

Colorado School of Mines Travel Policies

This Policy Statement outlines the policies and procedures on travel undertaken for School business. The Policies and Procedures in this manual apply to all Travel paid by the Colorado School of Mines (Here after referred to as 'CSM' or 'school'). All policy statements apply to all sources of funds and to the entire School. These policies comply with the State of Colorado Fiscal Rules and Federal Regulations governing the spending of funds for travel. If State and Federal Statutes are modified this manual will be updated accordingly. The School's travel policies are designed to provide the greatest possible flexibility within these requirements.

Definitions:

Employee: Any person who is receiving a check from the Colorado School of Mines pay roll department for work supervised by the school during the period that they will be traveling for CSM. This includes student employees, graduate employees, faculty and staff.

Non-remuneration employee: Any person who is not a current employee of CSM but has a non-remuneration contract authorized and approved by the appropriate VP that is currently on file and covers the dates for which the individual will be traveling for CSM.

Student: Any person who is registered for CSM coursework at the time of travel.

Graduate Student: Any person who is registered for graduate coursework at the time of travel.

Non Employee: Any person who is not employed either as an employee or non-remuneration employee by CSM. These may include students but do not include graduate students.

Please note that it is possible to hold more than one of the defined positions simultaneously. The determination for how to classify an individual who has multiple rolls is made by the purpose of the travel (i.e. Is the graduate student traveling to a conference to present a his/her thesis or are they traveling to the conference to present research for which they are a research associate and being paid through payroll for).

US Bank Card: The State of Colorado and Colorado School of Mines corporate travel card.

1. General Policy

- A. **Reimbursement** - The School's policy is to reimburse employees, students and pre-approved non-employees for necessary and reasonable travel expenses incurred for authorized School business purposes. The intent of this policy is that reimbursement be fair and equitable to both the traveler and the School and consistent with State and Federal regulations. Individuals traveling on business are responsible for complying with the School travel policy as described in this manual, and should exercise the same care in incurring expenses as they would in personal travel. Expenses must be

submitted in a timely manner, usually within 10 working days of returning from a trip, or incurring of the expense. All expenses must be submitted within 120 days of the date of travel with the exception of when the Traveler has been issued a Travel Advance, in which case all Expenses must be submitted within 60 days. **If expenses have not been submitted within the 60 or 120 day time frame then CSM will report all expenses paid by CSM (Registration, airfare, travel advance, etc) as additional income to comply with IRS requirements . This will include any additional expenses not pre-paid by Mines, but submitted after the 60 or 120 day deadline. The additional income amounts are subject to taxation. Expenses will not be reimbursed if they are not submitted within 6 months of the date of the end of travel.**

B. **Approval Authority-** Authority and responsibility for approving travel rests with the immediate supervisor of the traveler, the person responsible for the Fund and Organization being charged and the following departments listed below:

- International Travel –
 1. Appropriate reporting VP for all employees, faculty and students in accordance 10.3 II. B. of the faculty handbook, and;
 2. President or his/her designee for all Vice Presidents and staff within the office of the President in accordance with 10.3.I of the faculty handbook, and;
 3. International Sponsored Program Travel – Department of Research Administration¹
- Moving Expenses – Appropriate reporting VP. Please see Policy for Moving expenses.
- Non-Employee Travel – Appropriate reporting VP and Controller’s Offices

Travel expenses are reimbursable only when all required approvals, including approval from government agencies or other project sponsors, are obtained PRIOR to incurring the expense. It is the responsibility of the traveler to obtain all approvals prior to the trip occurring. If prior approval is required and not acquired, then the reimbursement may be disallowed. Employees may not authorize travel or approve expense reimbursement for themselves, nor for a person to whom they report either directly or indirectly.

Those approving travel must substantiate the travel and associated charges are for the business purpose stated on the travel documents and are the charges that have actually been incurred or are reasonably expected to be incurred.

It is not required that CSM approve personal travel while an employee is under contract, but it is the employee’s responsibility to notify their

¹ If a travel expense is charged to a Sponsored Program and it is later determined that the charge is not allowable according to the terms of the Sponsored Agreement, then the charge will be moved to either the traveler’s professional development account, the department’s operating account, or other unrestricted source.

department head of personal travel while under contract and obtain authorization for the time off.

- C. **Economical Transportation Required-** To be fully reimbursed by the School, the traveler must use the most economical mode of transportation available, consistent with the authorized purpose of the trip. This includes charging no more than the rate for the most direct and usually traveled route and measuring such costs as subsistence (i.e. Food and lodging) and lost work time in addition to actual transportation costs. More expensive transportation may be used if the traveler pays the incremental difference over the allowed costs. Please see 3. A. Lowest Available Airfare for more information about reimbursement of these charges.

