



## STANDARD OPERATING PROCEDURE: 11.0 TRAVEL AND EXPENSE MANAGEMENT

*This procedure is in accordance with [University Policy 40.4.1: Travel and Business Expense Policy](#)*

### Introduction

Procedures for business travel and expense management enable the university to effectively comply with federal and state regulations by ensuring that all Rutgers travelers and those who incur business expenses, as well as approvers, unit leaders, and all other staff are aware of their roles and responsibilities related to the submission and approval of travel and business-related expenses. Employees are required to follow [University Policy 40.4.1: Travel and Business Expense Policy](#).

The University will reimburse employees for reasonable, necessary, appropriate, and approved travel and business expenses incurred while conducting University business. These procedures apply to reimbursements from all university funding sources.

Reimbursement requests must be submitted within 60 days of either the incurrence of expenses or the return from travel. Reports with expenses beyond the 60-day limit require a second higher level of approval.

#### Note:

All travel arrangements must be made directly in [Concur Online Travel](#) or with [the Travel Management Company](#). All airfare and Amtrak fares are paid with the approved university payment methods, whenever possible. Complex international or multi-city reservations should be made by calling the university-approved travel agency. Use of Concur Online Travel or the dedicated travel agency allows the university to capture pertinent travel data to ensure the safety and security of our travelers.

Units **must** request all reimbursements of student and guest travel and business expenses through the [Non-PO Upload Request](#) in RU Marketplace.

For training and additional resources on Travel and Expense Management, please visit University Procurement Services' [Training and Resources](#).

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## Definitions

**Appropriate:** Means that the expenditure is consistent with objectives of the program, project or task. Appropriate also means that the expenditure is allowable under the terms and conditions of the underlying funding source and/or policies.

**Approver:** An individual with the responsibility to review purchases for reasonableness, necessity, and appropriateness to allow reimbursement. The traveler's Business Manager or designee who does not report to the traveler/requester must approve all travel-related business expenses. The approver also is responsible for ensuring that the correct accounts have been used and sufficient funds are available to cover the total expenses. Under no circumstances may an individual approve his or her own expense report. The traveler's Business Manager or designee who does not report to the traveler must approve the expense report.

**Approved by:** Approving expenses signifies that the proper authorized person (generally the traveler's Business Manager or designee) has reviewed travel expenses and the supporting documentation for fund approval and appropriateness of the travel and that these expenses comply with all university policies and all pertinent federal, state and sponsoring agency policies. Travel and business expenses incurred on grants, contracts, sponsored programs, or restricted funds must comply with university policy and any specific expenditure policy of the funding source, if more restrictive than university policy.

**Basic Economy:** A restrictive airfare class that typically restricts the ability for travelers to check luggage, select seat assignments, make reservation changes, etc. The university does not recommend this airfare type due to its restrictive nature.

**Business Expense:** Reasonable, appropriate, and necessary travel and business-related expense(s) that are incurred while carrying out university business.



**Class of Service:** The travel class or cabin in which a travel reservation is reserved or ticketed. Class of service is typically marketed as Economy, Premium Economy, Business, and First. Actual terms may vary by carrier or vendor. The class of service subcategory that determines the cabin, price, rules, and restrictions of a travel reservation or ticket.

**Conference/Event:** A conference/event is a formal scheduled meeting of a recognized organization in which the university or department has an active area of interest.

**Concur Online Travel and Expense:** The Rutgers online travel and expense reporting system to be used by Rutgers employees.

**Department and/or Unit Head:** The person in charge of a subdivision of a particular school or unit that has its own structured budget.

**Employee:** A full or part-time employee of Rutgers University.

**Expense Report:** The form which is used to account for travel and other business expenses. Expense reports are subject to review by internal auditors, external auditors (including state and federal grant agencies), and the IRS.

**GSA:** The U.S. General Services Administration establishes a per diem rate yearly. The GSA per diem rates are the allowance for meals and incidentals. Rutgers University allows incidentals to be reimbursed at actuals. Items that fall under Incidentals are tips for porters, baggage carriers or hotel staff.

**Legitimate Travel-Related Incidentals:** Small dollar purchases that occur and are required for successful completion of the business trip. Examples of appropriate travel-related incidentals are: books, office and teaching supplies.

**Necessary:** This means that the expenditure is required to achieve the expected goals or outcomes of the program, project or task.

**Per Diem (Travel Allowance):** daily payment instead of actual expenses for meals while travelling on University Business

- Expenses for breakfast, lunch, snacks, dinner and related tips and taxes are included in per diem.
- Per Diem is reduced on travel days to 75% of the per diem regardless of trip departure time.
- Per Diem is prorated for meals provided based on 20% breakfast, 20% lunch and 60% dinner.

The current per-diem chart is located the procurement website under "Related Links":

<https://procurementservices.rutgers.edu/travel-and-expense/reporting-travel-expenses>

**Professional Judgment:** A determination based on the application of knowledge and understanding of facts and circumstances.



