

## **R05.02.060. Travel and Relocation**

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## A. Travel

### 1. Purpose and Scope

#### a. Purpose

##### (1) General

These regulations provide detailed requirements and guidelines for implementation of Board of Regents Policy, Internal Revenue Service (IRS) Regulations and OMB Circular A-21 (federal cost principles for institutions of higher education) related to travel.

Many of the regulatory and documentation requirements are intended to assure compliance with IRS regulations regarding "accountable plans."

Failure to comply with these regulations by administrators, supervisors or travelers may result in the recipient being subject to income tax on travel reimbursements, billings and cost allocations being disallowed for direct and indirect cost purposes, and/or the university being subject to fines and penalties for failure to withhold taxes or properly account for travel costs.

##### (2) Administration

In administering these regulations and related procedures, the Travel Administrator shall take into consideration that:

- (a) some travel is conducted solely for the benefit and convenience of the university, while other travel is mutually beneficial to the traveler in terms of professional development, convenience, or other factors;
- (b) some travel occurs at the exclusive direction of the traveler's supervisor with the traveler having minimal control over the travel circumstances, while others exercise full control over all aspects of their travel; and
- (c) some travelers have little or no experience with university travel regulations and procedures, while others travel frequently and can be expected to have a comprehensive understanding of the travel regulations and related procedures.

b. Scope

(1) General

These regulations apply to all travelers including university employees when traveling on university business, non-employees, Regents, students and advisory council members, volunteers and employee recruits who have proper authorization to travel at university expense.

(2) These regulations apply to travel and transportation that occurs within the same locale as residence, work station or school as well as non-local travel.

(3) Persons Authorized to Travel

Only persons who have proper authorization may travel at university expense. Family members or companions are not authorized to accompany university employees on business trips at university expense (expenses applicable to family members or companions are reportable to the Internal Revenue Service on Form 1099 or W-2). The university shall have no liability for family members or others who accompany authorized travelers on local or non-local travel.

(4) Persons Authorized to Travel for Recruitment

As a general rule, the university does not pay for expenses incurred by a spouse on a recruiting visit. If the department believes that the spouse's expenses should be paid for by the university, documentation must demonstrate that doing so would be in the best business interest of the university. The need for spousal travel must be clearly identified on the Travel Authorization, and such Travel Authorization must be approved by the MAU chief financial officer or level above. In these rare cases, spouses may be reimbursed for transportation costs only, by the most cost effective mode of travel.

(5) Bargaining Unit Agreements

If this regulation conflicts with an applicable collective bargaining agreement, the provisions of the bargaining unit agreement shall take precedence over this regulation.

(6) Grants and Contracts

Procedures identified in this regulation may be modified to conform to conditions and stipulations in specific grants, contracts

and agreements negotiated with other entities as long as university liability and insurance are not impacted by those changes. A copy of the document or relevant sections of the document which authorize such modifications must be attached to the affected expense reports.

- (7) Travelers must utilize the most economical transportation available, unless such transportation is not available within a reasonable time period, will result in a higher overall cost, or is otherwise not in the best interest of the university.
- (8) Travelers and those authorizing travel shall familiarize themselves with and adhere to the risk management practices and procedures relating to transportation safety requirements at their campus and/or department.

## 2. Definitions

- a. Non-reimbursable expenses - personal, unallowable, or other expenses not subject to reimbursement such as those described below:
  - (1) Travel accident insurance coverage outside of that provided to employees and Regents by the university. Reimbursement of travel accident insurance is allowed for non-employees conducting university business.
  - (2) Vehicle repairs, towing services, lubrication, tire replacement, etc. for privately-owned vehicles;
  - (3) Meals at the traveler's work station or residence;
  - (4) Child care or baby-sitting fees;
  - (5) Personal telephone calls, including calls to the traveler's home or family;
  - (6) Fines or penalties for parking or other violations, whether in a personal vehicle or in a rented vehicle;
  - (7) Laundry and dry cleaning;
  - (8) Entertainment and representational expenses (entertainment or representational expense may be claimed only through submission of a separate payment request with proper justification, receipts and authorization); and
  - (9) Subsistence expenses (including the incremental cost of additional lodging or room charges) for family members, travel companions and others not on authorized university business.

