

TRAVEL & EXPENSE GUIDE

INTRODUCTION

This guide, as may be amended from time to time, may be cited as the travel policy for the Alaska Housing Finance Corporation (AHFC).

The purpose of the travel and expense guide is to provide guidelines for approval to travel on AHFC business and to provide reimbursement for necessary expenses incurred while traveling on AHFC business or other non-travel related expenses.

If any provision of this travel and expense guide conflicts with AHFC Rules and Procedures, FLSA, state or federal law, the most restrictive example shall apply.

SECTION I: REQUESTING TRAVEL/PROCUREMENT OF TRAVEL

A. Travel Definitions: [AHFC Procedures Section 8 Pay](#) – 8.04.00 Travel Time

DEFINITIONS

a. Work

Work includes the commonly understood productive employee time. Work also includes break periods of 15 minutes or less, training required or approved by AHFC and certain employee travel (discussed below).

b. Work Week

A workweek is approved by your supervisor and is based on 40 actual hours worked in your assigned work schedule. A supervisor may flex an employee's workweek in order to allow for travel time.

c. Travel Time

According to the FLSA, certain travel time is compensable. The FLSA's definition of travel is independent of the definition of "travel" or "travel status" as it relates to per diem, meal allowances, or AHFC's liability for worker's compensation purposes. Travel time includes check-in and baggage pick-up time. Employee status during travel time is either as a passenger or a driver.

d. Travel Status

The time an employee is engaged in the act of traveling by automobile, plane, boat, bus, etc. Travel status includes the above travel time.

e. Home to Work and Work to Home

Home to Work and Work to Home is also called commute time. It is well established that normal travel from home to work is not working time, no matter how long the commute. An employee is not at work until he/she is at the work site.

f. Work Site

Work site is the location where the employee begins work, as assigned by the AHFC. Example: employee is directed to report to the local convention center to attend training.

g. Crossing Time Zones

Compensable time is based on the place of origin during regularly scheduled work hours, including Saturday and Sunday. For example, when an employee travels from Anchorage to Washington, D.C., compensable time is based on Anchorage time. For the return trip, compensable time is based on Washington, D.C., time.

* See Definition h.

h. "Travel, All in a Day's Work"

An employee sent out of town for one day is not paid for the time spent traveling from home to the local plane or ferry terminal. The employee must be paid for all other travel time (except any time spent eating while traveling).

When an employee is directed to temporarily report to another work site for training, which is within normal commuting distance from the employee's assigned duty station, it is considered home to work travel.

Time spent by an employee in travel as part of his principal activity, such as travel from job site to job site during the workday, must be counted as hours worked. Where an employee is required to report at a meeting place to receive instructions or to perform other work there, or to pick up and to carry tools, the travel from the designated place to the work place is part of the day's work, and must be counted as hours worked.

If an employee normally finished his/her work on the premises at 5 p.m. and is sent to another job, which he/she finishes at 8 p.m. and is required to return to AHFC premises arriving at 9:00 p.m., all of the time is working time. However, if the employee goes home instead of returning to AHFC premises, the travel after 8:00 p.m. is home-to-work travel and is not hours worked.

i. Overnight Travel or Travel Involving more than One Work Day

Travel that keeps an employee away from home overnight is travel away from home. Travel away from home is clearly work-time when it cuts across the employee's workday. The employee is simply substituting travel for other duties. The time is not only hours worked on regular working days during normal working hours but also during the corresponding hours on non-working days. Thus, if an employee is assigned to work from 8:00 a.m. – 5:00 p.m. from Monday through Friday, the travel time during these hours is work-time on Saturday and Sunday as well as on the other days. Regular meal period (1 hour per AHFC procedures) time is not counted. Time that is spent in travel away from home outside of regular working hours as a passenger on an airplane, train, boat, bus, or automobile is not considered work-time, and therefore not compensable.

A supervisor may also choose to flex the workweek to allow for the travel time.

j. Waiting to Engage vs. Engaged to Wait

Waiting to engage is the time an employee may appear to be on company time but he/she is not required to be on company time.

