

Reimbursable Travel for Non-State Employees

Version 1

 Print

Policy	REG07.80.01
Title	Reimbursable Travel for Non-State Employees
Category	Finance, Operations and Auxiliary Services
Sub-category	Travel
Authority	Chancellor
History	First enacted May 3, 1999; revised November 30, 2011.
Contact	Disbursements Manager (737-1084; traveloffice@ecu.edu (mailto:traveloffice@ecu.edu))
Related Policies	Internal Revenue Service (http://www.irs.gov/govt/fslg/article/0,,id=164471,00.html)
Additional References	North Carolina Budget Manual, OSBM, July, 2007 (Updated 1/2/2009) (http://www.osbm.state.nc.us/files/pdf_files/2007BudgetManual.pdf) ECU Travel Procedures Manual (https://www.ecu.edu/cs-admin/financial_serv/customcf/travel_procedures_manual.pdf) Board of Trustees Expense Reimbursement Guidelines (July 27, 2001)

1. Non-State Employees [As modified from Section 5.7.1: NC Budget Manual, OSBM, July 2007]

1.1 The purpose of this regulation is to establish the criteria under which ECU may reimburse or bear all or some of the travel expenses of persons who are not ECU employees.

1.2 Non-State employees who travel on official ECU business are eligible to have their expenses paid by the State and subject to State regulations and this regulation. These include, but are not limited to, Board of Trustees, prospective professional employees, students on official ECU business, and attendants of handicapped ECU employees traveling on official ECU business (provided advance approval is obtained from unit head or designee). Persons who are not ECU employees who are traveling on official ECU business whose expenses are paid or reimbursed by ECU are subject to these regulations, including statutory subsistence allowances, to the same extent as are other ECU employees. No travel advances will be made to persons who are not ECU employees, regardless of funding source (see student exception below).

2. Prospective Professional Employees [As modified from Section 5.7.2: NC Budget Manual, OSBM, July 2007]

2.1 A unit head or his or her designee is authorized to approve reimbursement of transportation expenses of prospective professional employees visiting ECU units for employment interviews. These expenses are limited to transportation and subsistence for three days (five days if one is a Saturday) at the In-State rate plus any

required taxes. The unit head or his or her designee may approve excess lodging expenses.

3. Students

3.1 Post-Secondary Students [Modified from Section 5.7.3: NC Budget Manual, OSBM, July 2007; Modified from ECU Travel Office: Training Guide, Section XV. 07/25/2009]

Students who travel on official ECU business are eligible to have their expenses paid or reimbursed by ECU in compliance with and subject to these regulations, including statutory subsistence allowances, to the same extent as are ECU employees. Student travel expenses incurred while a student is working as an employee of ECU, including but not limited to graduate assistants receiving stipends, are considered expenses for official ECU business when traveling on behalf of the student's position and may be reimbursed pursuant to the regulations regarding employee travel.

Non-employee students at ECU who travel on official ECU business may be reimbursed from State funds consistent with payments for ECU employees if the travel is approved in advance and meets all requirements of this regulation. All other student related travel must be paid from Non-State funds supporting that particular organization or activity. Specifically, travel by students for the purpose of participating in athletic contests and activities of student organizations must be paid from funds supporting the particular activity, not State funds. Student travel for academically required projects, papers, theses, or dissertations is not considered official State business. However, if a student traveling for the purpose of presenting at a conference or a meeting and is officially representing ECU during the travel, the university may choose to reimburse the student's travel and subsistence costs from only Non-State funds. The request for reimbursement must be recommended by a unit with authority for administering the budget that will be used to pay the expenses. Furthermore, approval for reimbursement of such expenses must be signed by the head of the unit in advance of the travel date.

Approval for payment or reimbursement of non-employee student travel expenses using State funds must be signed by the Chancellor's designee, which will be the unit head responsible for administering the budget that will be used to pay or reimburse the travel expenses. To substantiate and account for services related to travel expenses incurred for non-employee student travel that will be paid or reimbursed using State funds, the student and unit head should enter into a signed memorandum to document the travel.

4. Personal Care Attendants [Modified from Section 5.7.4: NC Budget Manual, OSBM, July 2007]

4.1 Payment of travel and subsistence expenses (motel and meal costs) for attendants for handicapped employees while traveling on official ECU business may be reimbursed to the same extent as are state employees if advance approval is obtained from the unit head or his or her designee.

