

XIX. REIMBURSEMENT FOR TRAVEL EXPENSES

A. POLICY

AURA Board and Committee members, including certain invited guests, when required to travel on official AURA business shall be reimbursed for actual and reasonable expenses upon the approval of a Travel Expense Report. The determination of which invited guests are subject to actual and reasonable expense reimbursement is at the discretion of the Center Director. Center Director approval is to be attached to the Travel Expense Report. Original receipts must be attached to the report, as required by contract regulation. Scanned receipts are accepted for reimbursement purposes as long as the original receipt is kept and available for examination. Original receipts must be held for a period of 3 years. If the individual is no longer an employee of AURA, they must turn in any original travel expense receipts dating less than three years.

Employees of AURA and non-employees, excluding AURA Board and Committee members and certain invited guests (see above), when required to perform official business shall be reimbursed for reasonable expenses as defined within this policy in section B4.

AURA Corporate Office employees shall be reimbursed for reasonable expenses as defined within this policy and the supplemental policy in Appendix A.

B. TRAVEL IN GENERAL

1. Travel at AURA expense must be approved in advance by the AURA President or a designee for Corporate Office personnel, and by the Center Director or a designee as appropriate for Center personnel. AURA employees must submit a Travel Request prior to travel. Official, company-reimbursed travel cannot take place without a properly executed travel request.

a. Applicants for Employment

Payment of travel costs for personal interviews of applicants requires advance approval by the President or Center Director, or a designee, as appropriate. For certain positions, payment for family members to accompany the applicant may be authorized in advance by the President, Center Director or a designee.

b. Others for whom AURA travel may be authorized:

- 1) Guest Investigators/General Observers and Scientists - as authorized by the Director in each case.
- 2) Guest Investigators/Graduate Students - as authorized by the Director in each case.

- 3) Summer Visiting Scientists and Summer Research Assistants - travel authorization is implicit in employment.
- 4) Center Consultants - as arranged for in each case by the appointing authority.
- 5) Appointees to the scientific, technical or administrative staffs who are recruited from or transferred to locations more than 50 miles from the Center site are authorized to relocate their families and household effects to the site at AURA expense. (See Section D below for details.) The Director or a designee is authorized to act for AURA in arranging these relocations.

2. Mode of Travel

- a. Normal mode of air travel is by U.S. commercial airlines, by customary standard commercial rate (coach or equivalent). Exceptions will be allowed when a U.S. carrier is not available, when significant delays or costs are involved, or in cases involving the health of the traveler. In addition, exceptions involving particularly international travel will be based on expected duration of uninterrupted travel. Except in cases of emergency, use of first class accommodations must be approved in advance by the Director or the President.
- b. Except for trips between Center headquarters and their related remote locations, use of private vehicles for official business trips must be approved in each instance in advance by Center Directors or a designee.

If use of the private vehicle is approved as being more advantageous to the Center, reasonable lodging and meals en route will be paid. The traveler will be reimbursed at the currently authorized rate for the direct distance to point of duty and return to the Center site.

If approval is for convenience of the traveler, travel time in excess of that required by a common carrier will be charged to vacation leave; and meals and lodging en route will not be paid. Reimbursement will be at the most economic airfare available at the time of travel between the same two points.

- c. Unless Company transportation is provided, employees who use their private vehicles between a Center location and its remote location, e.g., Tucson and Kitt Peak, on officially requested AURA business, may be paid the currently authorized rate for direct travel.

For information on rental vehicles, see Section E below.

3. Travel Advances

The employee may request a travel advance when the Travel Request is submitted. An accounting will be made for all monies advanced for travel expenses and any remaining cash should be returned to AURA within ten business days after returning from the trip. Travel advances should not exceed expected expenses.

See additional memo regarding Accountable Plan status and substantiation requirements.

4. Business Meals

The specific documentation required to substantiate business meals under federal regulations must include the following information:

When: The date the meal occurred
Where: The location; including city/state/country
Who: The name(s) of the individual(s) included
What: What the expense entailed (detailed receipt of meals purchased)
Why: Topic discussed, Business Activity or Agenda and how it relates to the Center

It is often difficult to obtain detailed receipts in Chile. In this situation, additional detail should be included in a written summary that includes the above information as well as what meal (Breakfast, Lunch, Dinner) is being expensed.

These rules apply to all accounts, including Discretionary Funds.

5. AURA Travel Expense Reimbursement Policy

All travel expenditures must be specifically authorized by Center or Corporate management and must be in accordance with AURA policy. AURA Centers will establish travel policies and procedures that comply with AURA travel expense reimbursement policy cited below and are consistent with the appropriate funding agency rules and regulations.

Original receipts must be attached to the report, as required by contract regulation. Scanned receipts are accepted for reimbursement purposes as long as the original receipt is kept and available for examination. Original receipts must be held for a period of 3 years. If the individual is no longer an employee of AURA, they must turn in any original travel expense receipts dating less than three years.

5. AURA Travel Expense Reimbursement Policy

a. Meals and Incidentals

- 1) Meals and incidental expenses (M & IE) will be reimbursed on a per diem basis in accordance with Government Federal Travel Regulation amount for M & IE. All per diem reimbursement requests should be reported daily when completing the travel expense report.
- 2) Meals & Incidental per diem allowance is a daily payment based on government calculated rates instead of reimbursement for actual expenses. It is separate from transportation (except as noted below, under "Incidentals"), lodging and other miscellaneous expenses and covers taxes and service charges where applicable.
- 3) Meals are defined as expense for breakfast, lunch, dinner and related tips and taxes. They exclude alcoholic beverage and entertainment expenses, as well as expenses incurred for another person (see 5).
- 4) Incidentals are fees and tips to porters, baggage carriers, hotel maids or bellhops.

