



Nevada Affordable Housing
Assistance Corporation

Accounting
EXPENSE/TRAVEL REQUEST AND REIMBURSEMENT

Policy Area: Accounting	Subject: Expense & Accounts Payable
Title of Policy: Expense/Travel Request and Reimbursements	Number: 600.E.06-ACCT
Initial Effective Date: 12-19-2013 Revised Policy Effective Date: 02-19-2015 Revised Policy Effective Date: PENDING	Initial Approved Date: 12-19-2013 Revision – Date Approved: 02-19-2015 Revision – Date Approved: PENDING
Approved by: NAHAC Board of Directors	
<p>PURPOSE:</p> <p>NAHAC will reimburse employees for reasonable and necessary expenses incurred in connection with approved travel on behalf of the company. NAHAC strongly encourages use of travel discounts when making travel arrangements.</p> <p>Travelers seeking reimbursement should incur the lowest reasonable travel expenses and exercise care to avoid impropriety or the appearance of impropriety. Reimbursement is allowed only when reimbursement has not been, and will not be, received from other sources. If a circumstance arises that is not specifically covered in this travel policy, then the most conservative course of action should be taken.</p> <p>Business travel policies are aligned with company reimbursement rules. All business-related travel paid with NAHAC funds must comply with company expenditure policies.</p> <p>POLICY:</p> <p>Employee travel must be authorized. Travelers should verify that planned travel is eligible for reimbursement before making travel arrangements. Within 30 days of completion of a trip, the traveler must submit a Travel Reimbursement form and supporting documentation to obtain reimbursement of expenses.</p> <p>An individual may not approve his or her own travel or reimbursement. The Travel Reimbursement form must be signed by the CEO/Executive DirectorCOO or the Controller an authorized person designated by the CEO/COO (for travel overunder \$1,000), and also by or by a board memberthe Senior Southern Nevada Business Manager (for travel underover \$1,000).</p>	

Formatted Table

~~Travel and reimbursement for members of the management team must be approved by the CEO/Executive Director or the Controller (if not for that individual), and will be reviewed annually by the internal auditor.~~

Designated approval authorities are required to review expenditures and withhold reimbursement if there is reason to believe that the expenditures are inappropriate or extravagant.

PROCEDURES:

Personal funds

Travelers should review reimbursement guidelines before spending personal funds for business travel to determine if such expenses are reimbursable. See: Travel Expenses/Procedures [below](#) for details. NAHAC reserves the right to deny reimbursement of travel-related expenses for failure to comply with policies and procedures.

Travelers who use personal funds to facilitate travel arrangements will not be reimbursed until after the trip occurs and proper documentation is submitted.

Vacation in conjunction with business travel

In cases in which vacation time is added to a business trip, any cost variance in airfare, car rental or lodging must be clearly identified on the Travel Request form. NAHAC will not prepay any personal expenses with the intention of being “repaid” at a later time, nor will any personal expenses be reimbursed.

Exceptions

Occasionally it may be necessary for a traveler to request exceptions to this travel policy. Requests for exceptions to the policy must be made in writing and approved by the CEO/~~Executive Director~~ [COO](#) or [the Controller and Board Chairperson](#). Exceptions related to the CEO/~~Executive Director~~ [COO](#)'s or [the Controller's](#) expenses must be submitted to ~~the opposite person or to~~ the Board Chairperson for approval. In most instances, the expected turnaround time for review and approval is five business days.

Travel Expenses/Procedures

General information

Authorized business travel for employees that includes prepayments must be pre-approved.

Reimbursement of parking, mileage, and ferry or bus passes do not require [a Travel Reimbursement form](#) requests if they are under \$10; however, they would follow other NAHAC policies and [procedures related to reimbursements or check requests](#). Requests for reimbursement of [travel](#) expenses over \$10 are to be submitted on a Travel Reimbursement form.

Permissible prepaid travel expenses

Before the travel, NAHAC may issue prepayments for airfare, rail transportation, rental vehicles, conference registration fees and cash advances. Applicable policies and methods of payments for these prepayments follow.

Airfare. Travelers are expected to obtain the lowest available airfare that reasonably meets business travel needs. Airfare may be prepaid by NAHAC.

Travelers are encouraged to book flights at least 30 days in advance to avoid premium airfare pricing. First-class tickets are not reimbursable.

Only ~~C~~coach/economy class ~~or economy~~ tickets, ~~or its equivalent, must be purchased~~ for short duration domestic or international flights (defined as flight time totaling less than five consecutive hours excluding layovers). A higher-priced coach ticket cannot be purchased for a subsequent upgrade in seating.

A less-than-first-class ticket (i.e., business class) may be purchased at NAHAC's discretion for long duration domestic or international flights (defined as flight time exceeding five consecutive hours excluding layovers).

Airfare may be purchased with a credit card or check through NAHAC with a Request for Payment form.

Rail transportation. NAHAC will prepay rail transportation provided that the cost does not exceed the cost of the least expensive airfare.

Rental vehicles. NAHAC will pay for approved use of a rental vehicle. See the section on reimbursements below in this section.

