using internet providers.

Guarantee for Late Arrival

The employee will be responsible for obtaining a guarantee for late arrival at the time the reservation is made.

Cancellations

In the event a business trip is canceled or changed, the employee will be responsible for making the necessary changes in his/her reservations.

Hospitality Rooms

The University will reimburse for the rental of a hospitality room if the room is necessary for conducting business of the University.

Guest Lodging

If the employee occupies a room with a personal guest, the University will reimburse at the single rate. The employee will provide the single rate information on the Travel Expense Report.

Reimbursement

Reimbursement for hotel accommodations will be paid to the employee upon receipt of a properly completed Travel Expense Report. The original itemized hotel receipt must be attached to the report. Any charges included on the hotel bill for other expenses such as local phone calls, internet service and laundry service must be itemized on the Travel Expense Report in the appropriate category. Meals charged to a hotel bill will not be reimbursed. See the per diem information under "Meals and Entertainment". Hotel long distance charges will not be reimbursed. Internet service will be reimbursed if the service is necessary to perform University business and the hotel does not provide free service in the room, lobby or business center.

Spending Guidelines

Budgetary guidelines for the trip are the responsibility of the appropriate supervisor. The University will reimburse for the additional night(s)' lodging resulting from choosing a flight option that requires a Saturday night stay as long as the option resulted in savings or no further expense to the University.

Lodging - Private Homes

In Lieu of Hotel Lodging

Many University employees have friends and family all over the world with whom they prefer to stay while traveling on business. The University supports this choice.

Reimbursement

The University will reimburse for actual costs incurred. Reimbursement will not be made for imputed hotel bills or imputed meals if a traveler stays at the home of a relative or friend.

Gift for Host/Hostess

Current IRS guidelines allow business gifts limited to a cost of $25. A gift to the host or hostess would be an appropriate gesture, keeping the IRS regulation in mind.

Meals and Incidentals

Travel-Related Meals

The University will reimburse employees for travel-related meals based on the Per Diem Rate Tables provided in Publication 1542 “Per Diem Rates” of the Internal Revenue Service. The “High-Low” method will be used. This method specifies that the rate for meals and incidentals effective January 1, 2023 is $60 per day except for specified cities and dates which permit a $73 reimbursement. The $73 per diem reimbursement rate is also used for travel outside the United States. The per diem rates include incidental expenditures such as snacks, beverages and tips to wait staff, maids and porters. A printable pdf version of the "High-Low" Cities can be downloaded at valpo.edu/travel/high-low/

For partial travel days, the reimbursement rate is itemized as follows:

	Low Cost	**High Cost**
Breakfast	$ 14.00	$17.00
Lunch	$ 16.00	$20.00
Dinner	$ 30.00	$36.00

Employees must not request a full day per diem if meals are provided at a conference or event (see Conference/Event-Related Meals below). Refer to the chart above to determine the appropriate reimbursement rate.

Employees using Valparaiso University Procurement Cards for travel may not use the card for meals, unless the meal is included in a registration fee (see Conference/Event-Related Meals below). Meals are reimbursed based on per diem rates only. Charges for hotel room service on Procurement Cards are also prohibited. See the Procurement Card Policy – consequences may apply.

Reimbursements are subject to budget restrictions placed on the trip by the budget officers or supervisors.

Conference/Event-Related Meals

Frequently, meals are included in conference or event registration fees. Meals included in a registration fee are not subject to the terms of the per diem reimbursement policy, but additional meals not provided during the conference or event will be subject to the per diem policy. For example, if a registration fee includes lunch and dinner, the breakfast per diem may be included on the travel reimbursement request. Per diem reimbursement requests must not be submitted if meals are included in the registration fee.

The entire registration fee may be paid using a University procurement card even though the fee includes meals. See the Procurement Card Policy for additional information.

