**PURPOSE**

The Western Oregon University (WOU) Travel Policy and allowable reimbursements are derived from the Oregon University System’s (OUS) Fiscal Policy Manual, which states that the universities are to follow applicable state statutes, regulations and administrative rules. Many of the WOU/OUS travel policies exist 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 campus with general and specific travel policies to emphasize and complement the OUS travel policies and reimbursement rates. Policies and procedures for the following areas are covered in this policy:

Pre-Travel Authorization
International Travel Insurance
Travel Advance
Travel Reimbursement Request
Transportation
Combining Business & Personal Travel
Meals
Meals on One-Day Trips
Lodging
Conferences/Meetings
Incidental Expenses
Miscellaneous Expenses
Travel Expenses of Others
Group/Team Travel
Employee Recruitment Travel Expenses
Moving and Relocation Reimbursement
Account Codes
Ghost Travel Card Program (VISA)

All travelers shall familiarize themselves with both the WOU Travel Policy and the policies and reimbursement rates of OUS’ Travel Policy--Fiscal Policy Manual Section 95.100-Travel and Transportation Administration and Expenses with the understanding that when the policies differ, the more restrictive policy takes precedence.

PROCEDURES

Pre-Travel Authorization

A completed Pre-Travel Authorization Form must be completed and submitted to the Business Office prior to any trip in the following instances:

- Any trip requiring airfare to be charged to a Ghost Travel Card (VISA)
- Any trip for which a travel advance is requested
- Any trip for which the conference registration is being paid in advance of the trip
- Any trip for which lodging is being paid in advance of the trip
- Any trip outside of Oregon
- All International Travel
- All Group Travel
The completed form must be signed by the traveler and the Director, Dean or Division Chair that controls the index being charged for the travel expenses.

If Faculty Development Funds are being used to pay for the travel, a copy of the Faculty Development Award Notification Letter needs to be attached to the Pre-Travel Authorization Form prior to being submitted to the Business Office.

A Pre-Travel Authorization Form for a Director, Dean, or Division Chair must be approved by their supervisor.

A Pre-Travel Authorization Form for the President of WOU must be approved by the Vice President for Finance and Administration or designee.

The Pre-Travel Authorization Form can be obtained from WOU’s website at http://www.wou.edu/business/travel.

**International Travel Insurance**
Regardless of funding, whenever traveling internationally in the capacity as a WOU employee, the traveler must complete and submit a Pre-Travel Authorization form and enroll in the OUS international insurance. The [International Insurance Form](http://www.wou.edu/admin/business/travel) is available at http://www.wou.edu/admin/business/travel and must be submitted with the Pre-Travel Authorization form to the Business Office. 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 to non-student employees up to the estimated funded cost of out-of-pocket expenses for the trip. This request is made using the Pre-Travel Authorization Form. The advance may include costs for meals, lodging, mileage, vehicle rentals, taxis, registration costs, parking, and baggage fees. Airfare not charged to a ghost travel card cannot be advanced but it can be reimbursed prior to a trip on a Travel Reimbursement Request Form.

Submit the completed Pre-Travel Authorization Form to the Business Office at least one week prior to departure. Travel advances will be issued two days prior to departure date. Travel advances can be received via direct deposit or check. Employees wishing to receive advances (and other reimbursements) via direct deposit should submit the [Direct Deposit Authorization Agreement Form](http://www.wou.edu/admin/business/deposit.php) to the Business Office. This form can be obtained at http://www.wou.edu/admin/business/deposit.php. Since travel advances are a lien on a traveler’s payroll check, traveler’s receiving their advance via check must pick up the check him/herself at the Cashier’s Office in the Administration Building. Employees whose official station is not Monmouth are an exception and may have the advance check mailed to them.
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, 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 following a trip with reimbursable expenses. When receipts are required per this policy or OUS’ Travel 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. If the employee has received a travel advance for the trip, the travel reimbursement request must be submitted within 30 days following the trip. A travel reimbursement request can be obtained from http://www.wou.edu/admin/business/travel. A traveler should complete the form, attach required receipts, obtain approval 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 check or direct deposit for any amount due to the traveler. Employees wishing to receive travel reimbursements via direct deposit should submit the Direct Deposit Authorization Agreement Form to the Business Office. This form can be obtained at http://www.wou.edu/admin/business/deposit.php. Travel reimbursements issued as checks will be mailed to an employee’s payroll address.

When an advanced amount or amount charged to a ghost travel card is greater than the actual allowable expenses (as reported on the reimbursement request), the over advanced monies should
be submitted directly to the Business Office’s Cashier’s Office with explanation of its purpose.

