

Charleston Research Institute Policy Memorandum

Title: Travel Reimbursement Policy

Reviewed by: Board of Directors

Implementation Date: September 27, 2006

Next Scheduled Review Date: September 27, 2009

Approval: M. Rita I. Young, Ph.D., Chairperson



Policy Statement:

Charleston Research Institute requires all travelers, whether an employee, board member, principal investigator, or other individual, to provide documentation that supports a VA research or an educational activity related to research for travel reimbursement. CRI will reimburse the traveler only for essential costs such as conference registration, transportation, accommodations and meals using an "IRS accountable plan". This eliminates the determination by the IRS of excess benefit transactions where payments are considered taxable income to the recipient, rather than reimbursements, and CRI would be responsible for income tax withholding and FICA taxes.

Background:

To exclude expense reimbursements, advances, or allowances from wage or compensation income, the following IRS conditions must be met:

1. There must be a business connection between the expense and the purpose of the activity which is being reimbursed (or for which amounts have been advanced or allowed);
2. There must be substantiation of documentation of the expense as to the amount, the time and place, the business purpose, and the business relationship of the organization to the individual;
3. In the case of advances, there must be a return to the organization of any amounts received in excess of substantiated expenses, and
4. The organization must require the recipient of the reimbursement, advance, or allowance to adequately account to the organization of the expenditures.

Guidelines:

The IRS allows the use of federal per diem rates to establish reimbursement rates for some expenses and eliminates the need for detailed documentation for those expenses covered by the per diem. Federal employees are not restricted to federal per diem rates when travel is paid by a non-governmental organization; however, both VA and IRS regulations prohibit extravagance. The Executive

Director will determine if the amount, purpose, and supporting documentation for a request for travel reimbursement are acceptable.

ACCOMODATIONS: Lodging may be reimbursed at amounts higher or lower than the federal rate applicable to lodging in the destination city for that day. Amounts in excess of the federal per diem rate constitute taxable income unless substantiated by the itemized hotel invoice and program material detailing the meeting site and prevailing hotel room rates. Reimbursement will be made for reasonable laundry and dry cleaning costs if the hotel stay is five nights or more.

MEALS & INCIDENTALS (M&I): Meals and incidentals are reimbursed at the federal M&I rate established for the destination city. Per diem for meals will not be paid if meals are provided as part of the program. No receipts are required for meals and incidentals.

TRANSPORTATION: Maximum transportation reimbursement is limited to the direct coach fare by airplane or train. Use of personal car is reimbursed at the prevailing federal mileage rate and cannot exceed roundtrip coach airfare rate to the location in question. Substantiation including receipts for an airline/train ticket and MapQuest (or equivalent) mileage estimates must accompany requests for reimbursement.

GROUND TRANSPORTATION: Ground transportation will be reimbursed at cost based on submission of original receipts. Reimbursements are limited to travel to and from the city-of-departure airport/train station plus parking; from airport/train station to hotel, and hotel to airport/train station. A receipt is required for parking charges. In addition, a receipt is required for all cabs over \$5.00. Once the traveler has arrived at the hotel, taxi cab fares will not ordinarily be reimbursed (to go out for dinner, etc...).

TRAVEL STATUS: VHA employees traveling on CRI-reimbursed funds must be on VA travel status, authorized absence, or annual leave to receive reimbursement for their travel expenses. Documentation includes signed and approved "Request for Leave or Approved Absence" (Office of Personnel Management Form 71) and "Request for Approval of Acceptance of Gifts or Donations or Travel/Subsistence Expenses in Connection with Official Travel by VHA Employees" (VA Form 10-0101B) signed by the Medical Center Director.



TRAVEL REIMBURSEMENT CHECK REQUEST

Date of Request: _____/_____/_____

Need Check by: _____/_____/_____

Check Payable to: _____

Mail check to: _____

Meeting/Conference Name: _____

Dates: _____

Location: _____

Attach appropriate documentation (program, agenda, brochure, original receipts, etc...)

- | | |
|--|----|
| A. Air/Rail/Private Car (note mileage) | \$ |
| B. Ground Transportation | \$ |
| C. Hotel | \$ |
| D. Meals | \$ |
| E. Taxi Fares | \$ |
| F. Registration | \$ |
| Total Reimbursement Requested | \$ |

Justification: _____

Name & Signature: _____

Project/Study Name: _____

Approved by: _____

VHA employees traveling on CRI-reimbursed funds must be on VA travel status, authorized absence, or annual leave to receive reimbursement for their travel expenses. Documentation includes signed and approved "Request for Leave or Approved Absence" (Office of Personnel Management Form 71) and "Request for Approval of Acceptance of Gifts or Donations or Travel/Subsistence Expenses in Connection with Official Travel by VHA Employees" (VA Form 10-0101B) signed by the Medical Center Director.