For example: the employee is traveling all in a day and is required to check-in one hour (based on airport security instructions) before his/her flight is scheduled to depart. If the employee chooses to arrive at the airport 1 ½ hours before the scheduled departure time, the initial ½ hour is not compensated. It is waiting to engage time.

As a note: AHFC will accept either the check-in time requirements as established by the airline or security, or the employee's arrival time at the airport, whichever is less.

Engaged to wait is the time an employee is required to wait during travel.

For example: an employee's flight is delayed. He/she is directed by the airline to remain at the airport in preparation for boarding or is unable to use the time effectively for his/her own purposes. He/she is compensated for the duration of the delay. It is engaged to wait time.

Note: Waiting time is compensable if it is not of sufficient duration that an employee could reasonably use the time to do other things. For example: if a flight is delayed four hours and the employee does not have to remain in the airport, the entire four hours may not be compensable, depending on the circumstances. If the employee is required to remain in the airport for the entire delay or has no other opportunity to use the time for personal use, regardless of its length, the time is compensable.

Deviations or changes to travel schedule must be noted and explained on a trip report.

k. Normal Commuting Distance

Normal travel between home and work is not working time, no matter how long the commute. In an ordinary situation where an employee commutes to and from the work site, even if the employee must travel to different work sites, the employee is not entitled to additional compensation for the travel time.

B. Authorization/Approval to Travel

Travel must be essential for AHFC business and must be approved in advance of purchasing tickets or making other reservations.

Travel Authorization (TA):

(Note: The traveler's name will default when submitted or saved to the TA Report Title. It is not necessary to add the traveler's name to the description.)

TA Report Title standard for travel.

- a. Purpose, Conference or training, City & State and dates of travel
 - Example: Annual Inspection, Fairbanks, AK, 3/18-3/19/17
 - Example: Risk Inspection 2017, North Pole, AK 03/18-22/17
 - Example: Home Choice, Juneau, AK 3/18-19/17
 - Example: Board Meeting, Kodiak, AK 3/18-19/17

The TA must be approved by the traveler's:

- a. Immediate Supervisor; and
- b. Department Director.
- c. CEO/Executive Director or designee (If travel is outside Alaska to the Contiguous United States, Hawaii, British Columbia, and Yukon Territory)
- d. Governor's Designee (If travel is outside of the United States)

C. Required Documentation for Travel Approval

Travelers are reminded that the TA and ER are AHFC's official record of the travel transaction. The following sections describe the minimum documentation that is required of the traveler to confirm that travel expenses reflect reasonable and necessary costs incurred while on official AHFC business.

Scanned copies must be legible and will be of better quality if copied before scanning (scan the copy vs. the original). Traveler is only required to scan documents that demonstrate cost and appropriate backup documentation.

1. TA – Before Travel Begins

- a. Use the Comments Section of the TA (to explain).
 - 1) Purpose of trip. Please be specific of the trip's business purpose based on the travel.

- 2) Request to travel outside the U.S., if necessary.
- 3) Any deviation in the most direct and efficient route of travel; whether for traveler convenience or for AHFC convenience.
- 4) A request to purchase other than reasonable accommodations or coach class airfare.
- 5) A request to use other than a midsize or smaller rental vehicle.
- 6) A request to travel by ferry.
- 7) A request to use non-commercial lodging.
- 8) Justification for nightly lodging expenses in excess of \$300 per day.
- 9) Statement of hardship, request for cash advance for per diem.
- 10) Anything that would be helpful to the person responsible for approving the TA.

b. Estimate the per diem Allowance.

Include an estimate of per diem for each day in travel status by attaching the M&IE worksheet in both the TA and ER. Enter the estimate for the entire trip in the comments section of the TA.

c. Document the Reasonable Cost of Airfare (or other commercial carrier fare).