Conference registration fees. Conference registration fees can be prepaid with a credit card or check through NAHAC with a Request for Payment form. Business-related banquets or meals that are considered part of the conference can be paid with the registration fees; however, such meals must be deducted from the traveler's per diem allowance. See Meals (per diem) for more detail.

Travel advances. Cash advances are authorized for specific situations that might cause undue financial hardship for business travelers. These situations are limited to employees traveling on behalf of NAHAC. A maximum of 80 percent of the total estimated cost can be advanced.

Expenses associated with the travel must be reconciled and substantiated within ~~two weeks~~30 days of the return date. The traveler must repay NAHAC for any advances in excess of the approved reimbursable expenses. The department initiating the travel is responsible for notifying the Controller Accounting Department to deposit any excess funds into the appropriate departmental account.

Travel advances are processed by submitting a completed Request for Payment form and Travel Request form to NAHAC. Reimbursement for any remaining expenses is processed on a Travel Reimbursement form approved by the designated approval authority.

Reimbursements

Requests for reimbursements of travel-related expenses are submitted on a Travel Reimbursement form. This form must be accompanied by supporting documentation. If the requested reimbursement exceeds 20 percent of the total pre-trip estimate, the Travel Reimbursement form must be signed by the CEO/~~Executive Director~~COO or ~~the Controller~~Board Chairperson.

These forms must be submitted to the Controller Accounting Department within ~~two weeks~~30 days after the trip is completed. Travel Reimbursement forms not submitted within this time frame requires exception approval from the CEO/~~Executive Director~~COO or ~~the Controller~~.

Reimbursement of travel expenses is based on documentation of reasonable and actual expenses supported by the original, itemized receipts where required. Reimbursements that may be paid by

Formatted: Highlight

Formatted: Highlight

NAHAC are shown below.

Airfare. If the airfare was not prepaid by NAHAC, an original itemized airline receipt, an e-ticket receipt/statement or an Internet receipt/statement is required. The receipt must show the method of payment and indicate that payment was made. [An email with the appropriate information is also acceptable.](#)

Travelers are expected to obtain the lowest available airfare that reasonably meets business travel needs. Travelers are encouraged to book flights at least 30 days in advance to avoid premium pricing.

Coach class or economy tickets must be purchased for [short duration](#) domestic or international flights (defined as flight time totaling less than five consecutive hours excluding layovers). A higher-priced coach ticket cannot be purchased for a subsequent upgrade in seating.

A less-than-first-class ticket (i.e., business class) may be purchased at NAHAC's discretion for [long duration](#) domestic or international flights (defined as flight time exceeding five consecutive hours excluding layovers).

First-class tickets are not reimbursable.

Rail transportation. NAHAC will pay for rail transportation provided that the cost does not exceed the cost of the least expensive airfare.

If rail transportation was not prepaid by NAHAC, an original itemized receipt, original e-ticket receipt/statement or Internet receipt/statement is required. The receipt must show the method of payment and indicate that payment was made. [An email with the appropriate information is also acceptable.](#)

Automobile (personally owned—domestic travel). [A valid driver's license issued within the United States and personal automobile insurance are required for expenses to be reimbursed.](#) Drivers should be aware of the extent of coverage (if any) provided by his or her automobile insurance company for travel that is business or not personal in nature.

Formatted: Highlight

Reimbursement for use of a personal automobile is based on the [NAHAC-Internal Revenue Service's \(IRS\) standard](#) mileage rates [applicable at the time.](#)

~~The Travel Reimbursement form is required for reimbursement for all vehicle related expenses, including gasoline, wear and tear, and personal auto insurance. As of February 18, 2015, the rate is determined by the IRS (Internal Revenue Services) per mile rates.~~

Formatted: Highlight

Automobile (rental—domestic travel). Reimbursement for a commercial rental vehicle as a primary mode of transportation is authorized only if the rental vehicle is more economical than any other type of public transportation, or if the destination is not otherwise accessible. Vehicle rental at a destination city is reimbursable. Original receipts [or equivalent documentation](#) are required.

NAHAC authorizes reimbursement for the most economic vehicle available. [In certain circumstances larger vehicles may be rented, with supervisory approval.](#) The rental agreement must clearly show the date and the points of departure/arrival, as well as the total cost. Drivers must adhere to the rental requirements, and restrictions must be followed. Original receipts [or equivalent documentation](#) are required.

Formatted: Highlight

When vehicle rentals are necessary, NAHAC encourages travelers to purchase collision damage waiver (CDW) and loss damage waiver (LDW) coverage. NAHAC will reimburse the cost of CDW and LDW coverage; all other insurance reimbursements will be denied.

Drivers should be aware of the extent of a coverage (if any) provided by his or her automobile insurance company for travel that is business or not personal in nature.

Parking fees, tolls and other incidental costs associated with the vehicle use are not covered by the rental agreement.