**Proof of Payment:** Documentation (e.g., receipt, credit card charge slip, hotel folio) that indicates that the individual has settled the bill in full with the service provider.

**Reasonable:** The cost of the good or service is not excessive.

**Receipt:** An original document itemizing the good(s) or service(s) purchased. The receipt must provide a named payee and date that confirms payment has been made for a stated purchase. Method of payment must be shown on the receipt. If the receipt is lost, the individual seeking reimbursement must be complete within Concur.

**Standard Operational Procedure (SOP):** A set of instructions that functionally describes the key procedures.

**Supervisor:** A person to whom the faculty or staff member reports.

**Travel Authorization Request:** An online authorization in Concur for booking air, Amtrak, hotel or car rental which is obtained prior to booking the trip in the performance of university business. Also known as a pre-trip Request.

**Travel Advance:** When a traveler requests university funds in advance to pay for upcoming travel-related expenses. Also known as a cash advance.

**Travel Card:** An employee travel card for university business travel.

**Travel Management Company:** The university-designated travel agency used to support all Rutgers-related travel.

**Travel Order:** A form that must be completed and approved any time the direct billing option is used to purchase air or rail tickets through the university's preferred travel agencies.

**Travel Status:** When an employee travels more than 100 miles from his or her place of residence or official work site to perform official university business or for a duration of at least twelve (12) hours for a specific business purpose.

**Traveler:** Any person who incurs travel expenses on official university business and who is entitled to reimbursement of those expenses.

**Trip:** Travel from an individual's work site for a duration of at least 12 hours for a specific business purpose, such as attending a conference, presenting a paper, or conducting research. An individual can take several consecutive trips while on travel status. Each trip can be reported on a separate expense report or on one expense report with each trip clearly indicated.

**Work Site:** This is the official university payroll location to which the employee reports every day.

## Procedures

### 11.1 Expense Reimbursement Allowance

Rutgers reimburses for necessary and reasonable travel expenses such as airfare, car rental, train travel, personal car mileage, hotel reservations, per diem meals, international travel, and business hosting. Reimbursement is also permitted for necessary and reasonable travel and business expenses of prospective faculty, staff, officers, visitors and students under certain conditions. Other business-related expenses might include books or office supplies not available through a university contract, or internet connectivity while traveling. Units should check with University Procurement Services to determine if the needed good or service is on a university contract. All expenses should follow the [Procurement and Payment Policy 20.1.11](#).

Reimbursement of business and/or travel expenses from Rutgers is only permitted when reimbursement has not been and will not be received from any other source. In conformance with Internal Revenue Service (IRS) regulations, expenses reimbursed and later found not to be in compliance with university policy must be refunded to the University.

In most cases, the traveler makes all purchases with personal funds and submits an expense report to obtain reimbursement. Request for expense reimbursement must not be submitted until after the travel has occurred or the business expense has been incurred. Under no circumstances may an individual approve his or her own expense report.

**Expense reports must be reimbursed as ACH payment to bank accounts designated in Oracle by the staff member. Check Payments are not supported.**

#### 11.1.1 Expense Submission for Rutgers Employees

Travel and business expense reimbursement for employees may be requested by submitting an expense report through Concur, the Rutgers travel and expense management system.

#### 11.1.2 Expense Submission for Non-Rutgers Employees

Units **must** request all reimbursements of student and guest travel and business expenses through the Non-PO Upload [Check Request Process](#) in RU Marketplace.

### 11.2 Travel Expectations

Employees are required to use [Concur Online Travel](#) or [the Travel Management Company](#) to book travel, choosing the most practical and economical mode of transportation. Employees who book outside the university's required booking methods will be denied reimbursement of expenses that are not in compliance with this policy.



Advanced planning and scheduling of all travel is an essential part of proper travel management to ensure the university receives the best rates for travel costs. Travelers should make reservations as early as possible to take advantage of advance purchase discounts, preferably at least 14 days in advance.

Employees who have been issued a university credit card should use the card whenever possible for all non-prepaid travel and business-related expenditures while performing university business in compliance with this and other related policies. Airfare and Amtrak train tickets purchased through [Concur Online Travel](#) or the [Travel Management Company](#) are paid directly by the university. Reimbursement of out-of-pocket business-related travel expenses on a personal form of payment will not be reimbursed until after the trip has occurred. Employees are responsible for all annual fees and late charges by their personal credit card provider.

### **11.3 International Travel Procedures**

Decisions to travel overseas should be made with an understanding of any health, safety, and security concerns in the region the traveler plans to visit. This requires that travelers remain aware, informed, and prepared and that they follow all university policies and procedures related to international travel. All Rutgers faculty, researchers, staff and students who are traveling outside the United States on Rutgers business are required to register their travel *prior* to such travel. Registration is not required for non-university travel.

