

Policy Title: Travel			
Policy #:	FA-BO-004		
Responsible Office:	Business Office		
Responsible Administrator:	VP for Finance & Administration		
Date Reviewed:	July 2018		Revisions Made? Yes <u>X</u> No <u> </u>
Date of Next Review:	March 2020		

PURPOSE

WOU’s travel policy exists to comply with the rules of the Accountable Plan established by the IRS. The Accountable Plan’s rules are:

- Expenses must have a business connection
- Expenses must be adequately accounted for within a reasonable period of time
- Any excess reimbursement or allowance must be returned within a reasonable period of time

Adequate accounting is defined by the IRS as giving documentary evidence of the travel and expenses such as receipts, diary, or account book. An established per diem plan satisfies the adequate accounting requirements.

All travelers (including students, official volunteers, and guests) on official university business must comply with WOU travel policies and procedures. Travelers must ensure transactions are for authorized purposes and are an appropriate use of funds. For insurance purposes, travelers’ dates, destinations, and purpose of travel should be tracked on departmental calendars. All public employees have a duty to exercise good judgment and common sense in obligating and expending the resources of the University. Every employee must use the University’s resources wisely.

AUDIENCE

WOU employees.

DEFINITIONS

N/A

POLICY STATEMENT

The WOU Business Office provides the campus with general and specific travel policies to reimbursement rates. Policies and procedures for the following areas are covered in this policy:

International Travel Insurance
Travel Advance
Travel Reimbursement Request
Transportation
 Airlines
 Vehicle Rental
 Motor Pool/State Vehicles
 Mileage
 Other Modes of Transportation
 Taxability of Transportation
Combining Business & Personal Travel
Meals
Meals on One-Day Trips
 Breakfast and Dinner
 Lunch
Lodging
Conferences/Meetings
Incidental Expenses
Miscellaneous Expenses
 Checked Baggage
 Parking
 Telephone Calls
 Other Miscellaneous Expenses
Travel Expenses of Others
Group/Team Travel
Moving and Relocation Reimbursement
 Reimbursement Rates
 House Hunting
 Temporary Living
 Moving
 Miscellaneous
Contractor Travel
Account Codes
Ghost Travel Card Program (VISA)

All travelers shall familiarize themselves with the WOU Travel Policy and reimbursement rates.

PROCEDURES

International Travel Insurance

Regardless of funding, whenever traveling internationally in the capacity as a WOU employee, the traveler has the option to enroll in international insurance. The International Insurance Form is available at <http://www.wou.edu/business/services-2/travel/>. The insurance is either charged directly to the departmental index provided on the international insurance form or to the traveler when no index is provided. There is a minimum one-week charge with weekly increments thereafter.

Travel Advance

WOU offers travel advances for athletic team travel and student group travel. Travel Advances can only be issued to employees as a lien on their paycheck.

Submit the completed Pre-Travel Authorization Form to the Business Office at least one week prior to departure. A Pre-Travel Authorization Form can be obtained from

<http://www.wou.edu/business/services-2/travel/>. Travel advances will be issued two days prior to departure date. Travel advances will be received via direct deposit or check. The Direct Deposit Authorization Agreement Form can be obtained at <http://www.wou.edu/business/services-2/travel/>.

When a travel advance is issued for a trip, a Travel Reimbursement Request must be submitted within 30 days of the trip's end date to clear the advance. The Travel Reimbursement Request will be applied to the outstanding advance. If the reimbursement amount is greater than the advance, direct deposit or a check will be issued to the traveler for the difference. If the reimbursement amount is less than the advance, the traveler must submit payment to the Cashier's Office for the difference. Be sure to let the cashier know that the payment is for a travel advance.

If the travel advance is not accounted for within 30 days after the travel has occurred, the following may occur:

- Subsequent travel advance requests will not be granted.
- The delinquent travel advance amount may be deducted from other reimbursements due to the employee.
- The travel advance may be deducted from the employee's payroll check. If the University is not able to deduct the delinquent travel advance from payroll, it will be set up as a receivable in the traveler's name and will accrue interest.

