

# **EFFICIENCY MAINE TRUST**

## **Travel Manual**



**MAY 4, 2011**

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# Policy

## Introduction

It is the responsibility of all staff involved in travel on behalf of Efficiency Maine Trust (the Trust) to assure that all terms and conditions of the policy are followed and that sufficient documentation is maintained to justify all expenses. The purpose of this policy is to establish the requirements for the Trust payment of expenses for the Trust program and administrative business which require in-state or out-of-state travel.

## Responsibility for this Policy

The Controller for the Trust is responsible for ensuring the efficient use of systems according to this policy. The interpretation of appropriate use and future revisions of this policy are the responsibility of the Executive Director who is authorized by Section 10103(3)(C) of Title 35-A of the Maine Statute to delegate powers and duties to other members of the staff. The Executive Director has delegated responsibility for the travel policy and procedures to the Controller.

## Adoption of this Policy

On May 4, 2011, the Board of Trustees (the Board) at a regular business meeting adopted this policy and authorized the Executive Director to implement the policy and to make technical and minor changes without seeking additional authorization of the Board. The Executive Director has delegated implementation for the travel policy to the Controller. The policy will be reviewed by the Governance Committee when required which will then be referred to the Board for final action.

## General Policy

It is the general policy of the Trust to reimburse all approved job related expenses. It is understood that no set of rules can cover all situations. The Trust's travel policies are intended to create an "accountable plan", as described by IRS Publication 463. The following tests will be applied to all claims for reimbursements:

1. The travel expenses must be business related while performing services as a Trustee, officer, official or employee of the Trust;
2. The expenses must be reasonable under the particular circumstances involved and, be fully documented per the policy;
3. Trustees, directors and employees must return any travel advance within a reasonable period of time, per the policy; and,
4. Directors may not sign-off as Directors on Travel Authorization or Travel Expense Claims for themselves.

## Employee defined

For purposes of this policy, the term "employee" refers to directors, trustees and employees who travel on behalf of the Trust at the Trust's expense. This policy will not apply to independent contractors.

## Compliance with these policies

The following persons must comply with the policies in this chapter:

1. All employees as defined above in section “Employee Defined” who are conducting Trust business at the Trust’s expense have the duty to know, to use and to comply with these policies, unless otherwise provided by law; and,
2. Persons other than Trust employees, as defined, whose travel expenses are authorized by statute or the grant and paid through the Trust but the statute or grant is silent as to the process of the reimbursable amount.

### **Responsibilities of Trust management**

Division Directors are to:

1. Ensure that any travel costs incurred are:
  - Directly work related;
  - Obtained at the most economical price; and,
  - Both critical and necessary for the Trust business.
2. Exercise prudent judgment in approving travel-related costs.
3. Follow the requirements of the system for management and control over travel-related costs that includes:
  - Adherence to the policies and procedures which cover the items required in this chapter; and,
  - Authorization or approval of travel costs.
4. Ensure that the Trust employees provide itemized receipts for reimbursements and credit card charges.
5. Ensure that all travel reimbursement requests and post travel settlements are submitted in a timely manner and are properly documented and complete.

### **Responsibilities of the Trust travelers**

A traveler on the Trust business is responsible for:

1. Being familiar with the Trust travel policy and procedures before travelling;
2. Using the same care in incurring expenses and accomplishing the purposes of the travel that a prudent person would do if traveling on personal business. Excess costs, circuitous routes, delays, or luxury accommodations unnecessary or unjustified in the performance of official Trust business travel are not acceptable;
3. Paying any excess costs and any additional expenses incurred for personal preference or convenience;
4. Returning as promptly as possible when the Trust business is completed;
5. Securing prior authorization for travel when required by filling out the Travel Authorization and Advance Form. The employee is at risk of not receiving proper reimbursement for any expenses incurred if they do not follow proper procedure and secure proper authorization for travel;
6. Preparing the Travel Expense Claim Form and providing appropriate itemized original receipts and documentation as required in the Travel Expense Claim Form;

7. Submitting requests for reimbursements within thirty (30) days of the date the expense is incurred. Cash travel advances are authorized for employees, but employees must submit documentation within thirty (30) from the date of their return. Employees will either reimburse the Trust for any advance greater than cost; or request reimbursement from the Trust for costs in excess of the advance; and,
8. Employees who fail to settle up travel advances within thirty days of the date of their return from the trip will not be eligible for any additional travel advance until all prior travel advances are either settled or repaid to the Trust unless there is a compelling reason for the delay. Employees who fail to submit mileage requests within thirty (30) days will forgo payment of the mileage due, unless there is a compelling reason for the delay.

