

IRIS Travel Policies and Procedures

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IRIS Travel Policies and Procedures

INTRODUCTION

The following policies and procedures are applicable to IRIS staff and those who seek reimbursement from IRIS for travel costs. Our travel policy adheres to travel guidelines as stated in the OMB Circular A-122, “Cost Principles for Non-Profit Organizations” and the NSF Grant Policy Manual.

These guidelines are not meant to be an exhaustive statement of IRIS policies, but rather to provide sufficient guidance to seek reimbursement. Should you have any questions that are not addressed here, please contact the IRIS Business Office by email at <admin@iris.edu>.

IRIS reserves the right to amend or revise policies and procedures at any time. Changes in policies and procedures will be distributed to IRIS staff and are to be considered effective on their date of issue. The program or office authorizing travel for non-IRIS staff is responsible for communicating the necessary requirements.

These general policies and procedures apply to most official IRIS travel based on minimum administrative and contractual requirements. These may be adapted to be more restrictive by programs or other offices or for specific events. Personnel whose expenses are funded by a specific grant or contract should refer to the terms of that grant or contract for guidance on what expenditures are allowable.

In general, those traveling on official IRIS business will be reimbursed for all necessary and reasonable expenses of travel, as hereinafter stipulated.

TRAVEL COSTS

“Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the organization. Travel costs are allowablewhen they are directly attributable to specific work under an award or are incurred in the normal course of administration of the organization.”

- *OMB Circular A-122*

APPROVAL OF TRAVEL

When authorizing and approving payment of travel expenses, management personnel

- must limit the authorization and payment of travel expenses to travel that is necessary to accomplish the project or program objectives in the most effective manner;

- should give consideration to budget constraints, adherence to travel policies, and reasonableness of expenses; and
- should consider alternatives, including teleconferencing, prior to authorizing travel.

Formal pre-authorization of travel for IRIS staff is not required.

TRANSPORTATION

a. Mode of Travel

Transportation expenses shall be reimbursed based on the most economical mode of transportation that reasonably meets business travel needs.

Travel by common carrier (air, rail, bus) is considered the most advantageous method to travel. Other methods of transportation may be advantageous only when the use of common carrier transportation would interfere with the performance of business or impose an undue hardship upon the traveler, or when the total cost by common carrier exceeds the cost by another method of transportation.

b. Air Travel

Coach Fare

With the exception of circumstances described below, IRIS does not reimburse airline travel at any class of service above coach class.

Airfare costs in excess of the customary standard commercial airfare (coach or equivalent) are unallowable except when such accommodations would:

- Require circuitous routing,
- Require travel during unreasonable hours,
- Excessively prolong travel,
- Result in additional costs that would offset the transportation savings, or
- Offer accommodations not reasonably adequate for the traveler's medical needs.

The traveler must forward sufficient justification and documentation to the IRIS Business office and obtain approval for non-coach fare prior to booking the ticket.

Foreign Travel and Fly America Act Compliance

An international traveler must use a U.S. flag air carrier or a non-U.S. flag air carrier under a code share arrangement for reimbursement for each international travel, according to 49 U.S.C. 1517, as amended by Section 21 of PL 96-192. When flying a non-U.S. flag air carrier under a code share arrangement, the ticket must identify the U.S. flag air carrier's designator code and flight number.

U.S. flag air carrier service is deemed unavailable when:

1. The U.S. flag air carrier does not fly to the traveler's destination;
2. Use of the U.S. flag air carrier or non-U.S. flag air carrier under a code share arrangement would extend travel time, including delay at origin, by 24 hours or more; and
3. U.S. flag air carrier service or non-U.S. flag air carrier service under a code share arrangement is deemed unavailable when connecting service at an overseas interchange point would require a connecting time of four hours or more.

If a U.S. flag air carrier does not offer nonstop or direct service, travelers must use a U.S. flag air carrier on every portion of the route it provides service unless such use would increase the number of aircraft changes by two or more, extend travel time by six hours or more, or require a connecting time of four hours or more at an overseas interchange point.