- (10) Frequent flyer mileage charges associated with rental car or hotel participation.
  - (11) Valet parking, unless this is the only parking option. Support, such as a hotel fact sheet, is required to substantiate the charge.
- b. Other Reimbursable Expenses - charges for business and local telephone calls, parking and vehicle toll charges, cash advance fees from university issued corporate cards, emergency purchases of supplies, conference and registration fees, and other necessary costs related to a trip.
  - c. Per-diem - the daily rate of payment to a traveler in lieu of reimbursement for actual costs of subsistence expenses including lodging and/or meals, tips and other incidental expenses incurred while traveling. Per-diem is based on place of destination, regardless of start of transit time, and is based on a 24-hour day clock regardless of time zones. Payments are not to exceed two halves per day.
  - d. Residence - the community where the traveler maintains a dwelling. If a traveler maintains more than one residence, the residence most clearly related to the traveler's work station will be considered the traveler's principal residence.
  - e. Subsistence Expenses - charges for lodging, meals, tips and other incidental expenses incurred while traveling.
  - f. Transportation Expenses - commercial carrier fares, vehicle mileage allowance, taxi and bus fares, including related tips, and other essential transportation costs.
  - g. Travel Administrator - individual designated by the MAU's chief financial officer as the individual responsible for administration of the travel policies and procedures and corporate travel card issuance for a regional campus or other unit.
  - h. Travel Authorization Form (TA) - the official approval form for documentation of all estimated costs associated with a specific trip to meet federal income tax, and internal reporting requirements, encumbrance of funds, expected travel dates and approval of related advances. The TA must be completed if travel includes any of the following: airfare, lodging, transportation rental costs, or meals and incidental per diem.
  - i. Travel Expense Report (TER) - the official document used by the traveler and the department to approve actual travel costs and travel dates associated with an authorized trip.

- j. Work Station - the community where the traveler spends the major portion of working time, or the place to which the traveler normally returns upon completion of assignments.

### 3. Travel Authorization Approvals

#### a. General

- (1) Requiring various approval levels is important to help safeguard against unnecessary travel and/or unreasonable costs.
- (2) Each traveler, except for those individuals specifically authorized by the university president or the appropriate chancellor, must have the approval of his or her supervisor and the individual with authority to expend funds (often this will be the same person) documented on a Travel Authorization Form prior to commitment of university funds.
- (3) The university president or chancellors may designate individuals authorized to approve out-of-state travel, including international travel. Departments, units or colleges may require more restrictive approvals than are required by these regulations.
- (4) The chair of the Board of Regents shall approve regent travel for other than Board meetings or commencement activities.
- (5) Approval may not be delegated to a level of authority lower than the traveler (e.g. administrative assistants or support staff) without the specific written approval of the university president or the chancellor.

#### b. International Travel and Fly America Act

- (1) All international travel (travel outside the 50 states and the District of Columbia), including travel of those individuals normally exempt from the requirement of supervisory approval, must be approved by the traveler's supervisor.
- (2) Federally funded travel must comply with 49 U.S.C. 40118, commonly referred to as the "Fly America Act", to use U.S. flag air carrier service for all air travel. The requirements are further described in 41 CFR301-10.131 – 10.143. Use of a foreign air-carrier for federally funded travel requires specific documentation and approval by the Travel Administrator (contact your university Travel Administrator for specific requirements). The university



supports the Fly America Act by requiring all travelers using federal funding to be on an American air carrier into and out of the United States regardless of cost and/or travel times. In cases where there are no direct flights by an American carrier, travelers must fly to a gateway city for connecting flights to their final destination. The university supports the use of American carriers on all legs of the trip where American carriers are available. Amendments to, or agreements with, the “Fly America Act”, such as the “Open Skies Agreements”, will be followed.

c. Reimbursement of Lodging Expenses at Actual

- (1) Reimbursement of actual costs for lodging in excess of the authorized per diem allowance must be approved by the supervisor prior to commencement of travel.
- (2) Reimbursement of actual costs for lodging in excess of 1.5 times the authorized per-diem rate requires a business justification. An explanation of price reasonableness of the charge or the reason for incurring costs in excess of 1.5 times the authorized rate should be documented on the Travel Authorization. In addition, when 1.5 rates are approved travelers are encouraged to offset the higher cost for lodging by avoiding car rentals and/or accepting lower per-diem rates.
- (3) Travel should be confined to the minimum amount of time required to conduct university business. Lodging reimbursement is limited to the business days. Business justification must be provided to support travel and lodging one day before and/or one day after the business days. Any deviation requires the advance approval of the Travel Administrator.