Request for Leave or Approved Absence

1. Name <i>(Last, first, middle)</i>	2. Employee or Social Security Number
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3. Organization

4. Type of Leave/Absence						5. Family and Medical Leave
Check appropriate box(es) and enter date and time below)	Date		Time		Total Hours	If annual leave, sick leave, or leave without pay will be used under the Family and Medical Leave Act of 1993 (FMLA), please provide the following information: <input type="checkbox"/> I hereby invoke my entitlement to family and medical leave for: <input type="checkbox"/> Birth/Adoption/Foster care <input type="checkbox"/> Serious health condition of spouse, son, daughter, or parent <input type="checkbox"/> Serious health condition of self <i>Contact your supervisor and/or your personnel office to obtain additional information about your entitlements and responsibilities under the FMLA. Medical certification of a serious health condition may be required by your agency.</i>
<input type="checkbox"/> Accrued annual leave	From	To	From	To		
<input type="checkbox"/> Restored annual leave						
<input type="checkbox"/> Advance annual leave						
<input type="checkbox"/> Accrued sick leave						
<input type="checkbox"/> Advance sick leave						
Purpose: <input type="checkbox"/> Illness/injury/incapacitation of requesting employee <input type="checkbox"/> Medical/dental/optical examination of requesting employee <input type="checkbox"/> Care of family member, including medical/dental/optical examination of family member, or bereavement <input type="checkbox"/> Care of family member with a serious health condition <input type="checkbox"/> Other						
<input type="checkbox"/> Compensatory time off						
<input type="checkbox"/> Other paid absence <i>(specify in remarks)</i>						
<input type="checkbox"/> Leave without pay						

6. Remarks

7. Certification: I certify that the leave/absence requested above is for the purpose(s) indicated. I understand that I must comply with my employing agency's procedures for requesting leave/approved absence (and provide additional documentation, including medical certification, if required) and that falsification of information on this form may be grounds for disciplinary action, including removal.

7a. Employee signature	7b. Date signed
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8a. Official action on request Approved Disapproved *(If disapproved, give reason. If annual leave, initiate action to reschedule.)*

8b. Reason for disapproval

8c. Signature	8d. Date signed
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Privacy Act Statement
 Section 6311 of title 5, United States Code, authorizes collection of this information. The primary use of this information is by management and your payroll office to approve and record your use of leave. Additional disclosures of the information may be: To the Department of Labor when processing a claim for compensation regarding a job connected injury or illness; to a State unemployment compensation office regarding a claim; to Federal Life Insurance or Health Benefits carriers regarding a claim; to a Federal, State, or local law enforcement agency when your agency becomes aware of a violation or possible violation of civil or criminal law; to a Federal agency when conducting an investigation for employment or security reasons; to the Office of Personnel Management or the General Accounting Office when the information is required for evaluation of leave administration; or the General Services Administration in connection with its responsibilities for records management.

Public Law 104-134 (April 26, 1996) requires that any person doing business with the Federal Government furnish a social security number or tax identification number. This is an amendment to title 31, Section 7701. Furnishing the social security number, as well as other data, is voluntary, but failure to do so may delay or prevent action on the application. If your agency uses the information furnished on this form for purposes other than those indicated above, it may provide you with an additional statement reflecting those purposes.



ADVANCE REVIEW OF OFFER TO DONATE SUPPORT FOR OFFICIAL TRAVEL

INSTRUCTION: Please complete the below form and return to Assistant General Counsel (023) or Regional Counsel.

