



**Policy for:
Travel & Expense
Reimbursement**

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Purpose:

This policy is intended to provide Louisiana Cancer Research Center (LCRC) staff and others with specific guidelines for reimbursement of travel related and business expenses.

Policy Statement:

This policy is intended to comply with external requirements including those of the Internal Revenue Service (IRS) and of federal and Louisiana State travel guidelines.

The LCRC pays for business and travel expenses incurred in connection with LCRC business that are appropriately documented and are in accordance with IRS accountable plan rules and federal and State travel guidelines.

The LCRC is not obligated to reimburse for expenses that do not comply with this policy. Such expenses will be the obligation of the individual. Misuse or attempts to circumvent the policy may result in restricted privileges, additional requirements for documentation and/or disciplinary action.

The basic premise governing travel and business expenses is that an individual should neither gain nor lose funds in the course of conducting LCRC business.

Definitions:

Expense Report – Forms that capture the general expenses incurred during the course of performing necessary job functions.

Travel Expense Voucher – Forms that capture the travel expenses incurred during travel for official LCRC business.

Extended Stay – any assignment made for a period of 31 or more consecutive days at a place other than the official domicile.

Per Diem – a flat rate paid in lieu of travel reimbursements.

Suburb – an immediate or adjacent location (overflow of the city) to the higher cost areas which would be within approximately 30 miles of the highest cost area.

Accountable Plans – IRS guidelines on employer travel and business expense reimbursements. These reimbursements are not included in the gross income of the employee and are therefore not subject to income or employment taxes. Generally, an IRS accountable plan requires that the expenses are: 1) reasonable and necessary, 2) accounted for with appropriate documentation, and 3) reported timely.

State Contracts – As part of a Statewide Contract Management System, the Louisiana Office of State Procurement (OSP) provides a state contracts list from which LCRC may purchase certain services, materials and supplies. Contracts are agreements whereby LCRC can purchase directly at the prices and terms established in the contract which have gone through the required competitive process.

Emergency – An emergency condition is a situation which creates a threat to public health, welfare, safety or public property. The existence of such conditions creates an immediate and serious need for supplies, services, or major repairs which would seriously threaten the health and safety of any person, the preservation or protection of property or the functioning of LCRC.

Official Domicile – a person's fixed, permanent and principal workplace.

U.S. General Services Administration (GSA) – provides policy and guidance to improve the effectiveness of the governments managed movements of people and goods. This includes providing rules and regulations for travel and setting per diem and mileage reimbursement rates. Rates are set each federal fiscal year which begins on October 1.

Louisiana State Travel Guide (PPM 49) – the rules and regulations set by the State of Louisiana to govern travel by state employees.

General Travel:

All non-routine travel must be authorized with prior approvals in writing by completing a Request for Prior Approval form and signed/approved by an administrative officer. A file shall be maintained on all approved travel authorizations.

Travel Expense Funds and Advances

Persons traveling on official LCRC business will provide themselves with sufficient funds for all routine travel expenses. Advance of funds for travel shall be made only for extraordinary travel and should be punctually repaid when submitting the Travel Expense Voucher form covering the related travel, no later than the fifteenth day of the month following the completion of travel. Generally cash advances are not allowed but consideration will be taken for certain circumstances. These circumstances include but are not limited to the following:

- Employees salary
- Employees traveling for extended periods
- Registration for seminars, conferences and conventions
- Any ticket booked by a traveler 30 days or more in advance and for which the traveler has been billed, may be reimbursed by the agency to the

traveler on a preliminary expense reimbursement request. The traveler should submit the request with a copy of the bill or invoice. Passenger airfare receipts are required for reimbursement.

Reimbursements:

All claims for reimbursement for travel must be submitted on the LCRC's Travel Expense Voucher form and include itemized receipts for all expenses. It must be signed by the person claiming reimbursement and approved by his/her immediate supervisor. In all cases the date and hour of departure from and return to domicile must be shown. Also each final destination throughout the trip must be clearly defined on the form.

A Request for Travel Approval form must be completed and approved by an administrative officer prior to travel.

Except where the cost of air transportation, registration, lodging, rental vehicles, shuttle service, and all other allowable charges are invoiced directly to the LCRC, or charged to a LCRC p-card, any and all expenses incurred on any official trip shall be paid by the traveler and his/her Travel Expense Voucher form shall show all such expenses in detail so that the total cost of the trip shall be reflected on the form. If the cost of the expenses listed above are paid directly or charged directly to the LCRC, a notation will be indicated on the Travel Expense Voucher form indicating the date of travel, destination, amount, and the fact that it has been paid by the LCRC. The traveler must provide itemized receipts, for all items charged or billed direct to the organization.