### **Criteria for selecting and approving travel**

The Division Directors must use the following criteria to determine whether to authorize a person to travel on Trust business and to determine what travel method to authorize:

1. Select the travel method that is most economical for the Trust. This criterion must be used except in the situations noted below. All costs should be considered such as travel, time, etc. in making the determination;
2. Select the travel method that is most advantageous to the Trust when there are additional considerations. The personal travel plans of the traveler shall not influence this criterion;
3. The Trust may use other criterion only in the following situations:
  - To ensure the health and safety of agency travelers; or,
  - To comply with the Americans with Disabilities Act (ADA).

### **Alternatives to travel**

Trust management is to consider methods of travel, as well as less expensive alternatives to travel. These alternatives should include, but are not limited to:

1. Teleconferencing and video conferencing;
2. Video recordings and published reports;
3. Car-pooling and greater use of public transportation; and,
4. Coordinating with other entities or state agencies for joint travel arrangements when other entities or state agencies are involved.

### **Health and safety of travelers**

The health and safety of travelers is a top priority in the conduct of travel related activities. Management and the traveling employee will establish and alter travel plans and itineraries with consideration of hazardous inclement weather and other situations that could threaten the health and safety of employees. When this occurs, travelers should:

1. Promptly notify the traveler's Division Director of the change in travel plans; and,
2. Note the reason for any additional expense on the traveler's Travel Expense Claim Form.

### **Americans with Disabilities Act**

Compliance with the Americans with Disabilities Act (ADA) is required by law and thus considered to be advantageous. All personnel are to be afforded equal opportunity to travel for Trust business,

consistent with their roles and responsibilities, even if the travel costs for disabled travelers will exceed what would normally be most economical to Trust.

Travel authorizations and travel claims should be annotated that the extra costs were required to comply with the ADA. ADA supporting documentation should remain confidential and a statement added to the travel voucher indicating the agency file location.

### **Trust Business Credit Card Program**

The term “Trust Business Credit Card Program” comprises the use of the authorized business credit card issued to individual employees under the Trust credit card relationship. This system has the following components that can be used for travel purchases:

1. The Division Directors are to authorize the use of or approve the issuance of a Trust Business Credit Card (“credit card”) to those travelers whose work requires them to travel on Trust business. The individual credit card can only be used for authorized Trust purchases;
2. The issuance of a credit card to an employee is subject to approval by the credit card issuer. The Trust will set a credit limit consistent with the business needs of the employee and the protection of the Trust;
3. The Trust will pay the credit card statement directly, but that payment does not relieve the traveler of responsibility for submitting travel receipts with their Travel Expense Claim Form. A consistent pattern of an employee failing to reconcile travel expenses in a timely manner will impact future travel authorization and/or the continued use of the credit card;
4. An employee who uses the credit card for personal or unauthorized expense will be responsible for the payment of such charges and may lose the right to use a business credit card; and,
5. The traveler is to attach the itemized credit card receipt to the Travel Expense Claim Form.

### **Prior authorization for travel required**

Travelers must receive prior authorization from their Division Director:

1. Whenever a travel advance is required by a traveler; or,
2. For all in-state overnight or out-of-state travel.

Travelers who have not submitted a Travel Authorization and Advance Form may obtain approval from their Division Director by email prior to traveling or obtaining lodging for emergency situations.

Out-of-state travel by Trustees on behalf of and at the expense of the Trust must receive prior authorization for travel from the Board Chair. In the case of the Board Chair, the Board Vice-Chair is the approver. All policies and procedures contained herein apply equally to Trustee travelers.

The requirement for prior authorization is not applicable for Trustees who are traveling to the Trust board meetings, committee or work group meetings, or other meetings where the member is attending in their capacity as a Trustee.

