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**Purpose:**

This policy is intended to define and explain the University travel, entertainment and food policies and procedures, describe expenses that are chargeable to the University and define the responsibilities of individuals to make prudent choices in expending University funds and to appropriately document such expenditures in a timely manner and of those approving expenses to ensure such expenditures are appropriate and in compliance with University policies.

Various expenditures included within this policy require supervisor or higher approvals in order for the expense to be considered a chargeable or reimbursable expense. Unless otherwise specified within the policy, pre-approval prior to incurring the expense is not required. If there is any doubt the expense might not be approved after the expense is incurred, it is recommended that pre-approval be obtained. Expenses that are not properly approved will generally result in a personal expense that must be reimbursed to the University or if personal funds were expended, will not be reimbursable.

**Definition of Terms:**

**Budget Officer –** A Budget Officer is an individual who has the authority to initiate and/or approve the expenditure of funds from an account. Budget Officers may have responsibility for one or more accounts. The accounts may include accounts funded from various sources including but not limited to the University operating or capital budgets, gifts, grants, contracts or other allocated or designated funds. There may be one or more individuals with approval authority over an account. This authority generally is related to the individual's position (for example a department chair or director will generally have authority over the department's budget account) or may be specifically authorized by an officer with authority over the account such as the President, a Vice President, Associate Vice President or Dean.

**Business Travel -** Business travel expenses are the ordinary and necessary expenses of traveling away from the University for business purposes. Business travel includes the cost of transportation, food, attendance at meetings (such as registration fees), lodging, and associated business expenses incurred for official University business.

**Chargeable –** Chargeable expenses are those that meet the requirements of the University Travel, Entertainment and Food Policy for payment by the University. Such expenses may include both the reimbursement of costs you incurred and paid for with personal funds and costs that are charged to a University expense account directly by expense voucher, Purchasing Card or Travel Card.

**Policy:**

Monmouth University has established travel policies that are intended to meet the Internal Revenue Service (IRS) definition of an "accountable plan". Payments that meet the requirements of such a plan are not taxable income to the employees. Among the requirements of an accountable plan is that all

expenses be documented with appropriate receipts, the business purpose for all expenses be documented, the costs are not excessive and the documentation be completed in a timely manner.

Individuals should neither financially gain nor suffer a personal cost for appropriate expenses associated with business conducted on behalf of the University. Decisions related to the expenditure of such funds however, should be made in a prudent manner and therefore should not be either lavish or extravagant.

Business travel includes the cost of transportation, food, attendance at meetings (such as registration fees), lodging, and associated business expenses incurred for official University business. Official University business is considered to be travel that has been approved by the appropriate Budget Officer or supervisor for a legitimate business purpose including business meetings, professional conferences, recruiting trips and other travel associated with the functioning of the University. If there is any question or concern on the part of the traveler that the expenses might not be approved, obtaining pre-approval from the responsible budget officer prior to expenditure of funds is appropriate and prudent.

In general, an individual who is authorized to approve the expenditure of funds from the account being used to support the cost of travel is the appropriate Budget Officer. If the Budget Officer is the individual traveling, his/her immediate supervisor is required to approve the Budget Officer's expenditures.

It is the responsibility of the vice presidents, provost, deans, directors and department chairpersons to approve and establish conditions for travel by University employees using University funds under their jurisdiction in conformity with University policies. Additional rules, regulations and/or requirements may exist for travel funded through gifts, grants or procedures established through collective bargaining agreements. It is the Budget Officer's responsibility to review and approve the supporting documentation presented related to the travel, assure it is submitted in a timely fashion and meet the requirements of this policy, and that the cost of travel does not exceed the funds available.

From time to time in the course of business, the expenditure of University funds for entertainment and meals either on campus or off campus may be appropriate. This may include business meetings with outside parties, fund raising activities, meeting with student groups or other appropriate business purposes. While recognizing there are certain times when such expenses are appropriate to further the University's mission, it is incumbent that such expenses be handled in a fiscally responsible manner.

Failure to comply with this and related policies may result in the denial of reimbursement of expenses paid by the employee, requirement to reimburse the University for expenditures advanced by the University or other appropriate disciplinary action based on the severity of the violation.

**Procedure:**

**1. Business Travel - General**

- a. Business travel expenses are the ordinary and necessary expenses of traveling away from the University for business purposes.
  - i. According to the IRS, an ordinary expense is one that is common and accepted in your trade or business.
  - ii. A necessary expense is one that is helpful or appropriate for your business.

- b. In order to determine what costs are chargeable for business travel, you must determine if it is necessary for you to stay overnight to accomplish the business purpose of the trip or it is for a day trip.
  - i. You are traveling away from the University if your duties require you to be away from the general area of the University substantially longer than an ordinary day's work and you need to sleep or rest to meet the demands of your work while away from the University.
    - 1. The rest requirement is not met by napping in your vehicle.
    - 2. You do not have to be away from the University a whole day or from dusk to dawn as long as your relief from duty is long enough to get necessary sleep or rest.
  - ii. Travel not meeting the requirements above is considered a day trip.
- c. In general, travel should be by the most direct, economical and usually traveled route. Travel by an indirect route or in a manner not authorized within this policy must be explained on the Employee Travel Expense Voucher, Travel Card Documentation Form or other appropriate form and may be subject to limitation on the amount of reimbursement.
- d. This policy establishes the standards for travel. At times, you may find that travel in a different manner is appropriate or more economical than those defined in the policy. In such cases, the amount charged and/or reimbursed shall not exceed the amount that would have been chargeable under the policy. You must provide documentation supporting what the charge would have been had you used the prescribed method. Comparative prices should be obtained at the time you would have booked the standard transportation under normal circumstances or when the decision is made to use an alternative method.
- e. Travel days which generally will be the day before the start of a meeting or event and the day after the end of the meeting or event may be considered a part of chargeable business travel. You should consider the meeting start and end times, distance to the event and available transportation schedules in determining your travel schedule. In unusual occurrences that may require more than one travel day (such as certain overseas travel arrangements), the travel schedule must be approved by the area vice president.