d. Use of Boat, Snowmobile, ATV, Motorcycle, Private Aircraft, or Other Non-Conventional Modes of Transportation

Because of risk management/insurance concerns, planned use of boat, snowmobile, all terrain vehicle (ATV), motorcycle, private aircraft, or other non-conventional modes of transportation for the conduct of university business requires prior approval of the Statewide Office of Risk Services or designee. The rental of motorcycles for university business is not authorized. With the exception of the university’s aviation schools, piloting of aircraft by employees for university business is not allowed except as specifically approved by the Statewide Office of Risk Services.

Use of the above referenced modes of transportation, that are owned or operated by a University of Alaska employee, to carry any passengers, including other university employees, also requires the prior approval of the Statewide Office of Risk Services, or designee.

Employees disregarding these regulations will be considered to be functioning outside the course and scope of their employment for any loss reimbursement or liability purposes. This means that an employee who incurs a loss or a claimed or actual liability as a result of a violation of these regulations will not be entitled to any loss reimbursement or to defense and/or indemnification by the University of Alaska in any action taken against him/her.

#### 4. Mode of Travel

- a. Scheduled Commercial Air Carrier - this service shall be utilized for long distance individual travel, unless there is a compelling reason for use of another mode of travel, such as medical necessity, less costly charter flights, or inadequate time schedules. When federal funding is being used all flights into and out of the United States must be on an American carrier. The university will only reimburse for coach class tickets. Any additional cost for business or first class airline tickets must be paid by the traveler.
- b. Chartered Aircraft - use of chartered aircraft, with pilot, may be authorized when no scheduled transportation is available to meet the travel requirements and the aircraft chartered has a valid Air Taxi Certificate and the required insurance. Prior approval is required by the Travel Administrator and Purchasing.
- c. University and Private Vehicles
  - (1) University or private vehicles may be used, if the use is in the best interest of the university, such as when the overall cost including travel time is less expensive or its use is a medical necessity for the traveler.
  - (2) Reimbursement for vehicle transportation expense shall be limited to the lower of commercial airfare or the standard vehicle mileage rate allowable for IRS purposes. When mileage rates are claimed, they cover all the traveler transportation costs. Fuel costs are not to be claimed in addition to the standard mileage rate.

- (3) The use of seat belts by all occupants when riding in university owned or other vehicles in the performance of university business is mandatory.
- (4) The university's liability coverage shall only be effective for the portion of a valid claim over and above the driver's and/or owner's insurance, if a non-owned vehicle driven on university business by a University of Alaska employee in the course and scope of their official duties is involved in an accident. The university provides no insurance coverage for physical damage to non university-owned vehicles or other personal property.

d. Automobile Rental

- (1) Automobile rental for employees on authorized university business may be utilized when such use is in the best interest of the university and approved in advance on a Travel Authorization. (See item (6) of this sub-section regarding prohibition of renting vehicles for guests or non-employees in the name of the university.)
- (2) The traveler must obtain the lowest and most economical rate offered to university or government agencies for the type of vehicle necessary to meet the business needs of the traveler. However, based on safety considerations, use of vehicles smaller than mid-size ("economy" or "subcompact" class vehicles) is not required. (See R05.02.06A.15(6) regarding expense reporting for full size or luxury vehicles.) A standard sized car is to be rented or the business justification for a larger class vehicle must be attached to the expense report.
- (3) The cost of vehicle insurance will not be paid or reimbursed to university employees for automobile rentals in the United States as the university self-insures this risk. However, an exception is made for insurance purchased for rental vans or other unusually high value vehicles. Vehicle insurance should always be purchased for rentals by university employees in foreign countries, except for Canada, who accepts the university's self-insurance. (Note: In the case of university-owned vehicles in a foreign country, the purchase of local admitted insurance is always required.)
- (4) Rental vehicles, paid for by the university, are provided for university business purposes only. The university's insurance of rental vehicles is effective only when the vehicle is being used by

an authorized employee while acting in the course and scope of the employee's official duties. Any other use will be considered personal use. With respect to personal use, it is incumbent upon employees to:

- (a) ensure that their personal auto insurance will cover their personal use,
  - (b) purchase from the auto rental company, at the employee's own expense, the insurance product offered by the rental company, or
  - (c) personally pay for any claims for damage or injury arising out of personal use.
- (5) If a rental vehicle will be used for both business and personal use, the traveler's reimbursement request should be adjusted for any incremental personal costs related to the extended term of the contract, mileage driven, insurance, or fuel charges incurred.
- (6) Motor vehicles for guests or non-employees must not be rented in the name of the University of Alaska with a university charge card, purchase order, or other means. If payment or reimbursement of such costs is authorized, such payment should be covered as an after the fact reimbursement or based on an agreed upon or quoted cost, up front. In this case, insurance coverage purchased from the car rental agency is reimbursable.
- (7) Motor vehicle rental agencies are not allowed to be named as an insured party or additional insured party under the university's insurance and self-insurance plan. University employees and agents are not authorized to enter into an agreement that would make a rental agency, related entities, or others named or additional insured under the university's insurance or self-insurance programs.

Any certificate or statement required by a motor vehicle rental agency that adds them as an insured or additional insured is unauthorized and of no legal force or effect with respect to the University of Alaska and its insurance or self-insurance programs.

e. Shuttle Service

Shuttle (bus or rapid transit or hotel transportation) service should be used whenever practical and time permits such use.

f. Non-conventional Mode of Transportation

- (1) The traveler may be reimbursed for an authorized non conventional mode of transportation (see 3.e) at rates which are based on the cost of providing or obtaining the service, are reasonable in amount, and are approved by the Travel Administrator. An explanation of the facts and circumstances documenting the necessity to use, and the basis of the rates to be charged for, such non conventional modes of transportation must accompany the related Travel Authorization Form, unless the circumstances of travel preclude obtaining such information in advance.
- (2) Acquisition of non conventional transportation services in excess of \$5,000 shall be approved by the procurement office in advance.

## 5. Transportation Expenses

### a. Travel for Employee Convenience

- (1) Travel routing must be by the most direct route and efficient mode available. Any extra expenses resulting from travel by an indirect route or less efficient mode for the traveler's convenience will be borne by the traveler, and reimbursement will be based only on such charges as would have been incurred or reimbursed for traveling by the most direct route or efficient mode for business purposes. When personal travel via airlines is being mixed with business travel, a cost comparison itinerary showing the most direct routes and/or efficient modes for the business purpose must be completed at the time the travel is approved on the Travel Authorization Form. The comparison must be attached to the Travel Expense Report. Failure to secure a cost comparison prior to travel, may result in reimbursements being disallowed. Personal days must be identified on the Travel Authorization Form, and properly reported as leave, if appropriate.
- (2) Any additional time away from work that may be required for such indirect travel or less efficient mode shall be charged to annual leave or leave without pay, unless an overall savings is documented with the traveler's travel expense report.
- (3) Payment arrangements for the personal portion of the expenses should be made directly with the travel agency, airline or other vendor by the traveler. Costs applicable to the personal portion of travel should not be processed through the university's accounting records or by using a university payment means, such as a corporate charge card. University personnel should not be making

personal, i.e. non-business, travel arrangements on behalf of a traveler.

- (4) All change fees must have a business justification noted on the Travel Expense Report, and are subject to disallowance.

b. Interruption or Extension of Travel

- (1) Per-diem or reimbursement allowances may be paid for periods of interruption or extension of travel incurred for the benefit of the university or circumstances beyond the control of the traveler.
- (2) If travel is interrupted or extended for the personal convenience of the traveler, the per diem or reimbursement allowed may not exceed that which would have been incurred by uninterrupted travel.

c. Discount Fare Savings/Reimbursement

- (1) Travelers are not entitled to any savings resulting from the use of discount fares. If a traveler exchanges or modifies a university paid ticket, any cost savings must be remitted to the university.
- (2) Travel by university employees utilizing personally owned discount, frequent flyer, or no cost airline tickets will be reimbursed at the traveler's direct cost for incurred fees.

d. Acceptance of Gratuities

No employee or official may accept any gratuity resulting from, or based on, university travel, unless such gratuity is received for the exclusive benefit of the university or is nominal in value. Acceptance of such gifts from an airline, travel agency, or other vendor is governed by Regents' policy and related regulations regarding conflict of interest, ethics, and ethics violations.