Travel Reimbursement Request

A Travel Reimbursement Request must be submitted in a timely manner following a trip with reimbursable expenses. When receipts are required per this policy, detailed receipts must accompany the travel reimbursement request. Credit card receipts generally do not provide sufficient detail so they must be accompanied by detailed merchant receipts. Travel reimbursement requests must be submitted within 30 days following the trip so it is submitted timely against the budget. A travel reimbursement request can be obtained from <http://www.wou.edu/business/services-2/travel/>. A traveler should complete the form, attach required receipts, obtain approval/signatures by all necessary parties, and submit it to the Business Office's Travel Coordinator.

A Travel Reimbursement Request for a Director, Dean, or Division Chair must be approved by their supervisor.

A Travel Reimbursement Request for the President of WOU must be approved by the Vice President for Finance and Administration or designee.

The Business Office will input the reimbursement request into Banner FIS to clear any outstanding travel advance and issue a direct deposit or check for any amount due to the traveler. Employees wishing to receive travel reimbursements via direct deposit can do so by submitting the [Direct Deposit Authorization Agreement Form](#) to the Business Office. Travel reimbursements issued as checks will be mailed to an employee's payroll address.

WOU adheres to the Federal High Low per diem rates established for lodging, meal and incidental expenses.

When a traveler does not wish to claim the maximum allowed per diem or mileage rates, this must be stated on the reimbursement request form.

All Travel Reimbursement Requests must include a business purpose. The business purpose should be descriptive enough to clearly answer any questions regarding who traveled, the business necessity of the travel, and the benefit to WOU.

Dates and times need to be filled in on the travel reimbursement request form. Departure and return times are used to determine which meals (if any) can be reimbursed. When travel spans multiple days, list each day of travel on its own line with appropriate expenses for each day. If multiple destinations, include enough detail to appropriately determine per diem rates for the location. If the traveler is purposely claiming less than the per diem rates, include a statement on the form for justification. An airfare itinerary will need to be included even if not paid by WOU to verify traveler's departure and return times.

Transportation

Transportation by common carrier is recommended when it is more appropriate and economical than to travel by state motor pool or private vehicle. Common carriers are usually preferred for out-of-state travel.

An employee who selects to travel by private vehicle for a trip where travel would normally be via commercial airline will need to obtain a quote for the cost of airfare prior to their departure date and will be paid the lower of either:

- Mileage to and from destination
- Cost of roundtrip airfare plus private vehicle mileage to and from airport plus airport parking fees at the economy rate. Quote for cost of airfare will be required.

An employee on travel assignment can be reimbursed for transportation expenses to obtain a meal if a suitable meal cannot be obtained at the business or lodging site. Transportation expenses for personal reasons or entertainment will not be reimbursed.

Airlines

All travelers are required to travel using routes, schedules and airlines that provide the lowest rates and most efficient means of travel.

WOU has an arrangement with Azumano Travel. When using Azumano Travel, it is possible to purchase tickets centrally with no out-of-pocket expense to the traveler. Travelers are encouraged to shop around to obtain the lowest acceptable airfare for a trip.

Airfare and lodging can be purchased on a departmental P-card or on an institutional ghost travel card. To charge airfare to the institutional ghost travel card, departments should contact the Business Office's Travel Coordinator at 503-838-8231 to make arrangements for payment.

Travelers who purchase their airfare with personal funds can submit a Travel Reimbursement Request Form to the Business Office for reimbursement of the airfare expense before or after their trip. A detailed airfare itinerary showing the traveler's name, destinations, travel dates and times along with a receipt are required for reimbursement.

Vehicle Rental

The State of Oregon Department of Administrative Services has contracts with Enterprise Rent-A-Car, National Car Rental, and Hertz. Travelers are required to utilize one of these contracted rental agencies unless their destination does not have one of the contracted agencies. Compact/Economy cars will be reimbursed. When renting a larger vehicle, justification will need to be provided with the travel reimbursement request. Liability Damage Waiver (LDW) insurance is included in the contracted rate with these agencies and should not be purchased separately. If renting from a non-contracted agency, the traveler should purchase LDW insurance and will be reimbursed for the purchase. Actual cost of gasoline is reimbursed when renting or borrowing a vehicle. The Fuel Purchase Option on rental vehicles is not recommended. Gas receipts are required for reimbursement.

These contracts are for use by WOU employees and students only while on "Official WOU Business". Employees/students combining personal time with official business travel are not eligible to use the contracted rates during their personal travel time.

Visitors/lecturers/interview candidates/independent contractors are not eligible to receive the contracted rates or insurance coverage that is included with the State of Oregon rental vehicle contracts.

