

**IDAHO STATE UNIVERSITY**  
**MANUAL OF ADMINISTRATIVE POLICIES AND PROCEDURES**

**Travel**

**MAPP 03.A.7**

**POLICY INFORMATION**

*Section Title: Finance and Administration*

*Subject: Travel*

*Responsible Executive: Vice President for Finance and Administration*

*Sponsoring Organization: Finance and Administration*

*Dates: Issued: August 17, 2009 Revised: \_\_\_\_\_ Annual Review: August 17, 2010*

**I. PURPOSE AND SCOPE**

This MAPP is designed to establish and communicate policies and procedures related to traveling on official Idaho State University (ISU) business. The policy applies to all individuals traveling on behalf of the University. It is intended to ensure that ISU travel is properly authorized; is essential to achieving the goals and fulfilling the mission of particular departments, colleges and/or the university; and is conducted in the most economical and practical manner for ISU.

**II. POLICY STATEMENT**

Idaho State University is held accountable for the proper administration of all travel funds in accordance with the State of Idaho's travel regulations, the Idaho State Board of Education's (SBOE) directives, and the Internal Revenue Service's "Accountable Plan" found under the business travel reimbursement section of Publication 15, Circular E, also known as the Employer's Tax Guide. The policies, procedures, and guidelines found in this MAPP apply to all funds administered by the University, including appropriated, non-appropriated, grants and contracts, athletic, and the Associated Students of Idaho State University (ASISU.)

**III. RESPONSIBILITIES**

It is the responsibility of the traveler to insure that travel is properly warranted and authorized, and conducted in the most economical and practical manner for ISU. The traveler is responsible for complying with ISU travel policies and procedures and obtaining and maintaining required documentation related to the travel. Once the traveler returns from the trip, they are responsible for preparing a travel reimbursement claim and submitting it to appropriate supervision for review and approval. Once approved, the reimbursement claim, along with original receipts, is to be submitted to Accounts Payable for processing. If, after

the reimbursement is processed, the traveler has a balance due on any advance that was issued, it is their responsibility to make payment to the cashier's office in a timely manner.

It is the responsibility of the account director/supervisor of the account where the travel is to be charged to ensure the travel is essential in achieving the goals or fulfilling the responsibilities of the department.

#### **IV. DEFINITIONS**

Travel Authorization (TA) Form – The form used by all travelers to define the nature of travel and submit a cost estimate of the trip for supervisory approval.

Official Workstation – The definition of official workstation is “all territory within the corporate limits of the city in which the employee is permanently stationed; or all territory within a two-mile radius of his/her permanently assigned official duty post if not situated in an incorporated city. The official workstation is based upon the employee's personnel recommendation (PR) form maintained by the Office of Human Resources.

Per Diem Expenses - For purposes of this policy, per diem expenses represent the daily reimbursable travel limits for specified travel costs incurred by individuals while traveling on University business. At ISU, meal costs are reimbursed on a per diem basis, which includes meals, meal gratuities, fees, and tips to porters, baggage carriers, bellhops, hotel maids, stewards or stewardesses on ships, and hotel servants in foreign countries. Lodging reimbursement is based upon actual costs, but the per diem allowance is used to provide a ceiling on actual costs. The per diem allowance is always calculated on a daily basis. The IRS publishes yearly per diem rates that ISU uses to reimburse employee travel expenses, and that employees use for substantiating expenses.

General Services Administration (GSA) – The office of the federal government that oversees Policy, General Service Administration, which provides federal per diem rates for lodging and meals.

CONUS –Term used by GSA, which refers to Continental United States.

Travel Reimbursement (TR) Form – The official form used by ISU travelers to request reimbursement for costs incurred while on University travel.

#### **V. PROCEDURES TO IMPLEMENT**

##### **A. Travel Authorization**

##### **1. Approval to Travel**

All University travel away from an employee's “official workstation” must be supported by a properly completed Travel Authorization (TA) form. Travel for

official University business must be authorized in advance by the President or the President's designee.

- a. Authorization to approve travel within the United States is delegated to the employee's college dean or equivalent administrator. A traveler may not approve his/her own TA, but must obtain the signature of his/her Department Head, Dean or Director, Vice President, Provost or President, as appropriate. The approval level must be at least one supervisory level above the traveler.

Those employees authorizing University travel are responsible to review each travel authorization to assure the travel is conducted in the most economical and effective means and to question unusual or extraordinary issues. They are responsible to authorize only valid travel that conforms to ISU and State of Idaho policy.