Return of Unused, Partially Used and Exchanged Tickets

Travelers should be aware of the cancellation policies of their airline and notify the carrier in advance if they need to change their travel plans.

- (1) Unused refundable tickets should be applied to the next scheduled trip with the airline or redeemed if purchased by the traveler; otherwise,
- (2) Unused tickets should be returned to IRIS within 15 days of cancellation or scheduled travel date, whichever is sooner.
- (3) The traveler will be held responsible for the cost of unused tickets or penalties incurred which may have been avoided by proper notification from the traveler.

c. Automobile Rental

Reasonable car rental charges for economy and standard/midsize vehicles are allowed when renting would be more advantageous to IRIS than other means of commercial transportation. Additional charges for upgrades are not allowed unless there is a specified business purpose for the upgrade, such as multiple employees traveling together.

- (1) Please contact the Business Office if you are an IRIS employee and would like to be enrolled in the corporate club program, with direct billing of car rental expenses by the vendor.
- (2) IRIS maintains auto insurance for travelers conducting official business within the United States, its territories, Puerto Rico, and Canada. The purchase of additional domestic collision damage or loss damage coverage is not necessary and is **not**

reimbursable without prior approval. Auto insurance obtained outside the coverage territory is reimbursable.

- (3) Gasoline expenses are reimbursable. Whenever possible, rental vehicles should be fueled at a non-rental facility.
- (4) If the rental includes personal as well as business travel, the total cost should be divided by the number of total rental days and then multiplied by the number of business days to calculate the business expense allocation.

d. Use of Private Vehicles

For business-related use of a private vehicle, travelers will be reimbursed for the actual mileage driven (shortest or most convenient route directly to and from business destination) at the standard mileage rate as published by the U.S. Internal Revenue Service (\$0.445 per mile effective 01/01/06). Mileage reimbursement covers fuel, maintenance, insurance, transportation and operating costs. Tolls and reasonable parking charges will be reimbursed in addition to the mileage allowance.

If a personal vehicle is used primarily for the convenience of the traveler and the approved travel is to a location more than 500 miles beyond the point of origin, reimbursement will not exceed the lesser of the following: 1) the cost of per-mile reimbursement plus tolls; or, 2) the round-trip airfare between the nearest commercial airport serving the origin and destination cities, plus transfer costs to and from the airport.

e. Other

Rail or bus transportation may be used when required by the destination or by business necessity. The reimbursement for use of surface transportation in lieu of air travel, when not a business necessity, is limited to the lower of actual costs or regular coach fare available for the location of travel from a standard commercial air carrier.

LODGING

Lodging reimbursement is limited to the actual/reasonable cost of a single room plus applicable taxes. Travelers are expected to seek standard lodging accommodations that are comfortable, convenient, meet the business need, and offer good value.

Workshop/Conference Travel

Travelers attending an IRIS conference, meeting, retreat, seminar, symposium, or an event that involves attendee travel, and staying overnight, may receive a conference lodging allowance at a pre-determined IRIS maximum rate. Such travelers will be reimbursed the actual amount incurred for lodging up to the conference lodging allowance.

MEALS AND INCIDENTAL EXPENSES

All IRIS travelers will be reimbursed for their reasonable and actual expenses incurred for meals and incidental expenses. Itemized receipts are required for expenses in excess of \$25. When an itemized receipt is not available, travelers may submit a brief explanation of why an itemized receipt could not be submitted, description of meal expenses, and a certification that no alcohol is included in the reimbursement request. Reimbursement for meals that are not supported by itemized receipts or alternate documentation will be limited to the maximum \$25.

Group/Shared Meal Costs

Reimbursement requests which include meal expenses for other travelers must identify the name and business affiliation of the other travelers. The cost must be reasonable for the number of participants, and if any charges for alcoholic beverages were included, they must be submitted on a separate receipt, or clearly identified (including applicable taxes and tip) when a separate receipt is not possible.

Alcohol

The moderate purchase of alcohol for a group event or shared business meal may be reimbursed with prior approval of IRIS management, but may not be charged to a Federal award. Expenses for alcohol must be charged against IRIS' limited unrestricted funds.

