

# University of Alaska Travel Regulations - DRAFT

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## **1. Purpose**

These regulations provide detailed requirements and guidelines for implementation of Board of Regents Policy, Internal Revenue Service (IRS) Regulations, State law and Federal Uniform Guidance (2 CFR 200) related to travel.

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. Summary and Scope**

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

These regulations apply to travel outside the workstation, as well as travel that occurs within the same locale as the workstation, residence, or school.

Departments, units or colleges may have more restrictions than are required by these regulations.

All expenses should be necessary, prudent and as economical as possible. Economical means the lowest-price fare/cost within the bounds of the most efficient mode. An efficient mode is normally the most direct route that takes into consideration the business need, the traveler's time away from their work station, and safety. Throughout these regulations, this is referred to as the lowest logical cost.

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

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.

## **3. Roles and Responsibilities**

### **a. Traveler**

- 1) Responsible for complying with department and university policies and regulations, and for exercising good stewardship of university funds
- 2) Obtain prior authorization for travel
- 3) Select the lowest-price fare/cost within the bounds of the most efficient mode
- 4) Pay costs and any additional expenses incurred for personal preference or convenience
- 5) Verify that all travel arrangements are confirmed prior to departure
- 6) Notify appropriate contact when there are changes/cancellations or if requesting refunds
- 7) Obtain all proper documentation for each expense
- 8) Ensure reimbursement is prepared and submitted with appropriate receipts in a timely manner

- b. Travel coordinator (arranger or delegate) - An individual other than the traveler who prepares travel documents on behalf of a traveler and assists with travel reservations and payment of expenses
  - 1) Understand travel regulations and provide guidance to traveler
  - 2) Prepare and/or ensure supporting documentation substantiates business purpose
  - 3) Aware of fiscal procedures and the accounting manual
  - 4) Should not arrange travel that is not related to business
  
- c. Authorized Travel approver (or approving official) - Individual who is authorized to approve travel and time away from workstation. May also be the individual authorized to expend funds.
  - 1) Verify expense is charged to the proper accounts
  - 2) Ensure validity of business need for travel
  - 3) Responsible for approving 'audit flags' in the travel and expense management system. Examples are high dollar amount, missing fields, policy violations
  
- d. Travel auditor (central finance office function) - Individual responsible for reviewing expense reports for compliance with travel regulation and procedures
  - 1) authority to allow, reduce, or disallow reimbursements per these regulations
  
- e. Travel administrator
  - 1) Individual designated by the chief financial officer (university and Statewide Administration) as the individual responsible for administration of the travel policies and procedures for each major administrative unit.
  - 2) Circumstances outside of travel regulation may require the travel administrator approval. This supplemental approval process provides these senior officers with the ability to approve specific common policy exceptions.

#### **4. Approval**

- a. Requiring appropriate levels of approval are important to help safeguard against unnecessary travel and/or unreasonable costs.
  
- b. Each traveler, except for those individuals specifically authorized by the university president or the appropriate chancellor, must have approval by an authorized travel approver prior to commitment of university funds. An authorized approver is generally the supervisor, but will be the researcher or principal investigator in the case of grant funding.

- c. All international travel must be approved by the supervisor, including international travel of those otherwise authorized to approve their own travel.
- d. The chair of the Board of Regents shall approve regent travel, except for board meetings or commencement activities, which need no pre-approval.

## **5. Travel Status**

- a. A traveler is considered in travel status from the time the traveler leaves a work station/residence to when the traveler returns to from their work station (during work hours) or residence (outside of work hours).
- b. A traveler's work station is 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.
- c. A traveler's residence is the community within a 50 mile radius of 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.
- d. A traveler is not in travel status for local travel within a 50 mile driving radius of their residence or work station. A mileage reimbursement form may be used to reimburse local transportation costs when the criteria for travel status are not met. However, the mileage representing the regular commuting mileage from personal residence may not be reimbursed.
- e. Travel status sets the time frame of business travel for per diem, compensation, allowable business expense, and insurance.
- f. Travel Status should be for the minimum amount of time required to conduct university business.
- g. A traveler may travel the day prior to business if the only available scheduled flights depart prior to 7:00 a.m. and a traveler may stay an extra night after business concludes if the only available scheduled flights arrive after 10:00 p.m.
- h. A rest period of 24 hours or less is allowable, at either an intermediate point or at the traveler's destination, if the scheduled business transit time exceeds 14 hours. When a rest stop is authorized the applicable per diem rate is the rate for the rest stop location.
- i. If the traveler is on leave and is required to travel for university business, the leave location is considered the home/work station for the purpose of establishing travel status. This does not require a comparison itinerary.
- j. If travel status is expected to be longer than one year, for stay in one location, it is considered a change in duty location and not university business travel.

