



University Senate
Faculty and Personnel Affairs Committee

**Response to Charge S-1313
Travel and Business Expense Reimbursement (TABER)**

A. Charge

S-1313 Travel and Business Expense Reimbursement (TABER): Review current university policies and practices concerning reimbursement to faculty and staff for professional expenditures, including but not limited to, travel, conference attendance, and purchases; survey impacted constituencies for suggestions, and propose possible modifications or improvements to the current system.

B. Summary

The Faculty and Personnel Affairs Committee (FPAC) reviewed the Travel and Business Expense Reimbursement (TABER) process at Rutgers and, to better understand issues with the current process, distributed a non-scientific survey first to faculty and staff of units represented by FPAC Senators, and later University-wide to reach a wider audience. The major issues with TABER expressed by survey respondents included the overabundance and nature of documentation required, the time it takes to be reimbursed or notified of issues, and perceived intrusion into academic judgment and lack of privacy.

C. Background

This charge was formulated in response to a recommendation from Newark Law School faculty and staff that the Senate study the TABER reimbursement "system" and make recommendations for its improvement. The FPAC discussed the charge on 11 occasions (November 2013 to January 2015), and decided that the best mechanism to gauge the magnitude of the TABER issue within the various Rutgers Units was to draft and distribute an informal (non-scientific) survey (Appendix 1) first to the faculty and staff within units represented by FPAC Senators, and later University-wide to reach a wider audience. The committee also invited Natalie Horowitz, Executive Director of Procurement Services, to bring the committee up to date on current University efforts to standardize the procurement (including TABER) processes.

Survey Results

Surveys were returned from 237 Rutgers employees including faculty, staff (both office staff who prepare TABERS as well as staff who travel), laboratory managers, and graduate students and post-docs (Appendix II). Most respondents (72%) have submitted TABERS more than five times within the last two years (Question 1). On a scale of 1 to 7 where 1 = not satisfied to 7 = very satisfied, the majority of respondents (63%) were not very satisfied to not satisfied (scale range of 1 to 3) with the TABER process (Question 2). The vast majority of respondents (93%) were unhappy with documentation requirements; 60 to 77% were unhappy with paying for expenses up front, the time it takes to be reimbursed or notified of issues, and

with perceived intrusion into academic judgment; and fewer complained of a lack of clear instructions (45%) or where to go for assistance (20%) (Question 3).

Room was provided on the survey for respondents to describe any issues with the TABER process, personal experiences, and suggestions for improvement. It was clear from survey results that respondents have strong feelings about the process. Comments received from many respondents included:

- a perceived lack of trust, and intrusion into academic judgement;
- excessive, unreasonable requests for redundant documentation;
- invasion of privacy and lack of safeguards when credit card information is required;
- excessive scrutiny, especially for small reimbursements, and double or triple review of documentation;
- a lack of consistency across units at the University, especially in “gray areas” where policies are left up to interpretation and applied inconsistently;
- the length of time for reimbursement;
- delay of reimbursement with direct deposit;
- difficulties obtaining required documentation, especially for foreign travel; and
- issues with mileage reimbursement (e.g., odometer readings are no longer acceptable) and travel advances.

Many respondents commented that the labor intensive reimbursement process is costly and a waste of resources, both for the traveler as well as office staff. Specific quotes included: “TABER is another term for “terrible,” the “system is an embarrassment,” and “this is intimidating, criminal.”

Respondents also had suggestions for improvement. In general, they proposed to separate or itemize deposits to better track reimbursements and reconcile accounts; streamline the process for small (<\$50) reimbursements; notify the traveler when funds are deposited; move to a web-based system that automates much of the work and where progress can be viewed in real time; accept uploaded or scanned documents; issue corporate credit cards; standardize the process university-wide; and set clearer guidelines. It was clear that respondents thought it unnecessary to “punish” everyone when mistakes were made or if someone breaks the rules: asking travelers to sign statements that their TABER documentation is accurate, or subject paperwork to random periodic audits, were deemed adequate in these cases.

In conversation with Natalie Horowitz, Executive Director of Procurement Services, the FPAC learned that the University, in light of the integration with UMDNJ, is seeking to standardize all procurement processes, including TABER. In a travel and expense management overview of these processes conducted by Huron Education, Rutgers received very poor marks, very likely because there has been little ownership or oversight of the process in recent years. The TABER process has organically evolved within units: changes to reporting requirements or IRS rules have not been kept up to date or consistently applied within the various units. Natalie Horowitz remarked that merging the purchasing policy of the Legacy units is very, very challenging. A University Steering Committee has been formed to begin the process of exploring the travel policy as one of their charges. It is expected that the university will move to a more efficient, university-wide, web-based system that removes redundancy, has policies that are easy to follow and make sense, and that follow IRS regulations to ensure that Rutgers stays in compliance. To that end, Procurement Services will be forming committees and holding town hall meetings to gather data from faculty, staff, and users of the policy. In addition, training will be necessary to inform faculty and staff of changes to TABER and how to navigate the actual process. Natalie Horowitz indicated that the survey conducted by the FPAC has been very helpful in identifying the issues faculty and staff have with the current travel policies.

D. Recommendations

1. That Procurement Services, while considering a new travel policy, keep in mind issues and recommendations communicated by survey respondents; and
2. That the University Senate work with Procurement Services to place Senators on procurement committees as they develop new policies and implementation processes.

Faculty and Personnel Affairs Committee 2014-2015

Bell, Rudolph, SAS-NB (F), Co-Chair

Gould, Ann, SAS-NB (F), Co-Chair

Alperin, Alexander, GSAPPP (S)

Anthony, Dolores, RBHS Staff

Bugel, Mary Jo, RBHS At-Large (F)

Durham, Jacqueline, RBHS Staff

Eisenstein, Robert, RWJMS, Faculty

Elkabes, Stella, NJMS (F)

Fernandez, Vivian, VP for Faculty & Staff Resources (non-senator)

Gibson, Patrick, SAS-NB (S)

Grave, Floyd, MSGA (F)

Gursoy, Kemal, RBS:N/NB (F)

Hinch, Jane, SAS-NB (F)

Holtzman, Joseph, RSDM (F)

Kressel, Ken, GS-N (F)

Langer, Jerome, RWJMS (F)

Leibman, Raymond, PTL-N (F)

Lepucki, Phyllis, NB Staff

Lewis, Jane, SPH (F)

Markert, Joseph, RBS: UNB (F)

McInerney, Claire, SCI Acting Dean (A)

Morrell, Joan, Other Units-N (F)

Nissen, Alison, Law-C (F)

Patel, Nell Maloney, RWJMS (F)

Rhoads, George, SPH Interim Dean (A)

Robinson, Joanne, SON-C Dean (A)

Saltzman, Cynthia, PTL-NB (F)

Schurman, Susan, SMLR Dean (A)

Shapley, Nina, Engineering (F)

Simmons, Peter, Law-N (F)

Suplee, Patricia, FAS-C (F)

Thomas-Hawkins, Charlotte

Thompson, Karen, PTL-NB

Toney-Boss, Permelia, Newark Staff

Van Stine, Michael, CCAS (S)

Wagner, Mary, Pharmacy (F)