## **2. Chargeable Travel Expenses while on Overnight Business Travel**

- a. The following expenses are chargeable while traveling overnight on University business.
  - i. **Transportation**
    - 1. **Travel by air**
      - a. Travel by air should be by standard commercial accommodation (less than business or first class) and should be for the lowest logical airfare. Optional upgrades such as extra legroom seating, are a personal expense and not chargeable.
        - i. Generally this will be a non-refundable advance purchase coach ticket. This fare should take precedence over preference for airline, aircraft, and frequent flier programs.
        - ii. Be aware that airlines can and often do enforce the non-refundable nature of these tickets and therefore, if there is uncertainty associated with the travel plans, the

- purchase of a more expensive refundable ticket may be more appropriate.
- iii. The purchase of non-refundable tickets should be reviewed on a case-by-case basis to determine if it is more cost effective to purchase a more expensive refundable ticket or to purchase a non-refundable ticket that needs to be replaced by another non-refundable ticket in the event the travel date must be changed.
- b. In many instances travel to a business related event on Saturday and overnight lodging may be less expensive than travel on Sunday. In such cases the University will reimburse for Saturday travel and lodging. Similar circumstances may apply for other days of the week. In these cases, documentation should be provided to substantiate the lower costs.
  - c. Airline tickets may be purchased online through the internet. They may also be purchased through the University designated travel agent(s).
    - i. When using this method, the agency bills the University directly and payment is made directly to the agency.
    - ii. The cost of travel agency ticketing fees is not the responsibility of the originating department's budget and will be paid from a central university account. These costs should be charged to account 00-605225-13203. Fees incurred for tickets purchased from other sources are the responsibility of the originating department.
    - iii. The cost of the airfare should be charged to the appropriate budget account.
    - iv. A request for payment on an expense voucher should be processed as soon as a bill is received from the travel agency (usually when the itinerary is received).
  - d. If you have not been issued a Travel Card and you use personal funds to purchase airfare, you may request an advance to cover the cost of the airfare by submitting an Employee Travel Expense Voucher to Accounts Payable.
  - e. Upon return from a trip involving air travel you must provide evidence that the travel has occurred as part of the submission of expenses even if the airfare was paid in advance of the travel.
    - i. Airline ticket stubs, boarding passes or other pertinent documentation such as a hotel bill from the location where the travel terminated which includes the individuals name on it demonstrating completed travel must be submitted.
  - f. Travel by personal aircraft must be approved in advance in writing by the area Vice President or the President with the maximum amount to be reimbursed to be included in the agreement. Such amount may not exceed the commercial

airfare that would have been allowed based on the lowest logical airfare at the time approval is given.

**2. Travel by train**

- a. Reimbursement will be made for coach travel by train for trips of less than 300 miles one way.
- b. For trips in excess of 300 miles, reimbursement will be based on actual expense not to exceed the equivalent cost of airfare.
- c. Upon return from a trip involving train travel you must attach ticket stubs or other pertinent documentation demonstrating cost and use of the tickets to your Employee Travel Expense Voucher.

**3. Travel by taxi, commuter bus, airport limousine, car service, personal automobile or shuttle are appropriate for:**

- a. Transportation between the airport or station and your home or hotel.
  - i. Decisions on how to get to and from the airport or station should consider:
    - 1. Total cost (for example if you use a personal automobile, consider the cost of mileage, tolls and parking when comparing to other options).
  - ii. Convenience – impact on overall travel schedule
  - iii. Prudent spending of University resources
- b. Transportation between your hotel and the business meeting place.
- c. Transportation between the hotel or business location and places where meals are taken if other than the hotel where you are staying or the meeting site.

**4. Travel by private automobile**

- a. University employees driving private automobiles on University business will be reimbursed at the rate established by the University (unless a bargaining unit contract specifies otherwise), plus parking and toll charges.
  - i. The University community is informed of this rate each year by email from the Vice President for Finance. The current rate is also posted on the Office of the Controller section of the University website under the “Mileage Reimbursement Rate” heading.
  - ii. This rate is intended to cover all transportation and operating costs including insurance and the cost of gasoline. The University does not reimburse for costs of using your personal vehicle except through mileage reimbursement.
  - iii. Request for reimbursement of specific vehicle expenses such as gasoline will not be approved. In addition, the Travel or Purchasing Cards may not be used for purchasing gasoline for your privately owned vehicle. Any such charges will need to be refunded to the University.

- iv. When documenting mileage you must indicate your start and ending destinations. Driving directions printed off of the internet may serve as documentation of distance of mileage used.
- b. The maximum reimbursement for travel to a point beyond 300 miles one way is limited to the amount you would have incurred to fly to the destination round trip. This includes the cost of air coach travel with a non-refundable ticket and ground transportation to and from both airports. Documentation must be provided when submitting the Employee Travel Expense Voucher for each of these modes of travel to support the maximum amount available to be reimbursed.
- c. When utilizing your personal vehicle on University business, employees must carry a valid driver's license, vehicle registration and proof of insurance.
  - i. No reimbursement is allowed for the cost of repairs to a personal automobile regardless of the cause.
  - ii. In the event you are involved in an accident while on University business, you must notify the Office of the General Counsel in order to provide for any potential involvement of the University in litigation.

**5. Travel by University automobile**

- a. In some instances, vehicles are assigned to departments. It is the responsibility of the department to make sure the assigned vehicles are used for University business only and that a mileage log and record of business use is maintained and available for inspection.
- b. Users of University vehicles are expected to exercise care in driving and maintaining the vehicles.
- c. You will be reimbursed for the direct cost of gasoline purchased, parking fees and tolls while driving a University vehicle.
- d. University gasoline credit cards and Travel Cards may be used for these purposes as well.
- e. Any fines, summonses (except those that are caused by items that are the responsibility of the University such as renewal of vehicle registration and maintaining the vehicle so that it may legally be used on public roadways) or towing charges (except towing as a result of mechanical failure or accident) that are incurred while an employee is operating a University owned or leased vehicle are the responsibility of the employee driving the vehicle at the time the charge is incurred.
- f. It is the responsibility of the department representative and the employee to ensure that the vehicle has a valid registration and insurance card in the vehicle prior to driving. If the documents are missing, contact the University's Risk Manager in the Office of the General Counsel.
- g. University vehicle users will be reimbursed for repairs or supplies purchased in an emergency.