e. Baggage Charges

Baggage charges paid or reimbursed by the university shall be limited to personal and university baggage necessary to carry out university business. Baggage charge receipts need to be attached to the Travel Expense Report.

f. Travel Accident Insurance

Travel Accident Insurance is generally provided for University of Alaska employees while in authorized university business travel status outside a 100-mile radius from home or regular place of business. No additional travel accident insurance will be reimbursed. Contact the Statewide Office of Risk Services or see their web site for current program information.

g. Ticket Cancellation Insurance

Ticket cancellation insurance may be reimbursed, subject to the approval of the Travel Administrator.

h. Canceled Reservations

The university will not be responsible for travel change penalties or fees due to the traveler's negligence.

i. Unused Tickets

(1) When an airline ticket is unused a credit/refund shall be requested directly from the carrier, travel agency, or other vendor.

(2) If no refund is available, unused tickets should be retained for subsequent university travel or sold to the employee at actual cost.

6. Subsistence Expenses

a. General

(1) Employees and others authorized to travel may be reimbursed for subsistence expenses at actual cost for lodging plus per diem rates for meals and incidental expenses, or at actual costs for all expenses. Reimbursement for the actual cost of meals may not exceed the per diem allowance for meals and incidental expenses.

(2) The Travel Administrator may authorize reimbursement for lodging at the short-term lodging per diem rate in unusual or extraordinary circumstances.

(3) In accordance with IRS regulations, a single method of reimbursement shall be used consistently for any individual trip. However, a combination of the approved methods may be utilized, if the total reimbursement for subsistence is less than would result from using the per diem rate for meals and incidental expenses for the entire trip, or if a reasonable basis for such treatment is

documented on the travel authorization form or travel expense report, and is approved by the Travel Administrator.

- (4) Reimbursements at the lower of actual cost or per diem for meals and incidental expenses may be required only if the traveler is informed of the requirement in advance of the travel.
- (5) Reimbursements at actual may be limited to the costs expected to be incurred at moderately priced establishments catering to the general public.

b. Short-term Per Diem Rate

- (1) The short-term per diem allowance is the rate utilized for trips of short duration (30 days or less). The short-term allowance may not be used after 30 consecutive days (including weekends or other short-term breaks in travel) on travel status in a single location, unless a continuation of the rate has been approved in advance by the Travel Administrator.
- (2) The short-term per diem reimbursement rates for travel outside of Alaska shall be the rate authorized for payment by the federal government in the locality (including international travel) in which the traveler spends the night. If the location is not listed on the federal list, the traveler must use the rate for “other” as the amount for the per diem claims. For same-day travel within Alaska, the per-diem rate for the destination location shall be used.
- (3) The short-term per diem rate for Alaska shall be the same for Anchorage, Fairbanks, Juneau and their surrounding communities. This rate is set by the President and will be posted on the campus travel office website. Alaska locations specifically identified in the federal per diem tables, other than Anchorage, Fairbanks and Juneau and their surrounding communities, may use the maximum allowable per diem rate for that location.
- (4) For the day travel begins or ends: The traveler shall be allowed one-half (1/2) of the basic meal and incidental expense (M&IE) allowance for each half-day period during which the traveler was on travel status. The half-day periods are as follows:

Midnight	to	Noon
Noon	to	Midnight



- (5) An M&IE allowance will not be paid for travel that is less than 12 hours.
- (6) Current per diem and mileage rates are available from the campus travel office website.

c. Long-Term Per Diem Rate

- (1) The long-term per diem rate allowance is the rate used for trips of long duration (greater than 30 days). The long-term per diem rate may not be used after six consecutive months in one location, unless a continuation has been approved in advance by the Travel Administrator.
- (2) A long-term per diem allowance equal to 70 percent of the short-term meal and incidental allowance rounded up to the nearest dollar (or other rate as approved by the Travel Administrator) shall be utilized when the circumstances of travel are such that the traveler can reasonably be expected to incur expenses comparable to those arising from the use of establishments catering to the longer-term visitor. Lodging expenses shall be reimbursed at cost, or such other rate, as approved by the Travel Administrator.

