

# Alfred University Travel Policy

## **General Requirements:**

To remain an accountable plan under IRS rules and avoid taxation of reimbursements made to all employees, AU is required to ensure that all travel:

- Has a business purpose.
- Is substantiated in a reasonable period of time according to policy guidelines.

Expenses must be “reasonable and appropriate.”

- Federal per diem rates are used as the “reasonableness test.”
- Some examples of inappropriate expenses include the following:
  - Alcohol, unless for pre-approved entertainment of a donor or grantor (Government grants prohibit the reimbursement of alcohol for any reason)
  - Movies, Medicines and personal hygiene products
  - Spouse or family lodging and expenses

## **Prior Approval:**

All travel requires prior approval at the Vice Presidential level unless the Vice President of a division has delegated that function. Research and grant related travel is considered pre-approved if the granting agency has a budgeted travel line in the award with funds remaining. The Travel Authorization and Advance Form (TAAF) may be used for this purpose.

## **Motor Pool:**

A motor pool vehicle is required to be used as the first vehicle of choice unless there are special circumstances approved in advance by the Vice President or the VP’s designee. The University’s standard mileage reimbursement rate is 40 cents per mile. If the traveler fails to obtain a waiver from their VP or an email from motor pool that a vehicle was not available for use, the mileage reimbursement rate will be 20 cents.

## **Travel Advances:**

- Any time before the trip, prepaid expenses may be reimbursed by attaching the receipts to a completed Travel Authorization and Advance Form (TAAF). If cash is needed for the trip as well, it may be obtained by completing an updated TAAF up to two weeks prior to the trip.
- Advances under \$100 may be obtained in cash. With a minimum seven days notice, amounts over \$100 will be issued via check or direct deposit, if you are signed up for it, according to the traveler’s specified date of need.

## **Substantiation:**

Substantiation begins with the filing of a Travel Expense Report (TER), submitted within 20 business days of return. Such reports should include the following:

- If the total amount of the trip does not exceed the amount previously approved on the TAAF, then only the signature of the traveler is required. If the actual trip expenses are more than the pre-approved amount on the TAAF, then the signature of the Vice President or their designee is required.
- Unless a pre-approved per diem is used, all receipts are required. The only exception to this rule would be very small items where receipts are not possible such as automated tolls, vending, and tips. (IRS further requires that folio receipts be provided for all lodging charges, regardless of amount.) Reimbursement from receipts may be less, but must never be more than the Federal per diems found below, for the trip as whole. Individual meals may vary.

[Note: If a receipt is lost, the supervisor may attach a memo that includes what was purchased and the business purpose if the charge is under \$75. For needs beyond this limit, duplicate receipts may usually be obtained from the vendor, assuming timely application is made. In such cases, a fax directly from the vendor to the Business Office is acceptable.]

- Pre-approved entertainment of a job candidate, donor, grantor, prospective student, or other external University business contact must also include the following on the reverse side of the TEF :
  - Purpose and location of entertainment;
  - The entertained person's name, business association, and title or occupation
  - Note that alcohol may only be reimbursed for entertainment of donors or grantors.

### **Per Diem:**

Per diems may be used if they are pre-approved and the amount being approved is noted by the Vice President or the VP's designee on the TAAF. Per diems may be less, but must never be more than the Federal per diems which can be found at the following websites:

- Domestic Per Diem: [www.gsa.gov/perdiem](http://www.gsa.gov/perdiem)
- Foreign Per Diem: [http://aoprals.state.gov/content.asp?content\\_id=184&menu\\_id=78](http://aoprals.state.gov/content.asp?content_id=184&menu_id=78)
- Following the Federal per diem guidelines, all travel days will be paid at 75%.
- When appropriate, the agenda or registration should be attached to the travel reimbursement. Any meals provided should be excluded following the Federal per diem guidelines: [www.gsa.gov/mie](http://www.gsa.gov/mie)

### **Additional Restrictions:**

Some Colleges or departments may have additional restrictions on employee travel. For example, they may have "per diem" limits on meals or have financial travel limits. Such restrictions should be noted in the "Restrictions" section of the TAAF form. Should no such notation be noted, it will be assumed that such restrictions which may exist are being administered internally by the department.