

## CHAPTER 2 - TRAVEL REIMBURSEMENT

### **Purpose:**

The purpose of this policy and the related procedures is to ensure that travel taken on behalf of NCIRE is accomplished in a manner that meets business and research needs and minimizes costs to the Institute.

### **Policy:**

It is NCIRE's policy to further medical science by promoting research. Accordingly, Institute funds may be used to reimburse travel expenses associated with furthering research and research education. However, official travel must be properly authorized and reported for reimbursement to take place. Further, Institute funds may not be used for strictly continuing medical education or travel. NCIRE policy will be applied except in situations where the sponsor of the research project being charged is more restrictive, in which case the sponsor's limitation will be applied.

### **Scope:**

This policy applies to all official NCIRE travel, regardless of funding source.

### **Responsibilities:**

**The Office of Accounting** is responsible for reviewing all supporting documents to verify that the amounts claimed were actually incurred and allowable and that documents were properly approved prior to payment.

**The Office of Contracts and Grants** is responsible for ensuring that funds are available and that the appropriate funds are charged.

**The traveler** is responsible for providing proper documentation to support travel reimbursement and payment requests.

### **Policy Statement:**

#### ***2.0 Contract and Grant Funds***

Contract and grant funds may be used to fund travel expenses only if such expenses are specifically authorized in the grant or contract or by sponsor policy, and only to the extent and for the purpose(s) so authorized.

#### ***2.01 Travel Advances***

No cash advances or reimbursement of transportation expenses will be made prior to the date of the actual travel. All travel expenses must be directly paid by the traveler seeking reimbursement except expenses billed through NCIRE's designated travel bureau. The expenses will be promptly reimbursed upon completion of the approved travel.

#### ***2.02 Registration and Conference Fees***

A Check Request Form may be used in instances when advance meeting registration fees are required or for hotels that require a deposit for reservations. A meeting/conference announcement, letter of invitation, or e-mail confirmation of the conference agenda is required at the time the form is

submitted. NCIRE checks for such registrations and deposits will be made out to the organization sponsoring the meeting or the hotel, not the individual traveler. Any portion of such fees covering entertainment will not be allowed.

Additional information regarding reimbursement for conferences is as follows:

1. Per diem or subsistence allowances must be reasonable and must be limited to the days of attendance at the conference plus the actual travel time required to reach the conference location by the most direct route available. Where meals and/or lodgings are furnished without charge or at a nominal cost (e.g., as part of the registration fee) this should be taken into account in calculating the per diem allowance.
2. Transportation costs for attendees and participants at the conference may not exceed economy class fare. In addition, the allowability of international travel to a conference is determined in accordance with conditions of the sponsored award.

### ***2.03 Reimbursement Rules***

Individuals traveling on NCIRE business will be reimbursed for reasonable travel expenses. These travel procedures shall apply to all PI's, administrators, staff and other individuals traveling on NCIRE business. Travelers are expected to exercise prudent judgment when making travel arrangements and expenditures.

### ***2.04 Travel Routing***

Travel shall be reimbursed based on the most economical mode of transportation and the most direct or customary route. If an indirect route is traveled for personal reasons or if travel by direct route is interrupted, the traveler will be responsible for any resulting incremental expenses. Any resulting incremental travel time should be charged to the appropriate leave category.

### ***2.05 Stopovers and Deviations***

If a traveler chooses to deviate from the most cost effective itinerary that meets the needs of the trip, any additional cost will be considered a personal expense. Reimbursable transportation and accommodation expenses will correspond with a round trip to the designated area of official business. Reimbursement will be appropriate only for the time during which official business is conducted. If the traveler leaves the designated area after business is concluded, there will be no reimbursement from that moment on, except for those expenses relating to the second half of the round trip. In some cases, there is a cost savings when a traveler deviates from the business itinerary. This cost saving may not be used to reimburse the traveler for travel expenses that are personal or do not have a business purpose.

### ***2.06 Excess and Personal Expenses***

The traveler is responsible for excess costs and any additional expenses incurred for personal preference or convenience (e.g., luxury accommodations and services unnecessary or unjustified in the performance of official business). Expenses for personal necessities and entertainment are not reimbursable.

