

AMERICAN ASSOCIATION OF STATE HIGHWAY AND TRANSPORTATION OFFICIALS

**ACCOUNTING POLICIES AND PROCEDURES
TRAVEL AND BUSINESS EXPENDITURE POLICY**

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American Association of State Highway and Transportation Officials

ACCOUNTING POLICIES AND PROCEDURES

TRAVEL AND BUSINESS EXPENDITURE POLICY

1. PURPOSE

This policy governs the travel costs incurred by AASHTO. The principal purpose of this policy is to establish and communicate equitable policies that will aid in controlling travel costs, while ensuring fair and consistent treatment of all who travel on organization business. If a funding source (i.e., grant or contract) imposes more stringent travel restrictions, then employees and others must follow those policies.

2. POLICY

The primary responsibility for determining the appropriateness and validity of expenditures lies with the employee incurring the expenses and the approver of the expenditures. **Employees are expected to be conservative in their spending; managers are expected to be diligent in their review.**

AASHTO's policy relies upon the mature, reasoned judgment of employees and the recognition of their obligations. Travel and related expenses incurred are generally recognized means of conducting business. All reasonable expenses incurred to further AASHTO's interest will be reimbursed. **Those which (A) DID NOT benefit the company's purposes, (B) are of a purely personal nature, or (C) are not reasonable in circumstances, will not be reimbursed.** All expenditures must be made in accordance with this policy.

The following requirements are inherent in the general policy:

- 1) Individuals cannot approve their own expenditures. Approval by an appropriate level supervisor is required.
- 2) The expense approver must ensure that expenditures are in compliance with and are documented as required by this policy.
- 3) All disbursements are to be described accurately and fully on expense reports.
- 4) It is required that, whenever possible, the employee's American Express Card be used for business expenditures. Personal credit cards and cash should be used only when the American Express Card is not accepted and/or the employee does not have one.

This policy is designed to accomplish the following:

- Ensure all employees have a clear and consistent understanding of policies and procedures for business travel and expenses.
- Ensure employees are reimbursed for legitimate business travel and entertainment expenses.
- Identify reimbursable versus non-reimbursable expenses.
- Provide employees who must travel with a reasonable level of service and comfort at the lowest possible cost.
- Clarify responsibility for reporting and documenting of all travel expenses incurred.
- Provide the appropriate level of accounting and business controls for the company to ensure that expenses are reviewed and approved by the appropriate person.

It is impossible to anticipate every situation that may be encountered during business travel. Therefore, the employee is expected to use good judgment, when prior management approval is not possible, and consult with management when prior approval is possible.

3. OUT OF TOWN TRAVEL

3.1 MAKING THE MOST OF YOUR TRAVEL BUDGET

You are responsible for the cost-efficient management of your travel budget. To keep travel costs at a reasonable level, AASHTO employees must:

- Make your travel arrangements as far in advance as possible to qualify for advance purchase discounts.
- Obtain discount, promotional, and advance purchase fares.
- Request the lowest reasonable fare for a selected itinerary.
- Use the most cost-efficient means of long-distance and local transportation.
- Strive to use public transportation.
- Keep rental car use to a minimum.
- Use non-premium parking areas.
- Obtain reasonable cost-efficient lodging accommodations, if the accommodation is not pre-arranged by meeting host.

3.2 TRANSPORTATION

3.2.1 TRAVEL BY AIR

Airline tickets for company business should be ordered as e-tickets using the Internet, airline reservations systems, or the designated AASHTO travel agency:

- a. **Class of Service:** Travelers are expected to travel economy class unless prior authorization is given.
- b. **Reservations:** Travelers are encouraged to make reservations as far in advance of the departure date as possible to take advantage of discount fares.
- c. **Frequent Flier Programs:** Travelers may retain frequent flier program benefits. However, participation in these programs may not result in any incremental cost to the company beyond the lowest available airfare, as defined later in this policy.
- d. **Airfare:** All tickets must be booked and expensed at the *lowest reasonable price* for a selected itinerary. Travelers are not expected to travel at times of day that would be unreasonable or disadvantageous for other reasons.
- e. **Payment and Documentation:** Electronic tickets must be used at all times, unless mandated otherwise by the airline(s).
- f. **Unused or Partially Used Tickets:** All unused tickets and reservations must be returned/reported to **travel agent** or to agents from where the Airline ticket was purchased (**before scheduled departure time**) for a refund when applicable, or for use on a future trip.
- g. **Supporting Documentation:** Attach invoices from travel agent and/or airline ticket receipts to your expense report.