Travelers must register separately for each international trip they make. For faculty and staff booking travel through [Concur Online Travel](#) or [the Travel Management Company](#), registration is automatic and no further action is required. Students and non-faculty/staff must follow a different process that is [detailed on the University Finance and Administration website](#). For student organizations not traveling as part of Rutgers Global Study Abroad, travel registration for the organization is the responsibility of the group leader. Otherwise, international travelers (including faculty, staff, and students) may be enrolled through submission of the International Travel Registration Form described above.

Please review [40.4.2 Rutgers University-Sponsored International Travel Policy](#) prior to scheduling any international travel.

#### **11.3.1 Emergency Travel Assistance Plan**

It is highly recommended that faculty, researchers, staff and students become familiar with the international services available *prior* to departure.

Upon completion of international travel registration, international travelers will be eligible for enrollment in an emergency travel assistance plan. This plan provides international travel assistance and services, including security assistance, disaster/crisis centers, political evacuations, medical evaluations, and travel assistance services such as travel security reports and lost cash/documents. More information can be found on the [University Finance and Administration website](#).

### **11.3.2 International Travel Health Insurance**

Since accessing medical and emergency assistance can be difficult and expensive while traveling abroad, the university recommends that faculty and staff traveling abroad on official university business purchase international travel health insurance. Enrollment in international travel health insurance is mandatory for all students traveling abroad. For faculty and staff who book through Concur or through the university approved travel agency, international travel insurance is automatically applied, and no further action is required. Otherwise, international travelers may enroll by submitting the International Travel Registration Form available on the [University Finance and Administration website](#).

**\*\*\*NOTE:** Please note that for faculty and staff traveling abroad, the international travel health insurance is intended to supplement and **NOT** replace their Group Health insurance provided by Health Benefits Plan (SHBP).

### **11.4 Guidelines by Expense Type – Transportation**

#### **11.4.1 Commercial Airfare**

Travelers should be mindful to keep costs low whenever possible. Tickets should be purchased through the university travel agency at least 14-21 days in advance of travel. However, travelers should try to balance the need for savings generated by advance purchase with the knowledge that travel arrangements cannot be changed without potential increased costs.

#### **11.4.2 Sponsored Programs & Federal Funds**

Additional restrictions apply when funding for flights is from sponsored programs. Prior to making flight reservations when the expected funding is from a grant, travelers must consult directly the information on [sponsored programs](#) and the specific senior grants administrator to understand all guidelines and restrictions. Violation of any restrictions of a grant may result in the disqualification of the expense and non-reimbursement.

The Fly America Act requires that all travel funded by the U.S. government use a U.S. flag carrier or a carrier that is under the [Open Skies Agreement](#) to the final destination or to the furthest point possible. Refer to the Fly America Act for additional information. Further information can also be obtained by consulting the Office for Research.

#### **11.4.3 Frequent Flyer, Club Membership, Upgrade Subscriptions, Baggage & Air Ticket Insurance**

Traveling employees may retain frequent flyer program benefits earned on flights. Airline carrier incentives or personal frequent flyer programs should not be a determining factor in choosing a flight or airline carrier. However, an employee can apply their frequent flyer miles for upgrades after a ticket is purchased through Concur or the university-approved travel agency. The university does not reimburse travelers for tickets or upgrades purchased with frequent flyer miles or credit card award points. The university will also not pay dues for membership in airlines clubs or subscriptions for airline upgrades.



Standard weight baggage fees will be reimbursed by the university. Excessive baggage charges will only be reimbursed if the traveler is required to carry substantial business-related materials and/or equipment or if the traveler must take an extended business trip. Receipts are required for reimbursement for any baggage fees.

If an airline charges fees to pre-reserve seats in standard Coach/Economy class, those charges are reimbursable. Charges for upgraded or “extra leg room” seats are not reimbursable without prior approval. Insurance costs, such as trip or flight insurance, and baggage insurance, will not be reimbursed.

#### **11.4.4 Private or Chartered Aircraft**

Charter accommodations will be permitted in limited circumstances and require the prior approval of [Risk Management](#).

#### **11.4.5 Changed, Cancelled, Unused/Voided Airline Tickets**

Any changes or cancellations must be made by calling or emailing the [Travel Management Company](#). This also applies to all travel booked through [Concur Online Travel](#) or the travel agency.

Additional charges resulting from flight changes due to circumstances beyond the employee or university’s control will be reimbursed. Proper documentation including justification, any differences in the airfare rate and associated change fees must be provided.

Travelers who have any unused tickets or credits for canceled airfare must apply the open credit(s) toward the next business-related trip reservation. If a ticket is canceled, the traveler must check with the airline to verify the date by which re-scheduled business travel must be completed.