- A. Travel Request
  - a. The traveler or traveler's delegate is required to submit a travel request for approval by the authorized approver. If the request is submitted after the trip took place a justification needs to be provided. If the traveler is also the expenditure authority the request must be submitted to their supervisor for approval, unless the traveler is authorized to approve their own travel.
  - b. The traveler shall use the travel and expense management system to submit the travel request and make reservations to realize university negotiated benefits/discounts, provide an electronic record and expedite reimbursement.
  - c. Required elements of the travel request
    - 1) Time required for business travel
    - 2) Estimated business expenses (e.g., lodging, transportation, meals)
    - 3) Funding source
    - 4) Business purpose – include the work that will be completed and why it needs to be completed.
    - 5) Destination(s)
    - 6) Appropriate approvals - as defined in roles and responsibilities
    - 7) Advance details – if applicable
    - 8) Personal time – if applicable
    - 9) Ethics due diligence
    - 10) Export control compliance - if applicable
  - d. Completing a travel request does not enroll an individual in any additional University of Alaska insurance coverage.
  - e. Travel that is paid partially or wholly by third parties should follow the same approval and request process as university-paid travel. All applicable travel regulations apply.
- B. Non-reimbursable travel expenses
  - a. Non-reimbursable travel is defined as personal, unallowable, or other expenses not subject to reimbursement such as those described below:
    - 1) Travel accident insurance coverage for UA employees or UA Regents
    - 2) Vehicle repairs, towing services, lubrication, tire replacement, etc. for privately-owned vehicles
    - 3) Child care or baby-sitting fees
    - 4) Expenses for pets
    - 5) Fines or penalties for parking or other violations, whether in a personal vehicle or in a rented vehicle
    - 6) Laundry and dry cleaning, except when travel is in excess of four days
    - 7) Lodging and meal expenses (including the incremental cost of additional lodging or room charges) for family members, travel companions and others not on authorized university business
    - 8) Frequent flyer mileage charges associated with rental car or hotel participation
    - 9) Valet parking, unless this is the only viable parking option

10) Alcohol, unless part of a representational entertainment expense reimbursed with a non-public funding source (such as UA Foundation funds)

**6. Personal travel**

- a. When a traveler extends their stay at the university business destination(s) for personal reasons, it is a personal deviation with an extended stay. This can be booked through the online booking tool.
  - 1) If adding personal time costs more than the comparison for the business timeframe, the additional cost will be first offset from any reimbursable expenses and the remaining amount will be paid back through payroll deduction.
- b. When a traveler goes to an additional destination outside of the university business routing or destination(s), it is considered a personal deviation with a routing change. The business portion of the trip is booked either through the booking tool (preferred) or by contacting the Travel Management Company (TMC). The personal portion is then booked separately by the traveler. Fees incurred for personal travel are not reimbursable.
- c. Personal travel that is not associated with a business trip should not be booked through the online booking tool or arranged by university personnel.
- d. Any extra expenses resulting from travel that differs from the established business cost comparison will be borne by the traveler. Reimbursement will be based only on such charges as would have been incurred or reimbursed for traveling by the lowest logical cost for business purposes.
- e. When personal travel via airlines is being mixed with business travel, a cost comparison itinerary showing the lowest logical cost for the business purpose must be completed at the time the travel is requested through the booking tool.
  - 1) If there are delays in the approval process, new supporting documentation can be generated. The comparison must be attached to the Travel Expense Report included in the travel supporting documentation.
  - 2) If a cost comparison is not secured before travel, the traveler will work with the Travel Management Company to obtain a business comparison. The cost of this service will be borne by the traveler.
- f. Personal days must be identified on the Request, and properly reported as leave, if appropriate.
- i. Any additional time away from work that may be required for indirect travel, or travel that is not the lowest logical cost, shall be charged to annual leave or leave without pay, unless it results in an overall savings to the university.
- j. If personal expenses are incurred in excess of authorized business expenses and paid by the university, reimbursement to the university will be offset first from the reimbursable expenses and then from payroll deduction.

## **7. Non-university travelers**

- a. Family members or companions are not authorized to accompany university employees on business trips at university expense. The university shall have no liability for family members or others who accompany authorized travelers on local or non-local travel.
- b. Employee candidate spousal travel for recruitment purposes. 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 hiring authority. In these rare cases, spouses may be reimbursed for transportation costs only, by the most cost effective mode of travel.