3.2.2 TRAVEL BY RAIL

- a. Rail travel must be in business class. AASHTO does not allow first class for rail travel.

3.2.3 TRAVEL BY AUTO

- a. You can use **your own car** for trips less than 150 miles, and be reimbursed at the GSA mileage rate. Trips by car in excess of 150 miles (including mileage at the IRS rate, tolls, lodging, parking and subsistence en route) cannot exceed the cost of the lowest round-trip coach fare plus ground transportation costs (e.g., transportation to/from the airport and parking). When you drive, you must carry a valid driver's license and automobile insurance.
- b. Travelers should rent cars when other means of transportation are unavailable, more costly or impractical. All rentals should be for compact or economy size cars, unless 3 or more people are traveling together, or your transportation requirements justify a larger car.
- c. Whenever possible and practical, employees with the same travel itinerary should share a vehicle.

- d. Employees are to fill the fuel tank before returning the car to the rental agency, since rental companies assess a costly surcharge for this service. Please see below the additional rule regarding fuel costs.
- e. Examine the rental vehicle for any noticeable damage, i.e., scratches and dents, prior to signing the contract and departure from the rental facility. Damaged areas are to be reported immediately to the car rental agency and documented.

The following reimbursement rules apply to rental car usage:

- **Refuel the car yourself.** AASHTO does not reimburse for fuel costs charged by the rental car company when you return the rental car with less than a full gas tank.
- AASHTO has liability and physical damage insurance protection in place for vehicles rented within the United States, Canada and U.S. Territories and Protectorates. Any need to rent vehicles outside of these geographic areas should be reviewed and approved before the trip.
- AASHTO does not reimburse the Collision Damage/Deductible Waiver (CDW) coverage on rented vehicles since we carry our own insurance for this purpose. This coverage should be declined for business use of a rental vehicle. If you use the rental car for personal purposes, you may want to buy this coverage at your own expense as AASHTO's policy covers only business usage.
- AASHTO does not reimburse for **Personal Accident Insurance (PAI)** coverage.

3.3 MAKING YOUR TRAVEL ARRANGEMENTS

- a. You may book e-tickets using travel websites or airline reservations systems if the fare is under \$800 round trip. If your airfare exceeds \$800, obtain prior written approval from your supervisor before making a purchase. If you must **change or cancel a ticket you purchased**, you are responsible for obtaining a refund on refundable fares or **rebooking the ticket**.
- b. AASHTO reimburses for unusable non-refundable tickets if you provide justification for the inability to rebook the ticket. AASHTO reimburses you for any ticket change fees after you complete your travel. **Prior to purchasing a ticket, thoroughly read all restrictions that apply to your ticket. This is your responsibility.**
- c. AASHTO has a relationship with a travel agency. When you are ready to make your travel arrangements, you may, as an option, contact the travel agency by phone or e-mail. After you make a reservation, the travel agency will e-mail you an e-ticket itinerary confirmation. Immediately check this confirmation carefully to ensure that it is correct.
- d. In the event you must **change or cancel** travel arrangements made through our travel agency, you must check with the travel agency to see if any restrictions apply. If you purchased a refundable ticket, then you are responsible for contacting the travel agency to initiate the refund. If you purchased a non-refundable ticket, please discuss your options with the travel agency in order to avoid losing the ticket's value. Notify Accounting via e-mail of any changes or cancellations.

3.4 LODGING

- a. Lodging costs must be for travel outside a 50 miles radius from the AASHTO office. Local overnight lodging needs prior verbal or written approval from your supervisor. Some hotels offer state government discounts for which AASHTO may qualify using your AASHTO business card as your identification for this discount when requested.
- b. As a general rule, lodging that has not been pre-arranged by meeting hosts may not exceed \$180 per night (before taxes). If rates are higher, the traveler must make the best effort to use the GSA lodging per diem rate available at: <http://www.gsa.gov/portal/category/21287>. If rates exceed GSA per diem rates, obtain prior written approval from your supervisor.