- b. Authorization to approve travel outside the United States requires prior approval of the Vice-President of Finance and Administration. (See section J. Foreign Travel.)
  - c. The traveler must obtain approval from the account administrator for each account that will be charged.
  - d. Faculty and staff who teach classes or work at other campus locations in addition to their official workstation, will be required to file a TA for their travel to and from the secondary location(s). Frequent travel of this nature can best be accomplished by completing a blanket TA. (See section F. Blanket Travel)
2. To initiate approval of travel involving University funds, a TA form must be completed by the traveler, approved by appropriate supervision, and received by the Accounts Payable Office prior to departure. These forms are available in the Accounts Payable Office. Travelers should not book non-refundable travel until the authorization has been finalized.

Upon completion of the TA form, the traveler secures approval by the appropriate administrator(s), and forwards the original to the Accounts Payable Office for processing. Currently, the traveler's social security number must be included on the authorization to ensure proper handling (this will not be necessary once the new Enterprise Resource Planning (ERP) computer system is implemented in July 2009.)

3. Authorization for travel not requiring University funds may be granted at the department level and documented by filing a memorandum in the departmental office. This provision applies to all travel by ISU employees related to their official duties. This memo authorization is in the employee's best interest, as it can be used in case of accident to verify that he/she was in fact traveling on ISU business and therefore covered by ISU liability insurance and industrial accident insurance.

It should be noted that employees traveling during regular duty hours, but who are not on approved ISU business, are not covered by ISU liability insurance or industrial accident insurance.

4. In the business purpose section of the TA Form, the traveler must include a statement detailing the business purpose of the travel. In this statement the traveler needs to clearly explain how this travel will benefit the department and the University. If there is insufficient space on the TA form to explain the benefit, a Supplemental Travel Benefit Information form is available on the Finance and Administration web page.
5. Travel to Idaho SBOE meetings requires specific authorization. The Idaho SBOE has authorized reimbursement of travel expenses for the following individuals to attend SBOE meetings:
  - The University President
  - The Vice President of Academic Affairs
  - The Vice President of Finance and Administration
  - One representative of the faculty
  - The ASISU President

Reimbursement of expenses for other ISU personnel to attend board meetings must be authorized in advance of the meeting by the President or the President's designee.

#### B. Travel Advances

1. When necessary, travel advances are issued to assist ISU employees with upfront travel costs. Travel advances may be obtained by University employees if the estimated cost of an approved trip exceeds \$100. The Accounts Payable Office will, upon request, advance funds to the traveler based upon the following rate schedule:
  - Airfare -100%
  - Registration-100%
  - All other allowable expenses – 90%

With advanced approval by the Controller's Office, advances may be issued for amounts less than \$100 if the lack of such funds would result in a demonstrated hardship to the employee. Travel advances are only available to benefitted ISU employees. Any exceptions must be approved through the Office of the Vice President for Finance and Administration.

2. To accommodate timely processing, the Accounts Payable Office must receive the TA requesting the advance at least three (3) working days before a travel advance is needed. Notification that an advance is required is accomplished by checking

the advance requested box and indicating the date the advance will be needed on the TA form. Once the advance has been processed, an email will be sent to the traveler notifying them the advance is ready to be picked up.

3. Advances will not be released more than thirty (30) days prior to the date of travel, except for the advanced payment of airfares or registration fees. Airfare and registration can be advanced up to 60 days before the date of travel.

To accommodate cost savings, if a traveler incurs airfare or registration expenses more than 60 days prior to travel or other travel related expenses more than 30 days prior to travel, they may submit copies of the receipts for those expenses and an advance will be given to reimburse the out of pocket expenses.

4. At the time the advance is released, the traveler is required to sign an Employee Travel Advance Authorization Form. By signing this form, the employee acknowledges receipt of the advance and authorizes the University to deduct past due travel advance balances from the travelers paycheck. However, it is important to note that payroll deduction is not the approved method for repayment of advances. If a payroll deduction is required to pay an outstanding balance, the traveler may not be eligible for future travel advance privileges. If the employee is located at a branch campus, they may request the Employee Travel Advance Authorization Form be faxed to them for signature. This can be accomplished by including a fax number on the TA form when requesting the advance. The process for reconciling a travel advance with related travel expenditures is detailed below:

- a. Within ten (10) working days of return from a trip, the traveler will submit the necessary documentation and receipts to support the travel advance, using the completed Travel Reimbursement Request Form (TR), available on the Finance and Administration web page under travel. Reimbursement is limited to allowable travel expenses. If the travel advance exceeds the allowable reimbursement amount, the traveler will be sent an email bill for the excess. Payment should be submitted to the Cashier's Office within 10 working days of the email billing date. If the claim for reimbursement is not submitted within 60 days of the return date, any advance amount will be processed as taxable income to the traveler. If allowable travel expenses exceed the travel advance, the traveler will be reimbursed for the difference within approximately 10 working days.

Reconciliation and timely repayment of travel advance funds to the University is the responsibility of the traveler. Travelers with outstanding delinquent advances will be notified by email and must respond within ten working days. If not repaid in a timely manner, the University may exercise its option to recover the advance through payroll deductions, as authorized by the traveler on the Travel Advance Authorization Form. However, frequent payroll deduction to resolve a traveler's advances may result in loss of advance privileges.