Guideline: Automobile transportation is generally the most appropriate for trips up to 200 miles and commercial air travel is generally the most economical and practical for longer trips. For ground transportation, rental or privately-owned vehicles and taxis should be used only if other means of transportation are unavailable, more costly, impractical (i.e. taking a taxi due to amount of luggage versus taking a subway) or if the time saved is advantageous to the conduct of the School's business.

- D. **Charges to Sponsored Projects-** When travel costs are to be charged to a sponsored project, the terms of the applicable award and applicable Federal regulations take precedence. Some awards may require the sponsor to pre-approve each trip, or each trip to or from a destination outside the United States.
- E. **Preferred Travel Agency-** The School has selected [Frosch Travel](#), [TQ3 Navigant](#) and [Travel Society](#) as "preferred" travel agencies from the State of Colorado contracted list of travel agencies. The School will not reimburse travel costs that exceed the cost of substantially similar travel available with TQ3 Navigant, Frosch Travel or the Travel Society.
- F. **Travel Authorization-** Prior to travel the traveler must submit an approved Travel Authorization (TA) form. If prior approval has not occurred then the expense may be disallowed. (When booking air travel, the approved travel agencies will request the number from the TA form and the fund-organization number that the travel is to be billed to). For questions regarding how to fill out the TA form please see the CSM [Travel Procedures](#).

2. School Provided Travel Card

- A. **Purpose-** The State of Colorado and The Colorado School of Mines have made a corporate travel charge card available free of charge to faculty and staff. This card should be used for all business travel expenses other than airline reservations by all faculty and staff. Contact the travel desk (x3274) for an application and see the CSM [Travel Procedures](#).
- B. **Paying the Corporate Travel Card-** It is important to note that **all charges on the US Bank card are the personal liability of the individual cardholder**. Prompt submission of a travel expense form at the completion of your business travel will ensure your reimbursement before payment is due to US Bank. The School shall not reimburse or pay late charges. The US Bank travel card gives the cardholder 60 days to pay the charges before late fees are applied.

- C. **Group/Event Cards-** For some occasions it may be necessary to open a Group/Event Card to charge business travel expenses for individuals who are not eligible for the regular corporate card (i.e. Students). Such cards must be approved by the Director of Procurement Services. Contact the travel desk (x3274) for an application.

3. Commercial Air Travel

- A. **Lowest Available Airfare-** All CSM faculty, staff, students and pre-approved non employees traveling on CSM business are expected to travel at the lowest available airfare and to take advantage of negotiated fares that are available through TQ3Navigant, Frosch Travel and the Travel Society. State Fiscal Rule requires that the most economical airfare be reimbursed for any travel regardless of the funding source and Federal regulations require that only the cost of the lowest available airfare may be charged directly or indirectly to government sponsored projects. In accordance with the US Office of Management and Budget (OMB) circular A-21 the criteria used to determine the lowest available airfare are:
- Leaves or arrives within a four (4) hour window on each side of the traveler's desired departure or arrival time.
 - Allows the traveler to choose airports.
 - Is a nonstop flight unless a flight with a connection provides a lesser fare and doesn't add more than four (4) hours on to total travel time.
 - Does not include charter flights.
 - Does not require staying over Saturday night unless requested by the traveler and unless the cost of the flight adequately recoups the cost of additional lodging and meals.
 - The class is reasonably adequate for the medical needs of the traveler.
- B. **Charges in excess of Authorized Airfare-** The School shall reimburse only the cost of coach airfare as provided from one of the preferred travel agencies listed above in section 1. E. If the traveler selects a higher rate they must provide a quote from one of the preferred travel agencies for the coach rate along with proof that the traveler paid the difference for the higher rate and submit these with their Travel Authorization.
- C. **Charges Not Made with Preferred Agencies-** If a traveler doesn't use one of the preferred agencies to procure their tickets then the tickets must be less expensive than the coach fare quote from one of the travel agencies listed above in 1. E. and said quote from the preferred travel agency must be provided with the Travel Authorization documenting the savings to the School. Please note that TQ3 Navigant guarantees that the price a traveler finds on their electronic booking system will be the lowest available airfare available, including fares from Orbitz, Expedia or Travelocity.
- D. **Change Penalties-** If a ticket has to be changed and a penalty is incurred, the traveler may claim reimbursement of the penalty from the School. The penalty *may* be an allowable charge to sponsored agreements. When trips must be cancelled, travelers are encouraged to rebook tickets for travel at a later date whenever possible.
- E. **Unused Airline Tickets-** Travelers are encouraged to rebook unused tickets whenever possible (See 3.D.) If it is not possible to use the ticket through rebooking, then the traveler must submit an explanation for none use of the

ticket, have this explanation approved by the traveler's Department head and submitted to the Travel Office. In most cases the traveler has 12 months to rebook a ticket before the airline no longer considers the ticket valid. Please see your selected airline for more information. If there is not an acceptable and approved reason for the ticket not being used the traveler will have to reimburse the cost of the ticket to the School. If the School pays for the cost of the unused ticket then this charge must be allocated to an unrestricted Fund and Organization within the traveler's department. If this is not available then the traveler is responsible for the cost of the fare. The travel office and department heads will use a fair and reasonable standard in making a determination of whether an unused ticket should be paid for by CSM or the traveler.