### **Scheduling meetings, conferences, conventions, and training sessions**

When Trust meetings or conferences are necessary, staff must give first preference to locations at publicly owned facilities such as state or local government facilities. Cost effectiveness must be a prime consideration when planning these events and locations must be barrier-free.

When a Trust event is conducted at a rented or leased barrier-free non-state facility, the person responsible for the choice of location and facilities is to review the justification in advance with the Controller for approval.

### **Reimbursable travel costs**

Payment by the Trust for the following types of expenses incurred on Trust business is subject to the requirements and restrictions of this policy.

1. **Lodging**— Actual cost of lodging up to a specified daily maximum based on the federal per diem rate. An itemized receipt is required. (Refer to the Procedures: Lodging Section for more information);
2. **Meals**— Actual cost of meals up to a specified per meal rate. Itemized receipts are required. (Refer to the Procedures: Meals Section for more information).
3. **Transportation**—Costs of necessary Trust business travel using private motor vehicles, rented motor vehicles, railroads, airlines, ships, buses, taxis and other means of conveyance. The Trust will reimburse mileage at the IRS rate (Refer to Procedures: Transportation Section for more information.); and,
4. **Miscellaneous travel expenses**—Other costs essential to the transaction of Trust business are reimbursable to the traveler. (Refer to Procedures: Miscellaneous Travel Expenses Section for more information.)

### **Non-reimbursable travel costs**

The following types of travel-related costs shall not be reimbursed:

1. Alcoholic beverage expenses;
2. The cost of the daily commute between the traveler's residence and their assigned office. Refer to Procedures: Transportation Section.);
3. Certain travel expenses are considered as personal and not essential to the transaction of Trust business. Such non-reimbursable expenses include, but are not limited to:
  - Valet services, defined as the hiring of a personal attendant who takes care of the individual's clothes, car, luggage, etc. except as an ADA accommodation;
  - Entertainment expenses, television rental and other items of a similar nature including transportation to non-business locations;
  - Costs of personal trip insurance (such as personal accident insurance, personal effects insurance, and extended liability insurance), and medical and hospital services; and,
  - Out of pocket charges for vehicle service calls caused by the negligence of the traveler. Examples include service charges for the delivery of fuel, retrieval of keys from locked vehicles, jump starting vehicles when the lights have been left on, etc.



4. Meals and lodging expenses exceeding the maximum rate unless:
  - An exception is specifically provided by statute; or,
  - Within the terms and conditions of a grant-in-aid; or,
  - Approved by the Division Director.

### **Travel for the convenience of the traveler**

If a traveler would like to couple a vacation or other personal use onto a legitimate business trip it is allowed, where all of the following conditions exist:

1. The primary purpose of the trip is Trust business; and,
2. The traveler uses, where necessary, his or her earned and available paid time off for the vacation or personal part of the trip; and,
3. The Trust does not incur any extra expenses beyond what it would normally incur had the trip occurred without any personal use coupled to the trip.

### **Leave of absence during travel**

When a traveler takes leave of absence (such as paid time off) of any kind because of being incapacitated due to illness or injury that is work related:

1. The authorized reimbursement for meals and lodging may be continued during the leave period; and,
2. Providing the traveler is able to travel, reimbursement is not to exceed in total the cost authorized for motor vehicle car mileage or common carrier in returning the traveler to the office or residence, whichever is closer, and then back to the assignment.

When a traveler takes leave of absence of any kind as a result of illness or injury that is due to non-business-related activity, the authorized reimbursement for meals, lodging, transportation, and all other travel expenditures may not be continued during the leave period.

Traveler must list the exact hour of departure and return to service on the Travel Expense Claim Form.

### **Travel expenses reimbursed by other entities**

If Trust business travel expenses are to be paid by a person or entity other than the Trust, travelers are not to be reimbursed more than the actual expenses of travel. The Controller will give prior approval for the travel before an employee may submit payment of Trust travel expenses by an entity other than the Trust. **Ethical issues must be considered when approving Trust business travel costs to be paid for by another entity.**

### **Budgeting and Reporting**

All travel, meal and entertainment costs are required to be budgeted and accounted for separately from other expenditures in the Trusts' records. The Trust's Board must approve the annual budget for travel, meal and entertainment costs and be provided with periodic reports on actual costs paid directly or reimbursed.