#### **11.4.6 Air Travel Payment Procedures**

Airfare and Amtrak train reservations booked through Concur or the university-approved travel agency are pre-paid by the university using a university-issued credit card. It is the preferred payment method. Itineraries should be attached to expense reports and must include the full flight itinerary including the name of the airline(s), travel dates, traveler name(s), flight information, and final cost of the flight purchased.

#### **11.4.7 Exceptions**

If policy exceptions are required due to unforeseen or unique circumstances, the [Travel Policy Violation Approval Form](#) should be completed. This form must be approved by a Chancellor-led unit’s business office or the Executive Vice President–Chief Financial Officer prior to submitting any travel-related expenses for reimbursement. The approvals will be determined on a case-by-case basis. The approved form must be attached to the traveler’s expense report.

When a more favorable price can be obtained for airfare by adding additional days to the trip, reasonable expenses for lodging and meals for the minimum necessary additional days may be





reimbursed but the total cost of the reduced fare plus the additional days' expenses must be lower than the lowest available airfare without the additional days of travel.

If the traveler is adding personal days to their business travel itinerary, an airfare quote for the actual business travel days from the travel agency must be attached to the expense report. If the actual airfare with personal days exceeds the business airfare quote, the employee is responsible for the difference. Trip reservations must still be made through [Concur Online Travel](#) or [the Travel Management Company](#).

If a traveler chooses to drive rather than fly to a destination, mileage reimbursement, meals per diem, and lodging cannot exceed the lowest cost commercial coach airfare. Travelers should obtain an airfare quote with supporting documentation from [Concur Online Travel](#) or the Travel Management Company at the time the decision to drive is made, and this should be included with the expense report.

#### **11.4.8 Bus/Rail Fares**

Travelers can purchase tickets via the following options:

- Amtrak train: Concur or the university-approved travel agency
- Local rail: On their own, using personal funds
- Bus: On their own using personal funds

Rutgers will reimburse travelers for reasonable and appropriate baggage fees. Amtrak Business Class seats or Acela trains are acceptable, if the additional cost is reasonable, justifiable, and pre-approved in writing by the traveler's business office. "Basic Economy" fares or "Saver" fares are not recommended due to the inflexibility of the tickets and commonly required add-on costs, such as baggage fees.

For local rail and bus tickets that are booked and paid for out-of-pocket, travelers must include supporting documentation to receive reimbursement, as follows:

- A receipt or detailed itinerary that includes all times of departure, class of service, fare basis, ticket or confirmation number, and cost of ticket;
- Proof of payment (a credit card statement alone is not sufficient); and
- Boarding passes when possible

If policy exceptions are required due to unforeseen or unique circumstances, the [Travel Policy Violation Approval Form](#) should be completed. The approvals will be determined on a case-by-case basis. The approved form must be attached to the traveler's expense report.



#### **11.4.9 Car Rental Reservations**

All rental car reservations must be made through [Concur Online Travel](#) or [the Travel Management Company](#).

All rentals should be intermediate-size cars or smaller. When traveling in groups, employees should coordinate arrival times to reduce the number of cars needed. In such cases, the rental of the full-size vehicle is allowed for three or more employees traveling together. Additional passengers and any upgrades require justification and must be clearly documented in the comment field of the expense report. An employee should rent the most economical, fuel-efficient option taking into account safety, number of passengers, associated luggage, and driving distance. Good business judgment should always prevail over car selection and any type of upgrading of vehicle class. An employee is expected to follow all safety and traffic rules, regulations, and laws as well as adhere to university policies while driving on business.

The university will reimburse car rental and refueling costs, tolls and parking supported by itemized receipts. Mileage related to the use of a rental car should not be expensed and will not be reimbursed. Travelers should refuel rental cars before returning them instead of purchasing fuel service options offered by the rental company.

#### **11.4.10 Non-reimbursable Rental Car Costs**

Non-reimbursable car rental expenses include but are not limited to the following list of items:

- GPS units, car seats, etc.
- Theft, loss, or damage to personal effects
- Traffic citations, parking tickets, and other cited violations

#### **11.4.11 Authorized Rental Car Drivers**

The driver information should be provided to the rental car agency when picking up the car, so any additional drivers can be listed on the rental contract. Any employee listed as a driver must carry a current, valid driver's license.

#### **11.4.12 Domestic Rentals – Insurance**

The university's preferred car rental supplier in Concur includes the required insurance coverage in the rental rate. For vehicle rental with non-contracted suppliers, travelers must purchase Loss Damage Waiver/Liability Insurance Supplement Coverage.

#### **11.4.13 International Rentals – Insurance**

For international car rentals not booked with our preferred car rental agencies in Concur, all insurance coverage must be purchased such as Loss Damage Waiver (LDW), Personal Accident Insurance (PAI) and Liability Insurance Supplement (LIS). For a minimum renting age with a valid driver's license, visit [University Procurement Services Travel](#).