- b. Additional travel advances will not be approved if the employee has an outstanding advance in delinquent status.

- c. Once a travel advance is requested, failure to pick up the advance or to notify accounts payable if it is no longer needed may result in denial of future advances.

### C. Reimbursement of Travel Expenses

1. The traveler must complete the TR form to obtain reimbursement of allowable travel expenses. Original, itemized receipts must be attached to the form (to avoid the possibility of lost receipts, they should be stapled to the form). Receipts must show vendor names, dates, amounts, and evidence of payment (zero-balance receipt). If the original receipts are misplaced, the traveler must make a reasonable effort to obtain duplicates. If a reasonable effort to obtain duplicates fails, the traveler must provide a signed Affidavit of Lost Receipt form. This form can be found on the Finance and Administration web page. It should be noted that this form may not be used for the following travel costs, since a duplicate receipt may be obtained for these expenses:
  - Airfare Receipts
  - Car Rental Receipts
  - Lodging Receipts
  - Registration Receipts
2. As noted above, original receipts are required for all travel expenditures except for (a) mileage for use of personal vehicles, (b) meal expenses, and (c) certain miscellaneous expenses (See section D. 4 Miscellaneous Expenses.) Claims for expenses not supported by required receipts will be deducted from the travel reimbursement amount or the reimbursement request will be returned to the traveler for further documentation. The traveler should retain copies of all receipts in the department.

If an ISU employee in overnight travel status submits a travel reimbursement claiming only meal per diem and mileage, which, according to state policy do not require receipts, additional documentation is required. The traveler must include at least one receipt or other form of documentation that substantiates the traveler was in the travel location at the time of the trip. The receipt can be for a meal or gas purchased while in travel status. In addition, if the traveler lodged with friends or family, contact information for the friend or family member must be provided.

3. Once the traveler has completed the TR form and attached the required original receipts, it is submitted to the traveler's supervisor for review and ultimate signature approval. Reimbursement forms that lack supervisory approval cannot be processed and will be returned to the traveler for completion of the approval process. One-over-one signature approval is required.
4. The completed and approved TR form, along with supporting documentation, is submitted to the Accounts Payable Office (mail stop 8219) for processing. Processing time is approximately ten (10) working days from the date of receipt of a valid and accurate claim. Incomplete requests, or requests that lack adequate

documentation, will impact the process and timing of the traveler's reimbursement. Travel reimbursement requests submitted to Accounts Payable six months or later after the trip return date will not be reimbursed.

5. Unusual travel circumstances or situations should be discussed with the Controller's Office prior to travel, or before submission of the claim and should be clearly explained on the TA or the TR request. This will help avoid delays in processing, rejection of claims, or other complications. In the case of circumstances or situations that cannot be resolved between the traveler and the Controller's Office, the Dean/Business Unit Head and the applicable Business Officer will assist in obtaining an appropriate solution.
6. When a traveler attends a conference or workshop they are required to attach a conference/workshop brochure or agenda to the reimbursement claim. If the traveler departs earlier than one day before the conference or workshop or returns more than one day following the event, a valid business justification must be provided to support any additional expenses incurred.

#### D. Allowable Expenses

Allowable travel expenses are confined to costs actually incurred by the traveler, with the exception of per diem and/or mileage reimbursement. The traveler will use the most economical and practical standard mode of transportation, both from the standpoint of time, cost, and reasonableness. Deviation from the most direct routes must be justified and approved by the department chairperson/director.

The traveler is certifying with their signature on the reimbursement form that all expenses are correct and incurred in performance of University-related business. This entails, in addition to determining that the travel is appropriate and necessary, that the mode of travel and the cost thereof, as well as related costs of food and lodging, are appropriate and reasonable in terms of the stated purpose of the travel and comply with this travel policy.

##### 1. Transportation

###### a. Public Transportation

- i. Transportation costs by common carrier (air, bus, or rail) for authorized, official travel are allowable for reimbursement. The cost of airfare approved for reimbursement is limited to the lowest priced airfare available. When the traveler elects to drive his/her own vehicle the entire trip in lieu of using a commercial carrier, reimbursement will be at the approved allowable mileage rate or the applicable coach airfare rate, whichever is lower. It is the traveler's responsibility to provide documentation to support the determination of the least expensive mode of transportation. This documentation should be obtained prior to the departure date of the trip, using the dates that would be required if flying. If no documentation is

provided, Accounts Payable will reimburse based upon the information gathered at the time the reimbursement is submitted. Infrequent exceptions to this limit may be granted when a valid business reason can be substantiated, in advance of the trip, to the ISU Controller's Office.