In all cases, and under any travel status, cost of meals shall be paid by the traveler and claimed on the Travel Expense Voucher form for reimbursement.

Claims for reimbursement should be submitted within 30 days following the travel.

No reimbursement is allowed when no cost is incurred by traveler. This includes but is not limited to reimbursements for any lodging and/or meals furnished by any other party or organization at no cost to the traveler. In no case will a traveler be allowed mileage or transportation when he/she is gratuitously transported by another person.

Any person who submits a claim pursuant to these regulations and who willfully makes and subscribes to any claim which he/she does not believe to be true and correct as to every material matter, or who willfully aids or assists in, or procures, counsels or advises the preparation of presentation of a claim, which is fraudulent or is false as to any material matter shall be guilty of official misconduct. Whoever shall receive an allowance or reimbursement by means of a false claim shall be subject to serve disciplinary action as well as being criminally and civilly liable within the provisions of Louisiana State law.

Methods of Transportation:

The most cost-effective method of transportation that will accomplish the purpose of the travel shall be selected. Among the factors to be considered should be length of travel time, cost of operation of a vehicle, cost and availability of common carrier services, etc.. Common carrier shall be used for out-of-state travel unless it is

documented that utilization of another method of travel is more cost efficient or practical and approved in accordance with these regulations.

Air

All LCRC travelers are to purchase commercial airline tickets through the Louisiana state contracted travel agency if eligible and practical.

If the traveler is not eligible to use the Louisiana state travel agency to book airfare, he or she is responsible for purchasing the lowest, most logical fare. Employees must use caution when purchasing tickets from sources other than the state-contracted travel agency, particularly restricted fares, many of which cannot be changed. It will be the responsibility of the employee to ensure the ticket meets their needs and to make changes, cancelations, etc. after the ticket is purchased.

The traveler must seek to purchase the “best value” ticket. Therefore once all rates are received, the traveler must compare cost and options to determine which fare would be the “best value ticket” for their trip. To make this determination, the traveler must ask the question: Is there a likelihood my itinerary could change or be cancelled? Depending on the response, the traveler must determine if the costs associated with changing a non-refundable ticket, usually around \$200 would still be the best value.

Travelers are to seek airfare allowing an ample amount of lead time prior to departure date. The lead-time should be about (10) ten to (14) fourteen days in advance of travel dates to ensure the lowest fares are available.

The cost of a preferred seat is not reimbursable. To avoid these charges or to avoid being bumped, a traveler must check in as early as possible. A traveler should check-in online 24 hours prior to a flight or check-in at the airport several hours prior to departure to obtain a seat assignment. Please be aware that it is a strict airline policy that a traveler must check-in, at a minimum, prior to 30 minutes of departure. The airlines are very strict about this policy. Airline rules typically state that if you don't arrive at least 30 minutes before the schedule departure, you may forfeit your reservation. The earlier you arrive at the gate increases the chances of retaining your original reservation and assurance of a seat on the flight purchased. All travelers should review the airline polices before traveling to avoid any issues.

Commercial air travel will not be reimbursed in excess of lowest logical airfare when it has been determined to be the best value (receipts required). The difference between coach/economy class rates and first class or business class rates will be paid by the traveler. Upgrades at the expense of the LCRC are not permitted, without prior approval of an administrative officer. If space is not available in less than first or business class air accommodations in time to carry out the purpose of the travel, the traveler will secure a certification from the airline or contracted travel agency indicating this fact. The certification is required for travel reimbursement.

The LCRC will pay for the airfare and/or penalty incurred for a change in plans or cancellation when the change or cancellation is required by the LCRC or other unavoidable situations approved by an administrative officer. Justification for the change or cancellation by the traveler is required on the Travel Expense Voucher form.

When an international flight segment is more than 10 hours in duration, LCRC will allow the business class rate not to exceed 10% percent of the coach rate. The traveler's itinerary provided by the travel agency must document the flight segment as more than 10 hours and must be attached to the Travel Expense Voucher form.

A lost airline ticket confirmation is the responsibility of the person to whom the ticket was issued. The airline fee of searching and refunding lost tickets will be charged to the traveler. The difference between the prepaid amount and the amount refunded by the airlines must be paid by the employee.