Room Type: A single room with a private bath and interior hall entrance, in a moderately priced business class hotel is the standard. Concierge floors or luxury accommodations will not be reimbursed unless no other standard room is available within 10 miles.

Cancellation: Travelers must cancel the room within the hotel cancellation policy to avoid no-show charges. If the cancellation is made directly with the hotel, travelers are advised to request and retain a cancellation number as documentation. No-show charges are not reimbursable unless it is under extraordinary circumstance.

Payment and Documentation: Accommodation charges are to be reported on expense reports.

3.5 HOTEL, LAUNDRY, TIPS, TELEPHONE, AND POSTAGE

- a. AASHTO expects an employee traveling on company business to incur minimal charges.
- b. Reasonable gratuities at hotels and transportation centers will be reimbursed. The following guidelines apply for tipping:
 - Waitress/Waiter: should not exceed 20%
 - Bellhop/porter/skycap: \$1 per bag
 - Maid Service: \$2–\$5 per day
- c. Laundry expenditures should only be incurred on extended trips (5 consecutive working days or more).
- d. Whenever possible, avoid charging telephone calls to your hotel bill. Some hotels have high mark-ups on telephone calls.

3.6 MEALS

- a. For travel outside a 50-mile radius from the AASHTO office with or without an overnight stay, AASHTO reimburses the actual meals and incidental costs. If you pay for another employee, make sure the expense statement is coded correctly with the appropriate program code.
- b. For travel within a 50-mile radius from the AASHTO office, local travel policies apply (see Local Travel section below).

- c. When on out-of-town travel status, you may need to conduct **business with others over a meal** and feel obligated to pay. To be reimbursed, document the specific purpose of the meal, list the attendees, and why it was necessary to conduct business during the meal. The actual cost of the meal is reimbursable.
- d. During business trips, the cost of meals for only the employee is reimbursable when dining with family or personal friends.

3.7 BUSINESS ENTERTAINMENT EXPENSES

Business and entertainment expenses are those expenses incurred while entertaining guests of the organization and include events such as social and recreational activities, or when a business discussion takes place immediately before, during or after the event. Business and entertainment expenses must be approved IN ADVANCE by the employee's immediate supervisor. Entertainment expenses are unallowable on federally-sponsored agreements.

AASHTO will reimburse employees for reasonable cost of business and entertainment expenses when they are "directly related to" or "associated with" the active conduct of business. ***When more than one AASHTO employee is present at an event, then the senior employee (with highest-ranking approval authority) should bear the associated expenses and seek reimbursement.***

The following information must be included on employee expense reports as support for all business meals and entertainment expenses:

- e. Name, company, and business relationship of all attendees
- f. Name and location of the establishment
- g. Where the event took place
- h. Amount and date of the expense
- i. The business purpose of the expenditure

3.8 REIMBURSABLE MISCELLANEOUS CHARGES WHILE ON BUSINESS TRAVEL

- a. Laundry charges if travel is longer than five consecutive working days.
- b. Gratuities to transport meeting materials.
- c. Ground transportation in home city (home/office; to/from airport) and at destination for business purposes (airport to/from hotel; hotel to/from meeting).
- d. Registration fees.
- e. Fee for checking first bag on a flight.

3.9 NON-REIMBURSABLE OPTIONAL ACTIVITIES

- a. Entertainment, movie rentals, health clubs, resort fees (unless part of the negotiated daily hotel rate).
- b. Alcoholic beverages, except when conducting business entertainment.

- c. Flight insurance (this is covered by the AASHTO insurance policy while on business travel).
- d. In-flight telephone calls.
- e. Personal travel costs.
- f. Personal reading material.
- g. Personal items such as apparel, luggage or briefcases.
- h. Traffic fines, court costs or administrative fees associated with traffic fines paid by the fleet company.
- i. ATM advances or fees (only business expenses for which the advances are used are reimbursable).
- j. Valet Parking (unless self parking is NOT available).
- k. Cash bonuses/gifts provided to employees or suppliers.