# Travel Reimbursement Procedures

## Lodging

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### General

The Trust will pay for lodging expenses as evidenced by a fully itemized receipt, up to the specific daily maximum allowable lodging rate in effect at the time of travel for the specific area or locality, unless:

1. An exception is specifically provided by the Division Director in writing; or,
2. Authorized by the Exceptions to the maximum allowable lodging rates Subsection.

Taxes will be paid on lodging in addition to the Maximum Lodging Amounts contained in the Reimbursement Rates Section.

The preferred method for purchasing lodging accommodations while on Trust business is through the use of the Trust's credit card. Travelers requesting reimbursement or paying by Trust credit card are to attach original lodging receipts to the Travel Expense Claim Form for all lodging charges.

Travelers should apply for all exemptions offered by state or local governments to governmental travelers.

Travelers are advised to check their lodging choice with the bedbug registry.

### Exceptions to the maximum allowable lodging rates

In the following situations, the daily maximum allowable lodging amounts may not be adequate and the Division Director may approve payment of lodging expenses exceeding the applicable daily maximum amounts listed in the Reimbursement Rates Section

1. When a traveler is assigned to accompany an elected official, or others and is required to stay in the same lodging facility;
2. When costs in the area have escalated for a brief period of time either during special events or disasters;
3. When lodging accommodations in the area of the destination location are not available at or below the maximum lodging amount, and the savings achieved from occupying less expensive lodging at a more distant site are consumed by an increase in transportation and other costs;
4. When the traveler attends a meeting, conference, convention, or training session where the traveler is expected to have business interaction with other participants in addition to scheduled events. Further, it is anticipated that maximum benefit will be achieved by authorizing the traveler to stay at the lodging facilities where the meeting, conference, convention, or training session is held; and,
5. When the traveler needs ADA accommodations, or when the health and safety of the traveler is at risk as provided for in other sections of this policy.

When any exception to the Daily maximum allowable lodging amount is used, the traveler is to select the most economical room available under the circumstances.

Include the written approval for the exception, signed by the Division Director, as part of the payment document. Also provide an explanation describing why an exception was necessary.

### **Lodging for employee meetings, conferences, conventions, and training sessions**

When the Trust arranges for off-site meetings, conferences, conventions, and training sessions, it will arrange for overnight lodging as-needed. To the extent possible, the Trust will arrange to receive direct invoicing from the facilities for the lodging costs.

### **Non-reimbursable lodging costs**

Reimbursement of lodging expenses incurred at a lodging facility located near either the office or traveler's residence is prohibited except:

1. As an allowable moving cost; or,
2. In extraordinary situations that require an employee to remain at his/her work station.

### **Lodging expenses for the normal return night may be reimbursed in certain situations**

The Trust may reimburse a traveler for lodging expenses for the normal return night to allow the traveler to remain overnight away from the office or residence under one of the following three conditions:

1. When the overnight stay is more economical to the Trust. Complete justification should be referenced or attached to the traveler's Travel Expense Claim Form; or,
2. The health and safety of travelers is considered advantageous to the Trust and can be used to justify an overnight stay. The definition of health and safety, approval process and documentation requirements are included in Health and safety of travelers Subsection; or,
3. Compliance with ADA is considered advantageous to the Trust and can be used to justify an overnight stay. The Travel Expense Claim Form should be annotated that the extra costs were incurred to comply with the ADA. Refer to the Americans with Disabilities Act Subsection.

## Meals

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### General

Meal payments, whether by reimbursement or for a Trust credit card charge, are not flat rates and only amounts actually expended may be claimed, not to exceed the Trust's meal rate..

All reimbursements and credit card charges listed on the Travel Expense Claim Form must be supported by an itemized receipt listing individual items purchased.

Reimbursements or Trust credit card charges for alcoholic beverages are prohibited.

### Payment for meal costs

Meal expenses will be paid by the Trust for:

1. Employees who travel out-of-state;
2. Employees who travel in-state and are on Trust business;
3. Employees who attend or staff all-day meetings, conferences, events or workshops where meals are not provided;
4. Employees who attend or staff half-day meetings, conferences, events or workshops where meals are not provided.
5. Employees who request accommodations for special dietary restrictions.