d. Non-Commercial Per-diem Rate

- (1) A non-commercial per diem allowance equal to 100 percent of the short-term meal and incidental expense allowance plus 15 percent of the short-term lodging allowance rounded up to the nearest dollar may be utilized when the circumstances of travel are such that the traveler can reasonably be expected to incur expenses comparable to those arising from the use of non-commercial subsistence facilities such as field camping, state camps, university facilities, staying with friends or relatives, or other accommodations, and the rate reasonably approximates the cost of obtaining the service.
- (2) If the non-commercial per diem rate does not reasonably approximate the cost of obtaining the service, the traveler shall be reimbursed at rates which are: (1) based on the cost of providing or obtaining the service; (2) reasonable in amount; and (3) approved by the Travel Administrator.
- (3) The non-commercial per diem rate may not be used after 30 consecutive days (including weekends or other short-term breaks in travel) on travel status in one location, unless a continuation has been approved in advance by the Travel Administrator.

e. Higher/Lower Reimbursement Allowances

- (1) The maximum allowable authorization for actual costs of meals and incidental expenses is the authorized M&IE per diem rate. Lower per diem rates than the standards defined in these regulations may be approved (or required, if requested in advance) by the Travel Administrator if the circumstances of the travel so warrant.
- (2) Reimbursement of actual expenses for lodging up to 1.5 times the authorized lodging per diem allowances may be approved by a supervisor when the circumstances of the travel are such that the established per diem rate is not adequate to obtain reasonable lodging. Except in unusual or extraordinary circumstances such approvals should be in advance of travel. Such requests may occur in communities with limited lodging facilities, or where lodging has been prearranged, such as for conferences or seminars.
- (3) Reimbursement requests in excess of levels authorized on the Travel Authorization Form are subject to disallowance and require approval of the Travel Administrator or designee prior to reimbursement.

f. Contracting for Subsistence

Arrangements may be made with restaurants, hotels, or other vendors to furnish subsistence to groups of travelers if such arrangements are in the best interest of the university. Such services or commodities are to be secured through the procurement office in accordance with university purchasing regulations and procedures.

g. Group Travel

All group travel will be reported at actual cost; however, cash meal and incidental expense allowances may be paid to members of the group for some or all meals or periods. Supporting documentation, including receipts for cash allowances provided to members of the group, will be required. Approval of the Travel Administrator will be required for the payment of meal allowances at rates lower than those authorized by these regulations.

## 7. Computation of Allowances

### a. Time in Travel Status

A traveler shall be considered in travel status from the time the traveler leaves or returns to his or her immediate work station if travel begins or ends during assigned work hours, or from the time the traveler leaves or returns home if travel begins or ends outside assigned working hours. When employees modify direct routing and deviate from university business for personal or other reasons, injuries, death, claims, damages, liabilities, or other losses incurred may not be covered by university insurance programs or resources. It is incumbent upon the employee to recognize that they may be financially responsible for any costs resulting from deviations from direct routing for personal or other reasons.

### b. Leave of Absence (includes holiday, sick, annual and Leave Without Pay (LWOP))

If an employee begins or ends a period of leave while on travel status, the following guidelines shall apply:

- Expense reimbursement stops at the hour an employee deviates from university business or goes on annual leave or LWOP and resumes at the hour the employee returns to duty or recommences travel status on university business.
- Expense reimbursement is allowed on non-work days provided the employee is required to be on travel status.
- Expense reimbursement is allowed when an employee is granted sick leave while required to be on travel status.

### c. Meal and Incidental Expense (M&IE) Per Diem Allowances

Meal and incidental expense allowances shall not exceed the maximum M&IE rate authorized to be paid for the place of final destination, regardless of start of transit time, and cannot exceed a 24 hour day, regardless of time zones or elapsed transit time. Incidental expenses include fees, gratuities and tips for services of maids, waiters, and baggage handlers. Current rates are available from the campus travel office website.

### d. Meals Available Under Special Circumstances

If meals are made available at no cost to the traveler (other than airline meals and snacks), such as meals provided at conferences or by others at meetings, or if meal costs are reimbursed from other sources or reimbursed as representational expenses, the per diem allowance shall be

adjusted by reducing the daily meal and incidental expense allowance by one-fourth (1/4) for each meal provided or reimbursed by other means. Exceptions to these reductions must be justified in writing.

e. Travel Delays Beyond Travelers Control

If an airline or other carrier assumes the cost of lodging or meals due to over-flying a destination or other travel delays beyond the control of the traveler, the traveler may be reimbursed for necessary costs over and above those paid by the airline, provided the per diem allowances or expense reimbursements are adjusted accordingly.