3.10 TRAVEL COSTS REIMBURSED BY OUTSIDE SOURCES

- a. If you plan to receive reimbursement for travel costs from outside source(s), you are responsible for ensuring appropriate compliance with both AASHTO travel guidelines and any more stringent guidelines established by the funding source.
- b. You also are responsible for invoicing and obtaining reimbursement from the 3rd party source. You may submit an expense reimbursement request to AASHTO coded to account 1465 "Account Receivable Employee" and then have the outside source(s) reimburse AASHTO.

3.11 PERSONAL TRAVEL COMBINED WITH BUSINESS TRAVEL

Prior to booking your fare, obtain approval from your supervisor by providing documentation that includes a quote showing the lowest available fare for the selected itinerary for only business travel, as well as the lowest available fare quoted for combined travel for the selected itinerary. The employee is responsible for any additional cost and time which should be charged to annual leave for the time spent during the trip that does not relate to business travel.

4. LOCAL TRAVEL

4.1 TRANSPORTATION

- a. Use cost-effective means of ground travel. AASHTO reimburses for cab fare or the use of your own car at the GSA mileage rate (at the rate established by U.S. GSA) plus applicable parking fees and tolls.
- b. Parking expenses are reimbursable items; however valet parking is not a reimbursable item, unless there is no alternative.
- c. When you drive, you must carry a valid driver's license and current automobile insurance.

4.2 BUSINESS MEALS

- a. Local business meals with non-AASHTO staff may be necessary at times. To be reimbursed, you must document the specific purpose of the meal and list the attendees. Local business meals cannot be charged to a grant or contract.
- b. AASHTO does not provide reimbursement for meals where the only participants are all AASHTO employees. Exceptions to this policy include AASHTO-wide functions (such as employee recognition) and developmental unit meetings (such as staff retreats) that have a documented agenda approved by a supervisor.

5. TRAVEL ADVANCES—HQ STAFF

- a. Advance requests cannot exceed the estimated hotel cost plus \$45 per day towards meals, taxis, and incidentals, plus the actual cost of a ticket purchased on the Internet with a personal credit card.
- b. Request a separate check to cover any registration fees.
- c. You are responsible for clearing your travel advance within 45 calendar days after the travel is conducted—even if AASHTO does not owe you any money and you do not owe any money to AASHTO. Advances are not transferable from one trip to another.
- d. To obtain an advance, complete the “Request for Travel Advance” form. Submit your advance request to Accounting **at least 10 working days prior** to travel. An employee may not have more than two travel advances outstanding at any given time.

6. REIMBURSEMENTS

- a. All expenses should be accompanied with receipts. Receipts must include the name of the vendor, location, date and dollar amount.
- b. Restaurant menus and credit card statements are not an acceptable form of receipt.
- c. When a required receipt is not available, a full explanation of the expense and the reason for the missing receipt is required.
- d. Actual bills/receipts must be submitted whenever possible; photocopies will be acceptable only with explanation as to why the original is unavailable.

6.1 OUT-OF-TOWN REIMBURSEMENT REQUESTS

- a. AASHTO staff must submit all expenses using the online Concur system with the appropriate receipts within 45 days of the expense being incurred. Information for using Concur is available on the H drive.
- b. In cases in which an employee has received a travel advance or for AMRL employees who do not have a corporate card, expenses should be submitted utilizing the paper “Staff Expense Report” form. Reimbursement of out-of-town travel expenses must be accompanied with receipts to your supervisor within 45 days following the date of travel.

- c. Complete a separate expense report for each authorized trip.

6.2 LOCAL TRAVEL/BUSINESS EXPENSE REIMBURSEMENT REQUESTS

- a. AASHTO staff must submit all expenses using the online Concur system with the appropriate receipts within 45 days of the expense being incurred.
- b. Employees who have received a travel advance or AMRL employees not possessing a corporate card should utilize the paper "Miscellaneous Staff Expense Report" forms for all local travel and business expenses. This must be accompanied with receipts and submitted within 45 days following the date of travel.
- c. Expenses for which reimbursements are not requested within 45 days after the expense is incurred will not be reimbursed unless it is under unusual circumstances.