Links to the contracted agencies' websites are available at www.wou.edu/business/travel. Corporate Account numbers must be used to obtain the contracted rates. To obtain the corporate account numbers you will need to contact the Business Office's Travel Coordinator at 503-838-8231.

Due to safety concerns, rental of 15-passenger vans is discouraged. However, if one is rented, the following guidelines should be followed:

- Maximum of 10 passengers
- Do not use top carrier racks
- Do not carry an excessive amount of gear
- Driver must have completed a Van Safety Training Course

Motor Pool/State Vehicles

Motor pool vehicles are available through the State of Oregon Department of Administrative Services in Salem and Oregon State University Motor Pool in Corvallis. These vehicles may be used for official state business only. Use of a state/OSU vehicle is not authorized when costs are charged to agency funds, except for use by campus organizations or for other legitimate state business purposes. The department that authorizes a state/OSU vehicle's use is financially accountable for damage and all costs resulting from violations of policies relating to state/OSU vehicle use.

WOU employees must have an approved Drivers Authorization Form on file with the WOU Public Safety Office to drive a state/OSU motor pool vehicle.

To make a reservation through the State of Oregon's Department of Administrative Services, call (503) 378-4377 or reserve online at www.oregon.gov/DAS/EAM/FPS/pages/reserving.aspx.

To make a reservation through Oregon State University Motor Pool, call (541) 737-4141 or reserve online at www.motorpool.oregonstate.edu.

Mileage

Private Vehicle Mileage expenses for the most direct, usually traveled route, while traveling on official business, may be reimbursed at the current mileage rate. Use standard mileage guides, MapQuest or odometer readings. Odometer readings must be documented with a mileage log. If traveler is claiming less than the allowed mileage rate, a statement as to why needs to be included on the travel reimbursement request form.

When a trip starts or ends at the employee's residence, the shorter of the residence-to-destination and official-station-to-destination distances will be used to calculate mileage reimbursement. Mileage that 'begins at home and ends at WOU' or 'begins at WOU and ends at home' should not include home to work commuting miles. Google/MapQuest maps need to be provided to verify mileage claimed.

If traveler drives a private vehicle for a trip that would normally be via commercial airline, an airfare quote must be obtained for the cost of flying vs driving. Quote needs to be obtained prior to departure on trip. The amount reimbursed is the lower of 1) actual mileage, or 2) airfare quote plus roundtrip mileage to PDX plus economy rate parking.

Personal expenses such as private vehicle repair and maintenance will not be reimbursed.

Mileage for personal reasons or entertainment when on business travel will not be reimbursed.

WOU employees must have an approved Drivers Authorization Form on file with the WOU Public Safety Office to drive their private vehicle for university business.

Employees and agents authorized to use their privately owned vehicle for official business are required to have personal automobile liability insurance to provide the primary coverage for any accidents involving that vehicle. State-provided automobile liability coverage will apply on a limited basis after the employee's primary coverage limits have been exhausted. The state does not provide physical damage, uninsured motorist and personal injury protection for personal vehicles.

Other Modes of Transportation

Taxi and shuttle fares are allowable but must be itemized by date and destination on the Travel Reimbursement Request Form. Receipts are required for taxi and shuttle rides costing \$75.00 or more. Tips are not reimbursable.

If attending a conference, check conference web site for transportation options such as shuttles between airport and conference hotel and/or conference venue.

Bus Lines or charter buses may be used. Receipts are required.

Railroad reimbursement will be made for the lowest available rail fare (usually coach class) for domestic and international travel. Upgrade charges are not reimbursable. Receipts are required.

Taxability of Transportation Expenses

The [IRS Taxable Fringe Benefit Guide](#) provides guidelines regarding taxability of employer-paid commuting expenses. Following are some of the IRS guidelines that apply to WOU travelers and guidance on how they should be coded in Banner FIS.