### ***2.07 Spouse/Partner Travel***

It is NCIRE's policy not to reimburse travelers for expenses of spouses, children and companions while on travel status. The cost of a shared hotel room need not be allocated between traveler and spouse/partner.

## ***2.08 Reimbursement for Non-Institute Personnel***

Consultant Travel Charges to a project for consultant costs may include fees and travel costs including transportation and per diem or subsistence costs. Prior approval is needed for consultant travel charged to a sponsored award.

Subject Travel Reimbursement of subject travel must be pre-approved by the sponsor and included on the consent form. In cases where the patient is entitled to mileage reimbursement, the patient must provide a documented odometer reading from the travel origin to the destination or a map (e.g., Yahoo or Mapquest) showing the miles traveled to receive reimbursement.

## ***2.09 Cancellation of Reservations***

It is the traveler's responsibility to cancel any reservations that will not be used. Charges or lost refunds resulting from failure to cancel reservations will not be reimbursed unless the traveler can show that such failure was due to circumstances beyond the traveler's control.

## ***2.10 Air Travel***

Coach travel or any discounted class shall be used whenever possible. The use of first class or higher cost service may be authorized under the following circumstances:

- a. When first class service is the only service offered between two points
- b. When use of coach class would not be economical
- c. When the itinerary involves overnight travel without an opportunity for normal rest before the start of working hours
- d. When the traveler has disability related requirements

Tickets for air travel shall be purchased in advance.

## ***2.11 Foreign Travel and Use of Foreign Air Carriers***

Federal agreements may require prior approval for international travel. If international travel is not covered in the project budget, approval must be obtained as specified in the agreement. All requests for approval of international travel should be forwarded to the Grants Specialist assigned to the project for signature and submission to the federal agency, if necessary. VA employees traveling on VA time must also comply with VA approved requirements for foreign travel. Such travelers are responsible for securing needed VA approval.

Some federal sponsors require recipient institutions to use U.S. flag air carriers whenever possible when commercial air transportation is the standard means of travel between the United States and a foreign country or between foreign countries. This requirement shall not be influenced by factors of cost, convenience, or personal travel preference. Information regarding the Fly America Act and all related procedures can be found at the following:

<https://www.gsa.gov/policy-regulations/policy/travel-management-policy/fly-america-act>

For additional information regarding international travel on a sponsored award please contact the Grants Specialist assigned to your project.

### ***2.12 NCIRE Approved Travel Bureau***

Travelers are encouraged to purchase airline tickets through Travelworks, the NCIRE approved travel bureau. When airline tickets are purchased through Travelworks NCIRE will be billed directly for the cost of the tickets. This travel bureau can also be used to book hotel and rental car reservations, however, these costs cannot be billed directly to NCIRE and are the traveler's responsibility.

The NCIRE approved travel bureau information is as follows:

Travelworks Office Address: 1422 South Novato Blvd., Novato, CA 94947 Hours: 8:30 am to 7:00 pm  
Reservations: (800) 874-7207 or (415) 897-4405 Contact: Peter Silberschatz E-mail:  
peter@travelworks4u.com Fax: (415) 897-4535.

Procedures for making reservations through Travelworks are as follows:

1. Traveler obtains a Purchase Order (PO) from the NCIRE Purchasing Specialist showing the account to be charged and all proper authorizations.
2. Traveler phones Travelworks to make reservations. At this time the travel agent will ask for the PO and account number.
3. Traveler faxes the PO to Travelworks. After it is received the travel agent will complete the reservation and send the ticket to the traveler.
4. The travel agent invoices NCIRE directly for the ticket costs. Because Travelworks directly bills NCIRE, ticket costs are not to be included on the Travel Reimbursement Form.

Questions and requests for additional information regarding use of Travelworks should be directed to the Purchasing Department.

### ***2.13 Automobile Travel***

When privately owned automobiles are used, the Travel Reimbursement Form must indicate the origin and destination of the trip and miles traveled in each direction. NCIRE reimburses travelers at a standard rate per mile as set by the Internal Revenue Service (IRS). Currently, the mileage reimbursement rate is 57.5 cents a mile for 2020.

If reimbursement for mileage is authorized, charges for ferries, bridges, tunnels or toll roads may be claimed in addition to mileage. Reasonable charges for parking while on NCIRE related business are allowed. Valet charges in excess of normal parking charges shall be borne by the traveler, except when specifically authorized or in cases where the traveler has a disability that impedes mobility. Claims for these items must accompany the related mileage claim on the Travel Reimbursement Form.