Travelers are strongly encouraged to fill the gas tank before returning the vehicle to the rental agency to avoid service fees and more expensive fuel rates. [Reasons for deviating from this rule should be documented.](#)

Conference registration fees. If the conference fee was not prepaid, NAHAC will reimburse these fees, including business-related banquets or meals that are part of the conference registration. Original receipts to support the payment are required. If the conference does not provide a receipt, then a cancelled check, credit card slip/statement or documentation that the amount was paid is required for reimbursement.

A **prorated amount for the meals provided must be deducted from the traveler's per diem.** See Meals (per diem) for more detail. Entertainment activities such as golf outings and sightseeing tours will not be reimbursed.

Formatted: Highlight

Registration fees paid directly by an individual will not be reimbursed until the conference is completed.

Lodging (commercial). The cost of overnight lodging (room rate, tax, and resort fee when applicable) will be reimbursed to the traveler if the authorized travel is 45 miles or more from the traveler's home or primary worksite.

Formatted: Highlight

Exceptions to this restriction may be approved in writing by the CEO/~~Executive Director~~[COO](#) or the ~~Controller~~[Board Chairperson](#).

NAHAC will reimburse lodging expenses at reasonable, single occupancy or standard business room rates. When the hotel or motel is [at](#) the conference or convention site, reimbursement will be limited to the [applicable](#) conference rate.

Only single room rates are authorized for payment or reimbursement unless the second party is representing the agency in an authorized capacity. If the lodging receipt shows more than a single occupancy, the single room rate must be noted. If reimbursement for more than the single room rate is requested, the name of the second person must be included.

Meals (per diem). Per diem allowances are reimbursable for in-~~state or out-of-~~state overnight travel that is 45 miles or more from the traveler's home or primary worksite.

~~Per diem allowances are applicable for all out-of-state travel that is 45 miles or more from the traveler's home or primary worksite.~~

NAHAC per diem rates are [paid using the U.S. General Services Administration \(GSA\) per diem rates](#)

for the applicable locality. The current rates can be located at the GSA website, as found at www.gsa.gov. ~~\$75 per day.~~ In addition to meals, these rates include incidental expenses such as service tips (e.g., housekeeping or porter tips). Incidental expenses, unless specifically cited in this policy, will not be otherwise reimbursed.

Per diem reimbursements are based on departure and return times over the entire 24-hour day and are prorated accordingly.

If a free meal is served on the plane, included in a conference registration fee, built in to the standard, single hotel room rate or replaced by a legitimate business meal, the per diem allowance for that meal may not be claimed. Deductions for such amounts should use rates found under the "Meals and Incidental Expenses (M&IE) Breakdown" section of the www.gsa.gov website.

Receipts are not required for per diem allowances. Per diem allowances are reimbursed after the trip is completed.

~~Business meals. Travelers are required to follow IRS (Internal Revenue Services) expenditure policies when requesting reimbursement for business meals. Original itemized receipts are required.~~

Business expenses. Business expenses, including faxes, photocopies, Internet charges, data ports and business telephone calls incurred while on travel status can be reimbursed. Original itemized receipts are required.

Parking. Original receipts are required for parking fees (including airport parking) ~~totaling \$25 or more.~~ The lodging bill can be used as a receipt when charges are included as part of the overnight stay.

Telephone calls. The costs of personal telephone calls are the responsibility of the individual.

Tolls. Original receipts are required for tolls ~~totaling \$25 or more.~~ Tolls routes should only be used when necessary, and not just for convenience. Alternate routes without tolls should be used when available and reasonable.

Miscellaneous transportation. Original receipts are required for taxi, bus, subway, metro, ferry and other modes of transportation ~~if costs are \$25 or more~~ for each occurrence.

Visa, passport fees and immunizations. If these items are required for international travel, their reimbursement is left to the discretion of the CEO/~~Executive Director~~COO. If approved by the designated authority, original itemized receipts are required.

Nonreimbursable Travel Expenses

The following items that may be associated with business travel will not be reimbursed by NAHAC:

- Airline club memberships.
- Airline upgrades.
- Business class for domestic flights less than five hours in duration, or first class for all flights.
- Child care, babysitting, house-sitting, or pet-sitting/kennel charges.
- Commuting between home and the primary work location.

Formatted: Highlight

Formatted: Highlight

Formatted: Highlight

Formatted: Highlight

- Costs incurred by traveler's failure to cancel travel or hotel reservations in a timely fashion.
- Evening or formal wear expenses.
- Haircuts and personal grooming.
- Laundry and dry cleaning.
- Passports, vaccinations and visas when not required as a specific and necessary condition of the travel assignment.
- Personal entertainment expenses, including in-flight movies, headsets, health club facilities, hotel pay-per-view movies, in-theater movies, social activities and related incidental costs.
- Travel accident insurance premiums or purchase of additional travel insurance.
- Other expenses not directly related to the business travel.

Travel for Non-Employees

Additional costs for travel, lodging, meal or other travel expenses for spouses or other family members will not be reimbursed unless the individual has a bona fide company purpose for engaging in the travel or attending the event. Such travel is generally limited to senior management and should occur infrequently.

DRAFT