

Travel Policy

For Employees, Subcontractors, and Consultants

SOUTHERN RESEARCH INSTITUTE(SR)

For Questions Contact Accounts Payable

Issued June 2014

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Table of Contents

TRAVEL POLICY PURPOSE AND ENFORCEMENT

- Purpose
- Objectives
- Scope
- Responsibility and Enforcement
- Who to Call on Travel Policy Issues

TRAVEL AUTHORIZATION

- Obtaining Travel Authorization
- Spouse/Companion Travel

TRAVEL/EXPENSE CARD

- VISA Travel/Expense Card
- Use of VISA Travel/Expense Card
- Billing and Payment Responsibility
- Reporting a Lost/Stolen VISA Travel/Expense Card
- Cardholder Employee Termination
- VISA Travel/Expense Card Benefits

TRAVEL PROCEDURES

- Reservation Procedures

AIR TRANSPORTATION

- Air Travel
- Fly America
- Airline Frequent Flyer Program
- Private or Rental Aircraft

VEHICLE RENTAL

- Car Rental
- Additional Options

OTHER TRANSPORTATION

- Personal Car Usage Guidelines
- Reimbursement for Personal Car Usage
- Airfare-in-lieu of Mileage
- Ground Transportation
- Parking at Airport

Travel Policy – Southern Research Institute

LODGING

- Lodging Claims
- Other Lodging Considerations

PERSONAL/VACATION TRAVEL

- Combining Personal Travel with Business Travel

TELEPHONE USAGE

- Business Phone Calls
- Personal Phone Calls While Traveling

TRAVEL INSURANCE

- Travel Insurance Coverage
- Additional Travel Insurance
- Rental Car Insurance
- Insurance for Personal Car

MEALS AND ENTERTAINMENT

- Personal Meals and Incidental Expenses (M&IE)
- Expenses For Guest Meals and Entertainment

CASH ADVANCES

EXPENSE REPORTING

- Timing for Expense Report
 - (Completion, Submission and Reimbursement)
- Documentation Requirements

REIMBURSABLE AND NON-REIMBURSABLE

- Examples of Reimbursable
- Examples of Non-Reimbursable

Travel Policy – Southern Research Institute

TRAVEL POLICY PURPOSE AND ENFORCEMENT

Purpose

Travel is an essential element to conducting the business of Southern Research (SR). Travel for SR employees should be as convenient, comfortable, and trouble-free as is reasonably possible. Due to U.S. Government restrictions and good business practices, it is necessary that SR require that all travel conform to specific guidelines and regulations. The policy provides guidelines and establishes procedures for employees incurring business travel and entertainment expenses on SR's behalf. Subcontractors and consultants traveling on behalf of SR are responsible for complying with the SR travel policy; hence, subcontracts and consulting agreements must contain this provision.

Objectives

1. Ensure all employees have a clear and consistent understanding of policies and procedures for business travel and entertainment.
2. Provide a reasonable level of service and comfort at the lowest possible cost to employees traveling on behalf of SR.
3. Maximize SR's ability to negotiate discounted rates with preferred suppliers and reduce travel expenses.

Scope

This travel policy applies to all employees, subcontractors, and consultants of SR and is effective June, 2014.

Responsibility and Enforcement

The employee is responsible for complying with the travel policy. The approvers are responsible for verifying the trip is business related, totals are correct, supporting documents and receipts are attached, and the expenses are in compliance with the SR Travel Policy. Accounts Payable is responsible to provide final verification of expense reports.

One level of approval authority is required for travel requests and expense reports except as noted:

Approval is not required for expense reports that are less than \$1,500 for direct reports of the CEO.

For direct project travel the supervisor of the travelling employee and the project manager are required to approve the expense report.

All international travel must have Divisional Vice-President (DVP) or CEO approval.

Approvers are defined as:

- Non-Project Travel: In-Line Director & Above
- Project Travel: In-Line Manager & Above **AND** Project Manager/Principal Investigator

Travel Policy – Southern Research Institute

SR will reimburse the employee for all reasonable and necessary expenses, as defined in the policy, incurred while traveling on authorized SR business. SR assumes no obligation to reimburse employees for expenses that are not in compliance with the policy.

Who to Call on Travel Policy Issues

Please direct any questions or concerns to your Manager/Director. If your Manager/Director cannot help you, please contact Accounts Payable.