For a WOU employee who has no regular or principal place of work at the university (works from their home residence), mileage calculations begin and end at the employee's residence and the following rules apply:

- If the employee's first stop of the day is within city of his/her residence then any mileage paid from his/her residence to the first stop of the day would be taxable (Account Code = 39712)
- If the employee's first stop of the day is outside the city of his/her residence then any mileage paid from his/her residence to the first stop of the day would be nontaxable. (Account Code = 394XX)
- If the employee's last stop of the day is within the city of his/her residence then any mileage paid from his/her last stop of the day to his/her residence would be taxable. (Account Code = 39712)
- If the employee's last stop of the day is outside the city of his/her residence then any mileage paid from his/her last stop of the day to his/her residence would be nontaxable. (Account Code = 394XX)
- Any mileage paid for trips between any of the stops during the day, regardless of locations, would be nontaxable. (Account Code = 394XX)
- For non-employees whose services are being paid via contract any amounts paid for mileage, meals, and lodging would be taxable. Mileage is not reimbursable for contractors unless one way exceeds 25 miles from origin to destination. (Account Code = 39742)
- For non-employees who are not receiving payment for services or not providing services, any amounts paid for mileage, meals, and lodging would be nontaxable. (Account Codes = 394XX, 395XX, 396XX)

Callback mileage paid to classified staff in accordance with the Collective Bargaining Agreement, Article 30, Section 5 is considered taxable to the employee by the IRS. Mileage paid for this reason should be labeled as callback mileage on the Travel Reimbursement Request Form.

Combining Business and Personal Travel

Travelers occasionally combine business and personal travel. This is done in different ways, either by adding personal days at the business location or by traveling to other destinations. Travelers may combine personal travel with business travel as long as no added expense is incurred by the University.

When combining personal travel with business travel, payment will be based on the least expensive and reasonable means of transportation to and from the business location. Meal and lodging per diem is limited to the business portion of the trip only. Generally, the dates of the conference or meeting and one travel day before and after are allowable for reimbursement. Travel expenses will not be paid for personal days.

When personal travel is included on a business trip, a quote is required for the cost of the business travel days of the trip. Quotes will need to be obtained on the same day and from the same vendor as the airline ticket is purchased from.

If the cost of the combined business and personal days exceeds the business only days, the personal portion will have to be paid by the traveler at the time of ticket purchase.

If the cost of combined business and personal days are the same or less than the business only days, WOU will pay for the full cost of the airfare.

Meals

Meal and incidental expenses are reimbursed at per diem rates. Meal expenses may be reimbursed only if the traveler qualifies for lodging expense reimbursement and the meal has not been provided by the conference/meeting.

Meal per diem allowances are based on the traveler's actual location when meal consumed. Meals purchased on common carriers are paid at the per diem rate of the departure location.

On the initial day of travel, a traveler is eligible for 100% of the daily per diem if the trip begins prior to 7:00 am, 75% of the per diem if the trip begins between 7:00 am and 12:59 pm, or 50% if the trip begins 1:00 pm or later.

On the final day of travel, a traveler is eligible for 100% of the daily per diem if the trip concludes at 6:00 pm or later, 50% of the per diem if the trip concludes between 12:00 pm (noon) and 5:59 pm, or 25% if the trip concludes prior to noon.

Meals provided at a conference and included in the conference registration fee are not to be claimed.

Meal and Incidental Expense per diem will not be reimbursed for a complimentary meal provided by a common carrier.

When a Traveler stays overnight prior to an early morning flight or meeting (8am or earlier), meals are not reimbursable for the day before the flight/meeting unless travel time is 2.5 hours or more.

When a traveler stays overnight after a late returning flight (10pm or later), only breakfast will be reimbursed the following day.

Meals on One-Day Trips

Meals on one-day trips are not normally reimbursed to a non-employee.

Breakfast and Dinner

When a traveler departs and returns the same day, breakfast and dinner expenses are reimbursed only in the following cases:

- When an employee leaves their official station two or more hours before their regular work shift, they are eligible for breakfast per diem.
- When an employee returns to their official station two or more hours after their regular work shift, they are eligible for dinner per diem.

Since the breakfast and dinner allowances above are figured on the basis of hours worked, the IRS considers them to be taxable to the employee. These breakfast and dinner allowances are expensed to account code 28502-Overtime Meal Allowance and reported to the WOU Payroll Office by the Business Office's Travel Coordinator.

Lunch

Lunches on one day trips are reimbursed only in the following cases:

- When traveling as a Board member or unpaid member of an advisory committee.
- When a meal at a convention, conference or meeting is part of the agenda and the cost of the meal has not previously been paid with the registration fee. Receipt and documentation required.
- When directed or required to attend mealtime business meetings, including community or public relations meetings. Receipt and documentation required.
- Trips by athletic teams and student groups. Receipt required.