#### **11.4.14 Rental Car Accidents**

Whenever a vehicle is rented for university purposes, the driver is required to elect the Collision Damage Waiver option, which will release the university and the driver from any financial responsibility for physical damages to the vehicle. In instances involving injuries or property damage to others, the driver's personal auto insurance policy may apply. Many rental companies also offer rental-related liability insurance.

In case of an accident:

- If injuries are sustained, call 911 immediately
- Follow the rental car instructions
- Call the local police for an accident report
- Submit the accident report to the rental car agency
- Report the accident to Rutgers Risk Management and the employee's manager

In case of an accident, travelers must notify the department of Risk Management & Insurance (within University Finance and Administration) and the Rutgers Office of General Counsel. Please be aware that travelers will need the following information to file a claim:

- Automobile rental agreement
- Copy of accident report filed
- Date and location of incident
- Vehicle damage description
- Injuries (if applicable)
- Additional passenger information
- Information on other vehicle (owner, operator, contact and address, license number, year, make, model, insurance company, license plate)

The department of Risk Management & Insurance will cover any deductibles associated with the employee's personal auto insurance policy, as well as any damage in excess of the policy, provided the employee was not driving recklessly or under the influence. In these cases, the employee is solely liable for all damage to the vehicles involved and/or personal injuries as a result. The employee will be solely responsible for all damage related to an unreported accident.

#### **11.4.15 Rental Car Returns**

The employee is required to refuel the rented vehicle prior to returning the vehicle at the end of the rental period. In addition, to avoid possible disputes, the employee should conduct a visual inspection with the rental agent when picking up and returning the vehicle.

#### **11.4.16 Rental Car Payment Procedures and Receipt Requirements**

Receipts for car rentals are required. The employee must provide the receipt from the car rental agency that provides the full itinerary, including the name of the car rental agency, travel dates, traveler name, final cost of the rental and payment method to attach to the expense report. Individuals requiring policy exceptions due to unforeseen circumstances are required to complete the [Travel Policy Violation Approval Form](#). The approvals will be determined on a case-by-case basis. The approved form must be attached to the expense report.

#### **11.4.17 Personal Car Usage Guidelines**

Rutgers will reimburse a traveler who uses a personal car for Rutgers business purposes at the current IRS mileage rate.

- An employee is expected to follow all safety and traffic rules, regulations and laws as well as adhere to university policies while driving on business
- An employee is responsible for traffic citations, parking tickets or other cited violations while driving on business
- An employee is responsible for notifying police and insurance carrier in the event of an accident and file any claim with the insurance carrier

#### **11.4.18 Mileage Calculations**

The mileage for trips using a personal vehicle includes the total amount of miles from the place of departure to the ending destination less the “daily commute mileage”. Per the IRS, travelers are required to deduct the average daily commuter mileage which equals the miles from the residence to the main place of employment.

The current mileage reimbursement rate per the IRS is intended to cover all operating costs including depreciation, repairs, gas, insurance, towage, etc. The current auto mileage rate is available online, alongside other [Travel-Reporting Expenses](#). This mileage rate pertains to electric and hybrid-electric vehicles, as well as gasoline and diesel-powered vehicles.

Fuel, oil, insurance premiums, repairs, or other costs presumed included in the mileage rate will not be reimbursed. Repairs to an employee’s personal car are not reimbursable.

If a traveler chooses to drive rather than fly to the destination, mileage reimbursement, meals per diem, and lodging cannot exceed the lowest cost of commercial coach airfare. Travelers should include



an airfare quote from Concur or the travel agency at the time the decision to drive is made and should be included in the expense report. If driving is preferred, the cost of renting a vehicle should be considered if the reimbursement for miles driven is greater than the cost of renting a car.

#### **11.4.19 Ground Transportation**

When traveling on university business, the most economical mode of transportation should always be used. The university will reimburse taxis, ride shares, bus, or shuttle services with an itemized receipt.

Reimbursement may be requested for ground transportation from the traveler's home or work site to the airport, bus, or train station. Before using these services, the traveler should determine that it is more economical compared to personal car usage with tolls and parking.

If a car service is used, the traveler must review the university's [contracted car suppliers](#).

#### **11.4.20 Parking, Tolls, Bridge, or Tunnel Fees**

The university will reimburse parking, tolls, bridge or tunnel fees while on business, with an itemized receipt. Due to the increasing number of electronic toll booths in various states, receipts may not always be available but should be submitted whenever possible. When a receipt cannot be provided for tolls, it should be noted as such on the expense report.

Travel to and from the employee's residence to the place of business is treated as a commuting expense and is not reimbursable. The university will not reimburse parking citations, towing charges, or court costs that may result from parking violations.

#### **11.4.21 Combined Business and Personal Travel**

Personal travel, stopovers, and vacations may be combined with business travel provided there is no additional cost to the university. When a personal stopover or vacation results in a higher cost to the university, the difference will be paid by the employee. This applies to all travel arrangements including air travel. Travel reservations should be booked by calling or emailing the travel agency who will charge the business portion to a university credit card and the balance to the traveler's personal credit card.