Employees may retain promotional items, including frequent flyers miles, earned on official LCRC travel. However, if an employee makes travel arrangements that favor a preferred airline/supplier to receive promotional items/points and this circumvents purchasing the most economical means of travel, they are in violation of this travel policy. Costs for travel arrangements subjects to this violation are non-reimbursable.

LCRC does not want to give the perception that airfare to personal destinations can be paid by the organization when included with airfare for business travel. Whenever airfare for LCRC business travel includes a personal destination, the traveler must obtain a lowest logical airfare quote(at the time of purchase) for the business destination only. Reimbursement for the airfare with the personal destination will be limited to the lessor of the lowest logical quote. Whenever airfare does not include a personal destination, the traveler adds personal days at the business destination, the total amount of airfare is reimbursable. The expenses incurred for the personal days are not reimbursable.

Tickets which are unused by a traveler should always be monitored by the traveler and LCRC. Traveler should ensure that any unused ticket is considered when planning future travel arrangements. Some airlines have a policy which would allow for a name change to another employee within the organization.

Motor Vehicle

No vehicle may be operated in violation of state or local laws. No traveler may operate a vehicle without having in his/her possession a valid U.S. driver's license. Safety restraints shall be used by the driver and passengers of vehicles. All accidents, major and minor, shall be reported first to the local police department or appropriate law enforcement agency and then to an administrative officer.

Personally Owned Vehicles

When two or more persons travel in the same personally owned

vehicle, only one charge will be allowed for the expense of the vehicle. The person claiming reimbursement shall report the names of the other passengers.

A mileage allowance shall be authorized for travelers approved to use personally owned vehicles while conducting official LCRC business. Mileage may be reimbursable at the Louisiana State rate according to PPM 49 and in accordance with the following:

For official in-state business travel:

If an employee elects to use his/her personal vehicle, reimbursement may not exceed a maximum of 99 miles per round trip and/or day (or the return to domicile). Reimbursement over 99 miles may be allowed if reasonable and necessary with the prior approval of an administrative officer. Please note that mileage is applicable for round trip (multiple days) and/or round trip (one day).

Examples:

- If someone leaves Baton Rouge, travels to New Orleans and returns that same day, they are entitled to 99 miles maximum for that day trip if they choose to drive their personal vehicle.
- If someone leaves Baton Rouge, travels to New Orleans, and returns two days later, they are entitled to 99 miles maximum for the entire "trip" if they choose to drive their personal vehicle.
- If someone leaves Baton Rouge, travels to New Orleans then on to Lafayette, Shreveport, Monroe and returns to the office four days later, they are entitled to 99 miles maximum for the entire "trip" if they choose to drive their personal vehicle.

Mileage shall be computed by one of the following options:

- On the basis of odometer readings from point of origin to point of return.
- By using a website mileage calculator or a published software package for calculating mileage such as Tripmaker, MapQuest, Google maps, etc.. Employee is to print the page indicating mileage and attach it with his/her Travel Expense Voucher form.

An employee shall never receive any benefits from not living in his/her official domicile.

In computing reimbursable mileage, while the employee is on official LCRC travel status, to an authorized travel destination from an employee's residence outside the official domicile, the employee is always to claim the lesser of the miles from their official domicile or from their residence. If an employee is leaving on a non-work day or leaving significantly before or after work hours, Accounts Payable

department may determine to pay the actual mileage from the employee's residence, not to exceed a maximum of 99 miles per round trip and/or day.

An administrative officer may approve an authorization for routine travel for an employee who must travel in the course of performing his/her duties; this may include domicile travel if such is a regular and necessary part of the employee's duties, but not for attendance to infrequent or irregular meetings, etc. within the city limits where his/her office is located, the employee may be reimbursed for mileage only not to exceed a maximum of 99 miles per round trip and/or day.

Reimbursements for mileage will be allowed according to the current Louisiana State rate in PPM 49, not to exceed a maximum of 99 miles per round trip and/or day, to travel between a common carrier/terminal and the employees point of departure, i.e. home, office, etc., whichever is appropriate and in the best interest of the LCRC.