Lodging

Lodging expenses are normally reimbursed when it is determined that the traveler would not reasonably be expected to return to his or her residence between work shifts. The maximum allowable lodging rate is generally the per diem rate plus tax when staying in commercial lodging facilities. Tax is calculated on the lesser of the room rate or the per diem rate. Receipts are required if lodging rate plus tax exceeds per diem amount.

When staying in non-commercial facilities the maximum per diem allowed is \$25.00 per night.

Travelers whose flights depart PRIOR to 8:00 a.m. are allowed lodging reimbursement at the per diem rate for the night before their flight. Travelers whose flights depart 8:00 a.m. OR LATER are not reimbursed for lodging the night before their flight. Meals will not be reimbursed for a stay the night before an early departure flight.

Travelers whose flights return 10:00 pm OR LATER are allowed lodging reimbursement at the per diem rate for the night after their flight. Travelers whose flights return PRIOR to 10:00 pm are not reimbursed for lodging the night after their flight. Only breakfast will be reimbursed the following day after a later returning flight.

Lodging reimbursement at the per diem rate is allowed for the night before a meeting when travel distance deems it unreasonable to expect a traveler to travel the morning of the meeting (2.5 hour drive or more). Meals are not normally reimbursed for the overnight stay.

If lodging is paid by outside source, direct billed, or claimed on another traveler's reimbursement a statement stating why no lodging is being requested needs to be included on the travel reimbursement request form.

Conferences/Meetings

When attending conferences/meetings, a copy of the conference/meeting brochure, registration materials, email, or letter of invitation showing the following is required for all reimbursements:

- Agenda/Schedule
- Dates of the conference/meeting
- Sponsored hotel and rate (if applicable)
- Meals/banquets included

The IRS states that *the convention/conference/meeting agenda or program generally shows the purpose of the conference/meeting. This information shows that attendance at the conference/meeting benefits the individual's official duties and responsibilities of their position and helps document the travel expense. If this is not obvious, state the benefit or role.*

WOU policy allows for an exception to lodging and meal per diem rates when attending a conference. For this exception to apply, a conference is defined as:

- Externally sponsored by an organization other than WOU
- At a location beyond the control of WOU
- Attended by a majority of persons who are non-WOU employees

Conference lodging may be paid up to the amount of the conference's sponsored hotel's rate (including taxes). The traveler must submit their lodging receipt and documentation from the conference website that shows conference hotel names and rates in order to receive this exception.

Conference meals which have a documented business purpose may be paid at actual and reasonable cost.

Meals which are included in a registration fee paid by WOU cannot be claimed for reimbursement by a traveler. Meal per diem rates cannot be claimed if a meal is provided at a hosted function.

Incidental Expenses

The following expenses are defined as "incidental expenses" by the IRS and are included in the daily meal per diem rates: fees and tips given to porters, baggage carriers, hotel staff, and staff on ships.

Miscellaneous Expenses

It is always best to include as many receipts as possible on reimbursements for documentation purposes.

Checked Baggage

Up to 2 standard-weight bags (standard weight as defined by the airline used) are allowed when documented by a receipt.

Charges for the following may be reimbursed only when approved by Department or Division Head.

- Additional baggage (more than 2 bags)
- Overweight baggage

Parking

Receipts will be required for a traveler who parks a private vehicle at an airport while on a travel assignment. The traveler will be reimbursed at the airport's Economy Lot rate. Parking other than airport parking will require receipts if over \$25.

Telephone Calls

A personal call home on the first day of travel and alternating days thereafter may be reimbursed with limits of up to 20 minutes but not to exceed \$15.00.

Other Miscellaneous Expenses

Receipts will be required for such purchases as supplies, postage, mailing costs, gas, reference materials, internet connections for business use and any other necessary business expenses.

Travel Expenses of Others

Meals - There are two options for a traveler to be reimbursed when paying for other WOU employees/official guests' meals:

- The traveler may pay for meals directly and provide receipts for the actual expense up to a maximum of the allowable per diem for the meal(s).
- The traveler may give the individual cash up to the allowable per diem. This is required to be documented by a signature sheet. The person that received the money has to sign the sheet and fill in the amount they received to make it valid.