TRAVEL AUTHORIZATION

Obtaining Travel Authorization

Employees must obtain written or verbal authorization for all travel, including local day trips more than 50 miles from the workplace. Travel should be authorized for business purposes (including training and technical conferences) and the business location should generally be the same as the location for the lodging (assuming lodging is available). For travel outside of the United States, all employees who hold active US SECRET clearances or above must complete the [Notification of Foreign Travel](#) form. Submit the form and a copy of your itinerary to the Government Security Department. Please refer security questions to the Government Security Department. **It is imperative that you notify the Government Security Department thirty (30) days before you travel internationally.**

Employees may not take an SR issued computer outside of the United States except for one that has been scrubbed and issued by the Information Technology (IT) department. Please contact the IT Department prior to international travel to obtain an approved computer.

Spouse/Companion Travel

SR will not reimburse travel and entertainment expenses incurred by a spouse or other individual accompanying an employee on business unless one of the following is applicable and documented:

1. There is a bona fide business purpose for taking the spouse or other individual and authorization is obtained.
2. The spouse/companion is a SR employee and has approved travel authorization.
3. The expense incurred would otherwise be reimbursable.

A spouse or other individual may accompany an employee on a business trip at the employee's expense.

CORPORATE TRAVEL/EXPENSE CARD

Credit Card (VISA Travel/Expense Card)

SR has travel/expense cards available through Regions Bank. There are department cards available for payment of expenses in advance of trip and for business meeting expenses. Please check with the administrative contact of your department for charges to be

Travel Policy – Southern Research Institute

processed to the department card. Please contact Accounts Payable if you do not have an administrative representative.

Employees who travel frequently can apply for a personal VISA travel/expense card issued to the individual. Please contact the Accounts Payable Department for information regarding the approval and application process for a personal VISA travel/expense card. All employees issued a travel/expense card will be required to sign a travel/expense card agreement that specifies employee obligations related to travel/expense cards.

The travel/expense card is available for travel related expenses to include airfare, hotel, restaurant, and ground transportation. (Please contact Purchasing regarding the purchase of materials and supplies needed while travelling.)

The travel/expense card is available for food items purchased for business meetings.

The use of the travel/expense cards has been restricted to specific Merchant Category Codes (MCC) that are related to travel and food expenses. If a transaction is declined due to the MCC code please contact Accounts Payable.

Billing and Payment Responsibility

Southern Research is responsible for paying all VISA travel/expense card balances each month. Access to the Regions VISA travel/expense card statements is available on the Internet by accessing:

<https://www.card-data.com/RegionsCardManagementSystem/Security/Login.aspx>

The free online service allows the employee to review statements and pending transactions.

Although SR will be paying the monthly bill, the employee is responsible for all charges made on the card. For charges to all VISA travel/expense card, the employee must enter the expense report via Deltek Time and Expense (T&E) including the attachment of required travel receipts. **Failure to file the expense report and receipts via T&E within 30 days of trip may result in cancellation of the VISA travel/expense card.**

ACCESSING VISA ONLINE STATEMENTS

Once you receive your Visa Travel/Expense Card, you can log on to <https://www.card-data.com/RegionsCardManagementSystem/Security/Login.aspx> and view your statement. You will not be able to make payments on this site since SR is responsible for payment. Your initial user id will be your first and last name as it appears on the card in lowercase letters with no spaces, and your password will be regions13. You will be prompted to change your password the first time you log in. Please keep up with your user id and password as Accounts Payable does not have access to your password once you change it, and you will have to call Customer Services at 1-800-847-2911 to have it reset.

Travel Policy – Southern Research Institute

Reporting Lost/Stolen Cards

A lost or stolen corporate credit card must be reported as soon as the employee discovers the card is missing. Research on stolen credit cards indicates that unauthorized use of a stolen card is greatest in the first few hours after the theft. To report a lost or stolen VISA travel card, please contact Regions at 1-800-847-2911. Once Regions has been notified, please contact Accounts Payable.

Cardholder Employee Termination

Accounts Payable will cancel the VISA travel/expense card upon employee termination. A final statement will be sent to the employee. The employee should promptly prepare and submit an expense report.