F. **Foreign Travel- For** all international travel, CSM complies with the Federal 'Fly America Act' which requires all employees traveling internationally to fly U.S. flag carriers. Under the Act, there may be instances whereby the use of a foreign carrier service may be deemed necessary if:

- a U.S. flag air carrier otherwise available cannot provide the air transportation needed,
- use of U.S. flag air carrier service will not accomplish the agency's mission,
- an origin or interchange point is not served by a U.S. flag air carrier, foreign air carrier service should be used only to the nearest interchange point on a usually traveled route to connect with U.S. flag carrier service; or,
- A U.S. flag air carrier involuntarily re-routes the traveler via a foreign air carrier, the foreign air carrier may be used notwithstanding the availability of alternative U.S. flag air carrier service.
- When traveling from the U.S., the traveler's origin or destination airport, and the use of U.S. flag air carrier service would extend the time in a travel status, including delay at origin and accelerated arrival at destination, by at least 24 hours more than travel by foreign air carrier.
- Travel between two points outside the U.S. and travel by foreign air carrier would eliminate two or more aircraft changes en route.
- Where one of the two points abroad is the gateway airport en route to or from the U.S., if the use of the U.S. flag air carrier would extend the time in travel status by at least six hours more than travel by a foreign air carrier, including accelerated arrival at the overseas destination or delayed departure from the overseas origin, as well as the gateway airport or other interchange point abroad; or
- Where the travel is not part of a trip to or from the U.S., if the use of a U.S. flag air carrier would extend the time in travel status by at least six hours more than traveled by foreign air carrier including delay at origin, delay en route and accelerated arrival at destination.
- Traveling a short distance, regardless of origin or destination, when the elapsed travel time on a scheduled flight from origin to destination airport by foreign air carrier is three hours or less and service by U.S. flag air carrier would involve twice the travel time.

All Travelers must first contact Legal Services to obtain legal review and approval before engaging in any School related activities (including but not

limited to travel), involving the countries listed on either of the attached links. The first link is a list of countries that currently are under sanction from the U.S. Government as published by the Department of the Treasury.

<http://www.treas.gov/offices/enforcement/ofac/programs/>

The second link is a list of travel warnings as published by the U.S. State Department.

http://travel.state.gov/travel/cis_pa_tw/tw/tw_1764.html

Travel requests to any country on any of the lists above will be automatically declined without the review and approval of legal services.

4. Meals and Lodging

- A. **Lodging Choice-** Travelers shall be reimbursed for the actual cost of reasonable lodging incurred. Travelers may be required to use approved or designated lodging facilities in certain areas to assist in controlling travel costs. The State of Colorado has negotiated rates with [La Quinta](#) and [Marriott](#) that should be used where available. Reimbursement shall be limited to the cost of commercial lodging. Receipts for lodging shall be obtained and submitted with the Travel expense voucher (TE) as per the CSM [Travel Procedures](#).
- B. **Reimbursement of Meals-** The traveler may be reimbursed for the actual cost of reasonable and necessary meals and gratuities up to the total per diem rate established by the State of Colorado. These rates will closely follow the per diem rates established by the Federal government for its employees and be published periodically. Receipts for all meals are required in all circumstances. The links below apply per the type of travel taken:
- [CONUS](#) Continental United States per diem rates
 - [Single meal reimbursement rate](#)
 - [NON CONUS United States travel](#)
 - [International per diem rates](#)
- C. **Local Travel-** In general trips of less than fifty (50) miles one way from the Colorado School of Mines are considered local travel and do not qualify for an overnight stay. Therefore, these instances will be considered one-day travel regardless of the number of consecutive days the employee makes to the same location. Pursuant to Internal Revenue Service (IRS) requirements travel meal expenses and hotel expenses for one-day travel may not be reimbursed without reporting the reimbursement as additional income. Therefore, no reimbursement for meals or hotel expenses for local travel shall occur. If a traveler chooses to stay in a hotel for multi day local travel then CSM will reimburse up to the round trip mileage charge per day that the traveler was authorized to travel.
- D. **Tips-** Gratuity shall not exceed 20% for any charge (Meal, Taxi, etc).
- E. **Meals for Departure and Return-** The cost of meals for a partial day of travel, while traveling, over breakfast and lunch or lunch and dinner may be reimbursed up to the total per diem rate for the meals missed. If a traveler leaves their residence before 5:30AM on a non local, non one-day trip then breakfast shall be reimbursed. If a traveler returns to their residence after 8:00PM for a non local, non one-day trip then dinner shall be reimbursed.