WOU adheres to the per diem rates established by OUS and outlined in OUS’ Fiscal Policy Manual, Section 95.100 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 nature of the business needs to be described in detail for each destination. Descriptions should give enough information to determine the benefit to WOU. Travelers who are on extended trips need to provide a daily log to document the business purpose for all days. The description of the activity should be specific and mention, for example, research topic, paper title, and the like, as appropriate.

**Inadequate Business Purpose Descriptions:**
- Attend Conference
- Research
- Collaboration
- Meet with Colleagues
- Site Visits
- Give a lecture
- Speaker

**Adequate Business Purpose Descriptions:**
- Attend Annual American Psychological Conference
- Interview Candidate for … position
- Speaker for Symposium on …
- Research for Brain Injury Project
- Give Lecture on …
- Deliver Training on …
- Collaborate with Jane Doe at OSU about …

**Transportation**

Transportation by common carrier is recommended when it is more appropriate and economical than travel by state motorpool or private vehicle. Common carriers are usually preferred for out-of-state travel. Actual cost up to Azumano quoted amount is paid or reimbursed for airline, railroad, and bus fares for travel.

An employee who selects to travel by private vehicle for a trip where travel would normally be via commercial airline will be paid the lower of either:
1) Mileage to and from destination
2) Cost of roundtrip airfare as quoted by Azumano Travel (quote required) plus private vehicle mileage to and from airport plus airport parking fees at the economy rate.

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 a contracted travel agent, Azumano Travel. 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, but must give Azumano Travel consideration for all airfare purchases.

Airfare can be purchased from the traveler’s “vendor of choice” when documentation is obtained showing the vendor’s fare is **less than** the fare offered by Azumano Travel. Documentation would be an email quote from Azumano Travel. The quote should be obtained the same day that the traveler books airfare with another vendor. Without this quote, airfare will not be funded by WOU.

Through Azumano Travel, the State of Oregon offers “City-Pair” fares which have been negotiated with various commercial airlines to obtain price agreements for various destinations within the United States. Travelers are not required to use the city-pair fares, but are encouraged to consider them when shopping for a fare as these airfares have no restrictions, are refundable, and can be purchased with no advance. City-pair fares are listed at [http://oregon.gov/DAS/PFSS/SPO/travel-menu.shtml](http://oregon.gov/DAS/PFSS/SPO/travel-menu.shtml) and can be booked through Azumano Travel. City Pair contract rates are for WOU employee use only.

Airfare purchased through Azumano Travel is charged directly to the institutional ghost travel card, providing that a valid index is listed on the Pre-Travel Authorization Form. For convenience to the traveler, airfare not purchased through Azumano Travel can be purchased either on a departmental ghost travel card or centrally on the institutional ghost travel card. To charge airfare to the institutional ghost travel card, departments should contact the Business Office’s Travel Coordinator at 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 receipt, a detailed airfare itinerary showing the traveler’s name, destinations, travel dates and times, and a quote from Azumano Travel must accompany the reimbursement request.

**AIRFARE SHOULD NOT BE PURCHASED IN ANY MANNER PRIOR TO THE PRE-TRAVEL AUTHORIZATION FORM BEING SUBMITTED AND APPROVED.**
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. 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. 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 and corporate account numbers are available at www.wou.edu/business/travel. Corporate Account numbers must be used to obtain the contracted rates.

Rental of vehicles other than compact or economy cars are allowed in the following circumstances when prior approval from the Business Office is obtained by submitting a written request or an email with explanation:

- Extreme weather or road conditions are forecasted; a copy/printout or the area’s weather forecast must be submitted.
- The number of travelers is greater than four.
- The additional cost of a larger vehicle is no more than one dollar per day.
- Space Requirements for the trip require a larger vehicle (e.g., transporting large equipment).

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 or 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.

**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. 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.

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

Mileage expenses are not normally reimbursed on a borrowed vehicle. Gas receipts would be more appropriate in these instances.

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.

**Taxi and Shuttle Services** Taxi and shuttle fares are allowable but must be itemized by date and destination on the Travel Reimbursement Request Form. Tips are not reimbursable.

Check conference web site for transportation options such as shuttles between airport and conference hotel and/or conference venue.

Receipts are required for taxi/shuttle rides costing $75.00 or more.

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

**Railroads** 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](https://www.irs.gov/publications/p223) 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 sometimes 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
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. 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 with business travel two quotes from Azumano Travel are required.

- One quote that includes just the business days of the trip
- One quote that includes both the business days and personal days of the trip

If the cost of the combined business and personal itinerary exceeds the business only itinerary, 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 itinerary is the same or less than the business only itinerary, 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 or hotel. When overnight accommodations include breakfast in the rate, breakfast cannot be claimed for reimbursement. Continental breakfasts provided by a conference/meeting or hotel are considered a meal and are not reimbursable unless the traveler provides a statement substantiating reimbursement.

