

TRAVEL PROCEDURES

These procedures apply to all travel expenses and reimbursements from Murray State University as well as from grants and contracts awarded to the University.

Reimbursement of travel expenses is limited to travel that is necessary for the proper execution of University business, or in justifiable pursuit of the University's educational and research objectives. All travel shall be by the most economical means and reimbursement may not be claimed for travel expenses provided free of charge to an employee while in travel status.

Accounting and Financial Services (Accounting) is charged with the responsibility for insuring that travel expenditures conform to these procedures. The Provost or Vice President for Finance and Administrative Services, where in the best interest of the University, may approve exceptions to these procedures.

It is the responsibility of all individuals requesting reimbursement of travel expenses to be aware of and to comply with these procedures.

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b. Insurance

Advance approval of travel or the submission of a Travel Request to the traveler's department does not provide the employee with additional or "University" insurance. The University does not provide additional travel related insurance. The University has sovereign immunity since it is a state institution of the Commonwealth of Kentucky.

While traveling in a privately owned vehicle employees should be covered by their personal auto and liability insurance.

When traveling commercially or in a rental vehicle paid for with a University purchasing card through Enterprise and National Car Rental, liability and collision insurance coverage is provided. The University will not reimburse any additional insurance costs incurred by the employee.

B. TRAVEL ADVANCES/PREPAYMENTS

Individual travel advances are not available through the University and employees will not be reimbursed for travel expenses until after the completion of the trip; however, the following options are available to facilitate in the advance payment of most travel related expenses.

1. University Purchasing Card

Airline tickets, hotel/motel reservations, registration fees, and rental cars may be purchased in advance with a University purchasing card. Departments/travelers are responsible for making their own flight, hotel and rental car reservations and should use a travel agency/booking agent which provides the most economical means of travel.

2. Sponsoring Organization

Registration fees, lodging and certain meals that cannot be prepaid with the University purchasing card may be prepaid by University check directly to a sponsoring organization for conventions, conferences, seminars, or workshops. Prepayment of these expenses is requested by submitting a completed Banner direct pay invoice including a registration form with costs listed and a copy of the completed and approved Travel Request to Accounting. Banner direct pay invoices are to be received by Accounting seven working days prior to the necessary mailing date of the payment.

C. REIMBURSABLE TRAVEL EXPENSES

Expenses are reimbursable for employees only. Travel companion or spouse travel expenses are disallowed.

1. Travel Vouchers

Travel Vouchers are to be used when requesting travel expense reimbursement for those expenses not paid with a University purchasing card. A clear and concise purpose for the travel must be indicated on Travel Vouchers. Travel Vouchers must be submitted in a timely manner and no later than sixty (60) days after returning from the trip. Any Travel Voucher submitted for approval more than 60 days after returning from the trip must be approved by the appropriate

Vice President/President (President for international travel) and will be applied as taxable income on the employee's payroll record and be taxed accordingly.

Following are two exceptions to the 60-day allowance for submitting Travel Vouchers. Failure to meet these exception deadlines could result in a travel charge to the employee's home department:

- Travel conducted with a grant-funding source must have the Travel Voucher submitted before the grant end date. If the grant end date is less than 60 days from the last day traveled then the grant end date should be used as the deadline for submission and approval of the Travel Voucher
- Travel conducted less than 60 days from fiscal year end (June 30th) must be submitted by the deadline outlined in the fiscal year end memo distributed by Accounting and Financial Services each March/April.

Reimbursement for frequent Kentucky travel (ex. off-site teaching, student recruitment, etc...) should be combined on one Travel Voucher and filed on a monthly basis. For extended education travel, the prefix and number of the course(s) being taught must be included on the "Purpose" line of the Travel Voucher.

a. Receipts

Original receipts must be submitted with the Travel Voucher. Reimbursement will not be made without the original receipt. In the event that a receipt is lost, the following must be attached to the Travel Voucher:

1. A copy or a fax of the receipt, certified by the business.
2. A written statement, approved by the appropriate Vice President, from the employee stating that reimbursement has not been received.

Cancelled checks are not acceptable receipts. Copies of credit card receipts or statements that do not itemize items purchased are not acceptable receipts.

Travel related expenses less than \$10 do not require receipts.

When two or more employees are traveling together, each employee should cover their own travel expenses.

The claimant's signature is the only signature required on a Travel Voucher if the related Travel Request was approved by the appropriate officials as described in Section I.A., the requested amount of reimbursement does not exceed the amount approved on the Travel Request, and there are no unusual or exceptional items on the Travel Voucher. A copy of the Travel Request must be attached to the Travel Voucher.

If the Travel Request is not approved or a copy is not submitted with the Travel Voucher then the Travel Voucher must be signed by the individual requesting reimbursement and all other appropriate approvers as outlined in Section I.A. The Financial Manager of the FOAPAL being charged, if not one of the above individuals, must also sign the Travel Voucher.