Routine repairs, tires, gasoline or other auto expenses shall not be allowed when a privately owned vehicle is used.

When private automobiles are used on NCIRE business, travelers must conform to public policy regarding financial responsibilities. The minimum prescribed liability insurance coverage under this policy is:

1. \$15,000 for personal injury to, or death of, one person;
2. \$30,000 for injury to, or death of, two or more persons in one accident;
3. \$5,000 for property damage.

### ***2.14 Automobile Rentals***

Rental automobiles may be used when it would be more advantageous to NCIRE than the use of taxis or other means of transportation. The traveler is responsible for obtaining the best available rate.

Charges for optional insurance, including a collision damage waiver (CDW), on rental automobiles used in the United States will not be reimbursed. The cost of full collision coverage for rental automobiles used in foreign countries will be reimbursed.

### ***2.15 Miscellaneous Transportation***

Taxi fares, including tips, will be reimbursed when public transportation or limousine service is impractical or not available.

### ***2.16 Subsistence***

Subsistence expenses, which consist of charges for meals, lodging and their attendant expenses, and all charges for necessary and proper personal expenses incurred while on travel status, will be reimbursed if reasonable and properly documented.

Daily subsistence expenses can be reimbursed in two ways:

- based on actual amounts incurred (receipts are required for amounts over \$25)

**or**

- based on per diem rates as set by NCIRE and described below.

Please note that travelers must choose either to file actual subsistence expenses or claim per diem. Mixing reimbursement methods for the same trip is not allowed. If the traveler chooses to be reimbursed for actual meal expenses, the amount that can be reimbursed is subject to the daily M&IE maximum as published by the GSA (see section 2.17 below), regardless of actual meal amounts incurred. Requests for actual subsistence reimbursement, must be supported by a receipt.

Actual expenses reimbursed must be ordinary and necessary to accomplish the official business of the trip. An original receipt regardless of the amounts incurred must support all lodging.

### ***2.17 Travel Per Diem Rates (CONUS and OCONUS)***

For CONUS (Continental United States) and OCONUS (Alaska, Hawaii and U.S. possessions) travel, the reimbursement of meal and incidental expenses (M&IE) is based on actual costs incurred, subject to the daily maximum reimbursement limit published by the U.S. General Services Administration (GSA). For the first and last day of travel, the reimbursement amount is calculated at 75 percent of the daily maximum limit.

Location-specific information can be looked up at [www.gsa.gov/perdiem](http://www.gsa.gov/perdiem).

Please indicate your time of departure and time of arrival for travel days and apply the applicable per diem rate or rates for the time traveled. Also, use this schedule when requesting local meal reimbursement.

The Inspector General and Internal Revenue Service both require clear and reasonable documentation explaining the research purpose of the meal, those individuals in attendance and an agenda of the meeting. If the meal(s) is due to a conference, then the conference brochure should be provided as part of your documentation.

According to the Federal Travel Regulation (FTR), travelers are entitled to 75 percent of the prescribed meals and incidental expenses for one day of travel away from their official station if it is longer than 12 hours.

In compliance with OMB Uniform Guidance, alcoholic beverages and its related costs (i.e. taxes, tips), cannot be reimbursed.

### ***2.18 Foreign Per Diem Rates***

Procedures for obtaining foreign per diem rates are as follows:

1. Go to the [www.gsa.gov](http://www.gsa.gov) website
2. Click on Per Diem Rates
3. Click on Foreign Per Diem Rates
4. Locate the year that travel took place on the left-hand side of the site and click on it
5. Click on Maximum Travel Per Diem Allowance for Foreign Areas
6. Scroll down and locate the country and the city where travel took place
7. The **M&IE RATE** column (the second column) will display the per diem rate
8. Enter the per diem rate in the MEALS column of the Travel Reimbursement Form

### ***2.19 Reimbursement for Local Travel to Workshops, Seminars and Symposiums***

NCIRE will provide reimbursement for local travel to workshops, seminars and symposiums (“professional meetings”) based on the following rules:

For item one and two below local travel is defined as travel within a 45-mile radius of SFVAMC.