- ii. Employees that choose to fly will need to provide sufficient documentation to determine if a purchased flight is a first class or coach/standard flight. The receipt or itinerary will suffice if this information is included. If not, the boarding pass should be included with the reimbursement.
- iii. Automobile rental or airline charter may be authorized when the use of such conveyance is the most economical and practical means of transportation. In most cases, commercially rented vehicles for passenger use are limited to subcompact, compact, or intermediate sizes. The rental of a larger vehicle is acceptable with prior approval of the department chairperson/director and a written justification on the reimbursement claim.
- iv. A written statement indicating why the rental or charter was necessary and represented the lowest feasible cost must accompany all claims for reimbursement of rental vehicle costs. Airline charters, if deemed to be the most economical means of transportation, must be pre-approved by the Vice President of Finance and Administration.
- v. Automobile rental insurance and/or related waivers are not required for ISU travelers. By statute, the State of Idaho provides liability coverage in the event of an automobile accident involving a State owned or leased vehicle while an employee is within the scope or course of his/her employment. Since the statute applies to the use of leased vehicles, it is not necessary for the traveler using a rental car to obtain additional coverage or waivers provided by the rental car companies. If a personal vehicle is used, the vehicle owner's personal insurance is the primary source of recovery. The driver must have a current driver's license and the vehicle must be insured at the minimum automobile liability insurance required by the Idaho Code 49117(18), which is currently \$25,000/\$50,000/\$15,000.

#### b. Use of University Vehicles

- i. The use of University vehicles for personal or other non-official business is specifically and strictly prohibited. Home-to-office driving in University vehicles is only permissible when beginning or ending an authorized trip outside the regular business hours or for other reasons considered in the best interest of the University and approved by the governing authority.
- ii. Federal, State, and local traffic regulations must be observed at all times. An employee committing an infraction of such regulations will be personally liable for any damage or fines and may be subject to disciplinary action. University vehicles may be driven only by employees or authorized volunteers of ISU or the State of Idaho who possess a valid driver's license.

Hitchhikers, dependents of University employees, or individuals not directly related to the purpose of the travel are not allowed in University vehicles. Seat belts must be worn at all times while driving or riding in University vehicles. (Refer to the ISU Motor Pool Policies and Procedures for more detailed instructions on the use of University vehicles.)

- iii. Mileage rate charges for departmental use of University vehicles are listed in the Idaho State Motor Pool Policies and Procedures.

c. Private Transportation

The use of privately-owned vehicles, airplanes, or other conveyances may be authorized when more practical than common carrier or a University vehicle, provided such privately-owned conveyances are adequately covered by public liability and property damage insurance. Idaho State University liability insurance does not provide primary coverage for privately owned vehicles when used on University business. Reimbursement of costs associated with the use of privately owned conveyances is permitted under the following terms:

- i. The driver must have a current driver's license and the vehicle must be insured at the minimum automobile liability insurance required by the Idaho Code 49117(18), which is currently \$25,000/\$50,000/\$15,000. In the case of an incident or accident where the costs exceed the driver's insurance coverage, the University insurance through the state will cover additional costs up to the state's limit.
- ii. Mileage reimbursement for the use of privately-owned vehicles or aircraft to conduct University business is limited to the current rate authorized by the State of Idaho as published on the Finance and Administration website. A lesser amount may be authorized by a department chairperson/director to conserve department funds or meet specific limitations stipulated by grants and contracts. If a department chooses to reimburse at a lesser amount, it must be consistent across the department and clearly communicated on all department TAs and TR requests for reimbursement.
- iii. Allowable mileage is computed according to the most recent official state travel mileage chart or the Rand McNally Road Atlas. Odometer readings are acceptable only when mileage computations cannot be made from such maps or charts.
- iv. When a traveler chooses to use privately owned transportation for personal reasons, reimbursement will be limited to coach airfare or mileage, whichever is the lesser. In such cases, the reimbursement request must show the departure and return times and the coach airfare that would have applied if the travel had been by air. Claims for meals or lodging for additional travel time resulting from driving cannot be reimbursed. In addition, extra travel time necessitated by the traveler's optional use of

private transportation is not considered time worked and must be taken as vacation.

- v. In addition to mileage for travel between localities, reimbursement is authorized for the use of private vehicles for traveling in and about a community while in travel status in the conduct of official business (including reasonable travel between places of business and food and lodging establishments). Such mileage should be consolidated on a daily basis and reported as “vicinity travel” on the TR request form. If total “vicinity travel” is greater than 15 miles, an explanation of the travel destinations and related business purpose must be submitted with the travel reimbursement request.
- vi. The vicinity mileage provision mentioned in paragraph v. above does not apply to vicinity travel in the conduct of official business within the employee’s official workstation. Reimbursement for mileage within the employee’s official workstation will only be reimbursed by exception, as authorized by the Dean/Director of the unit. The Vicinity Travel Request form, located on the F&A Web site, may be used for requesting reimbursement if approved by the Dean/Director of the unit.
- vii. Expenditures for repairs, tires, gasoline, towing or other vehicle operating expenses are not reimbursable, since the University only reimburses privately owned vehicle use on a mileage basis, which considers these costs.
- viii. Vehicle storage or parking fees are allowable expenses when necessary to protect University or private property, or for other reasons advantageous to the University. Claims for storage or parking fees for private vehicles must be substantiated by receipts attached to the TR request form.

