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**IRIS Travel Policy and Procedures**

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IRIS Travel Policy 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. Should you have any questions that are not addressed here, please contact IRIS Financial Services 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 described in this policy.

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 non-profit organization.” OMB Circular A-122, “Cost Principles for Non-Profit Organizations”

Travel costs are allowable under IRIS cost reimbursement awards only when they are in compliance with the cost principles, IRIS policies, and the award terms and conditions.

Travel costs should be:

• Reasonable: A cost is reasonable if, in its nature or amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the costs.
• Directly attributable to specific work under an award or incurred in the normal course of administration of the organization
• Adequately documented
• In accordance with this policy

TRAVEL AUTHORIZATION

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.

IRIS employees are responsible for submitting a Travel Authorization Form to their supervisor (or authorizing manager) to request approval for travel at least 14 calendar days prior to the commencement of travel, if possible. If a trip is planned less than 14 days prior to departure, the Travel Authorization Form must be submitted as soon as possible before travel begins.

Management personnel are responsible for approving travel via a Travel Authorization Form for non-IRIS employees whose travel they are authorizing for reimbursement by IRIS. Alternate documentation for workshops and group meetings that include lists of participants are acceptable.

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

Economy Fare
With the exception of circumstances described below, IRIS does not reimburse airline travel at any class of service above economy (coach) class. Travelers should use the lowest, usually non-refundable, airfare that is reasonably available well in advance of travel.

Airfare costs in excess of the standard economy airfare are unallowable except when:
• a higher cost service is the only service offered between two points;
• economy fare would result in additional costs that would offset the transportation savings; or
• a medical need or disability requires accommodation.
The traveler must forward sufficient justification and documentation to the authorizing manager and obtain approval for non-coach fare prior to booking the ticket on the Travel Authorization Form.

Reasonable add-on airline fees (e.g., early check-in, advance coach seat selection fees, checked baggage fees, internet for business use) are reimbursable when approved by the authorizing manager. Travelers are encouraged to identify and obtain prior approval for non-customary travel expenses from the authorizing manager.

Use of U.S.-Flag Air Carriers
1. In accordance with the Fly America Act (49 USC 40118), any air transportation to, from, between, or within a country other than the U.S. of persons or property, the expense of which will be assisted by federal funding, must be performed by or under a code-sharing arrangement with a U.S.-flag air carrier if service provided by such a carrier is available (see Comptroller General Decision B-240956, dated September 25, 1991).

Tickets (or documentation for electronic tickets) must identify the U.S. flag air carrier’s designator code and flight number.

2. For the purposes of this requirement, U.S.-flag air carrier service is considered available even though:
   (a) comparable or a different kind of service can be provided at less cost by a foreign-flag air carrier;
   (b) foreign-flag air carrier service is preferred by, or is more convenient for, IRIS or traveler; or
   (c) service by a foreign-flag air carrier can be paid for in excess foreign currency.

3. The following rules apply unless their application would result in the first or last leg of travel from or to the U.S. being performed by a foreign-flag air carrier:
   (a) a U.S.-flag air carrier shall be used to destination or, in the absence of direct or through service, to the farthest interchange point on a usually traveled route.
   (b) if a U.S.-flag air carrier does not serve an origin or interchange point, a foreign-flag air carrier shall be used only to the nearest interchange point on a usually traveled route to connect with a U.S. flag air carrier.

Use of Foreign-Flag Air Carriers
There are certain circumstances under which use of a foreign-flag air carrier is permissible. These circumstances are outlined below:

1. Airline "Open Skies" Agreements
   A foreign flag air carrier may be used if the transportation is provided under an air transportation agreement between the United States and a foreign government, which the Department of Transportation has determined meets the requirements of the Fly America Act. For information on "open skies" agreements in which the United States has entered,
please refer to the General Services Administration’s (GSA) website at http://www.gsa.gov/portal/content/103191.

Note on U.S./European Union Open Skies Agreement
In 2007, the U.S. entered into an “Open Skies” Agreement with the European Union (“EU”). This agreement was modified in June 2010. The current Agreement gives European Community airlines (airlines of Member States) the right to transport passengers and cargo on flights funded by the U.S. government, when the transportation is between:
(1) any two points outside the United States; or
(2) a point in the United States and any point outside the United States that the EU airline is authorized to serve under the “Open Skies” Agreement.

There are currently four “Open Skies Agreements” in effect:
- US and the European Union: Grantees can use EU carriers even if there is a City Pair Contract fare in effect.¹
- US and Australia: Grantees may use an Australian airline if a point of origin/destination is either the US or Australia and there is no City Pair Contract fare in effect.
- US and Switzerland: Grantees may use a Swiss airline if a point of origin/destination is either the US or Switzerland and there is no City Pair Contract fare in effect.
- US and Japan: Grantee may use a Japanese airline if a point of origin/destination is either the US or Japan and there is no City Pair Contract fare in effect.