7. NON-AASHTO STAFF TRAVELING ON BEHALF OF AASHTO

- a. Travelers other than AASHTO staff must adhere to the AASHTO Travel Policy along with the following additions to receive reimbursement for travel expenses incurred at AASHTO's request.
- b. Program managers are responsible for providing travel guidelines to non-staff travelers. In some cases, it may be necessary to provide additional project specific guidelines, if a funding source (i.e. grant or contract) imposes more stringent travel restrictions. In no case will these guidelines be less stringent than AASHTO's travel policies.
- c. Federally supported travel must follow the U.S. Government travel reimbursement policies. Travel policies and per diem rates are available at the U.S. General Services Administration website at: <http://www.gsa.gov>.

7.1 PURCHASE OF AIRLINE TICKETS AND CAR RENTAL

- a. AASHTO prefers that non-AASHTO staff purchase their own tickets and receive reimbursement **after purchase of ticket**. Non-staff are responsible for any ticketing restrictions. AASHTO handles changes and cancellation of non-refundable tickets on an individual basis.
- b. In the event that non-staff are unable to purchase their own ticket, AASHTO's travel agency can book the ticket. To secure a ticket through our travel agency, prepare an "Authorization for Non-Staff Travelers to Book Airline Tickets" form that lists the authorized travelers and applicable project number, and obtain approval from program director. The travel agency will not issue tickets for non-staff travelers without written authorization from AASHTO. After the traveler makes a reservation, the travel agency will e-mail the traveler an e-ticket itinerary confirmation and provide you with a copy.
- c. When a non-staff traveler **cancels a ticket** that was written by the travel agency, he/she should notify the appropriate staff responsible for the meeting. AASHTO may request the non-AASHTO staff traveler to reimburse AASHTO for the cost of the ticket if AASHTO does not receive a refund.
- d. The use of rented cars is discouraged in favor of public transportation, provided public transportation is more economical. Whenever a rented automobile is used due to circumstances which make it

impossible, impractical, or more costly to use other transportation, the traveler should submit an explanation. Efforts should be made to obtain economical rates in terms of smaller car size and all available discounts.

7.2 REIMBURSABLE ITEMS (IF APPLICABLE)

- a. Air or train transportation, no business or first class upgrades.
- b. Travel by car for trips less than 150 miles is reimbursed at the GSA mileage rate (at the rate established by the U.S. GSA).
- c. For a trip in excess of 150 miles, costs associated with the use of privately owned autos or rental vehicles will be reimbursed as long as the cost of automobile expenses claimed in addition to related subsistence expenses do not exceed the cost of travel by common carrier plus related subsistence expense.
- d. Ground transportation costs (e.g., transportation to/from the airport and parking).
- e. Ground transportation in home city (home/office to/from airport) and at destination (airport to/from hotel and hotel to/from meeting site, if different than hotel).
- f. Meals that are not part of a schedule program are paid based on actual cost or calculated on the remaining per diem rate for federally supported programs.
- g. Lodging (room/tax only), as determined by the program. Note: for federally supported programs lodging and meal costs are reimbursable according to U.S. Government per diem guidelines for the city where lodging occurs. When meals are provided as part of a meeting, allowable costs for that meal should be deducted from total daily allowable expenses. Per meal allowable expense breakdowns are available at the GSA travel website. Meal expenses are limited to 75 percent of per diem on the first and last travel days.
- h. Fee for checking first bag on a flight.
- i. Laundry charges when travel is longer than five consecutive working days.

7.3 NON-REIMBURSABLE ITEMS

- a. Entertainment, health clubs, resort fees (unless part of the negotiated daily hotel rate).
- b. Alcoholic beverages, *except when conducting business entertainment approved by AASHTO*.
- c. Flight insurance.
- d. In-flight telephone calls.
- e. Rental cars without prior authorization.
- f. Personal travel costs.
- g. Personal reading material.

- h. Personal items such as apparel, luggage or briefcases.
- i. Traffic fines, court costs or administrative fees associated with traffic fines paid by the fleet company.
- j. ATM advances or fees (only business expenses for which the advances are used are reimbursable).
- k. Valet Parking (unless self parking is NOT available).
- l. Travel in a non-AASHTO staff's own locality, unless specified in a consulting agreement/subcontract.