- 1) In-state travel - attach a printout from Alaska Airlines that shows the pricing and options available to the traveler based upon the most direct and cost-efficient route of travel to complete AHFC business/consistent with the official AHFC business itinerary OR if only one carrier serves a community, enter a note in the comments section explaining the same. Travelers are required to use AHFC's EasyBiz account for all Alaska Airlines travel.
- 2) Out-of-state travel - Attach a dated printout from Expedia, Kayak, Travelocity, or a travel site that isn't airline specific that shows the pricing, dates, and times available to the traveler based upon the most direct and cost-efficient route of travel to complete AHFC business/consistent with the official AHFC business itinerary OR if only one carrier serves a community, enter a note in the comments section explaining the same. Travelers are required to use AHFC's EasyBiz account for all Alaska Airlines travel. Should another option be within \$100 of the Alaska Airlines fare then EasyBiz should be used to purchase fare.

D. Procurement of Transportation and Other Accommodations

Transportation and other travel accommodations must be processed through the AHFC Travel and Expense (T&E) application and must be approved in advance before any reservations are made.

1. Routing of Travel

Travel must be completed by the most direct route and cost-efficient means to accomplish AHFC business.

Additional costs for wages, per diem, and local transportation shall be considered when choosing the most direct and efficient route.

As a general rule for out-of-state travel, the traveler may schedule arrival the day prior to the first day of AHFC business. The traveler may request to stay an extra night after completing AHFC business if the only available return flights result in a return arrival time after 10:00 p.m. Alaska time. The traveler is required to return on the next reasonable flight the following morning.

A statement is required in the ER comment field indicating the time of departure/return from the duty station when requesting per diem for a day trip. This is not required if supported by other documentation of the departure/return time.

2. Deviation in Routing for Traveler Convenience

Interruptions or deviations from the most direct and efficient means of travel for the traveler's convenience require, at a minimum, advance approval by the Department Director and Division Director.

Any additional time or expense resulting from an interruption or deviation for the traveler's convenience shall be borne solely by the traveler. Travelers should be aware that personal deviations from the authorized itinerary may negate workers' compensation coverage.

An airfare quote showing the most direct and cost-efficient route must be obtained when travel is approved. AHFC will reimburse the traveler for that portion of the actual airfare representing the most direct and cost-efficient means of travel to complete AHFC business (as if there was no deviation in travel). If the airfare cost for the airfare, which includes deviation, is lower than the most direct and cost-efficient route is less than the airfare, which includes deviation, the traveler will be reimbursed at the lesser amount (actual cost out-of-pocket to the traveler). Travelers are required to use AHFC's EasyBiz account for all Alaska Airlines travel. Travelers may NOT use the AHFC issued company PCard for Airfare.

- a. If the traveler elects to deviate from the most direct route traveling to the event the traveler's entitlement to per diem, taxi and/or mileage, and other travel reimbursements starts the day of the event. The traveler is entitled to hotel accommodations the day before the event.

If the traveler elects to deviate from the most direct route returning from the event, the traveler will be placed into leave status effective immediately after the business event ends.

For example, a traveler (Anchorage duty station) is traveling on AHFC business (to Seattle) and the business is concluded at noon on Wednesday. For personal reasons, the traveler will not return to the duty station until the following Monday. In this case, the traveler's per diem, taxi and/or mileage, and other travel reimbursement will end at noon on Wednesday.

- b. If the traveler changes an approved travel, itinerary for personal convenience the traveler is personally responsible for all airfare expenses and all change fees.

3. Deviation in Routing for AHFC Convenience

In normal circumstances, travel should be scheduled in advance to ensure procurement of discounted rates whenever possible.

Any deviation in routing required by AHFC staff to secure discounted rates must be approved in advance by the Department Director and the Division Director (as applicable).

Written justification documenting the reason for the deviation in travel must be included in the comments section of the TA and appropriate back-up documentation must be attached to the TA.