8. Other Expenses

a. Phone Charges and Computer Connection Fees

Business phone calls must be documented as to date, person called, phone number, and reason for the call. Access charges and local phone calls are considered reimbursable expenses. Computer connection fees and phone calls must be reasonable in amount. Travelers are encouraged to use their own cell phone if covered by the mobile device allowance or discount phone cards to avoid excess hotel long distance/connection fees.

b. Cash Advance Charges

Fees charged for cash advances from university-issued corporate cards obtained for purposes of university travel are allowable expenses.

c. Parking and Toll Charges

Parking and toll charges are allowable transportation expenses.

d. Supplies and Miscellaneous Expenses

Special clothing, camping gear, tools, and other supplies and miscellaneous expenses required to accomplish the travel objective are allowable expenses.

9. Wages Paid During Travel

a. Travel shall be scheduled at the mutual convenience of the employer and the traveler during periods commercially and personally reasonable based on the circumstances of travel.

b. For non-exempt employees, if the travel takes place during the employee's normal work hours (even if travel occurs on the employee's normal day

off), the employee is eligible for payment of wages for the travel time during normal work hours (not to exceed 8 hours). Compensated travel time shall be considered "worked time" for purposes of calculating overtime premium pay.

- c. For faculty, exempt, and executive employees, regardless of when the travel takes place, the employee shall receive his or her normal pay. There shall be no payment or compensatory time provided for travel on weekends or other non-work periods.

#### 10. Individual Corporate Charge Cards

- a. Each traveler who is authorized to obtain or utilize an individual corporate travel card shall be personally responsible for full payment of all billings. Cardholders who fail to pay their card billings in full may have their pay garnished.
- b. Corporate travel cards may only be used for cash advances reasonably required for business travel. Use of a corporate travel card for personal purchases not associated with business travel is expressly prohibited and may be cause for disciplinary action.
- c. Upon termination of employment, the traveler's corporate travel card shall be cut in half and returned to the traveler's supervisor for transmittal to the Card Administrator. The supervisor shall be responsible for notifying the Card Administrator of the termination of any individual who was authorized to obtain or utilize a corporate travel card.
- d. Each traveler who is authorized to obtain or utilize a corporate travel card, to the extent practical, shall utilize the card for business travel expenses.
- e. Each traveler who is authorized to obtain or utilize a corporate travel card, to the extent practical, shall utilize such travel card for all cash advances necessary for university travel. Checks will not be issued for travel advances unless pre-approved by the Travel Administrator.

#### 11. Departmental Charge Cards

- a. Departmental corporate card usage is encouraged for all types of business expenses authorized by the university's credit card agreement.
- b. Payment arrangements for the personal portion of the expenses should be made directly with the travel agency, airline or other vendor by the traveler using a personal means of payment, e.g. personal credit card,

check or cash. Costs applicable to the personal portion of travel must not be processed on departmental charge cards.

12. Travel Advances

a. General – As a general rule, travelers should use the corporate travel card to pay for lodging, meals, transportation and incidentals. The corporate travel card may be used for cash advances. Cash advances in the form of a university-issued check are strongly discouraged and only available as a last resort.

b. Non-Corporate Travel Card Advances:

(1) Advances for individual or group travel may be issued to the traveler, at the discretion of the Travel Administrator, if the anticipated reimbursable expenses exceed \$100.

Travel advances are to be limited to 80% of the estimated expense and unused advance funds must be repaid to the proper advance account within 15 days of trip completion. Employees of the university should always use the corporate travel card for cash advances unless special approval is given from the Travel Administrator.

(2) Advances may be issued to non-university employees if approved by the Travel Administrator.

(3) Advances shall not exceed the lesser of \$2,500 or 80 percent of estimated reimbursable expenses.

(4) Advances shall not be disbursed any earlier than five working days prior to the date of departure.

(5) Advances must be requested via the Travel Authorization Form and approved.

(6) Separate advances must be processed for each trip and cannot be retained for subsequent travel.

(7) Uncleared advances may be deducted from an employee's pay, if an expense report is not submitted or amounts due to the university on an expense report are not paid.