#### **11.4.22 Companion Travel**

Companions (spouse, family, etc.) may travel with an employee at a personal cost. Booking air travel should be done by calling the travel agency. The travel agency can book tickets for all family members at the same time while charging the employee's expenses to the university and the family to a personal credit card. Additional expenses resulting from family members traveling with the employee will not be reimbursed. The employee is required to keep all expenses separate for travel including airfare, ground transportation, meals, and lodging. Employees should make notations on receipts and in the expense report for adjustments made. Family member travel expenses should not be paid with the university credit card.



## **11.5 Guidelines by Expense Type - Lodging/Accommodations**

### **11.5.1 Hotel Reservations & Upgrades**

When overnight stay is required, hotel accommodations must be made through Concur or the university-approved travel agency. Conference and event hotels with negotiated room blocks should be booked directly with the conference organizer and submitted for reimbursement after the conference. Trips less than 100 miles one way do not qualify for reimbursement for an overnight stay. Exceptions require prior approval from the Chancellor Business Office (CBO).

Home-share lodging options are not recommended for faculty, staff, and graduate students and must not be used for undergraduate students due to insufficient safety regulations. Faculty, staff, and graduate students who choose these lodging options will only be reimbursed up to the cost of standard hotel accommodation.

Travelers are entitled to accommodations that are safe, well-located, and meet reasonable standards of cleanliness and comfort. Travelers will be reimbursed for standard room accommodations that meet the above criteria with an itemized hotel folio. An employee will not be reimbursed for any cost associated with an upgrade in room accommodation.

Hotel incentive or frequent guest/rewards programs should not be a determining factor in choosing a hotel. However, an employee can apply their points to upgrade their accommodations. Any membership fees associated with joining/retaining these programs are not reimbursable.

### **11.5.2 Preferred Hotels**

The university has contracted rates with several hotel suppliers. These hotels and rates are loaded in Concur or the university-approved travel agency.

### **11.5.3 Conference/Event-Related Lodging**

If travelers are attending a conference or other business-related event or activity, it is advised to stay at an event-designated hotels by booking through the conference or event website to ensure the stay is booked at the event's designated lodging rate. If the designated event hotel is not chosen, reimbursement will not exceed the designated hotel rate without justification and approval from the traveler's unit head prior to booking. An explanation of the exception must be included in the reimbursement request and attached to the expense report.

#### **11.5.4 Lodging Expenses (mini-bar, internet, phone, movies & meals)**

All lodging expenses must be supported by itemized hotel folio which details purchases and services provided. Services, whether meals or other, charged on the lodging folio require additional substantiation. Non-reimbursable lodging expenses include but are not limited to the following list of items:

- Personal entertainment
- Mini-bar and gift shop items
- Haircuts, shaves, manicures, leisure reading material, personal products
- Apparel or clothing, shoes, and accessories
- Theft, loss, or damage to personal effects
- Laundry or dry-cleaning
- Health club charges

#### **11.5.5 Cancellation Notice**

When making reservations, employees should always review the hotel cancellation policy to understand what is required to cancel or modify the reservation.

An employee should go through [Concur Online Travel](#) or [the Travel Management Company](#) for all hotel cancellations and are responsible for canceling accommodations made outside of Concur or the travel agency within the hotel's cancellation period prior their scheduled arrival. Any "no show" penalties incurred will not be reimbursed by the university, except for valid business reasons and/or circumstances beyond the employee's control. Documentation of the reasons for the cancellation and any applicable approval is required for reimbursement and must be noted in the comments section on the expense report in Concur.

#### **11.5.6 Lodging Payment Procedures & Receipt Requirements**

Traveling employees use a personal form of payment to pay for lodging and submit for reimbursement upon their return. The hotel folios for lodging are required and must be attached to the expense report. Employees must request the detailed itemized hotel statement/folio for their stay which must include the employee's name, dates of stay, and payment method. Any meals such as room service or hotel restaurant charges appearing on the hotel statement/folio need to be removed when submitting a lodging expense reimbursement request.

Hotel payments can also be processed through the PO/check request process in RU Marketplace if the hotel accepts check as a form of payment.



There are no hotel per diem rates. Lodging is reimbursed at 100 percent of the actual expense for a standard hotel room plus tax.

For international stays, only a single occupancy is reimbursed.

**11.5.7 Private Residence Stays (U.S.)**

If the traveler stays at a private residence (non-hotel), the landlord of the property must provide the traveler with a W-9 for the traveler to be reimbursed.

**11.5.8 Private Residence Stays (International)**

If a traveler stays at a private residence (non-hotel) outside of the U.S., a W-8 BEN should be provided whenever possible. Forms can be found at [University Tax Department](#).