Additional costs for wages, per diem, and local transportation shall be considered in deciding if discounted rates or special fares are in AHFC's best interest. If the total of the discounted rate or special fare plus additional costs is greater than the travel by the most direct and efficient route, the discounted rate or special fare will not be authorized.

4. Voluntary Denied Boarding

Voluntary denied boarding compensation where the traveler voluntarily vacates his/her seat and takes a later flight may be retained by the traveler (viewed as an insignificant personal travel credit under ethics rules). A traveler cannot volunteer for denied boarding on an outbound flight unless the traveler is on approved personal travel for the beginning of the travel period. A traveler may not volunteer for denied boarding if it will cause a delay in return to work. By accepting a voluntary bump on the return portion, the traveler puts

him/herself on personal leave. Travel status ends, no further per diem is allowed. The traveler is personally responsible for any/all travel expenses that may result from the voluntary decision to give up an airline seat and take a later flight.

5. Accommodations & Coach Class Fares

The traveler is responsible for ensuring that lodging costs are reasonable and are obtained at government or other similarly discounted rates. The traveler should stay at the conference hotel if available. The justification for daily lodging that will exceed \$300 per day must be referenced in the comments section of the traveler's TA.

AHFC is exempt from paying taxes within the State of Alaska. Travelers are reminded to notify in-state lodging providers that AHFC is exempt at the time the reservation is made and again when checking in/out.

All AHFC travelers fly coach class airfare. First class or business class airfare is allowed if offered to the traveler on a complimentary basis because of frequent flyer status or if offered as a no charge upgrade.

Any seat upgrades are at the employee's expense and shall not be purchased with AHFC Corporate credit card.

The best airfare does not always require the purchase of "redeye" or nonrefundable tickets, which include super saver tickets or tickets not able to be modified after purchase. A business decision should be made based on the travel itinerary that best meets AHFC's business needs. Both travelers and approvers are required to document the reasons (in the comments section of the TA) for declining savings where a coach or equivalent airfare is not purchased.

6. Charters and Group Transportation

If it is necessary to hire a charter boat, aircraft, or other special conveyance, advance approval of the Department Director and Division Director (as applicable) is required. A written justification must be included in the comments section of the traveler's TA.

7. Special Accommodations for Travelers

Consistent with the provisions of the American with Disabilities Act (ADA) and other authority, AHFC will provide reasonable accommodations for travelers with disabilities, with medical conditions, or with other special needs when the traveler must travel on official AHFC business.

8. Use of Rental Vehicles

When necessary, the traveler may request approval to rent a vehicle. The use of a rental vehicle should be restricted to those situations where the use saves money when compared to the cost of other forms of local transportation and with the traveler's business agenda.

The traveler must have a valid Alaska driver's license and approval of appropriate supervisory authority in order to operate a vehicle on AHFC business. AHFC business includes usual travel related activity (restaurants, hotels, etc.) but does not extend to any personal deviations for individual traveler convenience.

Rental vehicle cost shall be the responsibility of the traveler during a deviated portion of a trip or when family members/personal guests are accompanying a traveler. The use of the AHFC PCard is prohibited.

a. Vehicle Selection:

- 1) Both the cost and the intended use of the vehicle must be considered in determining the size and type of vehicle to rent.
- 2) Standard AHFC policy requires that the traveler rent midsize or smaller vehicle.

- 3) Rental of a larger vehicle may be allowed when three or more business travelers are traveling together or circumstances require the use of a larger vehicle.
- 4) The traveler may not upgrade the rental car at the airport if the upgrade will result in additional cost to AHFC.
- 5) AHFC is exempt from paying taxes within the State of Alaska. Travelers are reminded to notify in-State rental car agencies that AHFC is tax exempt at the time the reservation is made and again when checking in/out.
- 6) Rental cars should be refueled prior to return to the car rental facility. Travelers should avoid taking the option to “prepay” for fuel at time of rental.

b. Insurance:

AHFC insurance coverage applies to cars rented for official AHFC business. Travelers are instructed to decline additional vendor-offered insurance coverage. AHFC insurance does not cover the personal use of rental vehicle.