INFORMATION ABOUT VA EMPLOYEE (Traveler)

NAME OF VA EMPLOYEE	POSITION TITLE
DEPARTMENT/OFFICE	DUTY STATION

INFORMATION ABOUT DONOR OR HOST ORGANIZATION

NAME OF DONOR OR HOST ORGANIZATION	MAILING ADDRESS	
POINT OF CONTACT		
E-MAIL ADDRESS	ORGANIZATION WEBSITE ADDRESS <i>(if applicable)</i>	DAYTIME PHONE NUMBER
		EXT:
HAS DONOR OFFERED SUPPORT FOR THE TRAVELER'S SPOUSE <input type="checkbox"/> YES <input type="checkbox"/> NO		

INFORMATION ABOUT MEETING OR EVENT SPONSORED BY (DONOR) HOST ORGANIZATION

NAME OF EVENT	DATE OF EVENT	TIME OF EVENT
PURPOSE OF EVENT <i>(Include how this event will further VA's interests and what relationship event has with the official duties of VA employee)</i>		
ROLE OF VA EMPLOYEE <i>(Attendee, speaker, trainer, etc.)</i>		
OTHER ENTITIES ATTENDING OR PARTICIPATING	RELATION TO TRAVELER'S OFFICIAL DUTIES	

INSTRUCTIONS: Provide the dollar value offered for each expense listed below *(including spouse if applicable)*. If a listed expense is not being offered then enter NONE. Specify under "TYPE OF REIMBURSEMENT" whether the support will be provided (1) in cash or check to VA Employee, (2) check to VA, or (3) In-Kind. VA employees receiving cash reimbursements must confirm that the donor is a tax-exempt 501(c)(3) corporation. In-Kind means services **instead of monetary payments**. (Example: when the Donor pays the hotel for the VA employee's lodging, instead of providing cash reimbursement to the VA employee.)

		TYPE OF REIMBURSEMENT
LODGING	\$	
MEALS	\$	
AIRFARE <i>(Specify coach/ premium other than first class/ first class (1))</i>	\$	
GROUND TRANSPORTATION	\$	
REGISTRATION FEE FOR MEETING	\$	
OTHER EXPENSES	\$	
TOTAL VALUE <i>(including spouse)</i>	\$	0.00

IS THE DONOR A 501(c)(3) CORPORATION

NO

YES

ARE THERE ANY PENDING CONTRACTS, PROPOSALS, REQUESTS FOR PROPOSALS, AFFILIATION AGREEMENTS, OR OTHER DECISIONS OR MATTERS INVOLVING VA AND DONOR?

NO

YES *If "YES," describe the pending matter in the REMARKS section below.*

DOES VA EMPLOYEE HAVE A ROLE IN VA ACTION ON ANY OF THE PENDING MATTERS?

NO

YES *If "YES," describe the VA Employee's role in the REMARKS section below.*

REMARKS

CERTIFICATION OF REQUESTING OFFICE

CERTIFICATION: I certify that the answers above are truthful and correct. 	SIGNATURE OF REQUESTING OFFICE HEAD OR NEXT HIGHER OFFICIAL IF REQUESTING HEAD IS TRAVELOR <i>(Print name and title)</i>	DATE SIGNED
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GENERAL COUNSEL REVIEW

REVIEW FINDINGS: Based upon facts above, VA could lawfully determine that accepting the offered travel support would be proper. 	SIGNATURE OF ASSISTANT GENERAL COUNSEL (023) OR REGIONAL COUNSEL	DATE SIGNED
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APPROVING OFFICIAL'S SIGNATURE

Based on the facts provided above, I determine that the travel is in the interest of the Government and relates to the traveling employee's official duties. I further determine that acceptance of the offered travel support would not cause a reasonable person with knowledge of all the relevant facts to question the integrity of VA's programs or operations. I have considered any impact the performance or nonperformance of the traveling employee's official duties might have on the donor. I approve acceptance of the travel support.

LIST OF OFFICIALS AUTHORIZED TO MAKE DETERMINATION Secretary; Under Secretary, Chief of Staff; Assistant Secretary; Deputy Assistant Secretary; Director, NCS; Key Central Office Official or his/her Deputy; Field Facility Directors. 	SIGNATURE OF APPROVING OFFICIAL <i>(Print name and title)</i>	DATE SIGNED
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Re: Travel for _(person)_ to _(place)_____ on __(date)___ for cash reimbursement from a 501 (c) (3) organization.

I have determined that:

- a. The contribution, award or payment is not a reward for services to this organization prior to the meeting or training, and
- b. Acceptance would not reflect unfavorably on the employee's ability to carry out official duties in a fair and objective manner, would not compromise the honesty and integrity of government programs or of the employee and the employee's official actions or decisions, would be compatible with the applicable standards on conflict of interest, and would be otherwise proper and ethical for the employee under the circumstances.

John E. Barilich, MSW, MBA
Director

Date