When the use of a private-owned vehicle has been approved by an administrative officer for out-of-state travel for the traveler's convenience, the traveler will be reimbursed for mileage according to the current rate in Louisiana State PPM 49, not to exceed a maximum of 99 miles per round trip and/or day. If prior approval for reimbursement of actual mileage is requested and granted by an administrative officer, the total cost of the mileage reimbursement may never exceed the cost of a rental vehicle or the cost of travel by using the lowest logical airfare, obtained at least 14 days prior to the trip departure date, whichever is the lesser of the two. The reimbursement would be limited to one lowest logical airfare quote or one vehicle rental, not the number of persons traveling in the vehicle. The traveler is personally responsible for any other expenses in-route to and from destination which is inclusive of meals and lodging. If a traveler, at the request of an administrative officer, is asked to take his/her personally owned vehicle out-of-state for a purpose that will benefit the organization, then the administrative officer may on a case-by-case basis determine to pay a traveler for all / part of in-route travel expenses, however, mileage reimbursement over 99 miles would still require prior approval from an administrative officer. File should be justified accordingly.

When a traveler is required to regularly use his/her personally owned vehicle for LCRC activities, an administrative officer may approve for a lump sum allowance for transportation or reimbursement for transportation (mileage). Request for lump sum allowance must be accompanied by a detailed account of routine travel listing exact mileage for each such route and justification why a rental vehicle is not feasible. Miscellaneous travel must be justified by at least a three-month travel history to include a complete mileage log for all travel incurred, showing all points traveled to or from and the exact mileage. Request for lump sum allowance shall be granted for

periods not to exceed one fiscal year. A centralized file must be kept containing all approvals.

When someone is granted a monthly vehicle allowance or a lump sum allowance, they are not to request or be reimbursed for mileage, fuel or rental vehicles, without prior approval from an administrative officer.

In all cases, the traveler shall be required to pay all operating expenses for his/her personal vehicle including fuel, repairs and insurance.

Rental Vehicles

LCRC is eligible to use the Louisiana State Contract when renting vehicles for LCRC business. In-state and Out-of State contracts that have been set up by the State of Louisiana, have gone through the competitive process required by LCRC procurement policy. LCRC travelers shall use these contracts for in-state and out-of state vehicle rentals. All use of rental vehicles must be approved by an administrative officer prior to travel.

A rental vehicle, as opposed to a personal vehicle, should be used for all travel over 99 miles. All exemptions must be approved by an administrative officer for any reimbursements which exceed 99 miles prior to the trip. Requests for exemption must be accompanied by detailed explanation as to why a rental is not feasible.

Vehicle Rental Size

Only the cost of a compact or intermediate model is reimbursable, unless:

- Non-availability is documented; or
- The vehicle will be used to transport more than two persons.
Note: When a larger vehicle is necessary as stated above or a larger vehicle is necessary due to the number of persons being transported, the vehicle shall be upgraded only to the next smallest size and lowest price necessary to accommodate the number of persons traveling.

An administrative officer may, on a case-by-case basis, authorize a larger sized vehicle provided detailed justification is made in the employee's file. Such justification could include, but is not limited to, specific medical requirements when supported by a doctor's recommendation.

Personal Use of Rental

Personal use of a rental vehicle, when rented for official state business, is not allowed.

Gasoline (Receipts Required)

Reimbursements require an original receipt and only regular unleaded gasoline, or diesel when applicable, should be used. Mid-grade, super, plus or premium gasoline is typically not necessary.

Insurance for Vehicle rentals

Within the 50 United States: Insurance billed by car rental companies is not reimbursable. All insurance coverage for rental vehicles, other than the State's in-state and out-of-state mandatory contracts is provided by the LCRC.

Should a collision occur while on official LCRC business, the accident should be immediately reported to an administrative officer and rental company.

Any damage involving a third party must be reported to appropriate law enforcement entity to have a police report generated.

CDW/Damage Waiver insurance and \$1 Million Liability Protection Coverage is included in the State's in-state and out-of-state rental contract pricing.

Note: Lost Keys and car door unlocking services for rental vehicles are not reimbursable.

No other insurance will be reimbursed when renting, except when renting outside the 50 United States. There should be no other charges added to the base price, unless the traveler reserves the vehicle at an airport location (which is NOT recommended for daily routine travel). Reimbursable amounts would then be submitted at the end of the trip on a Travel Expense Voucher form.

Insurance for Vehicles Rentals - Outside the 50 United States (Receipts Required)

All international travel must be authorized and approved in advance by the LCRC Board.