## **8. Transportation**

### **a. General**

- 1) Transportation is the means by which a traveler gets from one location to another. It can include expenses for commercial air carrier, vehicle mileage allowance, taxi/bus/ferry/rail, and other essential transportation while conducting university business.
- 2) Airfare should be purchased through the booking tool.
- 3) Business justification will be required if the lowest logical rate is not utilized.
- 4) See Risk Management section for details about insurance coverage when using a rental car or other modes of transportation.

### **b. Air Travel**

- 1) Scheduled commercial air carriers 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 for international travel, see Fly America Act section below.
- 2) The university requires that airfare for approved travel be purchased at least 14 days in advance of travel, unless there are extenuating circumstances. Booking under 14 days requires supervisor approval.
- 3) Personally owned discounts, frequent flyer benefits, or no cost tickets (ie. rewards/miles/credits) are reimbursed at the traveler's actual incurred expense, but the value of miles redeemed or value of a no cost ticket is not reimbursable.
- 4) Ticket cancellation insurance may be reimbursed when substantiated with a business need.
- 5) 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, unless deemed an ADA accommodation.
- 6) Fees associated with Global Entry, TSA Pre Check and priority boarding are not reimbursable.
- 7) Use of chartered flights may be permissible for official university business, when no scheduled commercial flight is available to meet the travel requirements. The chartered flight/carrier must maintain a valid Air Taxi Certificate and demonstrate the minimum required insurance for Aircraft Charter as outlined in System Office of Risk Services webpage. Prior to commencing the

charter flight, an approval is required by the purchasing officer and a certificate of insurance must be furnished to the university campus risk management.

- 8) Baggage charges paid or reimbursed by the university shall be limited to personal and university baggage necessary to carry out university business.

#### Credits/Discount Fare Savings/Reimbursement

- 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.
- 3) Travelers are not entitled to any savings resulting from the use of lower fare credits/discount fares/credit vouchers.
- 4) 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 (less than \$25). 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.
- 5) Canceled and changed reservations
  - a) The traveler is responsible to verify flight arrangements and ensure all bookings are correct.
  - b) Change fees and difference in fare must be substantiated with a business need.
  - c) The University will not be responsible for additional costs due to the traveler's negligence.
  - d) Cancellation and change fees for family emergencies and factors outside traveler's control may be reimbursed, at the department's discretion.

#### International Travel and Fly America Act

- 1) All international travel (travel outside the 50 states, the District of Columbia and the territories and possessions of the United States), 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 CFR 301-10.131 – 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. Vehicle rentals

- 1) Automobile rental for employees on authorized university business may be utilized when such use is in the best interest of the university.

- 2) The traveler must obtain lowest logical rate offered to university or government agencies for the type of vehicle necessary to meet the business needs of the traveler.
- 3) Reasonable rental charges up to a full size car is allowable. Cars larger than full size and any other vehicle type requires business justification. It is permissible to rent a car larger than full size provided there is documentation to support that the cost is not more than a full size.
- 4) Where available, university employees are expected to secure rentals from a university negotiated vendor, which automatically provides liability and physical damage insurance.
- 5) The rental of motorcycles for university business is not permitted.
- 6) University negotiated vendor contract rates cannot be used for personal travel.
- 7) The university provides liability and physical damage coverage for rental vehicles 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.
- 8) With respect to personal use, it is incumbent upon employees to ensure that their personal auto insurance will cover their personal use, purchase the insurance product offered by the rental company (at their own expense), or personally pay for any claims for damage or injury arising from personal use.
- 9) Insurance purchased for rental of passenger vans with seating capacity greater than 12 or other unusually high value (greater than \$75,000) vehicles is allowable.
- 10) Vehicle insurance should always be purchased for rentals by university employees in foreign countries (except for Canada), US territories and possessions.
- 11) 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.
- 12) 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.
- 13) 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.
- 14) 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.

d. Other modes of transportation

- 1) University or privately owned mode of transportation such as auto, snowmobile, ATV, boat, and aircraft may be used if the use is in the best interest of the university.
- 2) Shuttle (bus or rapid transit or hotel transportation) services should be used whenever practical and time permits such use.