- i. If a mechanical problem or other event occurs that will cost in excess of \$250, the Facilities Management Office should be contacted before any service is agreed to or performed.
- ii. Itemize these expenses on the Employee Travel Expense Voucher and attach the receipts.
- h. In the event you are involved in an accident while on University business, you must notify the Office of the General Counsel in order to provide for any potential involvement of the University in litigation.

**6. Travel by rental car**

- a. In general, you should use public transportation when it is practical. When public transportation is unavailable or there is an appropriate business reason, a Vice President, Associate Vice President or Dean may approve the rental of a vehicle.
- b. The costs of gasoline, parking fees and tolls are reimbursable when using a rental car on University business.
- c. If you rent a car, only the portion used for business purposes is chargeable to the University.
- d. Insurance coverages offered by the rental companies often can and should be waived, as the insurance policies of the University and/or the individual generally will provide similar and adequate coverage. Review the items below for additional information and, if you have any questions, please contact the Office of the General Counsel.
  - i. The University's commercial automobile policy provides liability coverage, so there generally is no need to secure additional liability coverage.
  - ii. Securing a rental vehicle with the University Travel Card provides automatic physical damage coverage, so there generally is no need to secure additional damage coverage. However, if you secure a rental vehicle without using the University's Travel Card, you should elect this coverage.
  - iii. The University's commercial automobile policy provides roadside assistance coverage, so there generally is no need to secure additional roadside assistance coverage.
  - iv. An employee who is injured while engaged in University business is covered by the University's workers' compensation policy, so there generally is no need to secure additional personal accident coverage.
  - v. The University's policies do not cover personal effects. Please refer to your homeowners or similar insurance for coverage.

**ii. Lodging**

- 1. Lodging is chargeable if your business trip is overnight or long enough that you need to stop for sleep or rest to properly perform your duties.

2. Documentation of Lodging, whether for reimbursement or support for Travel Card charges must include an itemized bill.
3. Reimbursement can be requested for overnight lodging on out-of-state trips that are at least 100 miles away one way. Specific exceptions within New Jersey and nearby Delaware, Pennsylvania, New York and Connecticut locations may be authorized by a Cabinet level officer for reasons such as multiple day conferences where commuting is inappropriate and early, late or multiple day field assignments for which overnight lodging is deemed appropriate. An explanation of the reason for approval of such stays should be included with the reimbursement request.
4. In general when making reservations for rooms the individual should take into consideration the location, price and safety of the hotel. The price should be for a normal standard room. When attending conferences or workshops the sponsoring organization often designates one or more official hotels and books a block of rooms at a reduced price. In such cases, staying at the designated hotel will be deemed to meet the convenience of location and price criteria of selecting a hotel. You are not required to use the conference rate if a lower rate is available.
5. Certain conferences are held at “resort” hotels. These often charge a separate “resort fee” in addition to the room charge. In general, the University does not reimburse for entertainment costs of an individual traveling on business. If the hotel includes this as a required charge (no option to refuse) the University will reimburse the fee if it is reasonable relative to the room cost.
6. Many hotels request a credit card number to guarantee a room. It is recommended that employees use their Travel Card for this purpose. An employee who uses a personal credit card and is charged when the stay occurs will be reimbursed upon submission of an Employee Travel Expense Voucher with proper documentation upon return from their trip. In some cases a hotel may request a deposit in advance. It is recommended that employees use their Travel card for this purpose or an Expense Voucher should be used to request a University check to be issued to pay the deposit. When this is not practicable and an individual’s credit card is charged in advance of the trip, a hotel deposit advance may be requested using an Employee Travel Expense Form.
7. Reasonable, customary gratuities for service at the hotel such as maid service or luggage delivery will also be reimbursed.

**iii. Meals while traveling overnight**

1. You are eligible for reimbursement of the cost of up to three meals a day while traveling on business that requires you to be away overnight.
2. When attending a meeting, conference or workshop that includes meals in the registration fees, you generally should participate in those meals rather than charge the University for a meal taken outside the event. There may be instances where it is appropriate for business reasons to not attend the event meal such as scheduling a lunch meeting to discuss a business matter that would be difficult to complete at the event meal.

3. While traveling on University business, you participate in a meeting that includes the purchase by you of a meal with another individual to discuss a business matter.
  - a. In general, the meal must include an individual who is not employed by the University.
4. University policy does not provide for reimbursement for the purchase of alcoholic beverages.
  - a. The President may authorize certain offices to purchase alcoholic beverages while entertaining or at events where the serving of such beverages is considered normal business practice.
  - b. Unless approved, the cost of alcohol should be manually deducted from the receipt and not submitted for reimbursement.
5. Reimbursement for meals is based on the reasonable, actual, documented expenditure.
6. The University does not reimburse on a per diem basis (this does not apply to athletic teams that receive a meal allowance while traveling), however, as a guideline, total meals reimbursed in a day generally should not exceed \$60.00 per individual.
7. Except as noted as follows, receipts must accompany all meal reimbursement requests.
  - a. Tear tabs (blank or handwritten restaurant stubs) are not acceptable documentation for meals in excess of \$25.00.
  - b. An itemized bill listing the individual items purchased along with cash register or credit card receipts are preferable and are required over \$25.00.
  - c. Thermal receipts should be photocopied prior to submission since they fade and are unreadable over time.
  - d. From time to time a receipt may be lost or not available for some other reason. You may receive reimbursement for meals not to exceed \$25.00 in any one day for such items.
    - i. An explanation of why a receipt is not being submitted should be included with the documentation.
  - e. On days when travel occurs, meals are only reimbursed for time away from home.
    - i. For example, if you are leaving for the airport to start a trip at noon, you will be reimbursed only for dinner on that day.

**iv. Tips**

1. Tips you pay for any of the approved expenses listed above.

**v. Other ordinary and necessary expenses**

1. Charges for business telephone calls made while traveling on University business are allowable travel charges but documentation of these calls must be itemized. List the date of the call, the cost and the points between which the call was made, and business purpose. If you have a University issued cellphone, you should use it for the business calls. Charges for your personal cellphone plan are not reimbursable. To be

reimbursed, the cost of business calls from your cellphone must be individually identifiable.

