

STANDARD OPERATING PROCEDURE: 11.0 TRAVEL AND EXPENSE MANAGEMENT

This procedure is in accordance with the Travel and Business Expense Policy [40.4.1](#).

Introduction

Rutgers University is a research institution where faculty, staff and students are engaged in research and teaching activities, study abroad, internships, service and more. The Rutgers procedures for business travel and expense enables the university to effectively comply with federal and state regulations and apply to reimbursements from all university funding sources.

Rutgers University travelers, approvers, deans, directors, unit heads and other staff must be aware of roles and responsibilities when submitting and approving travel and business-related expenses. The University will reimburse employees for reasonable, necessary, appropriate, and approved travel and business expenses incurred while conducting University business. Employees are required to follow Rutgers' policy for domestic and international travel and expense management and should familiarize themselves with the [Travel and Business Expense Management Policy 40.4.1](#).

Reimbursement requests must be submitted within 60 days of either the incurrence of expenses or the return from travel. Reports with expenses beyond the 60-day limit require a second higher level of approval by an Exception Approver (either memo or email), which must be attached to the report prior to submission. Exception Approvers are unit-specific.

Note: Units **must** request all reimbursements of student and guest travel and business expenses through the [Check Request Process](#) in RU Marketplace.

For training and additional resources on Travel and Expense Management, please visit University Procurement Services' [Training and Resources](#).

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Definitions

Appropriate: Means that the expenditure is consistent with objectives of the program, project or task. Appropriate also means that the expenditure is allowable under the terms and conditions of the underlying funding source and/or policies.

Approver: An individual with the responsibility to review purchases for reasonableness, necessity, and appropriateness to allow reimbursement. The traveler's Business Manager or designee who does not report to the traveler/requester must approve all travel-related business expenses. The approver is expected to determine if a charge is reasonable, appropriate, and necessary. The approver also is responsible to ensure that the correct accounts have been used and sufficient funds are available to cover the total expenses. Under no circumstances may an individual approve his or her own expense report. The traveler's Business Manager or designee who does not report to the traveler must approve the expense report.

Approved by: Approving expenses signifies that the proper authorized person (generally the traveler's Business Manager or designee) has reviewed travel expenses and the supporting documentation for fund approval and appropriateness of the travel and that these expenses are in compliance with all university policies and all pertinent federal, state and sponsoring agency policies. Travel and business expenses incurred on grants, contracts, sponsored programs, or restricted funds must comply with university policy and any specific expenditure policy of the funding source, if more restrictive than university policy.

Business Expense: Reasonable, appropriate, and necessary travel and business related expense(s) that are incurred while carrying out university business.

Business Meeting Expenses: Business meeting expenditures are expenditures for meals or light refreshments and related services (e.g., labor charges, room rental, equipment rental, and similar expenditures) incurred in connection with meetings of employees to conduct official University business. At least one University employee or other individual representing the University must be present at any business meeting that includes non-University persons.

Conference: A conference is a formal scheduled meeting of a recognized organization in which the university or department has an active area of interest.

Department and/or Unit Head: The person in charge of a subdivision of a particular school or unit that has its own structured budget.

Employee: This constitutes any full- or part-time employee of Rutgers University.

Expense Report: The form which is used to account for travel and other business expenses. Expense reports are subject to review by internal auditors, external auditors (including state and federal grant agencies), and the IRS.

GSA: the U.S. General Services Administration establishes a per diem rate yearly. The GSA per diem rates are the allowance for meals and incidentals. Rutgers University allows incidentals to be reimbursed at actuals. Items that fall under Incidentals are tips for porters, baggage carriers or hotel staff.

Legitimate Travel-Related Incidentals: Small dollar purchases that occur and are required for successful completion of the business trip. Examples of appropriate travel-related incidentals are: books, office and teaching supplies.

Necessary: This means that the expenditure is required to achieve the expected goals or outcomes of the program, project or task.