One-Day Travel

Due to IRS reporting requirements, meals for one-day trips will not be reimbursed. However, if the one-day trip exceeds a 10-hour workday, the "Dinner" portion of the per diem rate will be reimbursed. Breakfast and lunch will not be reimbursed under any circumstances. In the event the workday exceeds 10 hours, the time of departure and time of return must be noted on the Travel Expense Report.

Business Guest

Reimbursements for a meal provided to a business guest during the travel period may be included on the Travel Expense Report if the purpose of the meal is to discuss University business. The name of the guest and business purpose must be provided on the Travel Expense Report. The reimbursement is based on actual expenditures, so a detailed receipt must be provided.

For non travel-related meal reimbursements, see "Non Travel-Related Meal Reimbursement" below.

Personal Guest

If the employee travels with a personal guest, the cost of the guest's meals will be the responsibility of the employee.

Non Travel-Related Meal Reimbursements

Reimbursements for non-travel meals and other expenditures will be subject to the conditions set forth in the Valparaiso University Hospitality Policy. The Hospitality Policy establishes guidelines for meals provided at business meetings and events as well as those provided guests of the University such as guest speakers. The reimbursements are based on actual expenditures as detailed on original receipts. See the Hospitality Policy for additional information. Hospitality meal reimbursements must be submitted on a "Hospitality Expenditures Reimbursement Request" form, not a travel expense reimbursement form.

Other Reimbursable Expenses

Telephone

Long-distance business calls made by using a personal cellular phone or personal calling card will be reimbursed when properly documented. Telephone calls should be listed separately on the Travel Expense Report. **Long distance telephone calls charged to the hotel room are not reimbursable due to the typically excessive cost involved. See non-reimbursable expenses on page 13.**

Internet Service

Hotel internet service fees will be reimbursed if the service is necessary to perform University business and free services are not available. Fees for internet services obtained on airplanes or in airports will only be reimbursed if the service was needed to perform University business prior to or during the flight period and no other option is available. Reimbursement is at the discretion of the appropriate supervisor.

Supplies/Postage

At times, an employee may need to purchase supplies or postage for University business while traveling. These costs may be submitted on a Travel Expense Report. Reimbursement is at the discretion of the appropriate supervisor

Baggage and Excess Baggage Fees

Charges for baggage and excess baggage will be reimbursed if the baggage is required for conducting business of the University. Documentation of the additional fees is required.

Inoculations

Charges for inoculations will be reimbursed if required for University-related travel.

Other

Other expenses not previously listed will be reimbursed at the discretion of the appropriate supervisor.

Non-Reimbursable Expenses

Child Care Expenses

Expenses incurred for childcare are not usually reimbursable, except under special circumstances approved by the appropriate supervisor.

Personal Entertainment

The University will not reimburse expenses for personal entertainment such as in-room movies, video rentals, health club fees and personal grooming costs.

Pet Care Fees

Expenses incurred for pet care are not reimbursable.

Alcoholic Beverages

Alcohol is not a reimbursable travel expense unless it is included in the registration fee of a conference or other event or is served when hosting a University guest.

Personal Guest Travel

Travel costs of personal guests will be the responsibility of the employee.

Travel Reimbursements by Outside Party

The University will not reimburse travel costs reimbursed by an outside organization.

Travel Accident Insurance

Supplemental travel insurance coverage will be the responsibility of the employee.

Theft and Damages

Theft, loss of funds, damage or loss of personal luggage should be submitted to the traveler's personal insurance company. A police report must be filed at the time of loss. All losses must be reported immediately to the Vice President for Finance and Administration.

Tips and Gratuities

Tips and gratuities are included in the daily per diem rate for meals and incidentals. No additional reimbursement will be made for tips given to wait staff, maids and porters/bell hops. Tips for taxi drivers <u>are</u> <u>not</u> included in the per diem rate. The tip for taxi drivers may be included in the reimbursement request.

Telephone

Long distance telephone calls charged to the hotel room are not reimbursable due to the typically excessive cost involved.