Lodging - A traveler can be reimbursed when paying for other WOU employees/official guests' lodging when documented by a receipt. They can be reimbursed up to the per diem amount or the actual when attending a conference. If the receipt is not in the traveler's name, they will need to provide proof that they paid for the lodging. Lodging for another person should be listed in the other expenses section of the reimbursement.

Group/Team Travel

Athletic and student group travel should be processed as "Group Travel" and not individually for each participant. The Travel Reimbursement Request must include a list of actual participants. Employee and non-employee expenses should be listed separately on the Travel Reimbursement Request. Detailed vendor receipts are required for reimbursement of a group meal and must separate the meal and the gratuity. A gratuity up to 15% (based on food and beverage charges ONLY) per group meal is allowed.

Group/Team travel follows all other WOU Travel Policies.

Contractor Travel

Contractors will need to follow the same rules and policies as outlined in the WOU Travel Policy.

Moving and Relocation Reimbursement

New and/or transferred employees receiving moving and relocation expense reimbursements should submit a Travel Reimbursement Request to the Business Office for allowable expenses within six months of the appointment date and be accompanied by the Employee's Contract Letter. Effective January 1, 2018, all reimbursements related to Moving and Relocation will be 100% tax reportable. Under Section 11048(a) of the new tax laws, the exclusion from gross income for qualified moving expenses is suspended.

If a commercial moving company will be used and WOU is covering \$5,000 or more of the expenses, the “Direct Procurement-Purchase Process-Three Quote Solicitation” must be followed. Western Oregon University is party to an agreement that Oregon State University has negotiated with a local moving company. Information on the OSU agreement can be obtained from the Business Office’s Contract Officer.

Relocation expenses may be reimbursed by paying either the traveler or the vendor. Requests to reimburse relocation expenses must be made on the WOU Travel Reimbursement Request Form. Requests for reimbursement must be accompanied by receipts, if required.

Reimbursement Rates

Current WOU reimbursement rates association with moving expenses, house-hunting expenses, and temporary living expenses arising from a new appointment or transfer are available in the Moving Expenses Summary Table located at <http://www.wou.edu/business/services-2/travel/>.

House Hunting

House hunting expenses are those incurred by the employee in the process of finding a temporary or permanent home in the new work location.

Allowable House Hunting Transportation Between New and Old Location Expenses:

- Airfare – up to two round trips (two round trips for one individual or one round trip for two individuals)
OR
- Private vehicle mileage – reimbursed at the rate per mile, up to two round trips
OR
- Rental vehicle – cost of rental vehicle plus fuel, up to two round trips

Allowable House Hunting Transportation in Vicinity of New Location Expenses:

- Private vehicle mileage – reimbursed at the rate per mile, up to 200 miles in vicinity of new location
OR
- Rental vehicle – cost of rental vehicle plus fuel

While house hunting meals and lodging will be reimbursed at WOU’s moving per diem rate, up to a total of ten days of meal and lodging expenses for the employee and any household members. *Total is combined with limit for meals and lodging while moving – for example, the employee takes (4) days for house hunting, they will have six(6) days left for to claim for moving .*

While house hunting the new or transferred employee will be able to claim salary for up to ten days, if house hunting occurs after start date (total is combined with moving).

Miscellaneous Travel Costs Include:

- Transportation to/from the airport
- Baggage Fees

Temporary Living

Temporary living expenses are those incurred after the employee's start date as a result of a temporary living arrangement prior to a permanent home being secured.

Allowable Temporary Living Expenses

- Meals will be reimbursed at WOU's moving per diem rate. Up to 45 days of meals and incidental expenses for the employee and any household members.
- Lodging will be reimbursed up to WOU moving per diem rate, up to 45 days of lodging expenses for the employee and any household members.

Moving

Relocating, or moving, expenses are those incurred as a result of moving to a new location for employment.

Allowable Moving Transportation Expenses Between New and Old Location

- Airfare – up to two round trips (two round trips for one individual or one round trip for two individuals)
OR
- Private vehicle mileage – reimbursed at the rate per mile, up to two round trips
OR
- Rental vehicle – cost of rental vehicle plus fuel, up to two round trips

Moving and Lodging expenses will be reimbursed at WOU's moving per diem rate, up to a total of ten days of meal and lodging expenses for the employee and any household members. *Total is combined with limit for meals and lodging while house hunting – for example, the employee takes (4) days for house hunting, they will have six(6) days left to claim for moving.*

While moving the new or transferred employee will be able to claim salary for up to ten days, if moving occurs after start date (total is combined with house hunting).