#### d. Standard Distances Between Travel Points

The following paragraphs explain the process to be used to determine the point of origin and define the distance between selected travel points when traveling by vehicle to and from the traveler’s official workstation:

- i. The first point of origin on a trip should be the traveler’s official University workstation as maintained by the Office of Human Resources.
- ii. If you begin your business travel from an alternate location, you may list that location only if the mileage to the business destination is less than the mileage from your official workstation to the same destination.
- iii. When your home is not located in the same city as your official workstation:
  - If you begin your business travel from home, mileage between your home and official workstation is not reimbursable and cannot be included in mileage reimbursement totals.

- Travel from your home to a point between your home and your primary official workstation cannot be submitted for mileage reimbursement.

## 2. Lodging

- a. Lodging costs are reimbursable to the traveler while on official business for the University. Allowable reimbursement is limited to the lesser of the maximum applicable federal per diem rate or actual costs. If neither the city nor county is listed on the GSA table for the travel location, the standard CONUS rate applies. If the traveler is attending a conference and the conference hotel is more than the GSA lodging rate, the traveler will provide a justification as to why it is more economical to stay at the conference hotel, rather than a nearby, less expensive hotel.
- b. Original receipts are required for reimbursement of lodging expenses. If lodging costs for conferences or workshops are included in registrations fees, it is the responsibility of the traveler to provide a valid breakdown of these costs.
- c. When making reservations or when registering at hotels, ISU employees should always identify themselves as an employee of the State of Idaho to obtain a government rate, if available.
- d. If quarters are shared with a spouse or family member, the single rate must be indicated on the lodging receipt or the receipt must show that the double rate is the same as the single rate. If quarters are shared with another University employee and no additional cost is incurred, the expense can be reported on one travel reimbursement. If an additional charge is incurred, the additional charge should be reflected on the second employee's request for reimbursement.

## 3. Meal Expenses

- a. Per diem Reimbursement

The University reimburses meal costs using a per diem meal allowance. Travelers are not required to submit meal receipts; instead the traveler is reimbursed based on established federal per diem rates and the length of travel. Per diem reimbursement shall be paid to the traveler in accordance with the amounts set by the State of Idaho Board of Examiners for official travel requiring an overnight stay.

Complimentary meals, including continental breakfasts provided by a hotel and meals provided by common carriers, will not be deducted from the per diem allowance to be paid. However, as noted earlier, full meals included as part of a registration fee must be deducted from the per diem allowance.

- b. Limitations on Partial Day Reimbursement with Overnight Stay.

The following limitations on reimbursement are applied separately to the expenditure on each day of travel when travel involves an overnight stay.

When an employee is in full travel status, but travels for fractional days, the limitation is applied on the basis of the time of departure on the first day and the time of return on the last day, as per the following schedule:

Where the departure schedule is:

- After 7:00 a.m. No Breakfast
- After 11:00 a.m. No Lunch
- After 5:00 p.m. No per diem Allowed

Where the return arrival schedule is:

- Before 8:00 a.m. No per diem Allowed
- Before 2:00 p.m. No Lunch
- Before 7:00 p.m. No Dinner

The amounts reimbursed for partial day travel are shown below:

<u>In-state (\$30/day maximum)</u>	<u>Out-of-state (39\$/day maximum or applicable federal per diem)</u>
• Breakfast - \$7.50	Breakfast \$9.75 or 25% of applicable per diem
• Lunch - \$10.50	Lunch \$13.65 or 35% of applicable per diem
• Dinner - \$16.50	Dinner \$21.45 or 55% of applicable per diem

The out-of-state federal per diem reimbursement rate is \$39 per day, unless the GSA publishes a location-specific, higher federal allowance in its publications. If you use the federal GSA rate, please include a copy of the page identifying the per diem rate with the travel reimbursement. The link to the federal guidelines is available at: <http://www.isu.edu/finserv/travel.shtml>.

c. Per diem Reimbursement for Same Day Travel

University travelers do not qualify for personal meal reimbursement during same-day travel that does not involve an overnight stay.

d. Official Conferences or Workshops

If meal costs for conference or workshops are included in registration fees, it is the responsibility of the traveler to provide a breakdown of the costs included in the fee. The meal portion of these costs will be transferred from the traveler's registration costs to their meal costs and the applicable full per diem rate will be applied. If the allocated meal cost exceeds the per diem, only the per diem rate will be reimbursed.