**11.6 Guidelines by Expense Type - Meal Expenses**

**11.6.1 Individual Travel Meals**

Rutgers reimburses meals when travelers are in active travel status. Travel status is defined as traveling:

- For a period of at least 12 consecutive hours; or
- At least 100 miles from the Rutgers departure point

When a traveler is not in travel status, meals are considered a personal expense and are not reimbursable.

Travelers have two meal reimbursement options. Travelers must select one option for the entire trip in order to receive reimbursement.

- Rutgers per diem rate of \$50 for all cities (domestic or foreign)
- IRS per diem rates (see Related Links) based on the rate table calculated in Concur

The per diem must be reduced by the percentage below to prorate for provided meal(s) included with a hotel rate or at a meeting or conference:

<u>Meal</u>	<u>% of meal per diem rate</u>
Breakfast	20%
Lunch	20%
Dinner	60%

The per diem rate must be prorated for the date of departure and date of return at 75% of the per diem rate minus any meals provided.



### **11.6.2 Business Meals**

Business meals are meals with a clearly substantiated business purpose and are directly associated with university business whether on travel or non-travel. At a business meal, the business discussion is the primary purpose of the meal.

Business meals should adhere to the following rules:

- Should have an acceptable reason for the business meal which may include meals with a guest speaker, lecturer or prospective faculty, staff or students
- Should be limited in terms of number of attendees and the total cost should be reasonable and prudent
- Business meals while not in travel status with other Rutgers colleagues in local restaurants are generally not reimbursable and are considered a personal expense
- If alcohol is included in the meal, the restricted fund source must allow for reimbursement

Business meal expenses include food, beverages, catering services and banquet facilities. Payments to a caterer, facility or transportation of food should be processed using a university purchase order whenever possible.

When expensing business meals, please note the following:

- A detailed business purpose must be provided
- An itemized receipt and proof of payment is required
- Tips and gratuities may not exceed the local customary amount not to exceed 20%. Portions over 20% will not be reimbursed.
- When more than one attendee is present, the name, job title and university or company of each attendee is required

Expense reports that do not include all the required information as listed above will be returned to the employee for correction.

### **11.6.3 Gratuities and Tipping**

It is the employee's responsibility to exercise good judgment when tipping in business situations such as meals, taxis, baggage handling, valet, wait staff, and other service personnel. The university will reimburse the employee for tipping expenses considered customary for the location and type of service, not to exceed the local customary amount with a maximum of up to 20%. Portions over the customary amount will not be reimbursed. Before adding gratuity, the employee should verify that this was not automatically added by reviewing the receipt.



## **11.7 Guidelines for Expense Type – Other Travel-Related Expenses**

### **11.7.1 Passports and Visas**

Fees related to visas are reimbursable when:

- Required by the country the traveler is visiting on Rutgers business-related travel
- Required by the U.S. or foreign country as a result of Rutgers employment or work assignment location

Reimbursements for fees related to passports are allowable when they are a specific and necessary condition of fulfilling a work assignment on behalf of Rutgers University.

Travelers should access the visa and passport provider the University is [CIBT Visas](#), using the Rutgers account. Travelers should access the Passport and visa requirements at [Travel.State.Gov](#).

### **11.7.2 Customs**

The university and the employee will comply with all international and local laws on customs declaration restrictions and prohibited articles. The employee is responsible for any seizures or penalties arising from fraudulently declared or undeclared articles. Any items imported to any country and subject to duty in that country are the responsibility of the employee, except for company property.

### **11.7.3 Foreign Currency Conversion**

The university will reimburse an employee for foreign currency conversion and associated fees if supported by evidence of the exchange rate. Acceptable evidence includes:

- The amount as detailed on a credit card statement, blocking out any personal account information or receipt
- A copy of a foreign currency converter webpage that provides the amount based on date of transaction (for example, OANDA.com)

Foreign currency transactions and their associated fees should be submitted on the same expense report to ensure full accounting of the entire expense.

### **11.7.4 Sales Tax**

Employees must inform all suppliers that the university is tax exempt when making purchases. When placing an order online, the employee should ensure that sales tax is not applied to the final purchase amount and if required should place the order over the phone to request a new invoice. When sales tax is charged on a purchase, the supplier should be contacted to request a credit for the sales tax. Any credit given for sales tax should be included when submitting the original expenditure on an expense report.

### **11.7.5 Business Expenses**

Requests for reimbursement of other expenses (room rentals, storage space, etc.) must be accompanied by a detailed explanation. Prior approval must be obtained from the traveler's unit head whenever possible. The preferred method of payment is a check request.

#### **11.7.6 Credit Card Restrictions**

**The purchase of personal items on a university purchasing card (PCard) is strictly prohibited.** For personal charges made on the PCard, accidental or otherwise, the employee must contact University Procurement Services to inform them of the incident and request instructions to reimburse the university. Timely repayment to the university for personal expenses charged to a PCard is required with the submission of a personal check or offset of monies owed for out-of-pocket expenses submitted on an expense report.