LCRC recommends that the appropriate insurance (liability and physical damage) provided through the car rental company be purchased when the traveler is renting a vehicle outside the 50 United States. With the approval of an administrative officer, required insurance costs may be reimbursed for travel outside the 50 United States only.

- The following are insurance package available by rental vehicle companies which are reimbursable:
 - Collision Damage Waiver (CDW)- should a collision occur while on official state business, the cost of the deductible should be paid by the traveler and submit a reimbursement

claimed on a Travel Expense Voucher form. The accident should also be reported immediately to an administrative officer.

- Loss Damage Waiver (LDW)
 - Auto Tow Protection (ATP) *approval of an administrative officer.
 - Supplementary Liability Insurance (SLI) * if required by the rental company.
 - Theft and/or Super Theft Protection (coverage of contents lost during a theft or fire), * if required by the car rental company.
 - Vehicle coverage for attempted theft or partial damage due to fire, *if required by the car rental company.
- The following are some of the insurance packages available by rental vehicle companies that are not reimbursable.
 - Personal Accident Coverage Insurance (PAC).
 - Emergency Sickness Protection (ESP).

Navigation Equipment (GPS System)

Rented, not purchased, from a rental car company, may only be reimbursed if an employee justifies the need for such equipment and with prior approval of an administrative officer.

Public Ground Transportation

The cost of public ground transportation such as buses, subways, airport shuttle/limousines and taxis are reimbursable when the expenses are incurred as part of approved LCRC travel. See receipt requirements below.

Airport shuttle limousines, taxis and all other public transportation where a receipt is available, requires a receipt for reimbursements. A driver's tip for shuttle/limousines and taxis may be given and must not exceed 15% of total charge. Amount of tip must be included on receipt received from driver/company.

All other forms of public ground transportation, where a receipt is not possible and other than those listed above, are limited to \$15 per day without a receipt, claims in excess of \$15 per day requires a receipt.

To assist agencies with verification of taxi fares, you may contact the taxi company for an estimate or visit sites such as taxifarefinder.com. An employee should always get approval, prior to a trip, if multiple taxis will be used; as it may be in the organization's best interest to rent a vehicle versus reimbursement of multiple taxi expenses.

To and from Common carrier Terminals and home or office

Reimbursement will be allowed for taxi cab fares between a common carrier or other terminal and either the employee's home or office. Receipts are required.

LODGING AND MEALS

Eligibility

Official Domicile/Temporary Assignment

Travelers are eligible to receive reimbursement for travel only when away from “official domicile” or on temporary assignment unless exemption is granted in accordance with these regulations. Temporary assignment will be deemed to have ceased after a period of thirty consecutive calendar days, and after such period the place of assignment shall be deemed to be his/her official domicile. He/she shall not be allowed travel and subsistence unless permission to extend the thirty day period has been previously secured from an administrative officer.

Extended Stays

For travel assignments approved by an administrative officer involving duty for extended periods (31 or more consecutive days) at a fixed location, the reimbursement rates indicated should be adjusted downward whenever possible. Claims for meals and lodging may be reported on a per diem basis supported by lodging receipt. Care should be exercised to prevent allowing rates in excess of those required to meet the necessary authorized subsistence expenses.

Single Day Travel

Meals are not eligible for reimbursements on single day travel. This means that when an authorized traveler of the LCRC is in travel status where no overnight stay is required, no meals are eligible for reimbursement. However, an administrative officer will be allowed to authorize Single Day Meal reimbursement on a case-by-case basis or by types(s) of single day travel when it is determined to be in the best interest of the organization. In those cases the organization must keep the approvals in the travel file and must be responsible to take appropriate steps to report the reimbursement as wages to the employee.

If approved by an administrative officer, Single Day Meals will be provided for if an employee must be in travel status for a minimum of 12 hours.

- Breakfast - the 12 hours travel duration must begin at or before 6:00 a.m.
- Lunch - Requires 12 hours duration in travel status.
- Lunch & Dinner - The 12 hour travel duration must end at or after 8:00 p.m.

Travel with Over Night Stay

(minimum of 12 hours in travel status) Travelers may be reimbursed for meals according to the following schedule:

- Breakfast: When travel begins at/or before 6 a.m. on the first day of travel or extends at/or beyond 9 a.m. on the last day of travel, and for any intervening days.
- Lunch: When travel begins at/or before 10 a.m. on the first day of travel or

extends at/or beyond 2 p.m. on the last day of travel, and for any intervening days.