7.4 MISCELLANEOUS PROVISIONS

- a. Non-staff travelers have **60 calendar days** to submit expense reimbursement requests.
- b. AASHTO does not provide travel advances to non-staff.
- c. Non-Staff Travel Reimbursement Request forms should be completed along with original receipts for air/train fare, hotel, taxi, parking, and meals. Federally supported programs must follow per diem rates available at the U.S. General Services Administration website at: <http://www.gsa.gov>

8.0 EXPENSE REPORT

8.1 RECEIPTS

- a. An original receipt must accompany each expenditure. Each receipt must show the date, the amount and a description of each purchase. Debit/credit card transaction record or statement of account is unacceptable.
- b. Failure to provide appropriate supporting receipts will result in the expense being denied and/or a delay in the reimbursement of your expenses.

8.2 ORGANIZATION OF RECEIPTS:

One of the problems of verifying expense reports is the organization of receipts. To help the verification of expense report, follow the guidance below.

- a. Attach receipts behind the expense report.
- b. Organize your receipts in the same sequence as the "Expense Report Detail" sheet listed on the Expense Report.
- c. Highlight the expense amount reported for faster verification.
- d. Please **do not fold** your receipts so that the expensed amount is hidden, or throw them haphazardly into an envelope. This will only result in delays and/or having your expense report returned to you, which can affect timing of reimbursements.
- e. Staple or use a clip to attach your receipts to the expense report. When receipts are not affixed securely to your report, this may result in loss of receipts and unfavorable adjustments.

9.0 AMERICAN EXPRESS CARD POLICY

9.1 POLICY

AASHTO American Express Corporate card use is restricted to AASHTO business purposes only. The American Express Card is not to be used for personal expenses except when the expenses are included within a charge for a business expense.

9.2 INDIVIDUAL LIABILITY

- a. All reasonable expenses charged to the card incurred while on company business should be recorded on an expense report.
- b. The company will make payment to American Express in full each month. It is each individual employee's responsibility and obligation to submit expense reports in a timely manner.

9.3 AMERICAN EXPRESS CARD DISTRIBUTION

Each approved employee will be issued an American Express Corporate Card upon submission of a signed application outlining the benefits and responsibilities to the cardholder.

9.4 TIMING OF FILING EXPENSE REPORTS

Expense statements are to be submitted to accounting within 45 days of the date of the charge. If there were unavoidable personal charges on the credit card, the card holder is responsible for reimbursing AASHTO immediately.

9.5 PROCEDURES FOR DELINQUENT ACCOUNTS

DELINQUENT STATUS - ACTION TAKEN BY AASHTO: If an expense report for a charge on your American Express Card is not submitted 90 days after the expense is incurred, **YOUR ACCOUNT WILL BE SUSPENDED.**

9.6 LOST OR STOLEN CARDS

- a. If the card is lost or stolen, the employee should report it immediately to American Express. It must also be reported to the AASHTO Accounting department. American Express will issue replacement cards.

9.7 TERMINATION OF EMPLOYMENT

- a. Upon termination of employment, the employee must surrender the American Express Card to their supervisor, Human Resource Manger, or Director of Finance and Administration. The employee is still personally responsible for any unpaid balance, and must complete the filing of all outstanding expense reports.
- b. An employee shall submit a final expense report within (3) days prior to the last day of employment showing all non-reimbursed business-related expenses.

ATTACHMENT A

Reimbursement Policy

Expense Category Guidelines *

	Expense Category	Suggested Cost	Comments
1	Hotel (small cities)—maximum per day	\$150 per day	Itemize daily charges
2	Hotel (large cities)—maximum per day	\$180 per day	Itemize daily charges
3	Accommodation: In-room movies/games	Not reimbursed	
4	Accommodation: Exercise/Gym fee	Not reimbursed	
5	Accommodation: Dry cleaning	If stay is >1 business week	
6	Car rental (when traveling)	Guideline of \$50 per day	<ul style="list-style-type: none"> • Decline collision damage coverage • Return with full tank of gas • Itemize daily charges
7	Meals (<i>traveling out of town requiring overnight stay</i>)	Guideline of \$45 per day	Costs are supported by actual receipts
8	Business Entertainment	Not among AASHTO staff, except when hosting out of town guests or in recognition of an achievement	At customer events, the most senior employee in attendance should pay the bill
9	Service charge/tips	Maximum of 20%	
10	Business use of personal automobile	Reimbursed at the rate established by U.S. GSA	

* To be updated annually by Finance Department.