1. Per diem or subsistence allowances must be reasonable and must be limited to the days of attendance plus the actual travel time required to reach the location by the most direct route available. Please refer to section 2.17 for per diem rate allowances. Actual parking costs are also reimbursable.
2. In cases where meals and/or lodging are furnished without charge or at a nominal cost (e.g., as part of the registration fee), this should be taken into account in determining the per diem or subsistence allowance. For example, if breakfast is provided the traveler should not claim the \$12 breakfast per diem allowance. Also, lodging expenses for professional meetings held in the San Francisco Bay Area will not be reimbursable unless prior approval is obtained from the CFO or Controller.
3. Mileage will not be reimbursed for **local travel** to professional meetings. **Local travel** is defined as the distance between the traveler’s home and the professional meeting which is less than or equal to the distance between the traveler’s home and the work location. If the distance traveled to the professional meetings greater, then the traveler will be reimbursed for the mileage difference. For example, if the distance traveled between the home and work location is 26 miles, and the distance traveled between home and the professional meeting is 36 miles, then the traveler will be reimbursed for 10 miles traveled. However, if the distance traveled to the professional meeting is only 20 miles, than the traveler will not be reimbursed for mileage.

## ***2.20 Reporting Travel Expenses***

Reimbursement of travel expenses will be made only upon the submission of a complete Travel Reimbursement Form, including all necessary information, approvals, and the traveler's signature. The following information is required to process reimbursement requests:

1. The travelers name, office telephone number, office location
2. The purpose of the trip, research justification
3. Dates of travel
4. Details regarding any periods of concurrent personal travel

Claims for reimbursement of expenses paid for others must include the names of the persons on whose behalf expenses were incurred, an itemization of the expenses (e.g., dinner, car rental, taxi, etc.) and other pertinent supporting documentation.

## ***2.21 Foreign Currency Conversion for Expense Reimbursement***

Please follow the guidelines below for foreign expense reimbursement:

1. Travel Reimbursement Forms must be submitted in U.S. Dollars with an explanation and translation of the foreign receipts and their conversions.
2. Travelers must use the currency rates that were in effect when travel took place. Therefore, currency exchange receipts should be saved and used for converting foreign currencies back to U.S. Dollars on the Travel Reimbursement Form.
3. Use of credit cards for foreign purchases eliminates the need to calculate foreign currency conversions. The charges are generally converted to U.S. Dollars on the billing statement, usually at favorable rates. If credit cards have been used for foreign purchases, attach a copy of the credit card statement showing the conversion amount to the Travel Reimbursement Form.

Questions and requests for additional information about foreign currency conversion should be directed to the Accounts Payable Specialist at ext. 24442 or by e-mail at [julia.yu@ncire.org](mailto:julia.yu@ncire.org).

## ***2.22 Documentation***

Receipts The original copy of the following receipts must be submitted with the Travel Reimbursement Form:

- a) Receipts for airfare, taxi and surface transportation
- b) Receipts for rental automobile
- c) Receipts for lodging
- d) Receipts for local transportation
- e) Receipts for miscellaneous expenses
- f) Receipts for conference fees and materials
- g) Itemized receipts for meals if actual subsistence expenses are claimed. Per NCIRE policy, maximum daily reimbursement for meals is \$76.

The use of electronic receipts is allowable provided that the detail contained in an electronic receipt is equivalent to the level of detail contained in an acceptable paper record. For example, an electronic credit card receipt must show the name of the payee, the amount of the charge, and the transaction date. When required to ensure adequate documentation of expenses, the traveler is responsible for

providing additional detail substantiating the costs incurred (e.g., a receipt with itemized hotel charges).

### ***2.23 When Receipts Are Not Available***

In the event that an original receipt cannot be obtained, a copy must be attached to the Travel Reimbursement Form and a reasonable/acceptable explanation for why the original is not available must be provided. A generic receipt (i.e., any receipt that does not have a preprinted or stamped conference/hotel/vendor name) is not an acceptable proof of payment. If a generic receipt is the only receipt available, the following additional documentation will be required:

a) Cancelled check front and back

**or**

b) Bank statement (information unrelated to this transaction may be blacked out)

**or**

c) Credit card statement (information unrelated to this transaction may be blacked out)

When required receipts cannot be obtained or have been lost, a statement describing the reason for the unavailability or loss shall be included as part of the documentation submitted with the Travel Reimbursement Form.

