

3359-31-04 Reporting and documentation of expenses.

- (A) The university of Akron travel expense report has been designed to meet internal revenue service and state of Ohio reporting requirements. All claims for reimbursement of travel expense must be made on the university's standard form. Expenses billed directly to the university and prepaid registration fees are to be recorded on the travel expense report as a margin entry and not included in total expenses reported for reimbursement. Note sample entry on the travel expense report example form.
- (B) Essential information which must be reported for each trip is listed below:
 - (1) The daily cost of each separate expenditure for traveling, such as transportation, lodging, and meals.
 - (2) The dates of departure and return home for each trip.
 - (3) The times of departure and return home for each trip.
 - (4) The destination of locality of travel.
 - (5) The business reason or business benefit expected to be derived.
 - (6) Actual mileage incurred must begin from and terminate at the employee's headquarters, except where the mileage from the employee's home will be less.
- (C) Documentary evidence, such as a receipt, is required for the following:
 - (1) Car rental.
 - (2) Commercial lodging.
 - (3) Conference registration fee.
 - (4) Gasoline purchases when a university of Akron oil company credit card is not used.
 - (5) Miscellaneous transportation expenses exceeding three dollars except for taxi cab, ferry expenses, or tolls paid into an automatic coin drop.

- (6) Notwithstanding anything herein to the contrary, the associate vice president/controller may require additional or alternative documentary evidence in connection with any claim for reimbursement, including but not limited to affidavits from claimants or others, conference programs or travel itineraries, or any other document or information which shall be deemed necessary to support any claimed reimbursement.
- (D) For purposes of internal and state audit, travel expense reports claiming reimbursement for trips to present a paper or attend a conference must have appended a letter of invitation, a printed program, or an announcement or some other relevant material that will authenticate the official nature of the trip.
- (E) A copy of the approved travel authorization does not have to be attached to the travel expense report submitted to accounts payable for reimbursement, but may be required by the dean, vice president or director who approves the expenses.
- (F) The travel expense report must be approved by the university official responsible for administering the budget to which the expense will be charged. This will normally be the department head in the case of instructional personnel; or the appropriate director or department manager in the case of administrative personnel. If the person responsible for the budget is traveling, the expense report must be approved by a superior. A dean, vice president or executive director may establish additional levels of approval, as deemed appropriate, in their areas of responsibility.

Effective: June 25, 2007

Certification: _____
Ted A. Mallo
Secretary
Board of Trustees

Prom. Under: 111.15

Rule Amp.: 3359.01

Statutory Authority: 3359.01

Prior Effective Date: 6/25/90, 11/20/96, 11/24/01; and 1/17/03