(8) Advances will not be given to any traveler having more than two open advances.

c. Corporate Travel Card Advances

Advances secured through corporate travel cards shall not exceed \$1,200 per month and/or \$300 a day.

13. Travel Authorization Forms

- a. A Travel Authorization Form must be completed, approved and dated by the appropriate individuals before any financial commitment of university resources is made and before travel begins, regardless of the method of payment (corporate travel card or personal funds) or the source of reimbursement (departmental funds, grants, or third party reimbursements). Failure to do so may be cause for disallowance; written justification and corrective action by the traveler and the traveler's department head is required. Completing a Travel Authorization Form does not enroll an individual in any University of Alaska insurance coverage.
- b. The business purpose or reason for travel must be clearly explained. Supporting documentation should be attached in comment fields.
- c. Personal travel destinations and annual leave periods to be taken in conjunction with business travel must be clearly identified. A cost justification is required to ensure that personal travel has no adverse effect on cost to the university.
- d. An explanation of the facts and circumstances documenting the necessity to use non conventional modes of transportation such as an automobile, boat, aircraft, or other conveyance must accompany the form.
- e. The estimated costs for the travel should be encumbered prior to incurring corporate travel card charges or payment of a travel advance.
- f. Travelers are advised that unauthorized travel may result in the traveler being personally liable for the charges.

14. Travel Expense Reimbursement Process

a. General

- (1) Travel expenses shall be reimbursed only upon completion of a Travel Expense Report that is approved by the individual requesting reimbursement and the supervisor or supervisor's designee, or otherwise approved by the Travel Administrator.

- (2) A Travel Expense Report is required for all travel conducted under a Travel Authorization Form, including travel for which all expenses are paid directly by the university.
- (3) The Travel Expense Report should be filed with the campus business or travel office within 15 days of completion of a trip.
- (4) Personal travel routing and leave time during the period of travel must be clearly noted on the expense report and a cost comparison itinerary showing the most direct routes and/or efficient modes for the basis of reimbursement must be attached to the expense report. Documentation must be attached showing no added cost to the university resulting from indirect routing.
- (5) Foreign receipts must be itemized by type of expense in English. Currency exchange rates must be provided for transactions not converted to or reported in U.S. dollars by the vendor, charge card company, or bank. Currency exchange rates must be attached to the expense report when submitted.
- (6) Costs incurred for full-size, luxury or premium rental vehicles are not reimbursable unless an acceptable statement or explanation, including business justification, is included with the expense report.
- (7) Costs incurred for luxury or first class accommodations, or for lodging where the required receipts are not available, are not reimbursable unless an acceptable statement or explanation, including business justification, is attached to the expense report. Reimbursement for such costs requires the approval of the Travel Administrator.
- (8) Travelers should utilize direct deposit as the means to receive reimbursement.

b. Receipts Required

- (1) Scanned receipts or receipted invoices will be submitted for reimbursement. Receipts are required for all travel expenses for which reimbursement is claimed except as noted below in (2).
- (2) Individual expenses less than \$25 may be reimbursed without a receipt. Total unreceipted expenses will not exceed \$25 per expense report.



- (3) Exceptions to the receipt requirements noted above are subject to disallowance and documentation must be attached or noted on the expense report for approval by the Travel Administrator.

c. Disallowed Expenses

The Travel Administrator has the final authority to reduce, disallow or allow reimbursements per these regulations. The Travel Administrator may disallow any expense which, in his or her opinion, is not in compliance with these regulations, is not adequately documented, or is lavish, excessive, unnecessary or unreasonable.

d. General Reimbursement

- (1) Reimbursement of travel expenses will be made to the traveler within 15 business days after receipt of a properly completed and approved travel expense report by the business or travel office.
- (2) No payment will be made for reimbursements requested more than 90 days after the due date of the expense report, unless approved by the Travel Administrator.

e. Petty Cash Reimbursement

- (1) Travel expenses (except for lodging and meals or subsistence allowances) for local or non-local travel, including parking expenses and vehicle mileage allowances, may be reimbursed through a petty cash fund if total reimbursable expenses for a particular trip do not exceed \$25 dollars.
- (2) For travel conducted under a Travel Authorization form (non-local travel), an expense report noting a description of the expenses incurred and the receipt of a petty cash reimbursement must be filed with the campus travel office. The petty cash reimbursement should be included on the expense report in the same manner as a travel advance.

(05-01-13)