Reimbursement is not typically allowed for meal expenses at an employee's official workstation (see e. below). However, with approval of the department chairperson/director and with proper documentation, it is permissible for employees to be reimbursed for the actual cost of meals incurred while attending conferences or conventions at their official workstation in connection with their University responsibilities.

Any potential determination as to what comprises a "conference" at the official workstation should first be subjected to certain validation criteria before meal reimbursement will be considered. Criteria that suggest the event is a valid conference include:

- The function has participants from various locations;
- A registration fee is charged;
- An agenda is published;
- Meal cost is included in the registration fee;

e. Meals at Employees Official WorkStation

Reimbursement for meals at the official workstation is not allowed for informal meetings (i.e. over a casual breakfast, lunch, or dinner) between staff members of a department or other department; state or federal employees; and/or state employees and legislators, unless it is charged to a public relations account (see MAPP on meals). All meetings will be considered informal unless documented proof is submitted with the request for reimbursement.

Unless a department specifically defines otherwise, the definition of official workstation is "all territory within the corporate limits of the city in which the employee is permanently stationed; or all territory within a two-mile radius of his/her permanently assigned official duty post if not situated in an incorporated city."

An exception may be made when the department head determines that, due to unusual circumstances, it is in the best interest of ISU that the employees not return home each night, or when these expenses are prepaid as part of a registration for a conference.

The cost of a conference held at the traveler's workstation that involves only registration does not require a TA form or a TR request form. This cost may be paid from a billing made directly to the University, or put on a university procurement card (P-card), but only if the conference is sponsored by an entity outside the University. If any other travel expenses are involved, the traveler must file a TA and TR request form that includes all expenses.

f. Staying with Friends or Relatives

Reimbursement is not allowed for meals or lodging expenses while staying with friends or relatives, unless they are in the business of providing such services and advertise such to the general public.

#### 4. Miscellaneous Expenses

Expenses for certain miscellaneous items are reimbursable if incurred by a traveler in the official conduct of University business. These expenses require supporting documentation. Some examples of allowable miscellaneous expenses include:

- a. Taxi or bus fares to and from depots, airports, and hotels and as otherwise required by an employee to conduct official University business while in authorized travel status.
- b. Transportation, handling and storage of baggage or equipment
- c. Telephone calls, including one daily personal call (not to exceed ten minutes) to the traveler's home.
- d. All business-related expenses, including computer or internet services, facsimile services, stationery, postage, or other supplies necessary for the transaction of University business.
- e. Customary fees for cashier's check, bank drafts, fees for currency conversion, or money orders for purpose of conducting University business.
- f. Registration fees required for attendance at authorized conferences, conventions, or other meetings. If the fee includes meals and /or lodging costs, a breakdown of expenses is required.
- g. Laundry expense during a University business trip away from the employee's official work station of five (5) days or longer.
- h. With prior approval from the University President or designated representative, employees with documented disabilities are allowed payment of certain additional travel expenses to accommodate their disabilities as such, but not limited to, subsistence and transportation of an attendant when the employee requires assistance, cost of specialized transportation, increased cost of specialized services for public carriers or special baggage handling
- i. Allowable miscellaneous expenses for which receipts are sometimes not available may be reimbursed upon certifications by the employee.
- j. Items not specifically described herein as allowable expenses, but which are necessary for the performance of official duties for the University.

#### E. Non-reimbursable Expenses

The University does not reimburse the following:

1. Employee travel expenses paid using the University P-Card. Employee travel should never be charged to a University P-Card.

2. Expenses of a personal nature incurred for the convenience of the traveler such as; traveling by indirect routes, stopovers for personal reasons, or leaving earlier or returning later than necessary from a trip for personal convenience.

Notwithstanding the restrictions stated in the preceding paragraph, an employee may be reimbursed for travel expenses incurred by an indirect route or during a personal stopover to the extent the costs do not exceed the costs of the usual, direct route and are sufficiently documented. Miscellaneous costs incurred during a stopover that is not related to official travel, meals, or lodging, are not reimbursable. Extra travel time resulting from the indirect routing or stopover must be reported as vacation time.

3. Expenses for transportation between home and office or for other non-official purposes.
4. Except as provided in D.3.d above (Official Conferences or Workshops), meal or lodging expenses to an employee at his/her official workstation.
5. Expenses incurred by an employee during periods of compensable or non-compensable leave (may be granted with prior appropriate approval.)
6. Personal travel insurance premiums (i.e. accidental death insurance).
7. Personal items, such as movie tickets, magazines, bar service, sightseeing fares, or other items considered personal in nature.

