

REIMBURSEMENT OF TRAVEL EXPENSES

August 2007

Policy 6.2.01

Policy:

The University of Kansas Medical Center Research Institute adheres to federal, state and sponsor guidelines when processing travel reimbursements. All travel requests on KUMC Research Institute funds, including federally-funded and privately-funded projects, shall contain appropriate approvals and be properly reported.

Purpose:

This policy serves to ensure that those who travel on KUMC Research Institute official business are compliant with federal and state regulations and sponsor guidelines. ***Per IRS guidelines, all Travel is subject to withholding. Exemptions exist to waive this withholding requirement in the IRS Accountable Plan Rules which state that travel expenses must have a clear business connection and be properly documented with expenses submitted in a reasonable amount of time after travel.***

Procedures:

Per State of Kansas regulations, any State of Kansas employee embarking on travel on behalf of KUMC or KUMCRI is required to seek approval for Out-of-State or International Travel. To do so, complete the Pre-Travel Process modules in PeopleSoft prior to travel. See "Pre-Approval Procedures" in the KUMC Travel Procedural Reference Guide: <http://www2.kumc.edu/finance/pdf/Travel.pdf>

Medical evacuation and repatriation insurance is provided for all faculty and staff traveling abroad for business; see KUMC International Programs for further details and contact information: <http://www.kumc.edu/international/>

When embarking on travel using funds within the KUMC Research Institute, use common sense and good judgment regarding what is or is not a legitimate business expense. For further information regarding the allowability of items, please see the Travel Procedures: http://www2.kumc.edu/researchinstitute/spa/SPA_Forms/Travel_Procedures.pdf

Original and itemized receipts, with the appropriate authorizing signatures, are to be submitted to the KUMC Research Institute Accounts Payable office after the expenses have been entered into the PeopleSoft Travel Module.

Any expenses outside the scope of the travel and allowances for the travel will be borne by the traveler.

Every Principal Investigator (PI), faculty member, or other authorized person for an account at the Research Institute must understand that his or her signature serves as certification that the requested expense, to the best of his or her knowledge, is furthering the mission of the University of Kansas Medical Center.

Any payment to an individual requires the signature of the payee and the authorizing signature of the payee's supervisor, department chair, or other university administrator. Individuals may not authorize their own reimbursement, per IRS regulations.

Definitions:

Domestic Travel: United States and its territories (American Samoa, Guam, Northern Marianna Islands, Puerto Rico, Virgin Islands).

International Travel: Any travel not defined as Domestic, including Canada and Mexico.

Per Diem: meals and incidental expenses.

Responsible Parties:

Employees of the KUMC, KUMC Research Institute and its affiliates, consultants and research participants traveling on KUMC Research Institute official business.

Exemptions:

If a department or sponsor has a more restrictive travel policy, then the department or sponsor policy takes precedence.

Related Policies and Links:

Internal Revenue Service, *Publication 463 Travel, Entertainment, Gift, and Car Expenses* <http://www.irs.gov/pub/irs-pdf/p463.pdf>

KUMC PeopleSoft Travel Procedural Manual, <http://www2.kumc.edu/finance/pdf/Travel.pdf>

KUMC Research Institute Policy 1.1.01: Principal Investigator Eligibility:

http://www2.kumc.edu/researchinstitute/spa/SPA_Forms/PI%20Eligibility.pdf

KUMC Research Institute Travel Procedure 6.2.01: <http://www2.kumc.edu/researchinstitute/spa/documents/TRAVELProcedures.pdf>

KUMC Research Institute Travel Rates: <http://www2.kumc.edu/researchinstitute/spa/documents/TRAVELRatesJul2011.pdf>

KUMC Research Institute Travel FAQs: http://www2.kumc.edu/researchinstitute/spa/SPA_Forms/Travel_FAQ.pdf

KUMC Research Institute Policy 6.1.06: Payments to Non-employee Nonresident Aliens

http://www2.kumc.edu/researchinstitute/spa/documents/Nonresident_Alien_Policy.pdf

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