Meal expenses may be paid for meetings regardless of travel status upon prior approval by their Division Director if they meet the following criteria:

1. The purpose of the meeting is to conduct Trust business, **and**;
2. The meals are an integral part of the business meeting, **and**,
3. The Division Director approves payment for the meals **in advance** of the meeting where attendance by Trust employee(s) or others, and payment for the meals regardless of travel status, is advantageous to the Trust.

Meal expenses may be paid for employees who are hosting visiting officials when approved by the Division Director.

In-state and out-of state meal expenses will not exceed the Trust's meal rate:

The breakfast meal rate is \$10 for all locations;  
The lunch meal rate is \$20 for all locations; and  
The dinner meal rate is \$30 for all locations.

Meal payments by the Trust are not required to be reduced or eliminated due to meals served on airlines. Similarly, meal payments are not required to be reduced for continental breakfasts which may be included in the lodging rate or registration fee of a meeting, conference, convention, or formal training session. Travelers should review IRS tax regulations regarding the taxation of these payments.

Meal costs include:

1. The basic cost of a meal;
2. Any incidental expenses;

3. Any applicable sales or meal tax.

## **Transportation**

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### **General**

Allowable transportation expenses include the costs of all necessary business travel whether in private motor vehicles, rental motor vehicles, railroads, airlines, ships, buses, taxis, and other usual means of conveyance.

Use of personal credit cards for Trust travel should be used only when needed and charges will not exceed \$1,000 per trip. Only original itemized personal receipts will be reimbursed.

### **Reimbursement for privately-owned motor vehicle use**

Division Directors may authorize the use of a privately-owned motor vehicle in the conduct of business when it is more advantageous or economical that a person travel by a privately-owned vehicle rather than a rental motor vehicle or a common carrier. The Trust's Business Auto insurance will provide coverage in addition to the owner's vehicle insurance in the event of a collision or other damage. The Trust's Business Auto Insurance Policy may be viewed in the Travel folder on the S-drive.

Reimbursement for the use of a privately owned motor vehicle on business is to be at the IRS mileage reimbursement rate in effect at the time of travel. Mileage is to be documented using trip meters or web-based map applications. All mileage must be net of commuting mileage.

### **Calculating Mileage**

For employees who are assigned to a satellite office on a stated day, that office is their assigned office for calculating mileage for that day. Because the satellite office is provided as a convenience, employees assigned to a satellite office will not be reimbursed for mileage when they travel to the main office for Trust meetings or business at the Trust office; such mileage is considered commuting and the office assignment for that day will be considered to be the main office.

Traveling to the office during hours or days that the employee is not normally scheduled to work **does not** entitle the employee to reimbursement for transportation mileage expenses unless approved by the Division Director.

Reimbursement for the use of a privately owned motor vehicle is payable to the vehicle owner when two or more travelers are traveling in the same motor vehicle on the same trip.

Mileage will be computed from the assigned office to the destination, net of actual commuting mileage. Calculating mileage from home may be used only when it is determined to be closer to the destination. Examples are provided on Appendix A.

### **Use of a rental motor vehicle**

A rental motor vehicle may be used for Trust business under the following conditions:

1. The use of the rental motor vehicle is advantageous or more economical than other conveyances; or
2. Use has been approved in advance by a Division Director.

### **Restrictions and requirements on rental motor vehicle use**

If the traveler does not have access to a Trust credit card, the traveler's personal financial resources

may be used to obtain the rental motor vehicle.

The traveler will attach the original rental agreement and the itemized receipt for the costs to the Travel Expense Claim Form. Record the date and purpose of the trip on the Travel Expense Claim Form.

Transporting of passengers not engaged in official Trust business in a rental vehicle is considered a personal decision. The Trust will not provide excess liability protection to any such passengers in the event of an accident.

It is the Trust's policy that the rental of motor vehicles charged to or reimbursed by the Trust does not authorize vehicles to be used for other than Trust business. Therefore, when a traveler couples a personal vacation with business, the traveler is expected to execute a personal contract to rent a motor vehicle for the vacation portion of the trip.