Since hotel receipts may include charges that are not reimbursable, the traveler shall not be reimbursed for lodging expenses unless the receipt presented by the traveler contains itemized charges for the room (e.g., taxes, telephone, etc.).

Failure to provide original receipts or the required supporting documentation will delay the processing of the traveler's request for reimbursement. NCIRE's Chief Financial Officer (CFO) or designee is authorized to approve reimbursement requests lacking original documentation or other proof of payment.

For electronic tickets, passenger receipts are provided by most carriers and are required by NCIRE for reimbursement. For ticketless airlines, the itinerary/confirmation and proof of purchase (e.g., a credit card statement) must be provided. When a ticket is exchanged, the original ticket and the exchanged (new) ticket must be submitted with the Travel Reimbursement Form.

### ***2.24 Time Limit for Submission***

Reimbursement for domestic travel shall be requested within **45 days** after completion of each trip, and **60 days** for international travel. Requests submitted after these timeframes may be denied or may require additional justification and approval. NCIRE is required to close out its grants and some contracts within 90 days of completion. Once closed, any excess funds are returned to the sponsor or funding agency. Failure to submit timely reimbursement requests could result in funds not being available. NCIRE will not use its administrative funds to reimburse travelers for direct project related travel.

### 2.25 Certification of Travel Expense

Each traveler submitting a Travel Reimbursement Form must sign the form certifying that the amounts claimed are accurate, that the expenses were incurred on official NCIRE business, and that the original receipts have been submitted as required.

### 2.26 Allowable Travel Costs

For federal awards, NCIRE is required to comply with OMB Uniform Guidance, which establishes the kinds of costs that are allowable under federal awards. It is NCIRE's policy to fully comply with Uniform Guidance for all sponsored awards.

NCIRE will reimburse travelers only for those business-related costs that are reasonable and necessary to accomplish official business. The following guidelines will be used to determine reasonableness:

Cost Type	Allowable	Unallowable	Comments
Pre-payments	X		Pre-payments are only made for meeting registration fees that are requested in advance or hotels that require a deposit to hold a room. Payments are issued directly to the organization sponsoring the meeting or to the hotel.
Employee Travel Advances		X	Employee travel advances are not provided by NCIRE.
Commercial Airfare	X		Lowest available commercial discount fare (preferably coach class). All exceptions require justification and documentation, with advance approval.
First Class Airfare		X	Not reimbursable unless there is a documented medical reason, with advance approval.
Airline Flight Club Memberships		X	
Air Travel Upgrades		X	
Other Transportation	X		Reasonable and necessary costs are generally reimbursable.
International Travel	X		Must use American carriers when available for foreign travel on sponsored awards (requires prior approval for VA employees).
Automobile Rental	X		Rental car charges should be limited to midsize or smaller. When traveling with others, a larger vehicle may be appropriate. Written justification should be attached to the Travel Reimbursement Form.

Cost Type	Allowable	Unallowable	Comments
Personal Auto Use	X		Mileage is set at the current IRS rate. Reimbursement will not exceed comparable airfare and related costs. Exceptions require justification and documentation. Prior approval is strongly advised.
Hotel Rooms	X		Standard hotel rooms are reimbursable. Unless medically necessary, the costs of suites and other upgraded hotel rooms will not be allowed.
In Room Movies		X	
Alcoholic Beverages		X	Costs for alcoholic beverages are unallowable and not reimbursable.
Entertainment Costs		X	The costs of entertainment and amusement and cost relating thereto, such as meals, lodging, rentals, transportation, and gratuities will not be allowed.
Telephone Calls	X		Local and long-distance business-related telephone calls while away on business are allowable. Personal telephone calls while away on business are allowable if kept to a minimum, usually two calls each day on travel.
Personal Necessities		X	Personal necessities purchased while on business travel are unallowable.
Domestic Per Diems	X		The domestic per diem rate for meals is \$74.
Foreign Per Diems	X		Foreign per diem rates can be found on the <a href="http://www.gsa.gov">www.gsa.gov</a> website.