Also included are transportation costs between places of lodging or business to places where meals are taken.

For current GSA regulations please visit the Federal Travel Regulation site: <http://www.gsa.gov>

- 5) If a meal is provided by others, the daily per diem should be reduced by the corresponding amount of the meal breakdown noted on the government's per diem site (see 7 or 8 below). This includes meals provided by a host, included in conference/seminar fees or provided by the hotel for no additional cost (e.g., continental breakfast).

It is common practice for conferences to provide special meals when requested to meet medical dietary restrictions. However, if **medical** dietary needs make it necessary to forego the provided meal, then the traveler may claim up to the maximum meal allowance. The exception must be documented and a Doctor's attestation needs to be on file with Human Resources.

A meal provided by a common carrier does not affect your per diem.

- 6) 75% of the per diem rate is allowed for the first and last day of travel.

Except as noted in this section it is applied as follows:

More than 12 hours but less than 24 hours your allowance is 75% of the applicable M&IE rate.

When travel is 24 hours or more:

The day of departure is 75% of the applicable M&IE rate.

Full days of travel are at 100% of the applicable M&IE rate.

Last day of travel is at 75% of the applicable M&IE rate.

Note: it does not matter what time you depart or return.

- 7) For Continental US per diem rates, please see www.gsa.gov/perdiem or <http://www.defensetravel.dod.mil/perdiem/perdiemrates.html>.

The breakdown of the rates for breakfast, lunch, dinner and incidentals is found at www.gsa.gov/mie.

- 8) Non-continental US (e.g., Hawaii) and foreign meal expenses will also be reimbursed on a per diem basis. Rates may be found at: <http://www.defensetravel.dod.mil/site/perdiemCalc.cfm>.

The breakdown of the rates for breakfast, lunch, dinner and incidentals is found at:

<http://www.defensetravel.dod.mil/site/perdiem.cfm>.

- 9) Typically, meals will not be reimbursed for local travel [less than fifty (50) miles from the employee's place of employment.]

Each AURA center is required to develop procedures for communication, reporting and documenting travel expenses in accordance with this policy. Upon AURA approval, adjustments to per diems are allowable for specific locations. However, no per diem may be adjusted higher than the current federally published GSA or federal rate.

Center policy may allow for other exceptions to this policy on a case-by-case basis as long as these exceptions are approved in advance by Center management, are within allowable federal guidelines and AURA policy, and are well documented as to why the exception is necessary.

b. Conference and Registration Fees

Conference and registration fees must be approved by center management and demonstrated to be necessary and relevant to attendee's position.

c. Lodging

- 1) Actual and reasonable lodging expenses are an allowable cost, subject to the specific rules and regulations of the sponsoring agencies and

deemed reasonable by Center management. AURA allows a conference participant to stay in the "conference headquarters" hotel even if other, less expensive, hotels are available.

- 2) Unless a lodging per diem is authorized by AURA in advance, all lodging expenses must be substantiated with an original receipt from the lodging establishment. The receipt must provide sufficient detail for AURA to determine the cost of the room and any other charges included on the bill.

d. Commercial Transportation.

- 1) All AURA air travel should be procured at the customary standard commercial rate (coach or equivalent). The difference in cost between first-class air accommodations and less than first-class air accommodations is unallowable except when less than first-class air accommodations are not reasonably available to meet necessary mission requirements, such as where less than first-class accommodations would (i) require circuitous routing, (ii) require travel during unreasonable hours, (iii) greatly increase the duration of the flight, (iv) result in additional costs which would offset the transportation savings, or (v) offer accommodations which are not reasonably adequate for the medical needs of the traveler. First or business class rail or air service must be pre-approved by Center Management.
- 2) Recipients of Federal financial assistance funds are required to abide by the provisions of the "Fly America Act". This rule applies even if the cost is higher and the service less convenient. For exceptions to this rule, please see 41 CFR 301-10.138.

e. Automobile Expense

- 1) AURA will reimburse the traveler for actual miles traveled in one's personal automobile, provided that it is associated with a pre-approved travel request and the actual cost does not exceed the lowest tourist or coach commercial airfare.
- 2) Mileage will be reimbursed from the point of origin at the federally approved rate that can be found at:

<http://www.gsa.gov/portal/content/100715>
- 3) AURA may periodically revise its mileage reimbursement rate. In no case will this rate exceed the mileage reimbursement rate set by the Internal Revenue Service.

5. Non-allowable Expenses

Non-allowable expenses, such as those listed below, will not be reimbursed without proper authorization and must be paid from non-contract discretionary funds.

- a. Travel insurance;
- b. Entertainment;
- c. Alcoholic Beverages and,
- d. Goods or services for personal use

C. RENTAL VEHICLES

Rental of vehicles must be approved in advance and will be justified on the basis of need to conduct official business and not as a convenience to the employee.

AURA will not reimburse the cost of insurance coverage provided by rental agencies for vehicles rented within the contiguous 48 states, Alaska, Hawaii and Puerto Rico as this coverage is already provided by AURA's comprehensive automobile general liability insurance. In all other locations, the optional insurance should be accepted and the cost will be reimbursed.