VISA Travel/Expense Card Benefits

Employees receive the following Travel and Emergency Assistance Services through the relationship with Regions. The employee is responsible for the cost of any actual medical, legal, transportation, cash advance, or other services or goods provided. For assistance, inside the United States call the Benefit Administrator at 1-800-847-2911. If you are outside the United States, call collect at 1-410-581-9994.

- **Emergency Message Service** can record and relay emergency messages for the SR employee, immediate family members, or business associates.
- **Medical Referral Assistance** provides medical referral, monitoring, and follow up. The Benefit Administrator can give you names of English-speaking local doctors, dentists, and hospitals assign a doctor to consult by phone with local medical personnel, if necessary to monitor your condition, keep in contact with your family, and provide continuing liaison; and help you arrange medical payments from your VISA or personal account.
- **Legal Referral Assistance** can arrange contact with English-speaking attorneys and with U.S. embassies or consulates if you're detained by local authorities, have a car accident, or need legal assistance.
- **Emergency Transportation Assistance** can help you make all the necessary arrangements for emergency transportation home or to the nearest medical facility. This even includes arranging to bring your business associates home and staying in contact with family members or employers. In the case of a death, the Benefit Administrator can make arrangements for returning the remains of the deceased home.
- **Emergency Ticket Replacement** helps you with the carrier's lost ticket reimbursement procedures if you should lose your ticket and can arrange delivery of a replacement ticket to you.
- **Lost Luggage Locator Service** can help you through the common carrier's claim procedures or can arrange shipment of replacement items if an airline or common carrier loses your checked luggage. The Benefit Administrator can also arrange a cash advance with your Visa issuing bank.
- **Emergency Translation Service** provides telephone assistance in all major languages and helps find local interpreters, if available, when you need more extensive assistance.

Travel Policy – Southern Research Institute

- **Prescription Assistance and Valuable Document Delivery Arrangements** can help you get prescriptions filled or replaced, subject to local laws, and can even arrange pickup and delivery of prescriptions filled for you at local or nearby pharmacies. It can also help transport critical documents which you may have left at home or elsewhere.
- **Pre-Trip Assistance** can give you information on your destination before you leave, such as ATM locations, currency exchange rates, weather reports, health precautions, immunization requirements, and passport and visa requirements.

TRAVEL PROCEDURES

Reservation Procedures

Employees should make reservations as early as possible, preferably > 14 days, to take advantage of advance purchase discounts. Although reservation websites such as Travelocity/Expedia/Orbitz should be used for comparative pricing, all air and rail travel reservations including en route changes, should be booked using airline or rail websites.

Hotel and rental car websites can be used for making hotel and rental car reservations as well as Travelocity, Expedia, and Hotels.com. The SR standard for lodging will be mid-priced hotels such as a Hampton Inn, Fairfield Inn, or Holiday Inn.

AIR TRANSPORTATION

Air Travel

Domestic –

All domestic air travel must be the lowest fare available during normal business hours; typically standard, coach class, or equivalent and nonrefundable.

According to FAR 31.205-46: “Airfare costs in excess of the lowest customary standard, coach, or equivalent airfare offered during normal business hours are unallowable [for reimbursement by the Government] except when such accommodations require circuitous routing, require travel during unreasonable hours, excessively prolong travel, result in increased cost that would offset transportation savings, are not reasonably adequate for the physical or medical needs of the traveler, or are not reasonably able to meet mission requirements. **However, in order for airfare costs in excess of the above standard airfare to be allowable, the applicable condition(s) set forth above must be documented and justified.**” Employees are encouraged to monitor fares for upcoming travel and exercise good judgement (to include documentation) in making the final choice based upon the FAR 31.205-46 clause.

Airfare costs in excess of the lowest priced airfare must be documented, justified, and approved by the DVP prior to trip. In the event that airfare in excess of lowest available is used, but is not justified based upon the FAR exception (above), the employee must document the lowest airfare available permitting SR to claim only the lowest available airfare.

Travel Policy – Southern Research Institute

In order to comply with FAR 31.205-46, i.e. booking the lowest airfare, the employee should obtain a screenshot of available airfare(s) from Travelocity/Expedia/Orbitz and Southwest (if Southwest provides service to the destination) on the date the reservation is booked. The comparison should be limited to non-stop or one-stop flights. The screenshot should include multiple airlines (if multiple airlines are available) and it should be included with the approved expense report.