OTHER

A claim for an unusual or uncustomary travel expense must be supported with an explanation of the need for the expense.

TRAVEL ADVANCES

- (1) A travel advance is given to offset expected out-of-pocket expenses that will be incurred in conjunction with a trip.
- (2) Corporate credit cardholders are not eligible for a domestic travel advance.
- (3) Travel advances must first be reviewed and approved by the Program Manager authorizing the travel.
- (4) Non-IRIS employees must submit a completed Form W-9, "Request for Taxpayer Identification Number and Certification," before the IRIS Business Office may process a payment for a travel advance
- (5) A travel expense report should be submitted within two weeks of the traveler's return.

- (6) A traveler must reconcile an outstanding travel advance before he/she will be issued any reimbursement (travel or another business-related expense), except when a second trip starts within five working days of the first. Upon termination of employment, all employees must promptly reconcile all outstanding advances.
- (7) Failure to account for a cash advance within 120 days will result in the following:
 - Travel advance privileges will be suspended.
 - The advance will be reported as taxable income to the Internal Revenue Service.
 - The traveler continues to be responsible for clearing the advance.

LOCAL TRAVEL

Employees are only allowed to claim the amount over and above their normal commuting expenses (this includes transportation and meals). Exceptions need to be explained and documented.

REIMBURSEMENT PROCEDURES

- (1) All travelers seeking reimbursement should complete an IRIS travel report. The form is in an Excel format and readily available on our website. It is suggested that the form be filled out electronically, printed out and then signed. Instructions for filling out the form are provided with the travel report voucher. Copies of these forms are also available from the business office.
- (2) It is IRIS' policy to electronically pay all non-U.S. remittances. Foreign travelers requesting reimbursement should provide their bank information for payment by wire transfer. (Bank information needed includes: bank name, city, country, SWIFT code, beneficiary account name, and beneficiary account number.)
- (3) If a third party is designated to receive 100% of the reimbursement, please indicate this clearly on the travel report. We do not make payments to multiple payees.
- (4) Travel reports should be filled out by the traveler and substantiated with **original** receipts (excluding airline tickets). Should an original receipt not be available or if a receipt is missing, to be considered for reimbursement, the traveler must provide a written memo explaining the circumstances.
- (5) All expenses must be itemized and reported in U.S. currency on the travel expense voucher, using the actual exchange rate charged by a vendor (e.g., bank or credit card company) or clearly identifying the exchange rate(s) used by the traveler. The required receipts should be attached to the travel expense voucher

and individually labeled (hotel, meal, taxi, etc.) and converted to the U.S. dollar equivalent.

- (6) After completing the expense report, please forward it to the Business Office for payment. Expense reports should be submitted within two weeks of return from travel.

ALLOWABLE AND UNALLOWABLE TRAVEL-RELATED COSTS

Allowable Costs:

- (1) Business office expenses (copy services, postage, etc.)
- (2) Meetings and conferences, the primary purpose of which is the dissemination of technical information are allowable. This includes the cost of meals, transportation, rental of facilities, speakers' fees and other items incidental to such meetings or conferences.

Reimbursement for meeting costs must be substantiated by the following, as applicable:

- (a) The purpose of the event or the meeting;
 - (b) The agenda for the topics of discussion at the event or the meeting;
 - (c) A list of attendees and their affiliations
- (3) Relocation costs incident to the permanent change of duty assignment (for an indefinite period or for a stated period of not less than 12 months) of an existing employee or upon recruitment of a new employee are allowable.

Unallowable/Non-Reimbursable Costs:

- (1) Entertainment costs including amusement, diversion, and social activities and any costs directly associated with such costs such as tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities
- (2) Fees for the use of fitness facilities
- (3) Expenses related to vacation or personal days
- (4) Loss or theft of personal funds or property
- (5) Parking tickets or traffic violations
- (6) Recreational expenses

(7) Spouse's or dependents' transportation, lodging and meal expenses

(8) Alcohol (non-reimbursable for other than approved group business meals)