- Dinner: When travel begins at/or before 4 p.m. on the first day of travel or extends at/or beyond 8 p.m. on the last day of travel, and for any intervening days.

Alcohol

Reimbursement for alcohol is prohibited.

Exceptions

Routine Lodging Overage Allowances (Receipts required): An administrative officer has the authority to approve actual costs for routine lodging provision on a case by case basis, up to 25 percent over the Louisiana State's PPM 49 current listed rates at the time of travel but not to exceed the current federal(GSA) per diem rates at the time of travel. Justification must be maintained in the file to show that attempts were made with hotels in the area to receive the state/best rate.

Actual Expenses for administrative officers (Itemized receipts or other supporting documents are required for each item claimed). LCRC administrative officers or individual exception will be reimbursed on an actual expenses basis, for meals and lodging. Request shall not be extravagant and will be reasonable in relation to the purpose of travel. LCRC administrative officers entitled to actual expenses reimbursement are only exempt from meals and lodging rates; they are subject to the time frames and all other requirements as listed in these travel regulations.

Meals and Lodging Allowances

Meal Allowance- Includes Tax and Tips– Receipts are not required for routine meals within the allowances listed in Louisiana State's PPM 49, unless a cash advance was received. The number of meals claimed must be shown on Travel Expense Voucher form. For meal rates, the inclusion of suburbs (see definition of suburb) shall be determined by an administrative officer on a case-by case basis. See tier pricing on Louisiana State's PPM 49. LCRC may allow for reimbursement of 25% over PPM 49 rates up to federal GSA per diem rates. Partial meals such as continental breakfast or airline meals are not considered meals. Note: If a meal is included in a conference schedule, it is part of the registration fee, therefore, an employee cannot request/receive additional reimbursement for that meal. If meals of an LCRC administrative officer receiving actual expenses exceed these allowances, itemized receipts are required.

Meals with relative or friends accompanying an employee may not be reimbursed.

Routine Lodging Allowance

Employees will be reimbursed lodging rate, plus tax and any mandatory surcharge. Receipts are required and must be included with the Travel Expense Voucher form. For lodging rates, the inclusion of suburbs (see definition of suburb), shall be

determined by an administrative officer or his/her designee on a case-by-case basis. When two or more employees on official LCRC business share a lodging room, the LCRC will reimburse the actual cost of the room; subject to a maximum amount allowed for an individual traveler times the number of employees.

Conference Lodging Allowance- Employees may be reimbursed lodging rate, plus tax and any mandatory surcharge. (Receipts are required). An administrative officer has the authority to approve the actual cost of conference lodging, for a single occupancy, standard room, when the traveler is staying at the designated conference hotel. If there are multiple designated conference hotels, the lower cost designated conference hotel should be utilized, if available. In the event the designated conference hotel(s) have no room availability, an administrative officer may approve to pay actual hotel cost not to exceed the conference lodging rates for other hotels in the immediate vicinity of the conference hotel. In the event a traveler chooses to stay at a hotel which is not associated with the conference, then the traveler is subject to making reservation and getting reimbursed within the hotel rates allowed in routine lodging only, as listed in Louisiana State's PPM 49. LCRC may allow for reimbursement of 25% over the PPM 49 rates up to federal GSA per diem rates.

Extended stay

For travel assignment involving duty for extended periods at a fixed location, the reimbursement rates indicated on the Louisiana State's PPM49 should be adjusted downward wherever possible. Reimbursement requests for meals and lodging may be reported on a per diem basis supported by lodging receipts. Care should be exercised to prevent allowing rates in excess of those required to meet the necessary authorized subsistence expenses.

PARKING AND RELATED PARKING EXPENSES

- Baton Rouge Airport- an employee may be paid actual expenses up to the allowable rate in the PPM 49 per day with a receipt.
- New Orleans Airport Parking- an employee may be paid actual expenses up to the allowable rate in the PPM 49 per day with a receipt. When possible, employees shall make parking reservations in advance to take advantage of state contract pricing.
- Travelers using motor vehicles on official LCRC business may be reimbursed for all other parking, including airport parking except as listed above, ferry fares, and road and bridge tolls. Receipts are required for reimbursement.

Tips for valet parking are eligible but not to exceed the rate listed in PPM 49.