- F. **Trips Over 30 Days-** When estimated travel is for more than 30 consecutive days in one location, or when the circumstances of the travel are such that the traveler can be reasonably expected to incur expenses comparable to those arising from the use of establishments catering to the long term visitor or from the use of noncommercial facilities (i.e. houses), the traveler may choose to be reimbursed either for the actual and reasonable cost of lodging and meals or a basic per diem allowance of 55% of the standard rate for the appropriate geographic area. The rate begins with the first day of travel.
- G. **Non-Business Days-** Weekends, holidays and other necessary standby days may be counted as business days only if they fall between business travel days. If they are at the end of a traveler's business activity and the traveler remains at the business destination for non-business reasons, reimbursement is not allowed for the additional days. The only exception is when travel is at a lower total cost if the traveler stays over a weekend or holiday. The traveler must document the total cost savings in order to support the non-business day reimbursement. This must be documented at the time of booking of the actual flight, comparing the actual flight and the cost of meals and lodging to the cost of airfare for business days only.
- H. **International Travel-** Foreign travel expenses are reimbursable by the same methods as domestic travel.
5. **Private Automobile**
- A. **Expenses Allowed-** The School will pay the [State approved per mileage rate](#) for official travel by private automobile based on the actual driving distance by the most direct route (Not more than 105% of the mileage listed on the MapQuest web page at <http://www.mapquest.com>). <http://www.colorado.gov/dpa/dfp/sco/alerts/100-124/122.PDF>
- **Standard Mileage Allowance-** The Standard mileage allowance is in lieu of all actual automobile expenses such as fuel, lubrication, towing charges, physical damage to the vehicle, repairs, replacements, tires, depreciation, insurance, etc.
 - **Automobile Related Expenses-** In addition to the standard mileage allowance, necessary and reasonable charges for the following automobile related expenses are allowed: tolls, ferries, parking, bridges, tunnels and liability and **physical damage insurance coverage for driving in foreign countries**. Receipts must accompany all requests for reimbursement. Traffic ticket and parking ticket expenses will not be reimbursed.
- B. **Local Travel Computation Starting Point-** Mileage may be computed from the traveler's home when travel occurs during weekends, holidays or outside normal business hours (8:00AM to 5:00PM). Mileage must be computed from home whenever the trip does not involve a business stop at CSM and the distance from home is less than the distance from CSM.
- C. **Auto in Lieu of Airport Shuttle-**Travelers should use the most economical means for travel to the airport, including parking costs. Shuttle services usually provide the most economical means.
- D. **Auto in Lieu of Commercial Air-** When commercial air is generally the most appropriate method of travel but a traveler is requesting the use of an automobile, the traveler must request authorization prior to the trip from the Travel office. CSM shall reimburse expenses for use of an automobile for actual miles driven at the mileage reimbursement rate, not to exceed the comparable cost had the traveler used commercial air. The commercial air

cost that will be used to calculate maximum mileage costs is coach fare, 14 day advance purchase. A quote from one of the three approved travel agencies for this airfare must be attached to the reimbursement request when it is submitted to the Travel Office. If two or more people travel together by automobile for a business related purpose, the airfare costs used as the maximum allowable mileage reimbursement will be the sum of airfare for both travelers.

- E. **Two or More People Traveling Together-** Because private automobile reimbursement is to reimburse the owner for use of the car, mileage and related expenses are payable only to one of the two or more persons traveling together in the same vehicle.
- F. **Temporary off-Campus Assignment-** If the employee has a temporary assignment away from campus, reimbursement will be made for mileage between campus and the assigned location, or home and the assigned location, whichever is less. Temporary assignments shall only be considered temporary if they last for six months or less.
- G. **Commuting Expenses-** The School will not reimburse employees for commuting expenses between home and campus, even for travel to CSM on weekends or holidays.

6. RENTAL CARS

- A. **Authorized Providers-** The State of Colorado and the Colorado School of Mines have the following authorized rental car providers. All rentals must be made from one of the following car rental companies using the State and Colorado School of Mines Travel Card. If the traveler does not yet have the CSM Travel Card the agencies must still be used, but additional insurance will need to be procured. In order to save money all travelers who will be renting a vehicle should apply for the CSM Travel Card.
 - [Avis](#)
 - [Advantage](#)
 - [Budget](#)
 - [Enterprise](#)
- B. **Economical Alternatives-** The School will reimburse the traveler for the cost of renting a compact or standard size car and for the automobile related expenses, if use of the rental vehicle is the most economical mode of transportation.
- C. **Additional Insurance-** Rental car agencies offer insurance at the time the car is rented. When using the authorized rental car providers and the State Travel Card this insurance should be declined as the agreements in place cover the car and driver in case of an accident. The School will not reimburse for additional insurance. **The one exception to this policy is when renting a car on an international trip. Then additional insurance should always be procured.**
- D. **Non-Availability-** If none of the authorized providers are available at your destination, or the type of vehicle required is not available, you may use other rental car providers; however, the traveler must then sign up for the CDW/LDW insurance for the rental vehicle.