Per Diem: a daily payment instead of actual expenses for meals while travelling on University Business

- Expenses for breakfast, lunch, snacks, dinner and related tips and taxes are included in per diem.
- Per Diem is reduced on travel days to 75% of the per diem regardless of trip departure time.
- Per Diem is prorated for meals provided based on 20% breakfast, 20% lunch and 60% dinner.

The current per-diem chart is located the procurement website under "Related Links":
<https://procurementservices.rutgers.edu/travel-and-expense/reporting-travel-expenses>

Proof of Payment: Documentation (e.g., receipt, credit card charge slip, hotel folio) that indicates that the individual has settled the bill in full with the service provider.

Prudent: Wise in practical matters, careful for one's own interests.

Reasonable: The cost of the good or service is not excessive.

Receipt: An original document itemizing the good(s) or service(s) purchased. The receipt must provide a named payee and date that confirms payment has been made for a stated purchase. Method of payment must be shown on the receipt. If the receipt is lost, the individual seeking reimbursement must complete the [Lost Receipt Certificate Form](#). This form is available in the Travel and Expense Section of the Forms Repository.

Standard Operational Procedure (SOP): A set of instructions that functionally describes the key procedures.

Supervisor: A person to whom the faculty or staff member reports.

Travel Advance: When a traveler requests university funds in advance to pay for upcoming travel-related expenses. Also known as a Cash Advance. This must be initiated in Oracle Expense.

Travel Order: A form that must be completed and approved any time the direct billing option is used to purchase air or rail tickets through the university's preferred travel agencies.



Travel Status: When an employee travels more than 100 miles from his or her place of residence or official work site to perform official university business.

Traveler: Any person who incurs travel expenses on official university business and is entitled to reimbursement of those expenses.

Trip: Travel from an individual's work site for a duration of at least 12 hours for a specific business purpose, such as, attending a conference, providing a paper, or conducting research. An individual can take several consecutive trips while on travel status. Each trip can be reported on a separate expense report or on one expense report with each trip clearly indicated.

Unallowable Expenses: Expenditures that may not be reimbursed, recharged, or paid to a vendor, such as:

- Meal /Entertainment expenses that are lavish or extravagant under the circumstances
- Expenses incurred more than 12 months prior to reimbursement request. Reimbursement exceeding 1 year are deemed taxable and processed through Payroll. Expense Report system will reject requests for reimbursements that were incurred more than 12 months prior.
- Meal /Entertainment expenses for employee birthdays, weddings, anniversaries, or farewell gatherings (excluding celebrations for retirement or for employees separating from University employment with at least 5 years of service)
- Meal Expenses for personal use or for a non-business reason
- Meal/ Expenditures that are not permitted under the terms governing restricted funds

Work Site: This is the official university payroll location to which the employee reports every day.

Procedures

11.1 Expense Reimbursement Allowance

Rutgers reimburses for necessary and reasonable travel expenses such as airfare, car rental, train travel, personal car mileage, hotel reservations, per diem meals, international travel, and business hosting. Reimbursement is also permitted for necessary and reasonable travel and business expenses of prospective faculty, staff, officers, visitors and students under certain conditions. Other business-related expenses might include books or office supplies not available through a university contract, or internet connectivity while traveling. Units should check with [University Procurement Services](#) to determine if the needed good or service is on a university contract. All expenses should follow the [Procurement and Payment Policy 20.1.11](#).

Reimbursement of business and/or travel expenses from Rutgers is only permitted when reimbursement has not been and will not be received from any other source. In conformance with Internal Revenue Service (IRS) regulations, expenses reimbursed and later found not to be in compliance with University policy must be refunded to the University.



In most cases, the traveler makes all purchases with personal funds and submits an expense report to obtain a reimbursement. Request for expense reimbursement must not be submitted until after the travel has occurred or the business expense has been incurred. Under no circumstances may an individual approve his or her own expense report.