2. While away on University business an individual may make one reimbursable personal phone call per day of reasonable duration. The average cost of personal calls while out of town on University business will be reimbursed up to a maximum of five (\$5) dollars per day. Such calls must be indicated as personal when documented.
3. Charges for Internet access are chargeable if a business need exists including access to business email.
4. Registration fees for meetings, conferences and conventions are chargeable if they are relevant to your role at the University and you provide documentation of attendance. If you register in advance of the event, you must provide documentation of attendance with your travel report upon return from the event. This should be included with the Employee Travel Expense Form.
5. Other ordinary and necessary business expenses not listed or expressly prohibited in this policy may be authorized by the area Vice President. Expenses that are not ordinary and necessary to the business purpose may not be approved under this policy.

**vi. Reimbursement for taxes paid when traveling out of state**

1. As a private, non-profit institution, the University is exempt from payment of certain taxes.
2. Unfortunately, the travel industry normally will not recognize this status and will insist the taxes be paid.
3. Employees of the University may inquire if the hotel will accept the University tax-exempt certificate.
4. Tax-exempt forms may be requested from the Accounts Payable Office. You may pick them up or request they be mailed to your office. Be sure to leave enough time for forms to travel through the campus mail system.

**vii. Non-reimbursable expenses**

1. In addition to items previously noted, the University will not reimburse the following items:
  - a. Expenses not related to University business.
  - b. Alcoholic beverages, unless approved as required by the President or his designee.
  - c. Travel, accident or life insurance associated with the trip.
  - d. Laundry and valet service (this is not applicable to laundry service for uniforms that is required during athletic team travel).
  - e. Personal entertainment expenses (e.g., in-room movies, in-flight movies, theater tickets, sporting events). This prohibition does not apply to the cost of attendance at facilities and events that are part of student field trips that are part of the academic, student life or athletic experiences of the student body.
  - f. Use of recreational or fitness facilities for a fee (except when included in a required resort fee).

- g. Charges for smoking in a non-smoking room or in a rental vehicle.
- h. Spouse's or other family members' travel costs unless specifically approved in advance by the President where the family member is participating in the travel for the benefit of the University and has a legitimate business purpose.
- i. Lost or stolen cash or personal property
- j. Personal services (e.g., haircuts, manicures, massages, childcare costs)

### **3. Business Travel – Day Trips**

#### **a. Transportation**

- i. Transportation for business purposes when not traveling overnight (day trips) includes the ordinary and necessary costs of:
  - 1. Going to a business meeting away from the workplace.
  - 2. Meeting with clients, customers, donors, alumni, or business associates.
- ii. Costs of commuting to and from work are a personal expense and not chargeable.
- iii. Use of your personal vehicle for business purposes is chargeable at the approved mileage rate that is announced at least annually by the Vice President for Finance and posted in the Office of the Controller section of the University website under the "Mileage Reimbursement Rate" heading in addition to the cost of tolls and parking.
- iv. When University employees are temporarily assigned to work at a location further from home than their official workstation, requested reimbursement for mileage may only represent the additional mileage traveled each day beyond their normal commute from home to the University.
  - 1. For example, if the University assigns you to a temporary off campus site, mileage will only be reimbursed for the number of miles this assignment exceeds your normal commute to the campus.
  - 2. No mileage reimbursement will be granted to individuals permanently assigned to another location such as an off campus work site.
- v. You cannot be reimbursed for commuting miles. Therefore when you travel by car, you must deduct those miles first.
  - 1. For example: It is 15 miles from your home to work. It is 30 miles from campus to an off campus site and 40 miles from your home to the off campus site.
  - 2. If you drive to work, none of that is reimbursable.
  - 3. If you drive to work first and then to an off campus site, the distance from the campus to the off campus site is reimbursable but the drive from home to the campus is not. You would be reimbursed for 30 miles.
  - 4. If you drive directly from home to the off campus site, the portion reimbursable is the distance from your home to the off campus site less the distance from your home to the campus but not more than the distance from campus to the off campus site. In this case 25 miles would be reimbursable – 40 miles less 15 miles = 25 miles. Since this does not exceed the distance from campus to the off campus site (30 miles), 25 miles is reimbursable.

- vi. If you use a University vehicle for business purposes, the actual cost of gasoline, tolls and parking are chargeable.
  - vii. The cost of public transportation (bus, train, ferry, etc.) is chargeable for local business travel.
  - viii. The use of a limousine or car service for local travel related to day trips should be limited. The area Vice President must be consulted in advance of the justification for using this mode of transportation and approve in writing.
- b. **Meals**
- i. In general under IRS regulations, the cost of meals are not chargeable unless associated with overnight travel or:
    - 1. You are away from the general area of the University substantially longer than an ordinary day's work and you need to sleep or rest to meet the demands of your work while away from the University. (Note that the rest requirement is not met by napping in your vehicle).
    - 2. If the day trip travel included a business meal with individuals not employed by the University, the cost of meals may be chargeable under the Entertainment and Meals section of this policy.

**4. Travel Related to Grants and Sponsored Programs**

- a. Travel that is charged to a grant or sponsored program is subject to the terms of the agreement or contract.
- b. Unless otherwise limited by the granting agency, the rules of the University travel policy are also applicable to grants and sponsored programs. Limitations should be verified with the cognizant agency for the grant.
- c. Expenses for transportation, lodging, subsistence and related items incurred by project personnel who are in travel status on business incidental to a sponsored program are allowable where such travel will provide a direct benefit to the project being supported and are reimbursable under the project budget. Expenses will be reimbursed on a direct cost basis unless limited by the terms of the grant.
- d. In general, foreign travel is subject to the prior approval of the grantor for each separate trip regardless of whether funds are included in the approved budget. The appropriate procedure for such grants should be confirmed with the granting agency.