7. OTHER FORMS OF TRANSPORTATION

- A. **Charter Planes-** Colorado School of Mines business trips using chartered aircraft services are to be purchased through the Procurement Office by submitting a requisition for products or services. Prior to using the chartered aircraft service, the agreement must be reviewed and approved by the respective Vice President, the Procurement Office and Legal Counsel. Further, the cost of the chartered plane must be less than the cumulative cost of commercial airfare for all travelers involved.
- B. **Railroads, Non-Local Buses, Commercial Vessels-** the School will pay the cost of the lowest class accommodations available for the trip. Reimbursement will not exceed the equivalent commercial airfare that would be reimbursable for the same trip. Equivalent airfare is coach class, fourteen day advance purchase. A quote from one of the approved travel agencies document the airfare costs must be attached to the Travel Authorization.
 - **Rail or Bus-** For each night that railroad or bus accommodation is used, an amount equal to the lodging allowance will be deducted from the per diem rate, if applicable.
 - **Ship-** Payment of per diem will not be allowed for the period of travel aboard a ship where the cost of subsistence is included in the fare for passage and stateroom.

8. **COMBINATIONS OF SCHOOL TRAVEL WITH OTHER BUSINESS OR PERSONAL TRAVEL**

- A. **Expenses Payable by Others-** Except for those under sponsored program agreements, travelers are encouraged to combine School travel with other business travel so that travel expenses can be shared with other organizations, and are responsible for seeking reimbursement for expenses payable by others. If a traveler is taking a trip payable jointly by the School and another entity, the School will pay for its share of the actual fare necessary for School business. Fares greater than coach fare (First class, business class, etc.) cannot be used as the basis for prorating air travel costs. When an outside organization pays for lodging or meals, the traveler may not claim these expenses from CSM. Documentation of what is to be paid by the other entity must be provided when submitting the TA. Acceptable types of documentation include but are not limited to a copy of a check or check stub showing reimbursement, a copy of a travel expense report submitted to other entity and copies of receipts submitted for reimbursement to the other entity. In no case may the reimbursement to the traveler from all sources exceed the total expenses incurred.
- B. **Non-business Expenses-** The School does not pay travel expenses that are not required for official travel. In all cases where the School will reimburse the traveler the trip must be required and have a specific business purpose.
- C. **Personal Travel With Business Travel-** If a traveler is mixing personal travel with business travel the traveler must have a clearly stated business purpose for the trip that is approved prior to the start of the trip. The cost of the trip to CSM must not be more than the cost would have been if the traveler had gone only on business travel. Further, the traveler's approving authority must document on the TA or via an attached memorandum that the traveler would have taken the trip even if no personal travel had occurred.
- D. **Indirect Routes-** If, for other than School business, the traveler takes an indirect route or interrupts a direct route, reimbursement for air fare will be at either the actual charge or the charge that would have been incurred by

traveling the direct route by the most economical means, whichever is less. The charge that would have been incurred for the direct route must be document with a quotation from one of the approved travel agencies.

E. **Rental Cars-**

- Reimbursement- Any personal portion of the cost of a rental car must be subtracted from the total rental bill before requesting reimbursement. The personal portion is calculated by prorating the cost of the rental over the number of days for personal use and number of days for business use.
- Insurance- If the traveler accepts extra insurance cost for a rental car in order to be covered during the personal portion, the entire cost of the insurance coverage for the entire rental period will be a personal expense, not reimbursable.

9. **TRAVEL EXPENSES OF SPOUSES**

A. **Non-Business Expenses-** In general, the expenses of a spouse, family or others accompanying the business traveler are not reimbursable.

B. **Spouse-**

- **State of Colorado Fiscal Rules prohibit reimbursing for the cost of spousal travel for any person other than the spouse of the Governor.**
- **Incidental Duties-** The Internal Revenue Service has ruled that when a spouse or other person attends a meeting or conference and has no significant role or performs only incidental duties of a clerical, secretarial or medical nature, the attendance does not constitute a business purpose.
- **Business Purpose-** When a spouse or other person who attends a function has a significant role in the proceedings or is involved in fund-raising activities, this constitutes a business purpose under Internal Revenue Service regulations. In such cases the traveler's department must set up a non-remuneration contract and waiver of liability agreement with the spouse or other traveler. Further, the department must document that another individual would need to be hired if the spouse didn't perform this function. When these steps have been completed prior to the start of travel the School will reimburse for the non employee's non personal expenses directly resulting from travel on School business.

