

Guidance for International Travel and Faculty-Led Education Abroad Programs FY22 and FY23

Below is a listing of a few key standards related to Faculty-Led Education Abroad Programs. Please review the Travel Manual for additional guidance and standards. This document is not meant to replace the Travel Manual.

Receipt Standards

- The following information [table below] provides guidance as to the University Receipt Standards and also identifies which items that should be translated on international receipts.
- App State Travel and Expense System [ChromeRiver] is the system of record for currency conversion. Conversion rate will be the rate that is in effect on the date of the expense.
- Receipt standards and requirements are based on the expense type as outlined in the table below.
- Requests submitted without a receipt or alternative documentation will cause a reimbursement request or payment to be delayed or reduced.

Receipt Standards [Travel Manual]

<p>General Receipt Standards: In general, receipts should include:</p>	<ul style="list-style-type: none"> • Name of vendor/ seller • Location or address of vendor/ seller • Date of the transaction • Itemized list of goods or services purchased • Total cost • Payment method (cash, check, or credit card)
<p>Note for all receipt types: Receipts from international vendors must be translated into English and currency must be converted to U.S. dollars. The exchange rate used should be the rate effective on the transaction date.</p>	
<p>Airfare (<i>Continued on next page</i>)</p>	<ul style="list-style-type: none"> • Name of the carrier • Flight number • Dates of travel • Destination(s) or legs of trip • Name of the traveler • Class of ticket (Economy, business, etc.) • Total fare/ cost

	<ul style="list-style-type: none"> • Zero balance or marked as “Paid” <p><i>Reimbursement for fees for check-in, seat assignments, and baggage is limited to actual costs and should be clearly identifiable on the itemized receipt. <u>TSA Pre-check costs are not reimbursable.</u></i></p>
Business Meals and Entertainment	<p>Should include information as noted in the general receipt standard <u>and</u>:</p> <ul style="list-style-type: none"> • The customer copy of the payment receipt that notes the payment method used and the amount left for gratuity (<i>Gratuity cannot exceed 20%</i>) <p><i>Individuals must also complete an Event Expense form, which meets IRS documentation standards noting the business purpose and/or the nature of the business discussion, event date, event location/ vendor(s), costs, and the participants affiliation with the University.</i></p>
Conference or Event Registrations	<ul style="list-style-type: none"> • The name of the conference or event • The date(s) of the conference or event • The location of the conference or event • The name of the individual registered to attend • The total cost of registration • Payment method (cash, check, or credit card)
Fees and tolls	<ul style="list-style-type: none"> • Transaction date • Total cost • Payment method (cash, check, or credit card)
Lodging	<ul style="list-style-type: none"> • The name of the lodging establishment • The location of the lodging • Name of the traveler (or travelers if shared lodging and individuals are requesting separate reimbursements) • The date(s) of stay • Itemized list of services and associated taxes • Total cost of the stay • Payment method (cash, check, or credit card) • The balance due is zero or marked as “paid”
Parking	<ul style="list-style-type: none"> • Name of parking service or vendor • Location • Transaction date • Total cost • Payment method (cash, check, or credit card)
Public Transportation	<ul style="list-style-type: none"> • Name of provider

<i>(Continued on next page)</i>	<ul style="list-style-type: none"> ● Transaction date ● Total cost ● Payment method (cash, check, or credit card)
Rental Vehicles	<ul style="list-style-type: none"> ● Name of rental service ● Location ● Date(s) of service ● Total cost ● Payment method (cash, check, or credit card)
Taxis, Shuttles, Uber, Lyft	<ul style="list-style-type: none"> ● Name of service provider ● Date(s) of service ● Total cost ● Payment method (cash, check, or credit card)

Translations

- All receipts must be in english or translated into english.
- Please indicate on the receipt who translated the receipt. If all receipts were translated by one individual, this statement can be added as a comment to the expense report.
- See the table above for the key items that must be translated on receipts.
- In country Lodging receipts should have sufficient information translated to ensure that no damages or charges other than actual lodging have been charged to the room.

Missing or Incomplete Receipts

In the event a receipt is lost or does not contain the information required by the receipt standards, a Missing or Incomplete Receipt Affidavit can be submitted in lieu of the actual receipt.

The Missing or Incomplete Receipt Affidavit can be found on the Controller's webpage and is only form approved and allowed to support expenses incurred without a receipt that meets the University standards. This form must be completed with all electronic signatures and attached to the expense line on the Travel Expense Report.