REIMBURSEMENT FOR OTHER EXPENSES

(The charges are while in travel status only)

The following expenses, incidental to travel, may be reimbursed:

Communications Expenses:

- For official LCRC business - all business communication costs may be reimbursed. (receipts required)
- For domestic overnight travel - up to PPM 49 for personal calls upon arrival at each destination and up to PPM 49 for personal calls every second night after the first night if the travel extends several days.
- For international travel - up to PPM 49 for personal calls upon arrival at each destination and up to PPM 49 for personal calls every second night after the first night if the travel extends several days.
- Internet access charges for official state business from hotels or other travel locations are treated the same as business telephone charges. (Receipts required)

Charges for storage and handling of LCRC equipment. (Receipts required)

Hotel and Airport Baggage Tips:

Tips may be paid one time up to the allowable amount listed in PPM 49 upon each hotel check-in and upon each hotel checkout, if applicable.

Tips may be paid one time up to the allowable amount listed in PPM 49 for airport outbound trip and for the inbound departure trip.

Luggage Charges from Airlines – receipt required

LCRC administrative officer may approve reimbursement to a traveler for airline charges for first checked bag for a business trip of 5 days or less and for the second checked bag for a 6-10 day business trip and /or any additional baggage which is business related and required by the organization. The traveler must present a receipt to substantiate these charges.

Travelers will be reimbursed for excess baggage charges (overweight baggage) only in the following circumstances:

- When traveling with heavy or bulky materials or equipment necessary for business.
- The excess baggage consists of organization records or property.

Note: Traveler should always consider shipping material to final destination or splitting material into additional pieces of luggage to avoid the excess baggage charges in order to save LCRC costs.

Registration Fees at Conferences/Conventions

When a registration fee is requested to be reimbursed, the traveler must itemize what it covers (i.e., conference attendance, meals, lodging, transportation, etc.)

Items included in the registration fee cannot be claimed again. Note: if a meal is included in a conference schedule, it is part of the registration fee; therefore, an employee cannot request/receive additional reimbursement for that meal. Meals that are a designated integral part of the conference may be reimbursed on an actual expenses basis prior approval of an administrative officer. Receipts are required.

Laundry services

LCRC employees on travel for more than seven days may be reimbursed, with an administrative officer approval, up to actual, but reasonable, costs incurred. Receipts are required for reimbursement.

Special Meals

An administrative Officer may authorize a special meal to be reimbursed within allowable rates listed under Meals in PPM 49, to be served in conjunction with a non-routine working meeting. LCRC may allow for reimbursement of 25% over PPM 49 rates. Tip should never exceed 20%.

International Travel

All international travel must be approved in advance by the LCRC Board. International travelers will be reimbursed according to the PPM 49 Tier IV area rates for meals and lodging.

Shared Expenses

Individuals are responsible for seeking reimbursement for expenses payable by external organizations. If an individual is taking a trip that will be paid by LCRC and an external organization, LCRC will pay its agreed upon share of the actual expenses necessary for LCRC business. When an external organization pays for actual expenses incurred for lodging or meals, the individual may not claim per diem. The reimbursement received by the individual from all sources can never exceed the total expenses incurred by the individual. When expenses are being shared with external organizations and the Travel Expense Voucher justification field contains a detailed explanation of which organization is paying the balance of the expenses, a duplicate copy of the receipts will suffice for reimbursement.

Sales Taxes

The LCRC has been granted exemption from state sales tax on goods and services purchased. Generally, in order for a purchase to be exempt from sales tax, the business purchase must be made directly with the organizations funds (e.g., a LCRC check or purchasing card) and the LCRC's sales tax exemption certificate must be provided to the vendor at the time of purchase. Sales tax incurred with personal funds for LCRC business travel and for business meals will be reimbursed. Sales tax incurred with personal funds for other business purchases should include a description supporting the business purpose as to why the sales tax was paid and may be reimbursed subject to approval administrative officer.

General business expense reimbursement

LCRC employees may on occasion incur expenses as they perform tasks and duties that support the operations of the organization and further its mission. All LCRC business expenses paid with employees personal funds must be approved in advance by an administrative officer prior to the purchase in order to be eligible for reimbursement. The expenses must be reasonable and have a valid business purpose that supports the LCRC.

All claims for reimbursement for general expenses must be submitted on the LCRC's Expense Report form and include receipts for all expenses. It must be signed by the person claiming reimbursement and approved by his/her immediate supervisor.

References and Source Documents

U.S. General Services Administration (GSA) – Federal Per Diem Rates
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