C. **Hotel Rates-** When a double hotel room is occupied by the business traveler and spouse (or others) whose attendance does not constitute a business purpose, the school will pay the single room rate. The single vs. double room rate must be provided by the traveler on the Travel expense document. If the single room rate is not available or provided, the amount reimbursed will be 85% of the double rate. In all cases, only reasonable and necessary accommodations will be reimbursed.

10. **OTHER NON-EMPLOYEE TRAVEL**

A. **Other Non-employees-** Persons not affiliated with the School either by being an employee or a registered student must have the following included with their travel authorization in order for the School to pay for or reimburse

their travel expenses. This includes students and could include graduate students. Professional recruits and speakers being paid to speak at CSM are excluded from these provisions.

- **Travel Waiver Form-** All students, whether CSM or non CSM, who have any portion of their trip sponsored by or reimbursed by CSM must complete a travel waiver form prior to departure. This waiver holds the School harmless from liability for any damage caused by the traveler and limits the Schools liability should something happen to the traveler. Graduate students may also be required to fill this form out by the department sponsoring the trip. Recruits will not be required to execute a waiver.
 - **Business justification-** In all non-employee cases a written justification explaining the benefit the School receives must be attached to the Travel Authorization. All such forms must be submitted by the requesting department and approved by the appropriate Vice President.
 - **Non-remuneration contract-** These contracts must be on file for individuals not being paid by the school or an entity affiliated with the School and not students of the School or an affiliated School, but traveling on school business and traveling as representatives of the School. Please note, that only those individuals representing the school may sign non remuneration contracts and that these contracts do not provide workers compensation insurance to these individuals. These forms must be approved by the Associate Vice President for Academic and Faculty Affairs.
 - **Subcontract-** Those travelers who are employed or are students at a CSM subcontracted entity will be required to have a copy of the first page of the subcontract form attached to their Travel Authorization. Subcontracts are processed through the Office of Research Administration.
 - **Travel Agencies-** Where CSM is reimbursing non-employees for travel expenses the non-employee should work with the funding department to book travel through CSM approved travel agencies.
- B. **Interview Travel-** Travel expenses in connection with securing employment are authorized when approved by the appropriate Vice President and when necessary to acquire key personnel for employment at the School. Travel expenses are allowed to the extent authorized in a formal written invitation to the prospective employee, as long as they do not exceed the limits and are consistent with the policies and procedures contained in this document. Travel expenses of spouses accompanying prospective employees are also allowed to the extent authorized in the VP approved invitation. Requirements and limitations in specific sponsored project awards apply.

11. MISCELLANEOUS TRAVEL EXPENSES

- A. **Registration Fees-** Registration fees may be submitted as an expense at the time of registration by using a Colorado School of Mines Procurement Card or by requesting payment directly from the School via a Voucher Request.
- B. **Miscellaneous Expenses-** Miscellaneous expenses essential to the purpose of the authorized travel must be submitted for reimbursement on the same Travel Expense Voucher as the other travel expenses.

- **Meeting Expenses-** Registration, if not prepaid, costs of presentation, published proceedings, rental of meeting rooms and other actual expenses in connection with professional meetings, conferences and seminars will be reimbursed.
 - **Telephone, Fax and Computer Connections-** Actual costs of necessary and reasonable business telephone calls, faxes and computer connections are allowable. Single telephone calls that cost over \$15.00 must be itemized by business purpose and name of person called, even if the call is to a CSM number.
 - **Excess Baggage-** Charges for excess baggage are reimbursable only when the traveler is transporting School materials or when the extended period of travel necessitates excess personal baggage. In the latter case, the traveler must obtain advance authorization from the person responsible for the activity/account for a maximum amount to be reimbursed by the School. A copy of this authorization must be submitted with the Travel Expense form.
 - **Foreign Travel Costs-** Actual costs of acquiring passports, visas, tourist cards, necessary photographs, birth certificates, required inoculations, immunizations, health cards and fees for the conversion of funds to foreign currencies are reimbursable.
 - **Insurance-** Insurance costs such as life insurance, flight insurance, personal automobile insurance, rental car insurance and baggage insurance are NOT reimbursable expenses.
 - **Entertainment -** Expenses for personal entertainment are NOT reimbursable.
 - **Alcohol-** In **NO** case shall the expense of alcohol while on travel be reimbursed.
 - **Official Function-** In cases where an official function occurs during a travel event a separate accounting of the official function costs must occur. These should be submitted on a Voucher Request to the accounting office. In all cases the official function must have a business purpose and the names of those attending must be listed. Alcohol expenses for official functions must follow the School's Alcohol Policy. Official Function costs may not be reimbursed by federal government funds.
- C. **Personal Expenses-** Expenses that are not directly related to and required for official School travel but that are incurred for the personal use or convenience of the traveler will not be reimbursed. Except for unusual circumstances, laundry costs will not be reimbursed unless a trip exceeds six days.