### 2.27 Travel Request Procedure

The traveler must complete and submit the following forms and documents for approval to the PI whose funds will be used:

1. To pay advance registration fees, use the Check Request Form. Attach the meeting/conference announcement or letter of invitation. NCIRE will mail the check directly to the sponsoring organization. Any portion of such fees covering entertainment will not be allowed.
2. To claim reimbursement for travel expenses, the traveler should complete a Travel Reimbursement Form at the conclusion of travel. This Form must be completed in accordance with the following:
  - a. The dates of travel must be included on the Form. Any personal time must also be detailed.
  - b. Original receipts must be attached (see Section 2.22, 'Documentation' above).
  - c. Identify each separately incurred business expense. Do not group all expenses in a

- particular category, such as airfare and rental car associated with one trip, together.
- d. With the exception of meals claimed as part of the flat per diem expense, tips, tolls and reimbursed mileage and all business expenses over \$25 must be supported with invoices and receipts.
  - e. For all lodging and any expenditure other than meals, original vendor receipts and invoices must be submitted. A hotel receipt must be obtained to substantiate all lodging expenditures.
  - f. For airfare, airline-issued receipts should be obtained. If a traveler fails to obtain a receipt, other evidence must be submitted indicating that a trip was taken and the amount paid (see Section 2.22, '*Documentation*' above).
  - g. For rental cars, receipts must be submitted.
  - h. Mileage reimbursement will be based on actual mileage driven. Mileage will be reimbursed at the standard IRS rate currently in effect. However, mileage may not be reimbursed if the grant or contract does not allow for this expense.
  - i. The business or research purpose of each trip must be adequately explained on each request for reimbursement a flyer, announcement or agenda for the meeting attended.
  - j. For all meals and other business expenditures, the following must be clearly identified:
    1. names, titles, organizations and business relationships of all persons in attendance;  
**and**
    2. the business purpose of the meal or other business event (topics discussed, etc.).

If not taking per diem, meals will be reimbursed up to a maximum of \$74 per day.

All meals over \$25 must be accompanied by a receipt.

- a. The traveler must sign and date the Travel Reimbursement Form.
- b. The PI must approve the traveler's request for reimbursement and must indicate the account or project funds to be charged. The PI cannot approve his/her own travel. The Controller, CFO or Executive Director will need to sign the Travel Reimbursement Form to approve the travel.
- c. Only one Travel Reimbursement Form should be prepared for each trip.

Questions and requests for additional information about completion of the Travel Reimbursement Form should be directed to the Accounts Payable Specialist at ext. 24442 or by e-mail at julia.yu@ncire.org.

### ***2.28 Approval of Forms***

The Travel Reimbursement Form and Check Request Form must be approved for payment in accordance with the procedures specified above.

### ***2.29 Delivery of Reimbursement Check***

Reimbursement of approved expenses will be sent to employees within ten working days of receipt of the Travel Reimbursement Form by the Accounts Payable Specialist.

Delivery for reimbursement checks is as follows:

1. The Accounts Payable Specialist receives the Travel Reimbursement Form and forwards it to the appropriate Grants Specialist.
2. The Grants Specialist ensures that funds are available and that the appropriate fund account is charged. The Grants Specialist approves the form and sends it back to the Accounts Payable Specialist.
3. The Accounts Payable Specialist reviews all supporting documents to verify that the amounts claimed were actually incurred and allowable, and that documents were properly approved. If unallowable costs are identified, he/she will return the Travel Reimbursement Form stating the reason for return to the traveler. Return reasons include the following:
  - Research justification is not provided
  - Original receipts are not attached
  - Reimbursement request is not authorized
  - Expense is unallowable
  - Flyer, announcement, or agenda for meeting attended needs to be included
  - Expenses were submitted on an incorrect form

The Accounts Payable Specialist inputs the information into the accounting system, and the check is issued.

The check can either be picked up at Building 14 or sent through the mail to the traveler's home. The traveler needs to specify their preferred delivery method on the Travel Reimbursement Form before submitting it to the Accounts Payable Specialist. Unless otherwise specified, the Accounts Payable Specialist will hold all reimbursements for pick-up by the traveler or an authorized designee.

Questions and requests for additional information about delivery of reimbursement checks should be directed to the Accounts Payable Specialist at ext.24442 or by e-mail at [julia.yu@ncire.org](mailto:julia.yu@ncire.org).

**Related Procedures:**

Cost Allocation and Allowability

Other Purchasing on Sponsored Awards