International (Project Charges) –

Employees may use business class for international travel if specifically allowed by the contract or grant and the employee obtains approval prior to trip from the Project Manager and the DVP. First class air fare is unallowable in most cases. Please contact Accounts Payable if there are extenuating circumstances.

International (Non-Project Charges) –

Business class travel requires approval by the DVP. In order to be approved, one of the following conditions must be present: (a) the scheduled single flight time exceeds 8 hours (excluding any layover time), (b) employee has a physical condition/disability, or (c) coach class is sold out and no reasonable alternate flight is available.

Flights requiring Saturday stay-over or extra night stay-over are supported if they avoid travel during non-business hours or result in a net cost savings to SR or to the grant or contract. In these situations, SR will reimburse one additional day for all travel related expenses (e.g. rental car, hotel, meals and parking). Other situations will be reviewed and approved on a case by case basis by the In-Line Manager & Above and the DVP. First class air travel at company expense is not permitted.

Ticket upgrade at company expense is not permitted.

Fly America

For U. S. Government-Financed international air travel (U.S. Government project charges), the employee must use a U.S flag air carrier. Note for U.S. flag air carriers with airline partners, the ticket must be booked with a U.S. Flag carrier regardless of the actual aircraft markings. For example, a ticket must be with United Airlines even though one or more flights involve a Lufthansa aircraft. If a U.S. flag air carrier cannot provide the international air transportation necessary, or if the use of such service would not accomplish the mission, then a foreign flag air carrier service may be utilized. The reason must be approved prior to flight and documentation included with the appropriate expense report.

Airline Frequent Flyer Programs

Employees may retain frequent flyer program benefits. However, participation in these programs is at the employee's expense and must not influence flight selection which would result in incremental cost to SR beyond the lowest available airfare, as defined in the travel policy. An employee that incurs unnecessary, and/or additional travel expense for the purposes of building bonuses or frequent flyer miles will be considered to be in violation of SR company policy; hence, such incremental costs are not reimbursable and failure to adhere to this policy could result in disciplinary actions. Such expenses include,

Travel Policy – Southern Research Institute

but are not limited to: additional trips, circuitous routes, and higher cost fares.

Private or Rental Aircraft Use of private or rental aircraft for travel is discouraged. However, to travel by private or rental plane on official business, the employee must have the prior written approval of the DVP and the CFO. The approver should be made aware of the estimated comparative cost of the trip when reviewing the request. Travel by personal or rented aircraft should be limited to those situations for which air travel is justified and where commercial service is either not available between departure and destination points or cannot accommodate necessary time schedules.

The reimbursement amount, for use of a private or rental aircraft, cannot exceed the total combined amount of coach or tourist class commercial airfare(s) for the passenger(s) being transported. The commercial airfare data to be used for comparison purposes should be obtained and included in the request to the approver at the time the trip is being planned.

An active certificate of insurance meeting SR insurance requirements must be on file with the Controller prior to the flight. The certificate should cover the travel dates and should name SR as “additional insured”. Contact the Controller for the minimum insurance coverage requirements.

VEHICLE RENTAL

Car Rental

If public transportation is not available or it is impractical to utilize, the cost of car rental (and actual fuel costs), while traveling will be reimbursed. Rental vehicles should be limited to no larger than mid-sized vehicles, unless a larger vehicle can be obtained at the same or lower price. Larger sized vehicles may be authorized if justified. In the event a larger sized vehicle at a higher price is utilized, the employee must include documentation to demonstrate that the vehicle was required. Travel reimbursement requests for luxury, specialty, or "upgrade" rentals are not reimbursable unless it results in no increased cost to SR and must be documented by comparison to a mid-sized vehicle.

Employees are encouraged to comparative shop for car rentals and rent from companies that have competitive prices. Check with Accounts Payable for promotional rental coupons through Hertz. Lowest cost options should always be determined and selected.

Additional Options

Employees will typically not be reimbursed for additional insurance coverage (see section on travel insurance), upgrades or optional features. Optional features include, but are not limited to, services such as GPS Navigation system, cleaning, pick up/drop off service and prepaid fuel.