The Trust provides insurance for "hired" or rented vehicles, therefore travelers should not request insurance coverage and the Trust will not bear the additional cost of this coverage. Any additional health insurance will not be reimbursable as the traveler should be covered by the existing employee health plan or will be covered under Worker's Compensation coverage.

### **Purchasing airline tickets**

The traveler must research and present to the Division Director three possible flight itineraries for approval. Ticket will be purchased after the Travel Authorization and Advance Form is approved.

The Trust will purchase tickets in advance using its credit card and take advantage of any available discounts, when the following conditions are met:

1. The rules of the ticket purchase allow for a partial or full refund in the event that the ticket is not used;
2. Airport of departure is local unless travel to another airport is deemed more economical; and
3. Seats are in the tourist or equivalent section unless traveler requires ADA accommodations.

The inconvenience, travel risk and lost time of using connecting flights should be considered when pricing out direct flights.

Tickets may be purchased on day of departure in an emergency situation with prior approval of the Division Director.

### **Non-air travel**

The maximum reimbursement for transportation expenses via non-air common carriers is the lowest applicable fare not to exceed the lowest class air-fare unless traveler requires ADA accommodations or this provision has been waived by the Division Director.

## Miscellaneous Travel Expenses

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### Reimbursable miscellaneous travel costs

Miscellaneous travel expenses essential to the transaction of Trust business are reimbursable to the traveler. Reimbursable expenses include, but are not limited to:

1. Taxi, shuttle, or limousine fares (including a customary tip or gratuity), motor vehicle rentals, parking fees, and ferry, turnpike and bridge tolls;
2. Registration fees required in connection with attendance at approved conventions, conferences, and official meetings;
3. Rental of room in a hotel or other place that is used to transact Trust business. The room rental is reimbursable as a separate item from lodging when authorized by the Controller or designee;
4. Charges for necessary facsimile (fax) services for Trust business;
5. Charges for Internet usage as long as they are the most cost effective and are for work related purposes. ; or,
6. **Mandatory** fees charged by lodging facilities for items.
7. Any usual and customary tip or gratuity, not to exceed 20%. Tips in excess of 20% will require the approval of the Division Director for payment by the Trust.

# FORMS

## **Travel Authorization and Advance Forms**

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### **The purpose of the form**

The Travel Authorization and Advance form is designed to:

1. Document the authorization and estimated cost of overnight travel within the State of Maine;
2. Document the authorization and estimated cost of out-of-state travel;
3. Document the approval of travel related expenses for all travel; and,
4. Describe the purpose or accomplishments of the trip in enough detail to document that the travel is essential to carry out the necessary work of the Trust.

### **Completing the form**

1. Determine the mode of transportation that is cost effective and is in the Trust's best interest;
2. Download the maximum rates for both meals and lodging for the destination, print and attach to the Travel Authorization and Advance Form;
3. Identify all estimated costs on the Travel Authorization and Advance Form using maximum rates; and,
4. Sign (wet), date and obtain Division Director's signature (wet) on Travel Authorization and Advance Form.

The form may be electronically completed and is located on the S drive: 2-10 travel documents - in Excel. Sections in light green are unlocked for input. The "Mode of Transportation" has a drop down menu to select from. On the bottom right is an area for the traveler to enter the fund and org code and the project code with a drop down menu available for convenience. Additional org/project codes may be added after printing. Form must have a wet signature. A copy of this form is available and includes detailed instructions.

This form may also be printed as an Adobe Acrobat document and manually filled.



## **Travel Expense Claim Form**

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The Travel Expense Claim Form is used to:

1. Collect and document all travel related expenses;
2. Reconcile any travel advances;
3. Determine credit card charges paid separately by the Trust; and,
4. Determine the amount due to or from the traveler.

### **Completing the Travel Expense Claim Form**

The traveler has the following responsibilities for completing the Travel Expense Claim Form and certifying travel expenses:

1. Responding to the level of detail requested on the form;
2. Attaching itemized receipts and documentation required by The Trust's travel policy
3. Submitting the Travel Expense Claim Form to the Division Director to approve reimbursements in accordance with the requirements of this manual.