- 3) Parking, toll charges, ferry fees, bridge road and tunnel fees, aircraft parking, landing and tie down fees and docking and mooring fees are allowable transportation expenses.
- 4) Tips allowable up to 20%
- 5) Reimbursement for vehicle transportation expense shall be limited to the lowest logical cost 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. Supporting backup when claiming mileage rate requires odometer readings or an online mileage calculation (such as Mapquest or Google maps).
- 6) When there is a business need for driving, reimbursement for mileage is allowed. Any extra expenses resulting from travel by an indirect route for the traveler's personal 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. (see the personal travel section for more detail)
- 7) Acquisition of non-conventional transportation services, including but not limited to plane or vessel charter and use of personal boats or aircraft, shall be approved by the procurement office and Risk Management in advance.
- 8) Mileage reimbursement for private aircraft will be allowed at the General Services Administration (GSA) or the dry rate. Mileage calculations need to be supported by the flight log or GPS readings.

## **9. Meals and incidental expenses (M&IE)**

### **a. M&IE rate**

- 1) An M&IE allowance is the daily rate allocated to the Traveler to cover the cost of meals and incidental expenses.
- 2) M&IE reimbursement rates for travel shall be the rate authorized for payment by the federal government in the locality 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 M&IE claims.
- 3) For same-day travel greater than 12 hours, the per-diem rate for the destination location shall be used. An M&IE allowance will not be paid when travel status is less than 12 hours.
- 4) The M&IE allowance is 75% of the meals rate for the first day based on government listed rate for the city where traveler lodges, and 75% of meals rate for the last day, based on the government listed rate for the last city traveler lodged.
- 5) When a trip includes more than one university business stop and the cities involved have different per diem rates, the per diem rate for each calendar day (beginning at 12:01 a.m.) is determined by the location where the lodgings are obtained for that night.
- 6) It is the traveler's responsibility to accurately report when a meal is provided (e.g., hotel breakfast, conference lunch) if the food/timing is sufficient to serve as a meal. The specific Alaska locations the President has set the M&IE rate for will use the State of Alaska deduction breakdown. Other locations will follow Federal guidance.

- 7) The signature of the traveler certifies the facts on the expense report and is sufficient to process the claim for payment. The M&IE deduction breakdown will be calculated automatically by the travel system and is available on the university travel website.
- 8) Representational expenses incurred while on travel status are reimbursable via the travel system. A proportional reduction in the traveler's meal allowance is included on the expense report.
- 9) M&IE 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.
- 10) Incidental expenses include fees, gratuities and tips for services of cleaning staff, wait staff, baggage handlers, baggage carts, etc. Current rates are available from the campus travel office website.
- 11) 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.
- 12) 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.
- 13) The per-diem rate shall be the same for Anchorage, Fairbanks, Juneau and their surrounding communities within a 50 mile radius. 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, use the allowable federal per diem rate for that location.

b. Long-term M&IE rate

- 1) When expected to be in travel status in a single location for more than 30 days, the long term per diem rate applies. The long term per diem rate is calculated at 70 percent of the short term per diem rate and applies on the 31<sup>st</sup> day forward. When staying more than 30 days a traveler can find less expensive accommodations than regular hotel rates, cook their own meals, and have limited incidental costs.
- 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.

c. Meals for group travel

- 1) One person is responsible for the meals and incidentals for a group.
- 2) Reimbursement to the responsible person will be at actual cost or at an authorized M&IE rate.
- 3) Supporting documentation such as a statement from group members is required.
- 4) When group members are advanced cash by the responsible person in order to pay for their own meals, individual receipts are not required; however, the responsible person is required to submit a list of names identifying the amount provided to each group member and individually signed by each member as backup documentation for such cash disbursements.

d. Lodging

- 1) Lodging expense is the cost incurred for an overnight stay while in travel status
  - 2) Reimbursement of lodging expenses is at actual cost.
  - 3) The individual with expenditure authority has the responsibility to determine the most appropriate and cost-effective rates considering federal lodging allowances and the business need.
  - 4) Reimbursement of actual costs for lodging in excess of 1.5 times the federal lodging allowance rate requires a business substantiation.
- e. Non-commercial lodging allowance rate - A non-commercial allowance equal to 15 percent of the short-term federal 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. Non-commercial lodging can be reimbursed at the actual cost incurred when a receipt is provided.
- f. Travel Delays Beyond Traveler's 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.

## **10. Other Expenses**

- a. Phone Charges and Internet Connection Fees
- 1) Phone calls and internet connection fees for business are reimbursable
  - 2) International data fees on personal cell phones are reimbursable when incurred for business purposes.
- b. Supplies and Miscellaneous - Special clothing, camping gear, tools, and other supplies and miscellaneous expenses required to accomplish the travel objective are allowable expenses.
- c. For information about how to calculate wages while in travel status, see Human Resources

## **11. Commercial travel card program**

- a. Airfare should be purchased through the booking tool using a university ghost card.
- b. Travelers should use university-paid corporate cards issued in the traveler's name to incur travel expenses.