**5. Group Travel**

- a. For purposes of this policy, groups are considered to be five (5) or more individuals traveling to the same location for the same purpose and making joint arrangements for travel, meals and lodging.
- b. The definition also includes all University sports teams traveling to or from competitions and students traveling to or from study abroad locations regardless of the number of participants.
- c. Team or group travel requirements may necessitate prior coordination between the Department and the Controller's Office.
  - i. Group leaders should contact the Controller's Office while planning the trip to assure the appropriate documentation is completed in order to avoid delays in processing requests for advances or payments.
- d. In general all the normal travel policies of the University apply to groups. The following exceptions apply to groups in order to accommodate their special needs.
  - i. Groups may be able to directly negotiate rates with airlines or hotels that are below those that are quoted by a travel agency.

1. Payment to the airline or hotel should be made by travel card or by the issuance of a University purchase order and issuance of University checks.
2. Since some organizations may require the University to establish credit with them in advance of accepting a purchase order, the group coordinator should contact them well in advance of your intended booking to determine how they will accept payment.
3. In general advance payments for group travel should not be made using an individual's credit card. Contact the Controller's Office at least two week prior to arranging travel if you need information on other available options for payment.

#### **6. International Travel**

- a. International travel should be approved in advance by the area Vice President or his/her authorized designee.
- b. Safety of our employees and students being a key University concern, University sponsored travel of employees and students is not permitted to countries or areas where a U.S. Department of State Warning or Alert is in effect without specific written approval of the President.
  - i. Travel warnings and alerts for individual countries and announcements for particular regions are available at <http://travel.state.gov>.
  - ii. In addition, health information from the U.S. Centers for Disease Control on specific destinations is available at <http://www.cdc.gov/travel/>.
- c. Although in general all the normal travel policies of the University apply to international travel as well, specific international travel requirements may necessitate prior coordination between the Department and the Controller's Office.
- d. All receipts for expenditures for international travel must be converted into U.S. dollars by the traveler for submission as documentation of Travel Card charges or supporting reimbursement of expenses.
  - i. An exchange rate in effect on or around the date of expenditure should be used and documented.
  - ii. A chart listing each expense with the foreign currency amount and the U.S. dollar amount should be prepared by the traveler.
    1. If payment was made by credit card, each transaction will generally reflect the exchange rate in effect at the time.
    2. If you exchanged dollars for a foreign currency, the exchange rate at the time of the exchange should be used for expenses paid in cash using the foreign currency.
    3. For any other transactions, the published foreign exchange rate for the date(s) of the transactions is appropriate.

#### **7. Travel combining business and pleasure**

- a. If you combine a business trip with pleasure such as adding vacation time prior to or at the end of the trip, you must allocate the expenses in a manner that assures the University does not pay any more than it would have if you had only travelled for business.

#### **8. Entertainment**

- a. Entertainment of a customer, visiting guest, employee or candidate is chargeable if:
  - i. The entertainment took place in a clear business setting or,

- ii. The main purpose of the entertainment was the active conduct of business and you engaged in business during the entertainment period with the general expectation of getting income (such as fund raising) or some other specific business benefit or,
  - iii. The entertainment was associated with the University's business and the entertainment occurred directly before or after a substantial business discussion.
  - iv. Expense must be reasonable. Lavish or extravagant expenses are not chargeable.
  - v. The cost of alcohol at the event must be authorized in writing by the President or his/her designee prior to the event.
- b. The cost of participating in such an event by a spouse, partner or family member is not chargeable to the University unless specifically approved in writing by the President prior to the event.
- i. If an approval is given, the cost associated will be taxable income to the employee unless a clear business purpose for the spouse's participation can be documented. The IRS requires a concrete business purpose to be documented in order for the cost of a spouse's participation in an event paid for with University funds to be non-taxable. It is highly recommended that you consult the Controller's Office before including spouses at University expense in a business event. This includes events occurring both off campus and on campus.

**9. Meals and Events not associated with Business Travel**

**a. General Guidelines**

- i. Food should only be served at meetings or events that serve a legitimate business purpose for the University.
- ii. This may include hosting events that involve guests from outside the University, hosting events for student groups, or planning meetings that fall outside of the normal work day.
- iii. Food provided on campus must be purchased through ARAMARK in accordance with the University's food service contract. Exceptions must be approved in advance by ARAMARK in writing at least one week in advance of the event.
- iv. The cost of food for events hosted at an employee's home is not chargeable unless they have been approved by the area Vice President. The cost of such an event should not exceed what the cost would have been if hosted on campus. The rules restricting the reimbursement of alcohol costs apply to such events.

**b. Meals for Employees Working Overtime:**

- i. On occasion employees will be required for the convenience of the University to work overtime and not be able to leave the work area for a meal.
- ii. In such cases, the area Vice President may authorize the purchase of food to be brought into the office for those employees working.

**c. Holiday Parties and Other Celebrations:**

- i. The University hosts an annual gathering for all of its employees to celebrate the holiday season in December.
- ii. Occasional, smaller gatherings for divisions or departments may be appropriate on a limited basis if funded by the employees.

**d. Gifts or Expressions of Recognition, Appreciation or Condolences:**

- i. The University hosts an annual event to recognize retirees and individuals who have been employed at the University for their years of service.

- ii. This policy shall not prevent another University employee retirement function sponsored by the employee's colleagues so long as the University only funds the cost of attendance for the retiree and a guest.
- iii. Except for individuals invited as honorees, their authorized guest(s), or those working at the event, the cost of the event shall not be charged to departmental budgets or other accounts.
- iv. The cost associated with other recognition/retirement events shall not be reimbursable by University funds.
- v. Expressions of recognition, gifts or condolences of students, employees and former employees or their families with flowers, fruit baskets, or other means will be coordinated through the Office of Human Resources, the Provost's Office for faculty members, the Vice President for Student and Community Services for students and the President's Office for Trustees and important constituents is otherwise prohibited to be paid with University funds.
- vi. Similar recognition for friends of the University may also be coordinated through the Office of University Advancement.