2. Involuntary Rerouting
Travel on a foreign-flag carrier is permitted if a U.S.-flag air carrier involuntarily reroutes the traveler via a foreign-flag air carrier, notwithstanding the availability of alternative U.S.-flag air carrier service.

3. Travel To and From the U.S. on non-European Community Airlines
Use of a non-European Community foreign-flag air carrier is permissible if the airport abroad is:
(a) the traveler’s origin or destination airport, and use of U.S.-flag air carrier service would extend the time in a travel status by at least 24 hours more than travel by a foreign-flag air carrier; or
(b) an interchange point, and use of U.S.-flag air carrier service would increase the number of aircraft changes the traveler must make outside of the U.S. by two or more, would require the traveler to wait four hours or more to make connections at that point, or would extend the time in a travel status by at least six hours more than travel by a foreign-flag air carrier.

4. Travel Between Points Outside the U.S. on non-European Community Airlines

¹ City Pair Program is administered by U.S. General Services Administration and offers discounted airfares to federal government travelers. The City Pair Contract fare is not available to grantees.
Use of a non-European Community foreign-flag air carrier is permissible if:

(a) travel by a foreign-flag air carrier would eliminate two or more aircraft changes en route;
(b) travel by a U.S.-flag air carrier would require a connecting time of four hours or more at an overseas interchange point; or
(c) the travel is not part of the trip to or from the U.S., and use of a U.S.-flag air carrier would extend the time in a travel status by at least six hours more than travel by a foreign-flag air carrier.

5. Short Distance Travel
For all short distance travel, regardless of origin and destination, use of a foreign-flag air carrier is permissible if the elapsed travel time on a scheduled flight from origin to destination airport by a foreign-flag air carrier is three hours or less and service by a U.S.-flag air carrier would double the travel time.

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) 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.

Penalties for changes to an airline ticket for business reasons or circumstances beyond the traveler’s control are allowable expenses.

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. Travelers should coordinate their travel plans to limit excess car rental charges.

(1) Please contact IRIS Financial Services 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) Domestic Auto Insurance. 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.
(3) International Auto Insurance. IRIS maintains an international insurance policy that provides coverage to IRIS employees for hired auto damage and liability outside the United States, excluding any country or jurisdiction which is the subject of trade or economic sanctions imposed by the United States. The purchase of additional collision or loss damage coverage is not necessary and is not reimbursable without prior approval.

(4) Gasoline expenses are reimbursable. Whenever possible, rental vehicles should be fueled at a non-rental facility.

(5) 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. 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 economy 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 may be reimbursed for their reasonable and actual expenses incurred for meals and incidental expenses. Itemized receipts are required for expenses in excess of $25. Reimbursement for meals that are not supported by itemized receipts or alternate documentation will be limited to the maximum $25. The $25 threshold for receipts is intended to simplify reporting for incidental expenses and should not be used as a regular method for reporting expenses where receipts would normally be available.

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
Alcohol expenses should not be submitted for reimbursement or purchased with a corporate credit card unless authorized for a meeting or event by management. It is the responsibility of the traveler to segregate these costs. 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. Approved expenses for alcohol will be paid out of 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 IRIS Financial Services will process a payment for a travel advance.
(5) A travel expense report must be submitted within 30 days 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 90 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 unless the cash advance is returned.
   - 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.

TRAVEL DOCUMENTATION

For insurance and reporting purposes, all travelers supported by IRIS should complete an IRIS travel report within 30 days after the completion of each trip, even when no travel reimbursement is required.

The form is in an Excel format and readily available on our website. Please fill out the form electronically before printing and signing the report. Instructions for filling out the form are provided with the travel report voucher. Copies of these forms are also available from IRIS Financial Services.

REIMBURSEMENT PROCEDURES

(1) Travelers should complete and sign a standard IRIS travel report form and submit it with all necessary documentation. Copies or electronic travel reports with electronic signatures are acceptable. If a receipt is missing, to be considered for reimbursement, the traveler must provide a written memo or missing receipt form explaining the circumstances.

(2) Travel reports should be mailed to IRIS headquarters (1200 New York Avenue, NW, Suite 400, Washington, DC 20005) or sent electronically to admin@iris.edu within 30 days of completing the trip.

(3) 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.

(4) Expenses submitted for reimbursement 30 days or more after the ending date of travel must include a written justification for the delay in submission.

(5) Travel funding may no longer be available if reimbursement requests are not submitted in a timely manner. If travel support is no longer available under a specific award, or if expenses are submitted for reimbursement after expiration and close-out of the award, the travel report will not be processed.

(6) Expenses submitted for reimbursement 90 days or more after the ending date of travel are not eligible for reimbursement and will not be processed.

(7) 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 for a foreign wire transfer includes: bank name, city, country, SWIFT code, beneficiary account name, and beneficiary account number.)

(8) 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.

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)

*Exceptions may apply under limited circumstances when the use of IRIS unrestricted funds is authorized by management.