5. Non-state Employee Riders [Modified from Section 5.1.30: NC Budget Manual, OSBM, July 2007]

5.1 Non-state employees may accompany state employees in State-owned vehicles when they have a business interest in the purpose of the trip and their presence is related to ECU business. ECU students may be passengers in State-owned vehicles to attend athletic events and other activities officially sanctioned by the institution, provided the proper account is reimbursed at the standard mileage cost rate by the student activity fund involved. An event or activity will be considered officially sanctioned if so designated by the appropriate dean and/or vice chancellor. Immediate family members of ECU employees may accompany them in State-owned vehicles and vehicles chartered for official ECU travel if space is available, and if the entire journey is strictly for official ECU business.

6. Spouses/Dependents/Guests [Modified from: ECU Travel Manual, 2009; ECU Travel Office: Training Guide, Section XV. 07/25/2009]

6.1 If an employee traveling on official ECU business is accompanied by a person who is not an employee but is traveling on official ECU business (e.g. a spouse, child, or guest) (hereinafter referred to as "guest"), the guest's expenses may be paid or reimbursed in accordance with the provisions in Section 8 below or, in the case of a guest of prospective employee actively recruited by ECU. Travel expenses for a prospective-

employee's spouse can be paid if funding is available from Non-State funds [Section A. ECU Travel Manual: Reimbursable Travel for Non-State Employees].

7. Spouse of the Chancellor and/or Member of the Board of Trustees

7.1 The Chancellor/BOT Members are often required to have extensive and unique contact with the public on behalf of the University. When the Chancellor/BOT Member travels to perform official duties, including attending events in such areas as development, alumni, and governmental relations (and because the spouse makes an important contribution to the success of these events), the University will pay the spouse's travel expenses if both the following conditions are met.

7.1.1 The spouse travels for the benefit of ECU. This condition will be considered met if the spouse attends and participates in the official function(s) as a service to ECU. This includes, but is not limited to, events at which the spouses of the event participants are expected to be present.

7.1.2 The purpose of the travel and the expenses incurred are fully documented, including receipts for expenses incurred and an outline of the activities of the spouse relating to ECU business.

7.2 These expenses related to the spouse of the Chancellor/BOT Member must be paid by Non-State funds that are allowed under all applicable regulations to be used to pay the type of expenditure involved.

7.3 Reimbursement for travel expenditures incurred for the spouse of the Chancellor/BOT Member must be approved by the Vice Chancellor for Administration and Finance.

8. All Other Non-State Employees - Volunteers

8.1 When any other Non-State employee not previously addressed herein ("Volunteer"), travels on official University business, the University will pay the Volunteer's travel expenses if all three of the following conditions are met:

8.1.1 The Volunteer travels for the benefit of ECU and is accompanied by an ECU employee. This condition will be considered met if the Volunteer attends and participates in the official function(s) as a service to ECU. This includes, but is not limited to, events at which such Volunteer is expected to be present.

8.1.2 The purpose of the travel and the expenses incurred are fully documented, including receipts for expenses incurred and an outline of the activities of the Volunteer relating to ECU business.

8.1.3 Prior to the travel, Volunteer travel pre-approval has been granted in writing by the Chancellor or a named designee.

8.2 These expenses related to the Volunteer must be paid by Non-State funds that are allowed, under all applicable regulations, to be used to pay the type of expenditure involved.

8.3 Reimbursement for travel expenditures incurred for the Volunteer must be approved by the Vice Chancellor for Administration and Finance.

9. Internal Revenue Service Requirements

9.1 In order for travel advances and reimbursements of travel expenses to be excluded from a traveler's taxable income, guest expenses must meet the IRS requirements for an Accountable Plan (Employee Reimbursement Plans). As such, guest expenses must be: in line with the University's regulation as indicated above; reasonable in amount; and accompanied by reasonable accounting procedures.

9.1.1 Travelers must submit the required substantiation for guest expenses (including the amount, date, use, business purpose, and names of individuals in attendance), and must return any unused portion of an advance within a reasonable period of time after trip completion.

9.1.2 If reimbursements are deemed taxable because they do not meet the IRS requirements for exclusion, the reimbursed amount will be included in the employee's W-2 as taxable income.

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