**e. Fund Raising Events:**

- i. In order to further the mission of the University, it is recognized that certain University employees may engage in entertaining for the purpose of fund raising or friend raising (See "Entertainment" for requirements).
- ii. The vice president for each area shall be responsible for determining individuals from his or her division who should attend a University fund raising event on a business basis at the expense of the University.
  - 1. Only the "cost" portion of the ticket price should be charged when University funds are being used to pay for tickets to University events. It is not appropriate to treat a transfer of funds from one department to another as a gift and inflate the amount reported as fund raised.
- iii. Those employees not assigned to attend the University fund raising event by their area vice president may attend for social purposes; however, the cost of the event shall not be reimbursable.
- iv. If an employee is assigned by his or her area vice president to work a fundraising event, his or her seat at the event shall be jointly determined by the Office of University Advancement with input from the appropriate area vice president or his/her designee.
- v. The cost of participating in such an event by a spouse, partner or family member is not chargeable to the University unless specifically approved in writing by the President prior to the event.
  - 1. If an approval is given, the cost associated will be taxable income to the employee unless a clear business purpose for the spouse's participation can be documented. The IRS requires a concrete business purpose to be documented in order for the cost of a spouse's participation in an event paid for with University funds to be non-taxable. It is highly recommended that you consult the Controller's Office before including spouses at University expense in a business event. This includes events occurring both off campus and on campus.

**f. Meeting Refreshments:**

- i. In general, refreshments for meetings or training sessions should be limited to coffee or beverage service and light snacks.

- ii. Continental breakfast is allowed for meetings beginning before 8:30 AM.
- iii. Light dinner is allowed for meetings that run past 6:00 PM.
- iv. Scheduling meetings during normal lunch hours should be minimized, when attendees expect that lunch will be provided at University expense.
- v. This section shall not apply to the provision of food for meetings of the Board of Trustees, their various committees and subcommittees, or other groups consisting of external volunteers.
- vi. In order to minimize waste that can occur through departments' over-ordering beverages, snacks, and meals for meetings, departments should consider allowing meeting participants to obtain beverages, snacks, or meals by going through the line at either the Magill Commons, the Student Center or one of the other retail locations on campus rather than ordering such items in advance for the meeting.

**g. Departmental Coffee, Drinks and Snacks:**

- i. It may be appropriate for departments that have contact with the public to provide coffee, drinks and snacks to those visiting the office. In such cases, occasional, incidental use by employees is acceptable.
- ii. Coffee, drinks (except for water coolers located in campus offices) and snacks primarily or regularly intended for employees is not an appropriate University expense and therefore should be paid for by the employees.

**h. Divisional Meetings/Retreats:**

- i. To the extent possible, Divisions or Schools shall schedule meetings/retreats on campus.
- ii. Beverages and snacks may be served at such meetings/retreats utilizing campus dining services (ARAMARK) no more than semi-annually.
- iii. Academic departments' retreats shall also be subject to the provisions of this section.
- iv. Such meetings/retreats located off-campus shall require prior written approval by the area vice president.
  - 1. Each Vice President shall provide a report to the President annually listing approved off campus events and their cost.

**i. Other Business Meals:**

- i. Business meals including external participants:
  - 1. Attendees at the meal include outside individual(s);
  - 2. There is a documented legitimate and approved business purpose for the meal; and
  - 3. There is a reasonable balance of internal to external participants at the meal.
- ii. Business meals including only employees:
  - 1. A business meal that does not include anyone from outside Monmouth University is only chargeable if the primary purpose of the meeting is to conduct University business, there is a formal agenda and the meeting could not reasonably be held at another time. IRS regulations do not allow payment for meal expense by employees who are not traveling away from home unless these criteria are met regardless of the source of funding.

- a. The names of all meal attendees must be listed along with the business purpose and why it was necessary to have the meeting with a meal.

#### **10. Alcohol Expenses**

- a. Alcohol is not a reimbursable expense unless approved as noted below.
- b. The cost of alcohol may be reimbursed by University funds for:
  - i. Events approved by the President; or
  - ii. Meetings approved by the President or Vice President for University Advancement for fund raising purposes.

#### **11. Recordkeeping and Reimbursement Procedures**

- a. Under Internal Revenue Service regulations for accountable plans, travel reimbursements must meet three conditions regardless of what method of payment or reimbursement used (i.e., Travel Card, Purchasing Card, Expense Voucher, personal funds and reimbursement, designated travel agency, or travel advance). You are required to provide documentary evidence to support all chargeable expenses that you report.
  - i. There must be a business connection.
  - ii. All business expenses must be substantiated within the timeframes set forth in this policy.
  - iii. All amounts received in excess of expenses must be returned.
- b. The document used should indicate the amount, date, place and essential character of the expense.
  - i. For example, a hotel receipt should include the name and location of the hotel, the dates you stayed there and separate amounts for charges such as lodging, meals, hotel fees, etc.
  - ii. A restaurant receipt should include for example, the name and location of the restaurant, the number of people served, the date and the amount. An itemized bill listing the individual items purchased along with cash register or credit card receipts are preferable and are required over \$25.00.
- c. You must also provide supporting documentation of the business purpose of the event. This may be a written statement from you or a document from the event submitted with the Employee Travel Expense Form.
- d. It is a good practice to keep a log of expenses contemporaneously to the occurrence of the trip supported by receipts. This will assist you in the timely reporting of your expenses in a well-documented manner.
- e. As authorized by the employee on the Travel Card Issuance Form and/or on the Employee Travel Expense Voucher in the case of an advance, any funds paid by the University and not adequately substantiated by the employee, properly authorized, and not refunded to the University within a reasonable amount of time will be deducted from the employee's paycheck.
- f. Any expenses paid from the employee's personal funds that are not adequately substantiated by the employee and properly authorized or not in compliance with this policy will not be reimbursed to the employee.
- g. If you have used a Travel Card you must submit an Employee Travel Card Documentation Form (Form Attachment III) to the Travel Card Coordinator, Controller's Office within twenty (20) business days of receiving the monthly Travel Card statement.
  - i. Employees should keep a copy of the form and all supporting documentation.