Travel Policy – Southern Research Institute

Rental Car Insurance

Inside United States – SR's automobile insurance policy has both liability and physical damage coverage for rented vehicles in the United States. Therefore, it is not necessary to purchase additional coverage from the rental car agency, and should be declined when signing the rental contract. Common examples of additional insurance coverage offered by rental companies include, Collision Damage Waiver (CDW), Personal Accident Insurance (PAI), Supplemental Liability Protection (SLP), and Personal Effects Coverage (PEC). **Additional coverage insurance will not be reimbursed.**

The Institute self insures for uninsured motorist coverage for rental cars and will reimburse employees for any expenses incurred as a result of an accident involving an uninsured motorist.

Outside United States - When renting a car outside of the United States, the employee should accept the additional coverage.

OTHER TRANSPORTATION

Personal Car Usage Guidelines

Employees may use their personal cars for business purposes (a) if it is less expensive than renting a car, taking a taxi or alternate transportation; (b) if it is less time consuming than taking public transportation; or (c) when entertaining clients. Frequent use of personal vehicles for business is discouraged. It is the personal responsibility of the owner of a vehicle being used for business to carry adequate insurance coverage for their protection and for the protection of any passengers.

Travel between the Birmingham and Huntsville Offices:

Employees are encouraged to use either the Institute vehicle or a rental vehicle when traveling between the Birmingham facility and Huntsville. If employees use their personal vehicles, the reimbursement will be the lower of the standard rate per mile or the price of a rented vehicle.

Reimbursement for Personal Car Usage

Employees will be reimbursed for business use of personal cars. Reimbursement is based on either: (a) the standard mileage rate or (b) actual gas expense, **but not both**. The standard mileage rate is based on the travel days and the current mileage rates are available on SRInsider (SR's intranet). Actual gas expenses must be documented in accordance with the terms of the Travel Policy. Personal car mileage should be included on the expense report with other trip expenses.

Personal car mileage will be reimbursed for use to and from local terminals at the current mileage rate based on the date of travel. The employee should record actual miles, limited to round trip mileage from the shorter distance of home or place of work to terminal. While traveling to and from local terminals the employee will not be reimbursed for actual expenses such as gas and repairs to their personal car.

Travel Policy – Southern Research Institute

Airfare-in-lieu of Mileage

When traveling on business for SR, the employee will be reimbursed the lower of the applicable mileage rate or cost of airfare applicable for the date of travel. The airfare quoted should be 14 days in advance of travel (or when the travel requirement is known if less than 14 days in advance) and must be consistent with airfare requirements stated in the Travel Policy.

Ground Transportation

Employees traveling to the same location should share ground transportation whenever possible. **The most economical mode of ground transportation should be used, taking into account that the mode chosen should allow the employee to arrive at the destination in a timely manner.** The following modes of transportation should be considered: buses, subways, taxis, hotel/airport shuttle services, trains, and rental cars.

Parking at Airport

Parking at the local airport will be reimbursed with the reimbursement limited to 7 days unless a longer period is approved by the employee's Director.

LODGING

Lodging Claims

Employees should choose reasonably priced accommodations in reasonable proximity to the location of the business activities. The SR standard for lodging will be mid-priced hotels such as a Hampton Inn, Fairfield Inn, Courtyard Marriot or Holiday Inn. Actual lodging costs incurred on official SR business are reimbursable; however, SR can only claim on its government contracts lodging within the government prescribed per diem. The employee should attempt to obtain lodging within the per diem for the location; however, if lodging is not available within per diem, the employee should document that fact and obtain supervisory approval for the lodging cost in excess of per diem. Claims must be supported by an itemized hotel folio or an on-line receipt which includes full evidence of payment. The folio or on-line receipt must detail the daily room rate, guest name, date of stay, and room accommodations. All other costs, such as lodging tax, internet charges, meals, laundry, tips, etc. charged to the hotel must be itemized and reflected separately on the expense report.

Other Lodging Considerations

The employee will not be reimbursed for "no-show" charges or charges resulting from failure to notify hotel of cancellation. Employees that combine business and personal travel will be reimbursed at the single/standard room rate. The employee must document the single/standard room rate or they will forfeit the lodging claim. The employee may also elect to stay with family, friends, or other personal accommodations while traveling on business. In the absence of the necessary documentation, the employee will not be reimbursed for lodging.