9. Use of Privately-Owned Vehicle

At the discretion of the Department Director, AHFC employees may receive permission to use a privately owned vehicle for local travel while on AHFC business.

The driver of the vehicle must have a valid Alaska driver's license. The driver is responsible for properly licensing, and insuring their personal vehicle if used for AHFC business. The owner of the privately owned vehicle must comply with the State's minimum insurance requirements.

See the AHFC Vehicle Usage Manual posted on the AHFC Intranet for further information about the use of personal vehicles while on AHFC business.

https://intranet/application/files/2114/8522/2344/Vehicle_Policy_2016.pdf

10. Mileage Allowance for Use of Privately-Owned Vehicle for Local Travel

Travelers not in travel status are not eligible for per diem.

Mileage allowance will be limited to:

- a. Only that mileage incurred while engaged in official AHFC business.
- b. Only that mileage to/from the duty station and the location where AHFC business is conducted. *(Duty station includes the city or town within 50 miles of where the traveler spends the major portion of their working time, or the place to which the traveler returns to duty on completion of special assignments.)*

11. Mileage Allowance for Use of Privately-Owned Vehicle When in Travel Status

Mileage allowance will be limited to:

- a. Only that mileage incurred while engaged in official AHFC business.
- b. Only that mileage from the duty station to point of departure/return (i.e. airport) unless the trip begins/ends on a non-work day (Saturday, Sunday) at which time the mileage will be calculated from the point of departure/return (residence).

- c. The amount that the lowest cost round-trip airport shuttle, courtesy van, taxi, or other commercial carrier would have cost if traveler had not elected to use a privately owned conveyance.

12. Use of Transportation by State Ferry

Transportation on a State ferry may be authorized when in the best interest of AHFC. Additional costs for wages, meals and incidental expenses (M&IE), lodging, and local transportation shall be considered when choosing transportation by State Ferry.

E. Per Diem Allowance (Lodging and M&IE Allowance)

The traveler will be allowed reimbursement for overnight lodging expenses while traveling on official AHFC business. In addition, the traveler will be reimbursed for (M&IE). Together, the reimbursement for lodging and the M&IE allowance are considered the per diem allowance.

The traveler's entitlement to per diem and other travel reimbursement begins two hours before the departing flight and ends an hour after the first flight that would get the traveler home.

The traveler completes an M&IE Allowance calculation sheet, which is used as an attachment in both the TA and ER to represent the travel reimbursement.

Non-commercial Lodging

When a traveler traveling on official AHFC business is required to stay in a community or location where no commercial lodging facilities are available, the traveler is entitled to a noncommercial allowance per day for lodging (this payment is reportable as compensation on the traveler's payroll records).

The traveler is not entitled to a noncommercial lodging allowance when staying in their own real or personal property: residence, cabin, lodge, fishing camp, recreational vehicle, or other personal facility.

F. Use of AHFC PCard

AHFC employees shall use an AHFC PCard to pay for preapproved expenses that are incurred while traveling on AHFC business. The PCard cannot be used for personal expenses.

G. Canceled Travel

As soon as the traveler finds they will not be using a reservation, the traveler must cancel the reservation. If the ticket was purchased through EasyBiz, the traveler must call Alaska Airlines to cancel the ticket, request to be issued a credit certificate with a PIN, and apply the credit to upcoming business travel. The ticket credit should not be deposited into the traveler's Alaska Airline 'wallet' or refunded back into the AHFC EasyBiz account.

AHFC will not reimburse a traveler for cancellation charges, if any, related to travel accommodations booked by a traveler absent an approved TA.

Unused tickets, free tickets, discount coupons, or other air travel awards acquired while traveling on AHFC business must be documented in an expense report and used for AHFC travel.

The traveler is responsible for tracking/managing the use of canceled airline tickets before the ticket expires; including canceled tickets that may have been credited to a traveler's personal account by the airline (i.e. Alaska Airlines). The traveler shall notify the Department Director, or designee, prior to the expiration of a ticket.