Expense report must be reimbursed as ACH payment to bank accounts designated in Oracle Expense by the staff member. Check Payments are not supported.

11.1.1 Expense Submission for Rutgers Employees

Travel and business expense reimbursement for employees may be requested by submitting an expense report through Oracle Expense (See [Access to Oracle Expense Management below](#)).

11.1.2 Expense Submission for Non-Rutgers Employees

Units **must** request all reimbursements of student and guest travel and business expenses through the [Check Request Process](#) in RU Marketplace.

11.2 International Travel Procedures

All Rutgers faculty, researchers, staff and students who are traveling outside the United States on Rutgers business are required to register their travel with [Risk Management](#). Travelers must register separately for each international trip they make. For student organizations not traveling as part of Rutgers Global Study Abroad, travel registration for the organization is the responsibility of the Trip Leader.

11.2.1 Emergency Travel Assistance Plan

Upon completion of international travel registration, international travelers will be eligible for enrollment in an emergency travel assistance plan, for a fee (based on the length of travel).

The Emergency Travel Assistance Plan provides international travel assistance and service, including:

- Medical assistance services (via the International Travel Health Insurance coverage) including access, referrals, treatment and case management.
- Security assistance services: disaster/crisis centers, political and medical evacuations
- Travel assistance services: travel security reports, lost cash/documents.

For more information, travelers should contact the [Department of Risk Management and Insurance](#).

It is highly recommended that traveling faculty, researchers, staff and students become familiar with the international services available prior to their departure.

11.2.2 International Travel Health Insurance

Since accessing medical and emergency assistance can be difficult and expensive while traveling abroad, Rutgers makes affordable International Travel Health Insurance coverage available to all of its



international travelers. Enrollment in International Travel Health Insurance is mandatory for all students traveling abroad and highly recommended for faculty and staff.

To enroll in the Emergency Travel Assistance Plan, which includes the International Travel Health Insurance coverage, travelers must complete the Enrollment Template Form available on the Risk Management website and follow the instructions for completing the form and remitting the payment, (by unit journal entry transfer or by check), preferably at least two weeks prior to travel.

Risk Management will advise units/travelers of the cost (based on the daily fee and number of travel days). Travelers should seek guidance from their unit liaison regarding payment responsibility. Payment may be made by unit journal entry transfer or by check. Checks should be made payable to Rutgers, The State University of New Jersey.

Units/travelers should mail the checks to:

Department of Risk Management and Insurance
Rutgers, The State University of New Jersey
33 Knightsbridge Road, Suite F110
Piscataway, NJ 08854

*****NOTE:** Please note that for faculty and staff traveling abroad, the International Travel Health Insurance is intended to supplement and **NOT** replace their Group Health insurance provided by Health Benefits Plan (SHBP).

11.3 Guidelines by Expense Type

The following details specific guidelines for various types of expenditures.

11.3.1 Commercial Airfare

Travel by chartered or private aircraft is prohibited without prior authorization from the Office of Risk Management and Insurance.

Travelers **must** purchase commercial standard coach class airline tickets through the [Rutgers Travel Online Booking Tool](#) or [Direct Travel](#). Travel booked using other means will not be considered university business and will **not** be reimbursed.

Rutgers will reimburse a traveler for reasonable and appropriate baggage fees. Travel insurance is not reimbursable. Flights booked using personal airline Frequent Flyer miles are not reimbursable.

Travelers must include supporting documentation to receive reimbursement for airfare, as follows:

- A receipt or detailed itinerary that includes all departure/arrival time and location, flight numbers, class of service, fare basis, ticket or confirmation number, and cost of ticket;

- Proof of payment (credit card statement alone is not sufficient); and
- Boarding passes should be included when possible

If out of policy exceptions are required due to unforeseen or unique circumstances, the [Travel Policy Exception Request Form](#) should be completed. This form must be approved **prior** to booking any air reservation. The approvals will be determined on a case-by-case basis. The approved form must be attached to the traveler's expense report.

