

## X. INTERCAMPUS TRAVEL EXPENSES

The following procedures shall apply to the administration of travel for intercampus travelers and for visitors from outside the University when the cost of the travel will be paid by the funding campus (i.e., the host campus):

### A. FUNDING CAMPUS RESPONSIBILITIES

#### 1. Travel Funded by a Single Campus

##### a. Funding Campus

The funding campus (i.e., the host campus) shall be responsible for issuing cash/non-cash advances if applicable, accepting and approving the Travel Expense Voucher, and reimbursing amounts due the traveler.

##### b. Home Campus

Intercampus travelers may use their home campus staff and travel agencies to make reservations and ticket purchases. Such travelers also may use their corporate cards to make ticket purchases.

#### 2. Travel Funded by Two or More Campuses

##### a. Designated Funding Campus

Travel funded by two or more campuses shall be handled by only one location, which shall be mutually agreed to by the campus departments involved. The designated funding campus shall be responsible for administering all aspects of the travel, which includes issuing cash/non-cash advances, if applicable, and approval and reimbursement of travel expenses on behalf of the other campus(es). The procedures outlined above in Section X.A.1.b, Home Campus, also are applicable here.

The agreement to fund travel in this manner shall be initiated by the designated funding campus and shall be in writing with a copy provided to each campus accounting office stating either the maximum dollar amount or the percentage of the total cost to be charged to each campus. (The form in Appendix F may be used for this purpose.)

##### b. Final Settlement

After final settlement of multi-campus funded travel has been made, the designated funding campus accounting office shall prepare the appropriate journals to distribute the travel expenses between the campuses. A copy of the Travel Expense Voucher should be attached to the journals and forwarded to the other funding campuses as documentation of the expense reimbursement.

The copy of the Travel Expense Voucher shall include the date and check number (or transaction identification number) of the reimbursement. This information will be used by the other campus accounting office(s) to prepare a journal to charge the appropriate account/fund and credit the designated funding campus control account.

3. Missing Original Receipts

Reimbursement of travel expenses for which the original receipts have been lost or are not available must be treated in accordance with the procedures set forth in Section XII.B.2, Documentation Requirements. ***If such expenses are to be reimbursed, the funding campus department must verify with the traveler's home campus department that no expense reimbursement has been authorized that duplicates the expenses to be charged to the funding campus.***

4. Outstanding Cash Advances

If an intercampus traveler does not return an outstanding cash advance within 120 days (see Section V.C.4, Unrecovered Advances), the following procedures shall apply:

- The funding campus accounting office shall charge the funding campus department for the amount of the advance plus the employer's share of employment taxes. The accounting office shall notify the funding department of the amount of the expenses.
- The funding campus accounting office shall send a written authorization to the home campus accounting office with instructions to report the advance as additional income to the traveler, and to schedule the appropriate federal and state income tax and employment tax withholding.

For travel funded by more than one campus, the amount of the charge plus the employer's share of employment taxes shall be prorated and distributed to each campus in accordance with the original agreement.

- The home campus payroll office shall add the amount of the advance to the employee's Form W-2 as income and schedule the appropriate amount of federal and state income tax and employment tax withholding.

## B. HOME CAMPUS RESPONSIBILITIES

Home campus departments and the home campus accounting office must inform their personnel of the following rules:

- Tickets purchased for intercampus travelers shall not be reimbursed by the home campus if another campus is paying for the travel.
- Cash advances must not be issued to intercampus travelers if the expenses are to be reimbursed by another campus.
- The traveler must refund an advance to the home campus if the campus issues a travel advance for travel to be funded by another campus.

Campuses may use a modified version of the foregoing procedures provided the method used is based on sound internal controls, eliminates duplicative efforts, and results in improved cost effectiveness.