Intentional or excessive accidental purchases of personal items may result in the suspension and/or revocation of the employee's PCard. Any employee who intentionally commits fraud using a university credit card for personal gain will be subject to disciplinary action up to and including termination.

#### **11.7.7 Reimbursement Restrictions**

An employee must use good judgment and prudence to ensure that all expenses submitted for reimbursement are reasonable and appropriate. Non-reimbursable expenses include, but are not limited to, the following list of items that may or may not have been covered in previous sections:

- Unexplained or unsupported expenses
- Purchase of Luggage
- Household expenses while away from home
- Childcare
- Traffic citations
- Car washes for personal vehicles
- Annual fees for personal credit cards
- Personal credit card delinquency fees/finance charges

#### **11.7.8 Travel Advances**

A travel advance is an advance payment made before a trip, also known as a cash advance, to cover business-related expenses for travel such as lodging, meals, and incidentals when needed. It is provided when the use of the departmental purchasing card (PCard) or employee travel card (TCard) may not be accepted or available to the traveler.

The university discourages the use of travel advances; however, travel advances may be approved in extenuating circumstances for staff and faculty when alternate prepayment options are not available.

Travel advance requests are created before expenses have been incurred and are submitted for approval within Concur:

- Delegates cannot request a cash advance on behalf of someone else.

- The amount of the advance requested should be the minimum necessary to cover anticipated out-of-pocket expenses.
- Cash advances cannot be used to cover the cost of items that can be purchased with a PCard or TCard.
- Travel advances cannot be used for reimbursement for expenses already incurred.
- Travel advance requests must be submitted 4-6 weeks prior to the departure date.
- Travel advances will be paid out two weeks before the trip begin date. Travel advance settlement reports should be submitted immediately upon return of travel.
- Travel advances for completed trips must be settled before subsequent advances will be issued.

#### **11.7.8.1 Travel advances for faculty-led group travel:**

- Recipients (including students) must sign a log acknowledging they received per diem funds. They are not required to provide receipts showing how the per diem was spent.
- Per diem is not permitted when eating together as a group, grocery and/or restaurant purchases. Itemized receipts are required when settling expenses.
- Group meal guidelines:
  - Should be a reasonable amount and include a valid business purpose.
  - Should not exceed daily per person [per diem limits](#).

#### **11.7.8.2 Travel Advance Settlement**

A reconciliation of a travel advance tracks the disbursements of funds for accountability and tax reporting purposes.

The employee is personally liable for the total amount advanced and is responsible for submitting their expenses in Concur immediately upon return from travel to account for all monies used. The employee is required to repay the university for any unused portion of the advance. Only one expense report can be applied to one travel advance.

Travel advance requests for per diem amounts also require settlement through Concur.

Travel advances will not be issued to an employee who has not fully accounted for an earlier advance, except when the individual must leave for another trip immediately following their return from the earlier travel.

A travel advance that is not reconciled may result in an employee not permitted to receive future advances. Travel advances not settled in accordance with the travel policy may be reported as income to the employee and be taxable. Once a travel advance has been reported as income, it cannot be reversed, and the employee will no longer be permitted to request a travel advance in the future.

#### **11.7.8.3 Excess Travel Advances - Return of Funds**



Any excess advance funds not used for a trip must be returned to Rutgers University immediately following the settlement of expenses in Concur.

A personal check or money order payable to Rutgers University for the exact amount of the excess funds not used should be sent to:

University Controller's Office, Attn: Travel Advance Return  
33 Knightsbridge Rd. 2<sup>nd</sup> Floor West  
Piscataway, NJ 08854

### **11.7.8.3 Travel Advance Recipient Responsibility**

The travel advance recipient is personally responsible for safeguarding travel advance funds and should not allow the funds to be improperly used.

If the travel advance recipient fails to safeguard the advance or allows it to be improperly used, the recipient must repay the money. If the loss was beyond the recipient's control, it may remain expensed to the unit. In the event a travel advance is stolen, university police or local law enforcement should be contacted.

### **11.7.8.4 Creating and Editing a Travel Advance**

Travelers should refer to the [available job aids and "how to" videos](#) to create a travel advance request.

## **11.8 Concur Expense Management and Submission**

Concur is the university's travel and expense management software and is where Rutgers employees should submit travel and university expense reports. All employees must have banking information for direct deposit set up in Oracle Expense prior to submitting an expense report. Employees should review the [available job aids and "how to" videos](#) prior to submitting an expense report.

## **References**

### **Campus Instructions**

[Job Aids and Videos](#)

[Travel Policy Exception Request](#)

[Process an Employee Relocation](#)

[Reimbursement for Expense Over One Year](#)

**Revisions**

Effective Date	Approver	Change Reference	Issue #
06/2024	M. Gower		4