Travelers should be mindful to keep costs low whenever possible. Tickets should be purchased at least 14-21 days in advance of travel. However, due to the cancellation penalties imposed by airlines, travelers should try to balance the need for savings generated by advance purchase with the knowledge that travel arrangements cannot be changed without significant penalty. Trip insurance is not a reimbursable expense.

When a more favorable price can be obtained for airfare by adding additional days to the trip, reasonable expenses for lodging and meals for the minimum necessary additional days may be reimbursed but the total cost of the reduced fare plus the additional days' expenses must be lower than the lowest available airfare without the additional days of travel. Proof of the ticket fares must be included with the expense report to show the lower cost.

If a traveler chooses to drive rather than fly to the destination, mileage reimbursement and lodging cannot exceed the lowest cost of a commercial coach airfare. Travelers should include an airfare quote with supporting documentation. Meals or lodging will not be reimbursed while driving to the destination.

11.3.2 Upgrades

Travelers have the option to upgrade to business or first class by paying the difference with personal funds or by obtaining written approval from chancellor level prior to the trip. Upgrade from economy to premium economy requires written approval prior to the trip from the unit head. Proof of the standard coach class ticket cost and the upgraded ticket cost along with the written pre-approval must be included with the expense report to show the cost differences. Trips that extend beyond business purpose must provide a comparable cost estimate of the travel costs at the time of booking for the exact business days to ensure no additional cost is incurred.

11.3.3 Bus Fares

Travelers **must** purchase standard coach class rail tickets through the [Rutgers Travel Online Booking Tool](#) or [Direct Travel](#). Booking using other means will not be considered university business and will **not** be reimbursed.

Rutgers will reimburse travelers for reasonable and appropriate baggage fees.

Travelers must include supporting documentation to receive reimbursement for bus travel, as follows:

- A receipt or detailed itinerary that includes all times of departure, class of service, fare basis, ticket or confirmation number, and cost of ticket;
- Proof of payment (credit card statement alone is not sufficient); and
- Boarding passes should be included when possible

A ticket stub showing the bus fare or a detailed receipt showing the fare must be submitted with the expense report.

If out of policy exceptions are required due to unforeseen or unique circumstances, the [Travel Policy Exception Request Form](#) should be completed. This form must be approved prior to booking any upgrades to Acela or a class of service on Amtrak other than coach. The approvals will be determined on a case-by-case basis. The approved form must be attached to the traveler's expense report.

11.3.4 Lodging Reimbursement

It is the university policy to reimburse lodging expenses for business-related travel for the Rutgers traveler only. There are no hotel per diem rates. Lodging is reimbursed at 100 percent of the actual expense for a standard hotel room plus tax.

Any additional costs that result from family/companion travel or additional days are the responsibility of the traveler.

The expense report must include an original hotel folio receipt that details the:

- Rate;
- Date of stay, and;
- Proof of Payment

For international hotel stays, only a single occupancy rate is reimbursable.

11.3.5 Conference-Related Lodging

If travelers are attending a conference or other business-related event, it is advised to stay at the [conference designated hotels](#). If the conference hotel is not chosen, reimbursement will not exceed the conference hotel rate without justification and approval from the unit head. An explanation of the exceptions must be included in the reimbursement request and attached to the expense report.

11.3.6 Private Residence Stays (U.S.)

If the traveler stays at a private residence (non-hotel), the landlord of the property must provide the traveler with a W-9 in order for the traveler to be reimbursed.

11.3.7 Private Residence Stays (International)

If a traveler stays at a private residence (non-hotel) outside of the U.S., a W-8 BEN should be provided whenever possible. Forms can be found at [University Tax Department](#).