**For the Trust's credit card travel purchases, a copy of the itemized credit card receipt attaches to the credit card statement and the original credit card itemized receipt attaches to the Travel Expense Claim Form.**

### **Travel expense advances**

The Trust may make a travel expense advance to defray some costs the traveler may incur while traveling on business.

1. The advance is to cover a period not to exceed 30 days;
2. The traveler receives the advance no more than 10 days before the start of travel;
3. The employee must expend the travel advance only to defray necessary reimbursable costs while performing official duties;
4. No travel advance shall be considered for any purpose as a loan to an employee, and any unauthorized disbursement of a travel advance is to be considered as a misappropriation of Trust monies by the employee; and,
5. The traveler shall submit the Travel Expense Claim Form with the travel advance reconciled within 30 days of return. Travel advance funds due back to the Trust must be paid at the time the Travel Expense Claim Form is submitted.

### **Internal Revenue Service regulations affecting travel expenses and travel advances**

The U.S. Internal Revenue Service (IRS) has implemented tax rules affecting travel advances. The IRS requires travelers receiving travel advances to substantiate their travel expenses and to return to their employer any unspent portions of the travel advance within a reasonable time period. If the traveler does not substantiate the travel expenses or does not return any unspent portion of a travel advance within a reasonable time period, the traveler's employer is required to report the amount of the travel advance as income in Box 1 of Form W-2. This payment is subject to applicable payroll withholding taxes.

Following the lead of state travel regulations, if a traveler substantiates a travel expense in accordance with the Trust's travel policies on a Travel Expense Claim Form within thirty (30) days of return, the traveler will have met the reasonable time period requirement.

## Federal Links for travelers

### Reimbursement rates

The per diem and maximum lodging allowances set by the U.S. General Services Administration (GSA):

1. Meals and Incidental Expenses (general):  
<http://www.gsa.gov/portal/content/101518>
2. Meals and Incidental Expenses Maine Locations:  
<http://www.gsa.gov/portal/category/100120>
3. Meals and Incidental Expenses – search by destination  
<http://www.gsa.gov/portal/category/21287>
4. If the travel location is not listed the traveler can determine the county where the destination is located by using the following address:  
[http://www.naco.org/Counties/Pages/NACo\\_FindACounty.aspx](http://www.naco.org/Counties/Pages/NACo_FindACounty.aspx) and then search the data base by county.
5. Per diem and maximum lodging allowances for non-foreign overseas locations including Alaska, Hawaii, and US Territories and Possessions set by the U.S. Department of Defense. The rates are revised monthly and can be accessed at the following address:  
<http://www.defensetravel.dod.mil/perdiem/perdiemrates.html>
6. Per diem and maximum lodging allowances for foreign locations set by the Department of State. The rates are revised monthly and can be accessed at the following address:  
[http://aoprals.state.gov/content.asp?content\\_id=184&menu\\_id=78](http://aoprals.state.gov/content.asp?content_id=184&menu_id=78)
7. For a listing of possible tax exempt sites please use the GSA website  
<http://www.gsa.gov/portal/content/104878> <sup>1</sup>

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<sup>1</sup> From time to time hyperlinks may change or be replaced. If Staff finds that a hyperlink is not working, please contact the Controller

## **APPENDIX A**

### **MILEAGE REIMBURSEMENT RULES**

(adapted from SAAM 10.50 (Travel: Transportation), State of Maine)

1. When an employee travels between the main office and his home in either direction without stopping at a satellite office the employee's mileage is never reimbursable.
2. All miles are reimbursable when an employee travels between satellite offices.
3. When an employee travels from the main office to a satellite and back to the main office, all miles are reimbursable.
4. When an employee travels round trip directly between his home and a satellite office and back to his home, he is reimbursed for the lesser of the round trip miles between his home and the satellite or the round trip miles between his main office and the satellite.
5. When an employee travels as part of a triangle between his home and a satellite, in either direction, he is reimbursed for the lesser of the miles from his home to the satellite or from his main office to the satellite.
6. When an employee travels as part of a triangle between a satellite and his main office, in either direction, all miles are reimbursable.
7. If an employee travels between his main office and his home as one leg of a triangle, those miles are not reimbursable.
8. If there is one or more satellite between an employee's home and main office in a straight line, reimbursement is made in accordance with #5 and #6.