SECTION 2: WHILE IN TRAVEL STATUS

A. Interruption or Deviation of Travel

1. Airline Delays, Rescheduling

If an airline pays the cost of the traveler's lodging and meals due to delays or rescheduling, AHFC will reimburse the traveler only for actual expenses the traveler incurred up to the originally scheduled arrival time (i.e. expenses less the compensation paid by the airline). If the carrier does not pay the cost of the traveler's lodging and meals, the employee may use the AHFC PCard to pay for lodging and other reasonable business expenses. The PCard cannot be used for personal expenses. Per diem will be reimbursed to the employee at the applicable city rate.

If an airline cancels a flight, the traveler should first check with the airline to arrange space on the next available flight. If the revised itinerary will conflict with the remainder of the business trip or will result in an increase in airfare, the traveler should contact his/her supervisor to determine whether the trip should be continued or rescheduled.

If an airline provides a traveler with other compensation such as a free ticket or a coupon for a discounted fare, the ticket and/or coupon must be returned to AHFC via the applicable Department Director. The traveler may not use the ticket or coupon for personal use.

2. Emergency

If an emergency should occur during travel, the traveler may make any necessary arrangements without delay. Written documentation describing the emergency and any associated costs must be included in the comments section of the ER when the traveler returns to his/her duty station.

B. Airport Shuttle, Courtesy Van, train, subway, light rail, and Taxi Service

When the traveler requires transportation either to or from an airport, train station, or ferry terminal; the traveler shall use the most efficient and cost-effective option available, including airport shuttle, courtesy van service, taxi, train, subway, light rail, or car service.

C. Excess Baggage

Excess baggage fees to be paid by AHFC must be limited to baggage necessary to carry out official AHFC business and must be shipped by the most cost-effective method (checked as excess baggage, shipped via airfreight, etc.)

D. If Involved in an Accident While Traveling on AHFC Business

The traveler will:

- a. First and foremost, ensure their safety.
- b. Neither accept nor admit liability.
- c. Call the police if there is any injury to a person, vehicle damage, or property damage.
- d. Give the police, other drivers, other property owners, and the car rental company (if driving a rental vehicle) the telephone number of AHFC Risk Management (907-330-8405)
- e. Write down the following information and fax (907-330-8217), or email (risk@ahfc.us) to Risk Management as soon as possible:
 - 1) Names, addresses, telephone numbers of all witnesses.
 - 2) Names, addresses, telephone numbers, and driver license numbers, of other drivers or property owners.
 - 3) Descriptions and license plate numbers of all vehicles involved.
 - 4) A brief description of the accident. Include photos if possible.

- f. Report the accident to the car rental company and complete any accident reports required by them.
- g. Immediately upon return to work, or sooner if feasible; call Risk Management. Risk Management will respond to any physical damage, personal injury, or other claims that result from the accident.

SECTION 3: COMPLETION OF TRAVEL/REQUEST FOR REIMBURSEMENT

A. Expense Report – ER

ER report title should be the same as the TA report title.

Within 15 business days of completed travel, the traveler should complete an ER. An exception to this requirement is allowed due to a vendor delay. (Information regarding how to prepare an ER may be found in training materials posted on the AHFC Intranet Site.)

The ER will reflect per diem expenses the traveler incurred, if any, and all charges the traveler authorized against the AHFC PCard. This ER may be submitted for approval only after all charges have been assigned to the appropriate expense category.

Appropriate back-up documentation and receipts must be scanned and attached to the respective ER.

1. Lost Receipts

The traveler must contact the provider and request another copy. If a second copy is not available, the traveler may use other resources to document the expense – for example: other TAs/ERs that include the same type of expense, conference brochures that list the expense, information from Internet sites, etc.

The traveler will not be reimbursed more than \$30 per trip for expenses that are not documented with an appropriate receipt (this is a cumulative total for the entire trip – regardless of the amount claimed).