11.3.8 Conferences and Hotel Reservations

Travelers may request a university check via a [Check Request](#) in RU Marketplace or a university PCard (See [8.0 Payments](#)) to pay for conference registrations. In the event that a credit is received, the traveler is responsible to obtain a check made out to Rutgers or have the credit applied to their bill. The credited amount should be noted on the expense report as part of the trip reconciliation process. Payment is made upon check out with a personal credit card and then employees are reimbursed via Expense Management, non-employees through non-PO upload.

Travelers **must** purchase hotel stays through the [Rutgers Travel Online Booking Tool](#) or [Direct Travel](#). Booking using other means will not be considered university business and will **not** be reimbursed.

If a hotel requires a deposit, the card being used to hold the room will be charged at the time of booking. If pre-payment for a hotel reservation is required, follow the standard purchase order requisition process after the booking is made through the Rutgers Online Booking Tool or travel agency. For rental car direct billing options, please contact RUTravel@finance.rutgers.edu.

11.3.9 Car Rental

Reimbursement for car rental is limited up to intermediate size classifications for individual travelers. Larger size vehicles or vans (no larger than 12 passenger) are allowed for groups of three or more travelers. Additional passengers must be listed in the "Description" fields of the expense report. Reimbursement will normally be made only to the traveler who signed the rental contract; however, reimbursement can be made to individuals that are sharing the cost of the rental car. **All authorized drivers must be listed on the car rental contract.**

Travelers **must** purchase rental cars through the [Rutgers Travel Online Booking Tool](#) or [Direct Travel](#). Booking using other means will not be considered university business and will **not** be reimbursed. Rental car reservations made through the Rutgers Online Booking Tool or travel agency are paid by the traveler and submitted for reimbursement.

If a traveler chooses to drive rather than fly to the destination, car rental fees plus fuel cannot exceed the lowest cost of a commercial coach airfare. Travelers should include an airfare quote with supporting documentation. Meals or lodging will not be reimbursed while driving to the destination.

Tolls, fuel and parking fees are reimbursable with original receipts.

Individual travelers requiring out of policy exceptions due to unforeseen or unique circumstances are required to complete the [Travel Policy Exception Request Form](#). This form must be approved prior to booking any vehicle larger in size than intermediate. The approvals will be determined on a case-by-case basis. The approved form must be attached to the traveler's expense report.

11.3.10 Personal Vehicle Travel

Rutgers will reimburse a traveler who uses a personal car for Rutgers business purposes at the current authorized mileage rate. Gasoline for a personal vehicle is not reimbursable; mileage reimbursement rate covers this cost. Gasoline expenses are only reimbursable for rental or university-owned vehicles.

If a traveler chooses to drive rather than fly to the destination, mileage reimbursement cannot exceed the lowest cost of a commercial coach airfare. Travelers should include an airfare quote prior to the trip start date with supporting documentation. Meals or lodging will not be reimbursed while driving to the destination.

Tolls and parking fees are reimbursable with original receipts.

The expense report must include:

- Specific origination and destination locations (use Google Maps or comparable website) and distance; and
- A detailed business purpose;

The current automobile mileage reimbursement rate, listed on the [University Procurement Services, Reporting Travel Expenses](#), is intended to cover all operating costs including depreciation, repairs, gas, insurance, towage, etc. The current auto mileage rate is available in the Travel-Related Expenses Section under Automobile Mileage Rate.

11.3.11 Ground Transportation

Reimbursement may be requested for ground transportation from the traveler's home, or from their work site to the airport, bus, or train station. Before using either taxi, alternative ride-share or car service, the traveler should determine that it is more economical and reasonable compared to personal car usage, adding in tolls and parking. If a car service will be used, the traveler should contact the [University's Preferred Car Service Suppliers](#).

11.3.12 Meal Expenses

Rutgers reimburses meals when travelers are in active travel status. Travel status is defined as traveling:

- For a period of at least 12 consecutive hours, or
- At least 100 miles from the Rutgers departure point.

When a traveler is not in travel status, meals are considered a personal expense and are not reimbursable.