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.

Meals & Incidental Expenses per diem will not be reimbursed for a complimentary meal provided by a common carrier or hotel/motel.
When a meal has been provided, or is not claimed, a deduction from the full daily rate is made using the following methodology established by OUS: Breakfast 25%, Lunch 25%, Dinner 50%.

**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 an OUS 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.

OUS policy allows WOU to set policy regarding exceptions to per diem rates in Portland. WOU does not make exceptions to the OUS standard per diem reimbursement rate for lodging in the
Portland Metropolitan area.

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. Meals will not be reimbursed the day after a late 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. Meals are not normally reimbursed for the overnight stay.

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 payments/reimbursements:

- Agenda
- 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.

Conferences

OUS 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 OUS;
- At a location beyond the control of OUS;
- Attended by a majority of persons who are non-OUS employees.

Conference lodging may be paid at actual and reasonable cost up to the amount of the conference’s sponsored hotel’s rate (including taxes). The traveler must submit their lodging receipt 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**

**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 the Business Office’s Travel Coordinator and documented by a receipt:

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

**Airport Parking**
A traveler who parks a private vehicle at an airport while on a travel assignment will be reimbursed at the airport’s Economy Lot rate.

**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. A Pre-Travel Authorization Form is required for all group travel and should include a list of anticipated participant’s names (or at a minimum, the number of anticipated participants). 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. For student group travel funded by IFC, IFC sets its own food and lodging rates. Reference the IFC Academic Year Budget Notes for the current rates.

Employee Recruitment Travel Expenses
Reimbursement of any travel expenses for the personal interview of a prospective employee must be approved in advance on a Prospective Employee Travel Reimbursement Approval Request. This form can be obtained from WOU’s website at http://www.wou.edu/admin/business/travel.

Moving and Relocation Reimbursement
New and/or transferred employees receiving moving and relocation expense reimbursements should reference OUS Fiscal Policy Manual, Section 66.200, for detailed guidelines. A New Employee Moving and Relocation Expense Reimbursement Request can be obtained at http://www.wou.edu/admin/business/travel and must be submitted to the Business Office along with the Employee’s Contract Letter prior to requesting reimbursement. A Travel Reimbursement Request must be submitted to the Business Office for allowable expenses. As outlined in OUS Fiscal Policy, Section 66.200, both taxable and non-taxable reimbursement amounts must be reported to the Payroll Department by the Business Office.
If a commercial moving company will be used and Western is covering $5,000 or more of the expenses, the “Informal Procurement Process” 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.

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
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
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 (Alaska, Hawaii, Puerto Rico, and US Possessions)
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
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.

Ghost Travel Card Issuance

Departments wishing to have a GTC 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.

**Authorized Credit Card Use**

**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 and OUS 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.
- Cash advances will not be drawn using the departmental GTC.

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 93-6001786.

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.

**Making a Purchase**

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” when documentation is obtained showing the vendor’s fare is less than the fare offered by WOU’s contracted travel agent, Azumano Travel. 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, but must give Azumano Travel consideration for all airfare purchases.

Documentation necessary for airfare purchased on the GTC includes an email quote from Azumano Travel. The quote should be obtained the same day that the traveler books airfare with another vendor. Without this quote, airfare will not be funded by WOU and cannot be charged to the GTC.

**TRAVEL SHOULD NOT BE PURCHASED IN ANY MANNER PRIOR TO THE PRE-TRAVEL AUTHORIZATION FORM BEING SUBMITTED AND APPROVED.**
Internet purchasing requires additional efforts to safeguard institutional funds. The following recommendations are a minimum.

a) 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

b) 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.

Record Keeping 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 with the quote from Azumano Travel (when applicable). The documentation must include traveler’s name(s), destinations, travel dates and times.

All purchases will be recorded on a “Ghost Travel Log”.

Review of Monthly Statement 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 as defined in section 4.6.1 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) exist for each purchase
- Pre-Travel Authorization Form was processed.
- 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 purchases or credits 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.

**Monthly Account Summaries**

Monthly 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.

**Security**

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.

**Cardholder Separation**

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.

**Training**

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

**FORMS**

Travel Forms:  
[http://www.wou.edu/admin/business/travel/](http://www.wou.edu/admin/business/travel/)

Direct Deposit Authorization Agreement Form:  
[http://www.wou.edu/admin/business/deposit.php](http://www.wou.edu/admin/business/deposit.php)
### AUTHORITY

Name & URL of authority:


### 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.