- ii. Failure to properly document expenses in a timely fashion may result in treatment of expense charged to your Travel Card as a personal purchase and a deduction from your paycheck may occur.
  - iii. The Monthly Travel Card Statement is a summary of the items that you must document. It is not satisfactory documentation without the supporting receipts.
- h. If you are seeking reimbursement for expenses paid by you from personal funds, you must complete and submit to Accounts Payable an Employee Travel Expense Voucher (Form Attachment II) within twenty (20) business days of return from travel.
  - i. Employees should keep a copy of the form and all supporting documentation.
  - ii. Original receipts are generally preferred but copies are acceptable in cases where the original is lost, illegible or is from a personal credit card and needs to be kept as personal documentation.
- i. Itemize expenses on the Employee Travel Card Documentation Form or Employee Travel Expense Voucher and attach all receipts in an organized manner.
  - i. The better organized the receipts and documentation is, the faster the appropriate office will be able to review the activity and approve it for reimbursement or reconciliation.
  - ii. In general, original receipts should be submitted for charges using the University issued Travel Card.
  - iii. Employees should keep a copy of the form and all supporting documentation.
- j. If you have paid certain travel expenses with personal funds and other travel expenses during the same trip with your Travel Card, you should submit originals and report these separately.
  - i. You should submit an Employee Travel Expense Voucher to Accounts Payable for reimbursement of those expenses paid with personal funds and submit an Employee Travel Card Documentation Form to the Travel Card Coordinator for those expenses paid with the Travel Card.
- k. From time to time a receipt may be lost or not available for some other reason. You may receive reimbursement not to exceed \$75.00 in any one day for such items.
  - i. An explanation of why a receipt is not being submitted and a description of the travel expenses should be submitted on a Travel Expense Missing Receipt Form (Form Attachment IV) and submitted with your Voucher or Documentation Form.
  - ii. Repeated loss of receipts is not acceptable and may not be reimbursed. If the funds have been paid directly by the University, you may be required to reimburse the University.
- l. After completing the Employee Travel Card Documentation Form or the Employee Travel Expense Voucher, and attaching all pertinent documentation in an organized manner, sign the form or voucher.
  - i. Employees must sign their own vouchers certifying that the information is accurate and related to business travel.
  - ii. Employees may not assign authority to sign their travel documents.
  - iii. Before submitting the form(s), they must be reviewed and approved by the employee's supervisor, and the Budget Officer for the account being charged if not the supervisor.
  - iv. The supervisor must sign the form designating their review and approval of the activity indicating that the form is in compliance with this policy.

- v. The Budget Officer must sign the form designating that funds are available and are approved to be charged to the account.
- vi. All signatures must be accompanied by the printed name of the individual signing.
- m. In general, reimbursement for personal funds expended will be made by check.
  - i. If the total expenses being reimbursed are under \$100 you may request to be reimbursed through an established University Petty Cash fund.
    - 1. The same requirements for documentation and approvals apply whether you are reimbursed by check or from Petty Cash.

**12. Reimbursement of travel costs for invited guests of the University or candidates for positions at the University**

- a. An individual invited to the University as a guest or to interview for employment should be informed in advance if the University will reimburse travel expenses associated with the visit. Such travel expenses must be approved by a Vice President regardless of the method of payment.
- b. Vice Presidents who authorize visits and/or interviews will determine whether travel expenses are to be reimbursed in each instance, based upon the distance the candidate must travel and the availability of funds.
- c. Guests and candidates to be reimbursed should be advised of University travel guidelines and asked to submit documentation for eligible expenditures in accordance with this policy.
- d. If the request is a non-US citizen it is important that a copy of Form I-94 or the passport page with the visa entry stamp be provided prior to reimbursement to assure the individual is eligible for reimbursement. Later problems can be avoided by discussing the individuals circumstances with the Controller's Office in advance of the travel occurring.

**13. Methods of Payment**

**a. Paid by Travel Card:**

- i. Employees who have been issued a Monmouth University Corporate Card for Travel (Travel Card) are encouraged to use it to pay costs of business travel. Travel costs when using this card are billed directly to the University.
- ii. Refer to the Travel Card Policy and Procedures for details requirements for using the card.
- iii. It is important to remember that when using the Travel Card you are required to document your expenses with receipts upon completion of your travel within twenty (20) business days of receipt of your Travel Card monthly statement. Failure to comply with Travel Card Policy and Procedures may result in cancellation of the individual cardholder's card, reimbursement of funds to the University for Disallowed Expenses and other disciplinary actions as appropriate. You will also be held personally liable for any improper expenditures made using your Travel Card.
- iv. Travel card expense reports must be approved by the Budget Officer responsible for the account where the travel card expenses are charged. Account Budget Officers must have their expense report approved by their immediate supervisor.

**b. Paid Directly by the University:**

- i. Certain travel costs may be paid directly by the University submitting an Expense Voucher Form. The Expense Voucher accompanied by an invoice,

should be submitted to Accounts Payable for payment upon receipt of the invoice. This may include registration fees, hotel deposits, airfare or train fare. Invoices and other attached documentation must include the traveler's name, destination, dates and business purpose of travel.

- ii. All travel expenses, including those paid by expense voucher, require approval by your supervisor.

**c. Paid With Personal Funds:**

- i. Employees may also pay costs directly with their personal funds and then request reimbursement. Reimbursement, with proper documentation and authorization, should be requested within twenty (20) days of after the expenses were paid or incurred on an Employee Travel Reimbursement Form.

**d. Paid Directly To University Designated Travel Agency:**

- i. Employees may make travel arrangements for business related travel through a University designated travel agency.
- ii. A University Travel Card may be used to make payment.
- iii. If you do not have a University Travel Card, the University designated travel agencies have agreed to bill the University directly for travel arranged through their agency. Once travel arrangements have been made for the employee, the agency will send an invoice to the employee's Department. The invoice should be placed on an Expense Voucher, signed by the traveler, his/her supervisor (and Budget Officer, if not the supervisor) and forwarded to Accounts Payable for processing.
- iv. When arranging for airfare through a designated travel agency, remember to keep your boarding pass as proof of use of the ticket and submit to Accounts Payable along with your Employee Travel Expense Form upon return from travel.
- v. The agency currently designated for use is listed in Attachment I.

