

**3359-31-03 Allowable living expenses.**

Meals and lodging will be reimbursed as follows:

(A) Meals.

- (1) Meals will be reimbursed without receipts in accordance with the following rate structure. IRS regulations require an overnight stay for substantial sleep or rest in order to qualify for per diem reimbursement.

- (a) In-state.

Standard rate.

Thirty-five dollars per day.

- (b) Out-of-state, but within the continental United States.

- (i) Standard rate.

Thirty-five dollars per day.

- (ii) High cost cities.

When travel is to a location designated by the internal revenue service as a high-cost area, higher per diem rates may be used in accordance with current rate schedule adopted and published from time to time by the internal revenue service. Rates are available on the controller's web-site.

- (iii) If the federal per diem rate for meals within the continental United States (conus) is less than thirty-five dollars, the rate allowed under (A)(1)(b)(i) of this rule shall be reduced to the federal per diem standard rate for meals within the continental United States (conus), and prorated in accordance with ~~exhibit B~~ the per diem for partial days form.

- (c) International travel, at the option of the traveler, either:

- (i) Actual cost to a maximum of seventy-five dollars per day, with receipt required; or

- (ii) Actual cost up to the applicable rate for meals and incidental expenses specified in the current "maximum travel per diem allowances for foreign areas" established by the U.S. secretary of state.

- (2) Please see ~~Exhibit B~~ the per diem for partial days form for current rates involving a partial day.
- (3) In accordance with IRS regulations, the meal allowances above include incidental expenses for laundry, cleaning and gratuities.
- (4) Actual and reasonable expenses for a qualified business meal may be claimed for the traveler and non-university guest(s). Documentation must include when, where, who, subject of discussion and original receipt.
- (5) For those instances in which a conference meal is required, the daily limit will not apply, but the meal expense must be supported by a program or an announcement, which shows the required meal and its cost, attached to the travel expense report.
- (6) No reimbursement will be made for alcoholic beverages.

(B) Lodging.

- (1) Reimbursement for lodging shall not exceed actual, reasonable expenses of the employee, plus taxes. Reimbursement for lodging in noncommercial, private dwellings is authorized at a rate of not more than fifteen dollars per night.
- (2) An employee cannot claim an allowance for meals, lodging or miscellaneous expenses which have been incurred during a vacation leave or any kind of leave of absence.
- (3) If a member of the family accompanies the employee, the university will pay for the employee's cost only. Any increment in rate and tax, due to multiple accommodations, becomes a personal expense.
- (4) The traveler may make lodging arrangements through the purchasing department whereby the university will be billed directly by the hotel or motel. The requisition must be signed by the official responsible for administering the budget to which the expense will be charged. If the person responsible for the budget is traveling, the requisition must be approved by superior or authorized designee of their superior. A dean, or vice president may establish additional levels of approval, as deemed appropriate, in their areas of responsibility.

(C) Miscellaneous expenses.

- (1) Reimbursement of miscellaneous expenses as described in this section may be claimed in addition to the maximum allowed for meals and lodging, while an employee is authorized to travel on official university business.

- (2) Expenses incurred for stenographic fees, storage of baggage, telephone calls on official university business, rental of equipment or temporary meeting or office facilities, necessary for the conduct of official university business may be reimbursed. This detail may be shown in the "Other Expense" category of the travel expense report. Each entry must be clearly described to show the necessity or business transacted.
- (3) Receipts shall be submitted for all miscellaneous expenses. Gratuities are not reimbursable.

(D) Conferences and special meals.

- (1) Expenses incurred for registration fees for conferences or meetings attended may be reimbursed. Any such expenses must be itemized on a travel expense report, which must be accompanied by a receipt.
- (2) Reimbursement may be made for the actual, reasonable expense of meals when such meals are an integral part of a seminar or similar working assembly provided:
  - (a) The meal is an integral part of such meeting.
  - (b) The attendance of the employee at such meeting is necessary to the best interest of the university.
  - (c) The employee must submit with the travel expense report a copy of a letter from the department head requesting attendance at the meeting, and a receipt.
- (3) Expenses incurred for registration fees for conferences and meetings and for special meals shall be reimbursable without regard to the proximity of such conferences or meetings to the employee's headquarters or residence.
- (4) Registration fees and hotel reservations may be paid directly by the university by submitting a prepaid order form to accounts payable.

(E) Group travel.

The purchasing department should be contacted regarding all group travel. Group travel expected to exceed five thousand dollars must be submitted for bidding through the purchasing department, in accordance with board of trustees policies.

Effective: January 17, 2003

Certification: \_\_\_\_\_

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Secretary  
Board of Trustees

Prom. Under: 111.15

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