Travelers have two meal reimbursement options. Travelers must select one option for the entire trip in order to receive reimbursement.

- a) Rutgers per diem rate of \$50 for all cities (domestic or foreign)



- b) IRS per diem rates (see Related Links) as described on the University Procurement Services [Reporting Travel Expenses](#) website.

The per diem must be reduced by the percentage below to prorate for provided meal(s) included with a hotel rate or at a meeting or conference:

Meal	<u>% of meal per diem rate</u>
Breakfast	20%
Lunch	20%
Dinner	60%

The per diem rate must be prorated for the date of departure and date of return at 75% of the per diem rate minus any meals provided.

When the trip includes more than one location and the cities involved have different per diem rates, the rate for each day (beginning at 12:01 am) is the rate for the location where the traveler obtained lodging that night.

11.3.13 Business Meals

Business meals are meals with a clearly substantiated business purpose and are directly associated with University business. Chancellors and Chief Business Officers can establish caps for business meals while budget owners can impose additional restrictions. An Internal Purchase Order (IPO) is the preferred way of payment for Dining Services while an IPO or PCard is the preferred way for Rutgers Club. Outside establishments can be paid by department PCard or Travel Credit Card.

Business meals should adhere to the following rules:

- Acceptable reasons for business meals include meals with a guest speaker, lecturer or prospective faculty, staff or students. These meals should be limited in terms of number of attendees and the total cost should be reasonable and prudent. If alcohol is included in the meal, the restricted fund source must allow for reimbursement.
- Business meals while not in travel status with other Rutgers colleagues in local restaurants are generally not reimbursable. Local meals with colleagues should be considered a personal expense.
- Business meal expenses include food, beverages, catering services and banquet facilities. Payments to a caterer, facility or transportation of food should be processed using a university purchase order whenever possible.

Business Meals and Other Events

- If on official university travel, business meals and Incidentals are reimbursable on a per diem basis per GSA guidelines. Receipts are not required for per diem reimbursements. The per diem

allowance will cover the individual traveler's meals. Meetings must have **published agendas and listed attendees**

- Group and other Business meals (not subject to per diem allowance)
 - Expenses must be reasonable and prudent
 - Special Occasions – retirements, celebrations etc. Prior approval is required in writing from the Dean/Chancellor's Office
 - The most senior RU faculty/Staff member picks up the expense and submits for reimbursement (**list of attendees required and an itemized receipt**) - list of attendees, valid business purpose and an itemized receipt are required
 - If Faculty/Staff is on the receiving end of a meal being paid by another RU traveler (as discussed above), they must forgo the per diem reimbursement and have a note in their expense report stating that "Person X" paid for their meal
- Meals provided by suppliers (potential) – strictly prohibited
 - Exception – non-sales event where representatives from Peer institutions are present and no sales or marketing related business is being conducted.
 - Example – sponsored networking event at a national conference.

Alcohol Purchases

Alcohol is permitted (within reasonable limits) provided the appropriate account is used to fund the purchase. It is recommended to obtain a separate receipt for alcohol purchases to facilitate appropriate accounting.

- Meeting attendees must be listed
- Expenses must be reasonable and prudent
- Events with student Participation must be adhere to RU Policy 60.1.11
- Federal or State fund sources cannot be used for alcohol purchases
- Alcohol is allowable on a PCard and travel card as long as above guidelines are followed

11.3.14 Cash Advances

A cash advance is an advance of payment to cover work-related expenses, such as lodging, meals, and incidentals when needed. Cash advance requests are created **before** expenses have been incurred, and are submitted for approval within Oracle Expense. Delegates **cannot** request a cash advance on behalf of someone else.