12. STUDENT TRAVEL AND TAX ISSUES

All reimbursement to students, undergraduate, graduate and post-doctoral will be made through the Travel Office.

- A. **Undergraduate and Graduate Students-** Students may be reimbursed for business travel whether or not they are employees, or for degree related educational travel such as to attend a conference or visit a field site or laboratory facility. **If a CSM student isn't registered at the time of the trip then the Department head must approve payment for that student's**

travel. If the students traveling are non CSM students then the appropriate VP or Associate VP must approve the individual travel or in cases of group travel, they must approve the group event. Students must also have a completed and signed Travel Waiver form on file with the Travel Office. Graduate Students may be required to sign a travel waiver form by the sponsoring department but are not required to in all cases. In most cases, such reimbursements are NOT tax reportable to the Internal Revenue Service as income to the student, provided documentation is available showing that the travel:

- Directly supports a faculty member's project or research program (in the form of a written justification from the faculty member detailing how the travel supported the program), or
- Is related to presenting at a conference (a photocopy of the conference program indicating the traveler is a speaker/presenter is required), or
- Is an integral part of the student's degree work (written faculty certification is required), or
- Is directly related to the student's employment at the School, or
- Is official School business

Any student reimbursement, graduate or undergraduate, which does not meet the criteria for School travel listed above, including the required supporting documentation, will be tax reportable.

B. Post-Doctoral Students

- The approving authority for travel by post doctoral students when signing the Travel Authorization and Travel Expense forms is affirming that the travel was for the benefit of CSM. The explanation of the travel on the TA form should include a business case for the trip.

13. FOREIGN VISITORS

- A. Documentation Required-** Payments to foreign visitors, or on behalf of foreign visitors (direct payments to hotels, etc.) may be made only if the visitor enters the United States on an appropriate visa. In addition to the documentation required for all travel authorizations, travel vouchers and non employee documentation, requests for reimbursements to nonresident aliens must include a signed Form LA-6 (Declaration of Tax Status), photocopies of traveler's passport, visa, I-94 card and for J-visas a copy of Form DS-2019 (Certification Of Eligibility For Exchange Visitor (J-1) Status).
- B. Accounting-** Note that if a trip either originates or terminates in a foreign country, the entire cost of the trip is coded to a foreign travel expenditure type. This includes any reimbursements for meals and lodging in the United States when the trip originated from outside the United States.

14. SPECIAL TRAVEL

- A. Postdoctoral Employment Expenses-** Postdoctoral employment interviews and recruitment are business expenses. Postdoctoral employee moving expenses can be considered business reimbursement if the postdoc's position is a regular 100% FTE payroll position of 39 weeks or longer and if the Executive Vice President of Academic Affairs and Dean of Faculty, or his delegate, approves the reimbursement.
- B. Moving and Reassignment Expenses-** Please see Separate Rules and Procedures regarding Relocation of Faculty and Staff.

15. RECORDS AND REIMBURSEMENT

- A. **Receipts-** Pursuant to State Fiscal Rules, dated original receipts or invoices for expenses must be provided to the Travel Office as backup to a properly completed Travel Expense Voucher. In accordance with IRS rules, the back up must support the cost and business character of the transaction and for a reimbursement, must show evidence of payment. Credit card statements are considered proof of payment, but are not considered itemized receipts and are NOT acceptable documentation standing alone. Where expenses are being shared with external organizations, a duplicate copy of the receipts will suffice if a note attached to the Travel Expense Voucher contains a detailed explanation of who is paying the balance of the expenses. In all other cases, the following original documentation must be submitted for reimbursement:
- **Meals-** The cardholder's copy of the charge form obtained at the time the charge is made. **Payments for alcohol or other personal items will be deducted from the amount reimbursed.** To be reimbursed for these expenses an alternate fund and organization must be provided.
 - **Transportation Tickets-** Passenger copies of air, rail, boat and non local bus tickets. For electronic tickets, provide a detailed invoice/itinerary (which also may be identified by the air carrier as a receipt), as long as it shows all times of departure, flight numbers, class of service, fare basis, ticket number or confirmation number and cost of ticket, along with proof of payment (i.e., School's credit card has been charged). Documentation that does not include this information is not acceptable as a receipt.
 - **Car Rentals-** Original car rental agreements or invoices.
 - **Lodging-** Itemized lodging bill. Express checkout itemized receipts are acceptable if it shows the credit card being charged.
 - **Other Expenses-** Original receipts or invoices for all other expenses.
- B. **Foreign Exchange Rate-** The \$U.S. equivalent as of the date of the expenditure should be included on receipt for purchases in foreign currencies. However, the amounts claimed must be accurate. The Travel Office will spot audit currency conversions. If a traveler converts currency prior to the expenditure of those funds, a receipt showing this currency conversion must be provided and reimbursements shall be made according to the rate as of the day of currency conversion.
- C. **Missing Original Receipts-** The traveler must seek a duplicate of a missing original receipt from the billing agency. When submitting a Travel Expense Voucher for reimbursement, include the duplicate receipt showing proof of payment, along with a memorandum or statement signed by the person incurring the expense and the person approving the expense, stating that:
- No original receipt is available
 - The expense was on behalf of the School
 - The item and amount of the expense are accurate
 - No other reimbursement of the expense has been or will be sought or accepted from any source
- In the rare case where all attempts have failed to yield an acceptable receipt, a suitable explanation also must be included in the memorandum and signed by the traveler's approving authority.