#### F. Blanket Travel

In situations where an employee is assigned job duties at an off-campus site that are continuous in nature and over an extended period of time, and travel is within the State of Idaho, or whose job requires frequent in-state travel, a blanket TA may be issued by the employing department, for a specific period of time within the current fiscal year. A blanket TA must be submitted to the Accounts Payable Office. Appropriately approved TR request forms related to blanket TAs should be filed in a timely manner, i.e., monthly if airfare or lodging are not involved, or after each trip if expenses include airfare and lodging. A new blanket TA should be filed with Accounts Payable at the beginning of each fiscal year. All account numbers that may be charged should be listed on the blanket TA.

#### G. Group Travel

Travel involving students as a major group and coordinated by a faculty/staff representative is considered group travel. Examples of group travel are band tours, choir tours, debate, and class field trips, etc.

1. Prepaid Expenses

In the event advanced lodging, busing, or other travel arrangements constituting a major expense for a group trip are required, purchase orders can be issued and prepayments made. Prepayments should be coordinated by the faculty/staff representative for the group.

## 2. Travel Advances

Travel advances are allowed for student group travel. A student group may request a travel advance by submitting a TA Form. The form should be submitted in the name of the group advisor to Accounts Payable. A travel advance may be issued to the group coordinator for meals and other authorized travel expenses at 100% of the estimated group costs. A Travel Manifest for Team/Group Travel Form listing the students participating in the trip and a copy of the Field Trip/Group Trip Informed Consent form must be attached to the TA Form. (These forms are found on the Finance and Administration web page.)

## 3. Travel Reimbursement

The group coordinator is responsible for obtaining proper receipts and providing a list of participants. The coordinator will receive per diem for meals. When meal reimbursements are claimed for the group, the coordinator must provide a Meal Money Sign-Off Sheet signed by each traveler indicating the amount they received for meals (form found on Finance and Administration web page) or provide actual receipts for the meals. Reimbursement will be based upon the lesser of the per diem or receipt amounts, or the signed statement. Meal reimbursement must conform to the requirements of section D 3. of this travel MAPP.

## 4. Student Field Trips with no cost to the University

Student Field Trips not involving group transportation or cost to the department may be scheduled by the department chair at his/her discretion. When a department recognizes a field trip as educationally beneficial for a group of students, travel arrangements should be made according to the following procedures:

### a. Request for Approval

A TA Form must be completed and submitted for approval by the responsible faculty/staff member to his/her department at least two weeks in advance of the planned trip. A Travel Manifest for Team/Group Travel Form listing the students participating in the trip, a Field/Group Trip Informed Consent Form, and a copy of the itinerary must be attached to the approved TA Form.

### b. Use of Private Vehicles

If private vehicles are used on the field trip, the responsible faculty member will determine that each driver has a current driver's license and the vehicle is insured with the minimum automobile liability insurance required by the

Idaho Code 49117(18), which is \$25,000/\$50,000/\$15,000. It is suggested that a copy of the vehicle owner's driver's license and liability insurance card be kept on file by the department.

#### H. Third Party Reimbursements, Rebates or Promotions

When a third party is expected to reimburse the University for a trip, that expectation should be clearly stated on the travel request, along with the name and billing address of the third party. The reimbursement must be made directly to the University.

Travel awards and benefits such as frequent flyer miles awarded as a result of University travel become the property of the traveler and are not claimed by the University.

#### I. Travel by Non-employees on University Business

Occasionally, ISU asks a non-employee to perform a service requiring travel in ISU's interest. All related travel expenses the University has agreed to pay should be reported on an Independent Contractor form and submitted for payment through the Accounts Payable Office. Reimbursements must conform to established ISU travel policy guidelines. ISU will reimburse reasonable transportation, lodging, and actual meal costs or per diem, whichever is less, and incidentals in accordance with this travel policy. Appropriate authorization must be obtained from the requesting department.

Departments may make prepayment of airfare or lodging for Independent Contactors if no honorarium or speaker fee is being paid. If the non-employee is being compensated in any form for their service, it is their responsibility to pay for travel expenses and seek reimbursement from the University.

All other payments related to non-employees, such as speaker's fees, consulting fees, and honoraria must be processed through the Accounts Payable Office.

Often, community members are asked to serve ISU as volunteer committee or board members (search committees, Alumni Board, Foundation Boards, etc.) In these instances, travel expenses are typically not reimbursed. Acknowledgment of this service to ISU should be made in writing to the volunteer for their personal records. No representations should be made to the volunteer or reimbursement recipient regarding the tax consequences of any donations or reimbursement. Each individual's circumstance is unique and any determination of tax liability is the responsibility of the individual and/or his/her tax advisor. Exceptions to this policy must be approved by the Vice President of Finance and Administration.

#### J. Foreign Travel

All travel outside the United States is subject to the following policy insofar as it does not contradict the provisions of the specific contracts and grants.

##### 1. Travel Authorization

- a. All international TAs should be submitted to the Vice President of Finance and Administration for approval at least 30 days prior to the proposed departure date. Travel authorizations involving contract and grant funds must be routed through the Grants and Contracts Accounting Office for review and signoff before being sent to the Vice President for approval. If not expressly designated in the grant award/proposal, foreign travel on sponsored funds may require agency approval.
- b.
- c. The TA should include an attached itinerary showing the name of the traveler, the purpose of the travel, origin/destination, and dates of travel.