- Cash advances for transportation can be requested up to 90 days prior to the departure date
- Cash advances will be paid out two weeks before the trip begin date

- Cash advances will automatically be deducted on the first expense report submitted after the trip return date
- Cash advances of more than \$100 per day for meals and incidentals require a justification letter to be submitted along with the Cash Advance Request
- Cash advances for completed trips must be settled before subsequent advances will be issued

To request a cash advance, travelers should:

- 1) Navigate to the [Oracle Expense Management System](#).
- 2) Click the “Request Cash Advance” link from the Action menu on the right.
- 3) Enter the required fields, add attachments and click “Submit” for cash advance approval.

11.3.15 Passports and Visas

Fees related to visas are reimbursable when:

- Required by the country the traveler is visiting on Rutgers business-related travel
- Required by the U.S. or foreign country as a result of Rutgers employment or work assignment location

Reimbursements for fees related to passports are allowable when they are a specific and necessary condition of fulfilling a work assignment on behalf of Rutgers University.

Travelers should access the visa and passport provider the University is [CIBT Visas](#), using the Rutgers account. Travelers should access the Passport and visa requirements at [Travel.State.Gov](#).

11.3.16 Business Expenses

Requests for reimbursement of other expenses (e.g., the rental of meeting rooms, storage space, or the purchase of special transportation) must be accompanied by a detailed explanation. Prior approval must be obtained from the traveler's Dean, Director or Department Head whenever possible.

11.4 Access to the Oracle Expense Management System

The Oracle Expense Management system offers Rutgers employees a quick and efficient way to enter and manage expense reports and cash advance requests. Only Rutgers employees may submit expenses via Oracle. Non-employees, including students and visitors, do not have access to Oracle Expense Management. Units must submit all non-employee expenses via a [Check Request](#) on the traveler's behalf.

Employees can:

- Attach scanned/electronic receipts to expense items and reports
- Submit expense reports for electronic approval
- Monitor approval and reimbursement status



To enter an expense report for reimbursement, there are two ways that employees can access the Oracle Expense Management system:

- 1) Go to www.my.rutgers.edu and login with the appropriate NetID and password and choose the **Expense Management** icon.
- 2) Via the Oracle Home Page or using the Navigator icon, Go to:
About Me ---> Expenses.

11.5 Reimbursement Set-Up

Expense reimbursements - Direct Deposit setup. Please note expense reimbursements are completely separate from Payroll direct deposits, and employee banking information must be set up in Oracle Expense Management prior to entering any expense report.

Reimbursement payments can be made to the same bank account as an employee's paycheck, or to a different bank account, based on the employee's own preference.

This is a one-time set up (unless the employee's banking information changes), and is completely secure, and not visible to other users of the system. See [Expense Management Setup Instructions](#).

- Direct deposits are credited to your bank account within three **business** days of being paid.

To enter banking information, employees should go to the [Oracle Expense Management System](#) and do the following:

- 1) Go to *Manage Bank Accounts*.
- 2) Enter information with an (*) plus the Bank and Branch. Choose Account Type "Checking" and "Savings" only. Do not choose Money Market.
- 3) Save and close.

When creating an expense report, the Payment Method which should be used is ACH-BOA-PPD (direct deposit).

11.6 Expense Report Creation

An Expense Report is an electronic form within Oracle Expense that employees complete to submit travel and business related expenses for reimbursement. Expense reports are created after expenses have been incurred. See [Submitting an Expense Report Instructions](#).

Reimbursement requests must be submitted within 60 days of either the incurrence of expenses or the return from travel. For any expense reports beyond the 60-day time period, both the Finance Approver and the second-level Approver (Exception Approver) must approve. Expense reports submitted beyond one year after the date(s) of travel will ~~not~~ only be reimbursed through Payroll as taxable income with written chancellor-level approval and completion of the [Business Travel Reimbursement Over One Year](#) form.

To create an expense report, employees should access the [Oracle Expense Management System](#). The Five “Ws” (Why, Who, What, When and Where) should be entered in the business purpose field for each expense report. A clear business purpose description should contain all information necessary to substantiate the expenditure including a list of attendees and the purpose for attending, business topics, and the benefit to the University. Documentation and back-up for all expenses must be included in the expense report even if said expense has already been paid.