- D. **Travel Authorization-** All travel other than local mileage must be formally requested and approved prior to the trip via a Travel Authorization (TA) form. Travel must always be approved by the traveler's supervisor. It is the responsibility of the traveler to obtain the approval of their supervisor prior to departure, even in circumstances where the trip is for an entity other than the traveler's department. The TA should clearly state the purpose of the travel and show the direct relationship of the travel to official School business. The purpose for any stopover en route must also be included.
- E. **Travel Expense Voucher-** The School requires preparation of a Travel Expense Voucher (TE) to account for any travel expenses that are to be charged to a School Fund and Organization. The properly completed and approved TE should be submitted within 10 working days after returning from each trip (reference 1. A. for detailed submission deadlines). If all expenses cannot be submitted on one TE, multiple TE's must reference the initial document. If conference expenses are charged to a sponsored project, the conference must directly support the purpose of the sponsored project. A copy of the conference agenda or program should be included with the backup documentation.
- **Dates-** All days from day of departure to the return date must be included on the TE. Days for personal use must be shown as such.
 - **Expenses-** Costs of transportation, meals, lodging and miscellaneous expenses must be listed by date and location.
 - **Approvals-** The TE must be approved by the appropriate person authorized to approve expenses for the fund and organizations charged. No one may approve expenses for himself/herself or for an individual to whom he or she reports either directly or indirectly. The employee's supervisor must also approve all travel forms. By submitting the TE document the traveler is attesting that the expenses relate to School business and comply with the policies of CSM.
 - **Improperly Completed Forms-** The traveler is responsible for the accuracy and completeness of the TA, TE and backup receipts. The travel office will randomly audit travel forms. If a form is not completed properly or has incorrect amounts and or missing documentation it will be returned to the traveler.
- F. **Explanation Required for Travel Expenses and Arrangements-** Written explanation for the following must be submitted with the TA and or TE forms:
- **Reimbursement from Other Sources-** The traveler must report, including all pertinent details, if expenses for any part of the trip were or will be reimbursed by any source other than the School. Source name, address and amount must be included on the request, even though CSM will reimburse only the portion attributable to the School.
 - **Expenses not Expressly Allowed-** Expenses that are not expressly allowed in these policies must be fully explained in order to support a claim for reimbursement.
 - **Expenses for Others-** If reported expenses include entertainment, meals, lodging or transportation provided for others, the requirements of paragraph 10.b. must be met and the request referenced to other reimbursement requests associated with the trip.

- **Prior Approval-** Whenever travel policy states that prior written approval is necessary; a copy of such must be submitted with the TA and/or TE.
- **Unusual Charges-** An explanation should be given for any unusually large amount that would normally be viewed as excessive or any other unusual charges.

G. **Travel Expenses as Income-**

- **Moving Costs-** The School is required to report as additional income to the individual certain reimbursements for moving allowances and travels costs associated with initial employment and termination. Please see the policy regarding employee relocation for details.
- **Unsubstantiated Reimbursements-** In accordance with the regulations of the Internal Revenue Service, the School will report as additional income the reimbursement of any expense which is not substantiated by an appropriate itemized receipt or adequate explanation. The School will also report as additional income any expense which is submitted for reimbursement that is 120 days or more after the completion of travel as per IRS regulations. This includes Travel Advances which have not been closed out by submitting the proper forms within 60 days of the completion of the trip or activity. In these cases, if the Fund and Organization doesn't have adequate funds to cover the expenses then the employees pay will be reduced by the amount.

H. **Reimbursement-** Every effort will be made to reimburse expenses within 10 working days of receipt of properly prepared Travel Expense Vouchers.

16. **SOURCES OF ASSISTANCE-** Questions regarding travel policy and procedures may be directed to the Travel Office as (303)273-3274.