Travel Policy – Southern Research Institute

PERSONAL/VACATION TRAVEL

Combining Personal Travel with Business Travel

Personal/vacation travel may be combined with business travel provided there is no additional cost to SR and approved by Department Director or higher. Personal expenses will not be reimbursed and must be clearly separated from business expenses.

INTERNET & INTERNATIONAL TELEPHONE USAGE

International Telecommunications

Before traveling internationally, employees should contact the Information Technology Department to make arrangements for international telecommunications for the duration of the trip.

Internet Usage

Hotel charges for internet usage are reimbursable if for business purposes. In-flight internet charges are not reimbursable.

TRAVEL INSURANCE

Travel Insurance Coverage

As an employee of SR, coverage is provided under the Business Travel Accident Insurance policy at no additional cost to the employee. The policy covers the SR employee and, under certain circumstances, family members who accompany the employee when traveling on company business. The policy provides life insurance, as well as accidental death and dismemberment benefits in the event of a covered accident. Coverage begins upon employment and continues through the last day of employment with SR.

Coverage varies, depending upon the employee classification, as defined within the Business Travel Accident Insurance policy:

Class 1 - Exempt Employees - Life insurance coverage of \$500,000

Class 2 - Non-Exempt Employees - Life insurance coverage of \$250,000

Class 3 - Employee's Spouse - Life insurance coverage of \$25,000

Class 4 - Employee's Dependent Child - Life insurance coverage of \$10,000

Additional Travel Insurance

Expenses for additional travel insurance coverage will NOT be reimbursed by SR unless it makes economic sense or is related to flight cancellation coverage.

Travel Policy – Southern Research Institute

Insurance for Personal Car

When the employee selects the option of driving a personal car for SR travel, it is the responsibility of the owner of the vehicle to carry adequate liability and physical damage insurance for their protection and for the protection of any passengers.

MEALS AND ENTERTAINMENT

Personal Meals and Incidental Expenses (M&IE)

Employees will be reimbursed for reasonable, non-excessive meal expenses that include breakfast, lunch, and dinner while on business travel. In addition, employees will be reimbursed for incidental expenses for items such as fees and tips given to service personnel and for transportation between places of lodging and other locations for business or meals. Reimbursement will be based on actual expenses up to the daily rate applicable for the dates of travel and the destination using the daily M&IE rate that can be found through the link on the SRInsider. On the first and last travel days for each trip, the maximum reimbursement is limited to 75% of the published per diem rates unless a higher amount is approved by the employee's director. Each expenditure for personal meals and incidental expenses of \$75 or more require a receipt. Vice Presidents may implement and enforce lower limits for their respective divisions if desired. If a grant or contract specifically requires the submission of receipts in addition to what is required above, then those receipts must be provided with the expense report.

Expenses for Guest Meals and Entertainment

When normal courtesy or the ultimate benefit to SR dictates, the cost of meals and limited forms of entertainment for commercial clients or prospective clients, consultants, applicants or other non-employees is reimbursable. Meal expenses for non-SR employees are considered entertainment. Reimbursement is based on the total charge and should be reported on the expense report as Guest Expense (Meals & Entertainment). Documentation must include the name of guest(s), organizational affiliation of guest(s), and business purpose.

The cost of the meal must be reasonable. Entertainment expenses that are considered lavish or extravagant will not be reimbursed. The following entertainment expenses are generally not reimbursable to the employee: concert and theater tickets; sporting event tickets; tennis court fees; golfing green fees; transportation to and from the event; and meals and beverages consumed at the event; employees will be reimbursed for such expenses only if approved in advance by a DVP. According to FAR 31.205, entertainment expenses are unallowable for reimbursement by the government as a direct project charge or overhead charge. Therefore, entertainment expenses cannot be charged to a U.S. Government project but will be charged to the applicable employee's overhead project as an unallowable overhead expense. Entertainment expenses may be charged to commercial projects if acceptable to the customer.

Travel Policy – Southern Research Institute

CASH ADVANCES

Employees are encouraged to use the “Corporate” VISA travel/expense card for payment of travel expenses in advance of trip. In the event a cash advance is needed, the amount will be based on the daily government per diem for meals only. Please contact Accounts Payable at least 7 days prior to the normal check request deadline (which is no later than 10:00 a.m. each Tuesday). An expense report must be submitted upon completion of the trip, with the cash advance amount included on the form in the ADVANCE field. The employee must return excess (unspent) funds to SR by sending a check or money order (made payable to Southern Research Institute) to Accounts Payable. Per IRS regulations, any advances outstanding over 90 days will be treated as income to the employee.