11.6.1 Selection of Delegate

A delegate is person who can enter and submit an expense report on behalf of someone else. The delegate must be set up by the employee in the system prior to initiating an expense report. A delegate cannot submit a cash advance on behalf of someone else.

To set up a delegate, the employee should:

- 1) Navigate to [Oracle Expense Management](#) and go to the Task icon à Manage Delegates.
- 2) Click on the +
- 3) When the Person box appears, click on the magnifying glass
- 4) Click on Advanced
- 5) Enter the delegates email address next to “Email Starts with”
- 6) Choose Search
- 7) Choose the person’s name and line turns light blue
- 8) Click OK then Save and Close.

11.7 Finance Approver

The Finance Approver is the Rutgers employee responsible for approving expense reports, cash advances, and other transactions that require approval. Each employee has a single Finance Approver for all transactions that require approval. Employees cannot choose their Finance Approver; it is assigned to them. If expenses don’t meet approval guidelines, the Finance Approver may deny the expense. Approval responsibility should be assigned to an individual who can judge whether the expenditure is both appropriate and reasonable for university business.

The Finance Approver is the “check” in the expense reporting process to identify potential or actual errors in expense reporting and is equally accountable for all expenditures. By approving travel and other expenses, the Finance Approver is attesting that each transaction (and its supporting documentation) has been reviewed and is an allowable expense.

The Finance Approver must ensure:

- The correct funding sources are charged;
- The purchase is in keeping with proper fiscal stewardship;
- Each expense is consistent with departmental budgetary and project/grant guidelines; and
- The proper document is provided;

If necessary, a unit's Finance Approver can be changed by completing and submitting a Finance Approver Change form. The form can be found in the Forms Repository via the University Controller's website at uco.rutgers.edu.

11.8 Expense Report Approval

There are two types of expense report approvals:

- A) **Non-Project Expense Reports** - A non-project expense report is an expense report that is not charged to a project and is not grant related. This report is routed to the Finance Approver for approval.
- B) **Project Expense Reports** – A project expense report is an expense report that is charged to a project and is typically associated with a grant. This report is routed to the Project Manager for the first-level approval and to the Finance Approver for second-level approval.

The Approver will receive a notification, via email and in the Oracle system to approve expense reports, which will include a list of all expense items and attachments with the report. After the expense report is fully approved, reimbursement will follow.

11.9 Expense Report Audit

An expense report audit may be conducted at any time and will be conducted when there is a possibility of non-compliance with university travel policy(s).

There are two types of expense report audits:

- A) **Policy Violation Audit:** The Oracle expense management system will automatically route expense reports for audit and will identify potential policy violations.

Reasons for this may include:

- Missing receipts, back up or justification;
- Expenses greater than 60 days old; and
- Incorrectly completed report

If an expense report is out of compliance for any reason noted above, the report will be returned to the Finance Approver for discussion with the employee. The Finance Approver should then return the report to the employee/delegate for corrections, edits/modifications and resubmission of the report.

NOTE: Changes to an expense report can only be done by the employee or their delegate after report is withdrawn or rejected. Approvers cannot make any changes or add any attachments.



B) **Random Selected Audit:** Expense reports may be randomly selected for audit by the Oracle system. The auditor will review the expense report to determine what, if any, issues need review/resolution.

If the auditor notes no issues with the expense report, the report will continue through the reimbursement process. If the auditor does find an issue, the report will be returned to the Approver for discussion with the employee who will need to withdraw the report and make the necessary corrections.

References

Campus Instructions

- [Expense Management Setup Instructions](#)
- [Submitting an Expense Report Instructions](#)
- [Travel Policy Exception Request](#)
- [Process an Employee Relocation](#)
- [Reimbursement for Expense Over One Year](#)

Revisions

Effective Date	Approver	Change Reference	Issue #
06/2023	M. Gower		3