**14. Travel Advances**

- a. The University only provides travel advances in certain circumstances.
  - i. Full-time employees who have not been authorized for a Travel Card, and therefore are using their personal funds for travel costs, may receive a travel advance for the cost of airfare and any required advance hotel deposit payments. It is highly recommended that employees who travel on a regular or recurring basis, apply for a Travel Card.
  - ii. In other special circumstances such as large group travel or international travel, circumstances may create a need for an advance. Such special advances are only available to full-time employees and must be recommended by the area Cabinet Officer and approved by the President. In order to assure funds are available when needed, such requests must be made no less than two weeks prior to the travel.
- b. Requests for advances are submitted to Accounts Payable using an Employee Travel Expense Voucher. Include documentation of the paid airfare or hotel deposit, or in the case of a special advance, the explanation of the special circumstances supporting the need for a special advance, including the Cabinet Officer recommendation and President's approval.
- c. Airfare and hotel advances and special advances, are personal charges and must be accounted for within twenty (20) business days of return from travel to avoid further

action. Such action may include withholding from the employee's paycheck/s and suspension of advance privileges.

- d. When requesting a travel advance using the Employee Travel Expense Voucher (Form Attachment II), you will be signing a statement authorizing the amount of the advance to be deducted from your pay if you do not file a documented Employee Travel Expense Voucher within twenty (20) business days of your return from business travel. The individual requesting the advance will be personally responsible for the proper documentation of the expenses associated with the advance. You are strongly encouraged to contact Accounts Payable, Controller's Office, in advance of travel to determine the documentation that will be required.
- e. If you have taken a travel advance and the advance exceeds the expenses, you must deposit the excess advanced funds at the Cashier's Office crediting your travel account.
  - i. If paying by check, check should be made payable to "Monmouth University" should be deposited into the account from which the advance was disbursed.
  - ii. The receipt(s) showing the expenses applied against the travel advance must be attached to the Employee Travel Expense Voucher when it is submitted to Accounts Payable.
  - iii. A voucher must be submitted even if the amount of the expense is equal to the amount of the advance.
  - iv. Funds not used must be returned to the University within twenty (20) business days of return.

University Designated Travel Agency

Excel Travel  
50 Atlantic Avenue  
Long Branch, NJ 07740  
Phone: (800)392-3588  
Fax: (732)571-1001

**Employee Travel Expense Voucher**



Page \_\_\_\_\_ of \_\_\_\_\_

**Employee Travel Expense Voucher**

Last Name		First Name		M.I.	Department Name
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Home address for remittance purposes:

Street		City	State	Zip Code
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<b>Business Purpose:</b>	<b>Location:</b>	<b>Dates:</b>	<b>Travel Advance</b> (See Employee Statement)	\$
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Date	Description of Expense-If mileage show starting point & destination- If meals, show purpose & attendees	Transportation		Meals		Lodging	Other	TOTALS TO BE REIMBURSED	APPROVAL ACCOUNTS PAYABLE
		Kind*	Amount	No.	Amount				
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
<b>Totals</b> →									

KIND\* [PA] - PRIVATE AUTO [UV] - UNIVERSITY VEHICLE [RV] - RENTAL VEHICLE [PC] - PUBLIC CARRIER

EXPENSE SUMMARY FOR REIMBURSABLE ITEMS	
16	Total Expenses To Be Reimbursed - This Page Only (Line 15)
17	Accumulated Totals Brought Forward from Line 15 - To Be Reimbursed, on previous pages
18	Grand Total Expenses To Be Reimbursed (Line 16 & 17) NO Corrections on Grand Total Expenses
19	Deduct Travel Advance Previously Received
20	Balance (A Minus Figure indicates a Balance Due to University)

**EMPLOYEE'S STATEMENT**

I certify that I have incurred the expenses reported. If this is a request for an advance, I understand that I must report my expenses within 20 working days of my return. If I fail to do so, I authorize the University, at its option, to deduct the amount of this advance from my pay.

APPROVAL	
I certify that I have reviewed the contents of this Expense Voucher, the Business purpose, the Supporting Documents attached, and the Account Distribution.	
Approving Signature	Date
Print Name	Title

EMPLOYEE SIGNATURE		DATE
Account Distribution		
Account Number	Amount	
-	-	
-	-	
-	-	
-	-	
-	-	
-	-	

REVISED OCTOBER 2012

**Employee Travel Card Documentation Form**



**Employee Travel Card Documentation Form**

Statement date: \_\_\_\_\_

Last Name		First Name		M.I.	
Last 4 digits of Credit card number		General Ledger Account Number Assigned			
Please complete this form using your monthly Corporate Travel Card Statement. List the transactions in the order they appear on your statement and attach the supporting documentation in the same order. If a transaction should be charged to a different G/L number than listed above and you haven't changed it on-line, please indicate the transaction line and account to be charged in the bottom right-hand corner.					
Date	Vendor	Transaction and Purpose	Attendees (if applicable)	\$ Amount	APPROVAL Controller's Office
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					

I certify that all expenses listed on the attached statement are accurate and made in accordance with the University Travel Policy. I understand that failure to adhere to this policy may require repayment to the University of unallowable charges and may result in revocation of my card or other disciplinary actions.

APPROVAL	
I certify that I have reviewed this Employee Travel Card Documentation Form including the Business purposes, Attendees, Supporting Documents attached, and Account Distribution.	
Approving Signature	Date
Print Name	Title

EMPLOYEE SIGNATURE		DATE
Line Number	Transfer charges to different A/C	
	Account Number	Amount

OCTOBER 2012

**Travel Expense Missing Receipt Form**



**Travel Expense Missing Receipt Form**

To be used for documentation of missing receipts which are required under the travel policy.

I, \_\_\_\_\_, have \_\_\_\_\_ not received (check one)  
\_\_\_\_\_ misplaced  
a receipt for travel expense.

This form is submitted in lieu of the original receipt:

(If MU travel card) Cardholder Name: \_\_\_\_\_  
(If MU travel card) Card Number (Last 4 digits): \_\_\_\_\_  
Department: \_\_\_\_\_

Date	Vendor	Description	Amount
Total			\$

I certify that the amounts shown above were expended for Monmouth University business purposes:

Employee signature: \_\_\_\_\_ Date: \_\_\_\_\_  
Print name: \_\_\_\_\_  
Approving Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
Print name: \_\_\_\_\_

Submit this form with your other receipts, attached to either the ***Employee Travel Card Documentation Form*** or the ***Employee Travel Expense Voucher***.

October 2012