Moving personal effects are reimbursed at actual expense. Receipts are required.

- Packing, including supplies (boxes, tape, etc) – up to \$1,000
- Commercial moving company
- Insurance on Personal Effects
- Storage – up to 90 days

An employee may be reimbursed for up to \$1,500 for miscellaneous expenses that result directly from relocating. Receipts are required for all miscellaneous expenses.

Might Include

- Closing costs
- Utility hookups

Does Not Include

- Refundable deposits
- Household furnishings or décor

Account Codes

Account codes are based on the destination of the traveler, not the departure location. If you are bringing a speaker in from DC, you would use account code 39445.

In-state travel is any travel between 2 points in Oregon or travel that originates in another state or country, with the destination being Oregon. Use 394xx in-state account code.

Out-of-State Travel is any travel to or within the contiguous United States, but outside the state of Oregon. Use 395xx out-of-state account code.

Non-Foreign Overseas travel comprises travel to or within Alaska, Hawaii, Puerto Rico and US Possessions. When traveling to or within Alaska and Hawaii, use 395xx out-of-state travel account codes. When traveling to or within Puerto Rico, the Northern Mariana Islands, and US Possessions, use 396xx foreign travel account codes.

Foreign Travel is any travel to or within foreign countries. Use 396xx foreign travel account codes.

Ghost Travel Card Program

WOU's Ghost Travel Card (GTC) program is designed to provide a more rapid turnaround of purchases for airfare and other designated travel expenses and to reduce paperwork and handling costs. By using the GTC, the traditional payment cycle is greatly reduced. Departments who have been issued a GTC can initiate transactions in person, by telephone, or over the internet for designated travel purchases and charge them to their GTC within the limits of this procedure. Payments to vendors are made via the Visa settlement system. Accounts Payable will make monthly settlements with the bank.

Departments wishing to have a GTC can start the process by filling out a Departmental GTC Agreement Form. The person normally signing this form for the purposes of this program is known as the Custodian. The Custodian may authorize one or more persons to use the card number on behalf of the department. No plastic card will be issued; only a card number.

The Custodian and each Buyer will be issued a copy of this procedure. A person may not become a Buyer unless so authorized in writing by the Custodian. The Campus Coordinator will maintain all records of GTC requests, limit changes, cardholder transfers and lost/stolen/destroyed card number information.

ONLY persons authorized in writing by the Custodian are authorized to use the card number. Buyers may make transactions on behalf of others in their department. The department to which the GTC is issued is responsible for all charges made with the card number

Use of the Ghost Travel Card shall be limited to the following conditions:

- Purchase of business travel expenses are in accordance with WOU travel policies.
- Allowable travel expenses are limited to those designated on the Departmental GTC Agreement.
- Spending limit will be adhered to.
- As applicable, Merchant Category Code blocking will be adhered to.

Buyers will inform each vendor that the tickets being purchased are not to be taxed as WOU is a tax exempt entity. WOU's TAX ID is 47-2887845.

The Custodian and each Buyer assume liability for the total dollar amount of both authorized and unauthorized purchases plus any administrative fees charged by the bank in connection with GTC misuse. If misused, the GTC may also be revoked. In the event of criminal misuse of the GTC, the person making the purchases may also be subject to disciplinary action up to and including dismissal and criminal sanctions.

All travelers are required to use travel routes, schedules, hotels, and airlines that provide the lowest rates and most efficient means and accommodations for travel.

The GTC can be used to purchase airfare from the traveler's "vendor of choice". Custodians and Buyers must follow WOU's Travel Policy regarding airfare purchases. Travelers are encouraged to shop around to obtain the lowest acceptable airfare for a trip.

Internet purchasing requires additional efforts to safeguard institutional funds.

The following recommendations are a minimum:

- Reputable vendor – Ensure vendor is an established company that can fulfill your order. 1. Always obtain the company name. 2. Always obtain a contact name and telephone number. 3. Screen print appropriate information such as traveler itinerary, reservation number, cost, terms and conditions.
- Secure site – Ensure the internet site uses encryption technology to keep financial information safe. You should be able to find a security logo or statement to the effect that the site is secure.