If the receipt is considered incomplete, the original receipt should also be submitted with the affidavit. Before completing the affidavit, the individual requesting reimbursement should make every attempt to obtain a copy of the receipt that complies with the standards.

A separate affidavit must be completed for each receipt. For group student travel, entrance tickets [for a single event or park] or taxi receipts that are collectively less than \$75.00 can be combined on a single affidavit.

Signatures cannot be delegated to an administrator. The signature must be that of the requestor seeking reimbursement.

Cash Payments

All vendor payments not supported by a receipt will require that the University Approved Missing or Incomplete Affidavit be completed. This is a docusign form located on the Controller's webpage. This form must be completed with all electronic signatures and attached to the expense line on the Travel Expense Report.

The University highly recommends that travelers use a travel log or travel diary to capture all pertinent information for cash transactions or transactions supported by receipted that do not meet the University Receipt Standard.

Meal money

Funds that the Leader disbursed directly to Students from Program funds for meals require a Recipient Log to be attached that contains the the Student Name, Student Banner ID number, the date of travel, the meal type [Breakfast, Lunch and or Dinner] and dollar amount provided for each meal type of meals and the WET Signature from each student on each line or each Student's Grand Total indicating that they received the funds.

If all of the funds are disbursed to the students at a single time, the date that funds are withdrawn from the ATM/ Bank can be used as the date of conversion. Please attach bank information to document the date of the currency conversion to be used. If Funds are disbursed throughout the trip, then the first date of travel will be used as the conversion date when Travel Advance.

If funds are not disbursed to students at the beginning of the trip, please work with OEID.

Personal time policy

Travel outside the United States means any part of the travel is outside the 50 states and the District of Columbia. In order to comply with IRS regulations, if any personal travel is combined with official travel, the number of personal days and the travel expenses associated with such personal days must be specified on the travel reimbursement form.

Travel Entirely for Business or Considered Entirely for Business

Your travel expenses are reimbursable under the University Accountable Plan if

you spend your entire time on business activities. Even if you didn't spend your entire time on business activities, your trip is considered entirely for business if you meet at least one of the following four exceptions.

- The time spent outside of the US is one week (7 consecutive days) or less exceeds one week (do not count the day you leave the United States, but do count the day you return to the United States),
- Less than 25% or more of the total time away was spent on non business activities (count both the day the trip begins and the day it ends),
- Your personal vacation/activities are not a major consideration for this trip, or
- You have no substantial control over arranging the trip.

IMPORTANT: If none of the exceptions above are met the travel must be evaluated using criteria below, Travel Primarily for Business.

Travel Primarily for Business

If you travel outside the United States and the travel is considered primarily for business, only a portion of the travel expenses may be reimbursed under the University Accountable Plan. Travel expenses are the cost of getting to and from your destination.

The calculation of the travel expenses reimbursable under the Accountable Plan is as follows:

- Step 1: Calculate the portion of personal travel in relation to strict business travel expenses
 - Number of non business days DIVIDED BY Total number of business and nonbusiness days x comparable strict business travel expenses
- Step 2: Amount reimbursable under the Accountable Plan
 - Total travel expense LESS Personal travel portion from Step 1

Weekends and holidays - Count weekends, holidays, and other necessary standby days as business days if they fall between business days. But if they follow your business meetings or activity and you remain at your business destination for non business or personal reasons, don't count them as business days.

Travel Primarily for Personal Reasons (Domestic and International)

If the trip is primarily for personal reasons such as vacation, no travel expense shall be reimbursed under the University Accountable Plan. However, if some time is spent on business activities such as a brief professional seminar or a continuing education program, the registration fees and other incidental expenses directly benefit the University may be reimbursed under the Accountable Plan.

Personal Expenses While in Travel Status (Domestic and International)

In order to comply with IRS regulation, if any personal travel is combined with official travel, the number of personal days and the travel expenses associated with such personal days must be specified on the travel reimbursement form.

Any personal expenses incurred in a trip for the employees or their family members will not be reimbursed by the University unless a bona fide University business purpose can be established. Under no circumstances shall expense for personal travel be charged to, or be temporarily funded by the University.

Travel arrangements made to accommodate personal convenience or family members must include an attachment of the comparable rates on the day of booking to the expense reimbursement claim or P-card reconciliation.