If out-of-state travel is not approved in advance and funds are not available in the services/materials budget, the Travel Voucher may not be paid until sufficient funds are available.

If the trip included attending a seminar or conference a copy of an agenda or registration form must be attached to the Travel Voucher. This copy should include the seminar name, sponsoring organization, dates, attendance fee, and meals provided, as well as promotional hotel rates. This copy will facilitate processing the Travel Voucher through to payment.

Accounting and Financial Services archives electronic images of all travel documents. To facilitate imaging of these documents we ask for all receipts and documentation smaller than 8 ½ x 11 must be taped down on a sheet of 8 ½ x 11 paper in order to facilitate the scanning process. Do not use highlighter, and do not tape over any printed information on the receipts as both can degrade the print on the document to the point where it is illegible.

2. Subsistence

Subsistence includes all amounts spent for meals, ta

reimbursement will not be allowed per trip. All amounts on the travel voucher must be in US dollars. All receipts must be converted to US dollars with documentation attached verifying the actual exchange rate.

Employees may be reimbursed the actual costs of meals for functions they attend and the meal cost is charged by the organization. Receipts must be provided for these meals.

Employees required to travel or attend meal functions not under their control may be reimbursed for actual meal cost charged. Receipts must be provided for the meals. This must be noted on the Travel Voucher by typing "Official University Travel" across the top of the form.

3. Lodging

Lodging costs should be the most economical that are consistent with the University's best interest. Facilities, including Kentucky State Parks, providing special government rates or commercial rates should be used where feasible. Section V. provides a listing of Kentucky State Parks.

Expenses for lodging should be paid with a University purchasing card whenever possible. An original itemized receipt from the establishment, reporting a zero balance, should be retained in the department with all other University purchasing card receipts. Expenses for lodging not prepaid or paid with a University purchasing card will be reimbursed at actual costs if an original and itemized receipt from the establishment reporting a zero balance for the account is provided. A credit card receipt is not acceptable as the only receipt from the hotel or motel. Lodging expenses will not be reimbursed without an original itemized receipt.

Expenses charged by the lodging establishment other than regular room rate and applicable taxes – including but not limited to charges for movies or room service – MUST NOT be paid with a University purchasing card. These expenses also will not be reimbursed to the employee, as they do not constitute regular travel expenses. Subsistence rates will apply for reimbursing meal costs if applicable.

The University is exempt from state sales tax in Kentucky and many other states. Choose the following link for a complete listing of states where MSU is tax exempt:

<http://campus.murraystate.edu/administ/procurement/taxexempt.htm>

Sales Tax Exemption certificates are available in Procurement Services.

Lodging expenses within forty (40) miles of the claimant's workstation and place of residence will not be reimbursed.

When sharing a room with a non-employee, reimbursement should be made at the establishment's single room rate.

4. Transportation

The most economical, standard transportation available and the most direct and usually traveled routes should be used. Expenses added by use of other transportation or route must be assumed by the employee.

a. Commercial Air and Rail Travel

Whenever possible, commercial transportation should be paid on a University purchasing card. A detailed receipt or payment confirmation - which includes the name of the traveler, dates of travel, destination(s) and confirmation that payment has been made – should be retained in the department with all other University purchasing card receipts. Commercial transportation, which cannot be prepaid by the University, will be reimbursed with original receipts. Commercial airline and rail travel shall be coach/tourist class or other reduced. Additional expense for first-class travel will not be reimbursed by the University. Commercial transportation will be reimbursed with the last page of the original ticket or a detailed payment confirmation which includes the name of the traveler, dates of travel, destination(s) and confirmation that payment has been made. Credit card receipts or cancelled checks are not

for gas personally and submit receipts for reimbursement on a Travel Voucher. Visitors will also need to submit receipts for reimbursement on a Travel Voucher.

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5. Employees may claim actual cost of meals when hosting non-employees, when original receipts are provided. This reimbursement should be requested on a Travel Voucher with the names of those in attendance. Meals for employee's spouses should follow the University Discretionary Expenditure Regulations.

6. Non-employees may be reimbursed mileage at no more than the effective IRS maximum.

III. STUDENT GROUP TRAVEL

Group travel is defined as three or more students accompanied by one or more faculty/staff members traveling to the same location for the same purpose. Employee travel procedures, as stated in Section I. above, apply to student group travel, except as specified below.

A. ADVANCE AUTHORIZATION

All group travel must be approved in advance by the department head and Financial Manager of the FOAPAL being charged. Advance approval should be requested by the faculty/staff advisor on Group Travel Request. Group Travel Request must be retained by the requesting department.

Transportation for groups shall be prepaid via University purchasing card or check, when at all possible.

international travel) and will be applied as taxable income on the employee's payroll record and be taxed accordingly. (See Section I.C.1. for exceptions to the 60-day deadline)

Names of individuals on the trip should be attached to the Travel Voucher. This eliminates some of the confusion on the amount of expenditures being claimed.

The same Travel Voucher should be used to account for the travel advance and additional reimbursements being requested.