## 2. Allowable Transportation Costs

- a. All transportation costs shall be limited to coach fares on commercially scheduled air travel by the most direct and/or expeditious route. Other necessary transportation required by efficiency or work requirements will be reimbursed at actual cost (reason for such requirements must be thoroughly documented.) Based on the Fly American Act, any traveler using funds from a federally funded grant must fly with U.S. flagged carriers. Usage of non-U.S. flagged carriers on foreign travel must be preapproved by the office of Grants and Contracts Accounting.

## 3. Per Diem Allowances

The per diem rate for foreign travel will be calculated as follows:

- a. The day of departure the traveler will use the maximum CONUS GSA per diem rate (adjusted as applicable for partial day travel.) This amount can be determined through the per diem rates link on Finance and Administration web page.
- b. Upon arriving in the foreign country, the traveler will use the current Foreign GSA per diem for the country they are visiting.
- c. The day of departure from the foreign country, the traveler will use the current Foreign GSA per diem for that country, until they arrive in the continental United States. At that point the traveler will use the CONUS GSA per diem rate for the city of their arrival.

## 4. Reimbursement of Foreign Travel

To be reimbursed for foreign travel, receipts must be converted to U.S. dollars. A link to a currency conversion tool is available on the Finance and Administration Web site. Explanation of expenditures must be in English, either on each receipt or included in a cover letter and referenced to the receipts. Foreign travel paid from

federally funded contracts and grants requires advance approval from the office of Grants & Contracts Accounting.

#### K. Bi-Campus Travel

ISU employees are not reimbursed for the commute to their official workstation. It is the responsibility of each employee to get to and from work. When secondary work locations are involved, special circumstances apply. For example, if an employee lives in Idaho Falls (their home area) and commutes to the Pocatello campus (their official workstation) for regular work hours, but teaches an evening course in their home area, ISU will reimburse the employee's mileage from the secondary campus location to their home, if that added mileage exceeds the mileage of their normal commute. ISU will not reimburse mileage to and from the Pocatello Campus (their official workstation) or for meals in their home area.

#### L. Athletic Team Travel

The athletic department will designate one coach from each team to be responsible for the travel expenditures of the team. A P-card will be issued in the designated coach's name to be used to pay for hotel, meal, and miscellaneous expenses related to team travel only. This P-card will be maintained by the Athletics Business Officer and given to the coach once the coach submits an estimated expense report for the team travel. At the completion of the team travel, all receipts must be submitted to the athletic business officer and the P-card returned.

Advances are available for costs that are not allowed to be charged to the P-card. Advance requests must be submitted to Accounts Payable at least one week before the advance is needed.

If meal money is provided to student athletes a Meal Money Sign-off Sheet must be signed by each athlete. This form, along with the Travel Manifest for Team/Group Travel Form, must be attached to the team travel reimbursement request. (see Athletic Travel MAPP)

#### M. Spouse or Family Travel

The University does not reimburse spouse or family member travel expenses when a spouse or other person attends a meeting or conference and has no significant role or performs only incidental duties of a clerical, secretarial or medical nature (except as provided with an approved ADA accommodation.) Such attendance does not constitute a valid university business purpose.

##### 1. Athletic Team/Group Travel

For team or group trips there are times that the employee may want to take their spouse at their expense and the air tickets are being direct billed to the department. The employee can reserve the flight for their spouse with the travel agent at the same time as the team/group, but must provide their personal credit card to cover

the cost of the ticket. The employee must include their spouse on the Travel Manifest for Team/Group Travel Form.

2. Spousal Travel Reimbursed by the University

The university recognizes that at times there is a valid business reason for a spouse to travel at University expense with an employee. When a spouse attends a function and has a significant and essential role in the proceedings or is involved in fundraising activities, this constitutes a valid University business purpose. Prior to travel, a Request for Spouse Travel Form must be completed and approved as appropriate by the President, Vice President, Provost or Dean. In such cases, ISU will reimburse the business traveler for the spouse's non-personal expenses directly resulting from travel on University business. The business purpose for the spouse's expenses must be clearly stated on the expense report. Non-business expenses for spouses of travelers, if reimbursed as an approved exception, are taxable and included on the employee's payroll records as taxable income.

The University does not permit travel by a minor (under 18) with Team/Group Travel on a chartered bus or aircraft, unless the minor is a team member or is affiliated with the team as an employee of the University. Family members are welcome to attend games, but must travel separately from the Team or Group.

**PRESIDENTIAL CERTIFICATION**

**Approved:** *Arthur C. Vailas*  
*President, Idaho State University*

**Date:** *June 26, 2009*