## **12. Travel Advances**

- a. Cash advances should be only approved in special circumstances and when absolutely necessary. Other methods of payment should be utilized when possible.
- b. Advances for individual or group travel may be issued to the traveler, at the discretion of the Administrator, if the anticipated reimbursable expenses exceed \$100.
- c. Advances allowed when necessary but shall not exceed estimated expenses.
- d. As a general rule, travelers should use the corporate travel card to pay for lodging, meals, transportation and incidentals. If a cash advance is necessary, 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.
- e. Advances secured through corporate travel cards shall not exceed \$1,200 per month and/or \$300 a day without approval of the university card administrator.
- f. Advances must be submitted or approved by the traveler and follow the request approval process
- g. Advances shall not be disbursed any earlier than necessary for the business need.
- h. Unused advance funds must be repaid to the proper advance account within 15 days of trip completion.
- i. Uncleared advances may be deducted from an employee's pay, or from subsequent expense report if submitted within 3 months, if an expense report is not submitted or amounts due to the university on an expense report are not paid.
- j. Advances will not be given to traveler that has over \$2,500 of advances that have not been accounted for on an expense report.
- k. Advances may be issued to non-university employees if approved by the Travel Administrator.

### **13. Travel Expense Reimbursement Process**

- a. The travel Expense Report (TER) is the official document used by the traveler and the department to approve actual travel costs and travel dates associated with an authorized trip.
- b. Travel expenses shall be reimbursed upon completion of a Travel Expense Report that is submitted by the individual requesting reimbursement. If the travel is over 10% and exceeds \$200 of the original request or if the funding source changes from the original request, the expense report must be approved by the individual with authority to expend the funds. If the traveler is the expenditure authority supervisor approval is required.
- c. 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.
- d. The Travel Expense Report should be submit to the campus business or travel office within 15 business days of completion of a trip.

- e. 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 authorization or expense report. Documentation must be attached showing no added cost to the university resulting from indirect routing.
- f. Expenses accrued while on personal travel are not reimbursable (for more detail see personal section below and administrative manual).
- g. Foreign receipts must be explained by type of expense in English. For example, if a traveler receives a taxi receipt in Russian, he or she should write "taxi" on the receipt. Currency exchange rates will be calculated by travel expense tool.
- h. Travelers should utilize direct deposit as the means to receive reimbursement.
- i. All change fees and differences in airfare must have a business justification noted on or attached to the Travel Expense Report, and are subject to disallowance.
- j. Actual, scanned or photographed pictures of receipts must be submitted for all travel expenses for which reimbursement is claimed. Individual expenses (except for air, lodging and vehicle rental) less than \$75 may be reimbursed without a receipt, in the event the receipt is lost, misplaced or inadvertently not obtained.
- k. 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) Reimbursements requested more than 90 days after the completion of the trip fall outside the reasonable time frame for IRS accountable plans, and therefore are subject to income tax and will be reported on the employee's Form W-2.
- l. Travel around duty station or local mileage reimbursement may be made through petty cash.

#### **14. Risk Management and Insurance**

- a. Transportation
  - 1) Due to risk management/insurance concerns, the use of boat, snowmobile, all-terrain vehicle (ATV), private motorcycle, private aircraft, or other non-conventional modes of transportation for the conduct of university business is not permitted unless specifically approved by Statewide Office of Risk Services. When applicable, A Pilot Aircraft Request Form and/or Skipper and Vessel Request Form must be filed along with any necessary documents and proof of insurance for review and approval. The only exception is the university's aviation schools operating under FAA Part 141 under the Aviation Department's direction.
  - 2) The university provides liability and physical damage coverage for all university owned, leased, rented vehicles and non-owned vehicles for which university is contractually liable.

- 3) For privately owned vehicles driven on university business, the university provides liability insurance in excess of the private owner's liability insurance. The owner should have adequate insurance coverage including liability, physical damage and uninsured/underinsured motorist coverage. The university does not provide physical damage coverage to an employee's private vehicle or other personal property. The university does not assume liability for deductibles or other insured loss to the vehicle.
- 4) If a university-owned vehicle is being used in a foreign country, the purchase of local admitted insurance is always required.

b. Travel Accident Insurance

- 1) 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 for employees. Contact the Statewide Office of Risk Services or see their web site for current program information.
- 2) 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.

c. 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.