2. Money Due AHFC – this should be rare

- a. If the amount owed AHFC is less than the amount due the traveler for per diem: the traveler may enter a line item adjustment on their ER.
- b. If the amount owed AHFC is more than the amount due the traveler for per diem: the traveler must provide a personal check payable to AHFC. A copy of the check must be scanned and attached to the ER; the original check must be forwarded to 4300 Boniface Parkway Attn: Reception.

B. Calculating Per Diem Allowances

Per Diem allowances are used to cover the cost of meals and necessary incidental expenses when the traveler is in travel status for specific periods of time.

The traveler must be in travel status for 6 consecutive hours to receive ½ day per diem. The traveler must be in travel status for 12 consecutive hours or longer to receive a full day per diem.

The short-term per diem rate applies to travel within Alaska. Per diem rates for travel outside of Alaska, including travel to Hawaii and foreign destinations are calculated at the federal per diem rate for the location.

A traveler is not in travel status for local travel or day trips within the traveler's duty station and is therefore not entitled to per diem.

Local travel is travel from within the Anchorage bowl to Palmer or Wasilla.

Duty station includes the city or town within 50 miles of where the traveler spends the major portion of their working time, or the place to which the traveler returns to duty on completion of special assignments.

Travel Status Less Than 24 Hours, More Than 12 Hours

Travelers who are in Travel Status outside of local travel less than 24 hours but more than 12 hours and who return to their residence and/or Duty Station rather than obtaining overnight lodging at their travel destination are entitled to the daily per diem allowance for the travel destination. Example: Employee travels to Juneau for business – arrives at airport at 7:00 am and returns to Anchorage at 8:00 pm.

Travel Status Less Than 12 Hours, More than 6 Hours

Travelers who are in Travel Status (excludes local travel) for less than 12 hours but more than 6 hours and who return to their residence and or Duty Station, are entitled to half day per diem allowance for the travel destination. Example: Employee travels to Juneau for business – arrives at airport at 7:00 am and returns to Anchorage at 4:00 pm.

C. Travel Expenses: Required Receipts/Documentation

Travelers are reminded that the TA and ER are AHFC's official record of the travel transaction. The following sections describe the minimum documentation that is required of the traveler to confirm that travel expenses reflect reasonable and necessary costs incurred while on official AHFC business.

Scanned copies must be legible. All receipts and other documentation should be combined into a single document in order to make the approval process easier. Traveler is only required to scan documents that demonstrate cost and appropriate backup documentation.

1. ER – After Travel Has Been Completed.

The TA provides an estimate of expenses the traveler may incur while on official AHFC business; the ER details the actual reasonable and necessary costs that the traveler did incur while on official AHFC business.

a. Attachments/Back-Up Documentation

- 1) Copy of final trip itinerary including actual cost of airfare or other commercial transportation.
- 2) Mileage form - use of personal vehicle as transportation vs. commercial carrier.
- 3) Receipt for taxi, airport shuttle, bus, etc. (*Taxi receipt should include: date/fare/to-from*)
- 4) Mileage form or airport parking receipt.
- 5) Lodging/hotel itemized statement and receipt for payment.
- 6) Non-commercial lodging itemized statement and receipt for payment.
- 7) Excess baggage receipt.
- 8) Proof of any costs associated with emergency arrangements and/or canceled travel.
- 9) Boarding passes. (Optional – if trip was completed as planned, per the approved itinerary, traveler may use comments section of ER to explain: "Trip was completed as scheduled.") Any change in schedule or itinerary requires that the traveler attach boarding passes in support of the per diem claimed.
- 10) Proof of other costs necessary to conduct AHFC business; examples include internet access fees, emergency purchase of supplies, parking fees, telegrams, etc.
- 11) Copy of personal check submitted to pay for monies due AHFC; if applicable.

b. Emergency Travel (no TA)

- 1) Attach all required receipts and other back up documentation to ER.
- 2) Use comments section of ER to explain nature of emergency.
- 3) Use comments section of ER to explain verbal approval to travel, if any. "I called my supervisor and he/she gave me verbal approval to book travel ASAP." "The CEO called me and asked me to catch the next plane to Juneau."