C. GROUP MEALS

The total cost of group meals is allowable. An original receipt must be submitted for each meal. When actual costs of meals are claimed, the names of all individuals in the group must be included on the back of the Travel Voucher.

The faculty/staff advisor may choose to issue subsistence to each student, instead of paying for all meals at once and claiming actual meal costs. The subsistence for student group travel will follow the same procedures listed in Section I. above and in Section V. Different rates should not apply for students traveling on University related activities. When subsistence is issued a Group Meal Receipt must be submitted for each day. This form must accompany the Travel Voucher and must be signed by each student and accompanying faculty/staff member receiving subsistence.

A meal advance is allowable for students who are required to remain on campus when the University Food Services are not operating. These amounts should not exceed the subsistence rates listed in Section V. Advances for these meals should be requested and accounted for according to the procedures noted above, in this section.

1. Athletic Team Meals

An additional meal is allowable for student-athletes, on home and away game days. At the discretion of the coach, this meal may be a pre-game or post-game meal and must be consistent for all team members. The maximum subsistence for this meal is \$15. When traveling this meal is in addition to the three regular meals allowed. Advances for these meals should be requested and accounted for according to the procedures noted above in this section.

IV. DEFINITIONS

Foreign Travel - Travel outside of the fifty states, the District of Columbia, and Canada.

Subsistence/Per Diem - Allowable reimbursement amounts for meals, including taxes and tips.

Subsistence does not include meals which may be included in charges for lodging or in registration fees paid by or on behalf of the claimant.

Workstation - The address of the assigned office of the employee. The assigned workstation of off-

GEORGIA: Entire State

HAWAII: All Islands

IDAHO: Boise, Coeur d' Alene

ILLINOIS: Chicago (including Cook County and DuPage County), Springfield

INDIANA: Indianapolis

IOWA: Des Moines

KANSAS: Kansas City, Topeka

LOUISIANA: Baton Rouge, New Orleans

MAINE: Entire State

MARYLAND: Entire State

MASSACHUSETTS: Entire State

MICHIGAN: Entire State

MINNESOTA: Minneapolis, St. Paul

MISSISSIPPI: Biloxi, Jackson

MISSOURI: Jefferson City, Kansas City, St. Louis

MONTANA: Helena

NEBRASKA: Lincoln, Omaha

NEVADA: Carson City, Lake Tahoe, Las Vegas, Reno

NEW HAMPSHIRE: Entire State

NEW JERSEY: Entire State

NEW MEXICO: Albuquerque, Santa Fe

NEW YORK: Entire State

NORTH CAROLINA: Entire State

NORTH DAKOTA: Bismarck

OHIO: Akron, Cincinnati, Cleveland, Columbus, Dayton, Toledo

OKLAHOMA: Oklahoma City, Tulsa

OREGON: Portland, Salem

PENNSYLVANIA: Entire State

RHODE ISLAND: Entire State

SOUTH CAROLINA: Charleston, Columbia, Hilton Head, Myrtle Beach

SOUTH DAKOTA: Pierre, Rapid City

TENNESSEE: Chattanooga, Gatlinburg/Pigeon Forge, Knoxville, Memphis, Nashville

TEXAS: Entire State

UTAH: Salt Lake City

VERMONT: Burlington, Montpelier

VIRGINIA: Entire State

WASHINGTON: Entire State

WASHINGTON D.C.: Entire District including the cities of Alexandria, Falls Church of Arlington, Loudoun, and Fairfax in Virginia; and the counties of Montgomery and Prince George in Maryland

WEST VIRGINIA: Charleston, Morgantown

WISCONSIN: Madison, Milwaukee

WYOMING: Cheyenne, Jackson Hole

OTHER: All U.S. Possessions, Canada (including all provinces), All Foreign Destinations

C. KENTUCKY STATE PARKS

Park	Location
Barren River State park.....	Lucas
Buckhorn Lake State Park	Buckhorn
Carter Caves State Resort Park	Olive Hill
Cumberland Falls State Resort Park	Corbin
General Butler State Resort Park	Carrollton
Greenbo Lake State Resort Park	Greenup
Kenlake State Resort Park	Hardin
Kentucky Dam State Resort Park	Gilbertsville
Lake Barkley State Resort Park	Cadiz
Lake Cumberland State Resort Park	Jamestown
Natural Bridge State Resort Park	Slade
Pennyrile Forest State Resort Park	Dawson Springs

D. MILEAGE RATE HISTORY – revised 9/1/24

Mileage Rate History		
Began	Through	Rate per Mile
January 1, 2025	March 31, 2025	Next Scheduled Review
October 1, 2024	December 31, 2024	\$ 0.43
July 1, 2024	September 30, 2024	\$ 0.45
April 1, 2024	June 30, 2024	\$ 0.45
January 1, 2024	March 31, 2024	\$ 0.43
October 1, 2023	December 31, 2023	\$ 0.46
July 1, 2023	September 30, 2023	\$ 0.46