When a purchase is made, either over the counter, by telephone, or by internet, documentation must be retained as proof of the purchase. Such documentation will be used to verify the purchases listed on the monthly statement of account. Documentation must include a detailed receipt and airfare itinerary. The documentation must include traveler's name(s), destinations, travel dates and times.

All purchases will be recorded on a "Ghost Travel Log".

At the end of each billing cycle, the Custodian will receive from the bank his/her monthly statement of account that will list the transactions for that period.

The Custodian and/or Buyer will check each transaction listed against the Ghost Travel Log to verify the monthly statement. Supporting documentation for all items listed on the monthly statement **MUST** be neatly attached, in travel airfare log sequence, to the statement. This data attachment is critical to provide audit substantiation. **IF THIS ROUTINE IS NOT ADHERED TO, AUTHORIZATION MAY BE REVOKED.** The careful matching of complete support documents to the log and then to the statement is vital to the success of this program.

The reconciliation of the bank statement to the Ghost Travel Log will consist of the following:

- Receipt/itinerary and Quote (for transportation) has been provided for each purchase
- The Buyer complied with applicable procedures.

The Custodian's signature/approval of a monthly statement indicates that the buyer was authorized to make those purchases and those purchases were made in accordance with the applicable procedures. Once the Custodian has reconciled the statement to the Ghost Travel Log, all documents should be forwarded to the appropriate department head for approval. Approved monthly statements and appropriate logs and documents will be forwarded no later than the 25th of the following month to the Travel Coordinator in the Business Office. A copy of this documentation should be kept on file in the department. The Travel Coordinator will review the submitted monthly documentation for compliance with current travel policies, appropriate signatures, and verification of supporting documentation.

If the Buyer is disputing a charge, he/she will contact the Travel Coordinator at 838-8231. If a purchase has been canceled and a credit voucher received, the Buyer shall verify that this credit is reflected on the monthly statement. If a purchase or credit are not listed on the monthly statement, the appropriate transaction documentation shall be **RETAINED** by the Buyer until the next monthly statement. If the purchase or credit does not appear on the statement within 60 days after the date of purchase, the Buyer or Custodian will notify the Campus Coordinator.

If a purchase made on the GTC is found to be unacceptable, the Buyer is responsible to obtain replacement or correction as soon as possible. If the vendor has not replaced or corrected the purchase by the date the Buyer receives his/her monthly statement, then the purchase will be considered in dispute.

Account Summaries, listing all transactions, shall be issued by the Bank to the departments who were issued the GTC. These listings will allow the Custodian to track their Buyer's activities.

It is the Custodian/Buyer's responsibility to safeguard the card number to the same degree that he/she would safeguard his/her personal credit information. All card numbers should be kept in locked storage after office hours or when unattended.

The Buyer must not allow anyone not authorized in writing to use his/her card number. A violation of this trust may result in having his/her GTC withdrawn and, as appropriate, disciplinary action.

If the card number is lost or stolen, the Custodian/Buyer will immediately notify US Bank at 1-800-344-5696. Outside the United States call 1-701-461-2010. Bank representatives are available 24 hours a day. Advise the representative that the call is regarding a Visa Ghost Travel Card.

The Campus Coordinator is also to be notified at 838-8958. A new card number shall be issued to the cardholder after the reported loss or theft.

Prior to separation from the University, the Custodian will notify the Campus Coordinator at 838-8958 to arrange for a transfer of purchase authorization. Buyers who separate from the university will have their written authorization to purchase revoked by the Custodian. The Campus Coordinator will be notified when this occurs.

All GTC Custodians and Buyers are required to pass the Procurement Card Training Quiz. Contact the Campus Coordinator for information.

FORMS

Travel Forms:

<http://www.wou.edu/business/services-2/travel/>

Pre-Travel Authorization Form (used for Travel Advances):

<http://www.wou.edu/business/services-2/travel/>

Traveler's Checklist

<http://www.wou.edu/business/services-2/travel/>

Direct Deposit Authorization Agreement Form:

<http://www.wou.edu/business/services-2/travel/>

RESPONSIBILITY

The Business Office is responsible for this policy and may be contacted at 503-838-8201 or BusinessOffice@wou.edu.

Alternate formats of this policy may be requested from the Office of Human Resources.