EXPENSE REPORTING

Timing for Expense Report (Completion, Submission, and Reimbursement)

To be considered for reimbursement, the employee should file expense report within seven working days after completion of each trip, but no later than 30 days of the trip date (exceptions subject to DVP approval). The expense must include the employee name/department, the place and the dates the expenses were incurred, and purpose of the trip. The completed report must be reviewed and approved by the designated approver (see Responsibility and Enforcement section) and then submitted to Accounts Payable. It is the responsibility of the approver to check the expense report for accuracy and conformance to the travel policy. In the event of an error, Accounts Payable will make corrections and notify the employee. Any outstanding cash advances will be deducted before the expense report is processed for payment.

Reimbursement is usually within two weeks after submission in the form of an electronic funds transfer to the employee’s direct deposit account or a check mailed to the employee’s inter-office mail address. Checks and electronic funds transfers are processed each Wednesday (Thursday in the event of a holiday).

Documentation Requirements

The employee should submit the approved expense report and receipts as an Adobe Portable Document Format (PDF) document. The employee must provide receipts for lodging and transportation expenses. Receipts for all lodging expenses must be provided regardless of the amount. Expenses exceeding \$75 for the following must be provided: airline itinerary, rail passenger coupon receipt, car rental receipt, gasoline, airport parking, registration fees, etc. For project related trips, receipts must be submitted in accordance with the terms of the contract/grant agreement.

To be considered an itemized receipt/invoice, it must contain the following:

- name of the company where the purchase was made
- date of purchase
- description of what was purchased

Travel Policy – Southern Research Institute

- price per item
- quantity of item purchased
- total amount charged

Expenses substantiated with an on-line receipt, such as an e-mail or page from the vendor's website, will generally not require a copy of the employee's credit card statement. The on-line receipt must provide cost, payment method, and evidence of full payment.

For foreign currency conversion there are several free tools available to substantiate the USD amounts claimed. Contact Accounts Payable if you need assistance. The conversion rate is based on the date of the receipt or a daily average for the time spent in the locale. Documentation of foreign currency conversion must be included with the reimbursement request. Significant variances in the amounts computed by Accounts Payable could result in the expense report being returned to the employee.

In summary, the online T&E expense report will serve as the official SR documentation; therefore all attachments should be legible. Multiple pages must be combined into one (1) document attached to the expense report in T&E.

When a receipt is not available, a full explanation of the expense and the reason for the missing receipt is required and should be included in the submitted document. Please contact Accounts Payable for additional information.

Employees may be reimbursed for certain miscellaneous business expenses. Examples include, but are not limited to, the following two lists.

Examples of Reimbursable Expenses

- | | |
|--|--|
| - ATM cash advance fee for business use | - Business Office expense (fax, copy service, etc.) |
| - Business phone call | - Currency conversion fee |
| - Gasoline for rental car | - Ground transportation |
| - Visa/passport/consulate fee | - Overnight delivery/postage |
| - Parking | - Personal car mileage |
| - Tips | - Tolls |
| - Towing expense | - Employee check fee |
| - Laundry/dry cleaning/ suit pressing for trips exceeding 5 days | - Alcohol used to promote sales (*see charge note below) |
| - Seminar fees | |

*Costs of alcoholic beverages are not reimbursable by the Government as either a direct project charge or as an indirect cost (overhead) and are classified as "specifically unallowable costs" in the FAR. Alcohol expenses must be separately identifiable and charged to unallowable overhead (not to Project).

Travel Policy – Southern Research Institute

Examples of Non-Reimbursable Expenses

- Alcohol (except as noted above)
- Annual fee for personal credit/debit card
- Loss/theft of personal funds and/or property (i.e. cell phone charger)
- Personal entertainment (i.e. in-flight headsets, hotel pay-per-view movies, sporting event tickets, golf fees, health club fees, and other social activities sports event, alcoholic beverage when not part of customer entertainment, movies (in-flight / hotel in-house)
- Airline club membership dues
- Late fee/Finance charge for credit/debit card
- Personal telephone calls (in excess of daily limit stated above)