2. Disallowed Expenses

The following are examples of expenses that the traveler will not be reimbursed for if paid out-of-pocket and further, that the traveler must reimburse AHFC for if mistakenly paid with an AHFC PCard:

- a. Lost or stolen articles.
- b. Alcoholic beverages.
- c. Damage to personal vehicles, clothing, or other items.
- d. Services to gain entry to a locked vehicle.
- e. Movies charged to hotel bills.
- f. Wi-Fi, unless used for business purpose.
- g. Any/all expenses related to personal negligence such as tickets or fines.
- h. Tips and gratuities for business meal and transportation expenses exceeding 20% (unless tip/gratuity is automatically added by vendor)
- i. Tips and gratuities are not allowed for business meals when using federal funds.
- j. Towing charges.
- k. Expenses for spouses/personal traveling companions.
- l. Laundry and/or dry cleaning services.
- m. Personal phone calls (unless cell service is unavailable).
- n. Personal use of a rental car.
- o. Any/all costs associated with deviation in travel for personal convenience.
- p. Upgrade charges and/or similar expenses.
- q. Per diem will not be paid for meals provided by AHFC at an AHFC Function. Example: Board Meeting lunch paid by the corporation.

<http://doa.alaska.gov/dof/travel/resource/rates.pdf>

State of Alaska Per Diem Rates (07.01.16) Revised: 05.05.17

The above list is not all-inclusive. All expenses claimed must reflect actual, reasonable, and necessary expenditures incurred as part of official AHFC business.

SECTION 4: MISCELLANEOUS

A. Boards and Committee

Each day that a board or committee member is in travel status he/she is entitled to reimbursement for necessary transportation expenses and other allowances to the same extent, in the same manner, and under the same conditions as provided to an AHFC traveler.

A board or committee member is not entitled to a per diem allowance or reimbursement for lodging expenses when the board or commission meeting is in the vicinity of his/her residence and/or duty station.

A board or committee member attending a board or committee meeting in the vicinity of his/her residence is entitled to a prorated per diem if meals are not provided. The per diem payments are reportable as income in accordance with IRS regulations.

A state employee serving on the board or committee as part of his/her official duties is not entitled to a per diem allowance or reimbursement for lodging expenses when the board or committee meeting is in the vicinity of his/her residence and/or duty station.

B. Third-Party Reimbursement

If a third party agrees to pay all or a part of the costs of a traveler's expenses; the comments section of the TA must clearly describe the extent of the third party's involvement in the travel.

Travelers may not accept honorariums as long as they are traveling for and representing AHFC.

C. Business Meal Expenses

All business meal expenses other than standard M&IE must include the following documentation in the comments section of the ER. (who, what, when, where, why):

- a. Date, place, and duration of the business discussion or meeting.
- b. Nature of the business discussion: the purpose of and benefit derived or expected from the discussion.
- c. Identification of the individuals who participated in the business discussion.

SECTION 5: NON-TRAVEL RELATED EXPENSES

A. Pre-Approval Required for Anticipated Expenditures over \$2,000.

Unless otherwise specified elsewhere in AHFC policy or procedure, AHFC staff are required to acquire approval through JADE for any purchase anticipated to exceed \$2,000 utilizing an "Authorization." Staff may acquire goods and or services only after "Authorization" is fully approved. Departments, through its Director, may require pre-approval authorization for expenditures below \$2,000. Staff should consult with their Department Director for its Department policy on required approvals for PCard expenditures.

B. Expense Reports

AHFC staff are required to attach receipts for all non-travel related expenses incurred on employee purchase cards (or personal cards when seeking reimbursement). If a receipt is unavailable, comments explaining the reasons for no receipt must be provided. Staff approving Expense Reports for non-travel related expenses shall verify receipt attached is for the expenses and the amounts are accurate.