

Best Practice Guide Travel Authorization Claims for Reimbursement International Travel

International per diem includes **lodging**, meals and incidentals.

The purpose of per diem is to cover necessary travel expenses when conducting University business; per diem should not be a means for employees to receive tax-free compensation.

All expenses claimed for reimbursement should be itemized and summarized by day and type of expenditure.

See example at <http://www.usu.edu/ias/pdf/Sample%20TA%20Claim%20Summary.pdf> (NOTE: This is only an example).

The Controller's Office also has a *Summary of Actual Travel Costs Form* located on their website <http://www.usu.edu/controller/acctpay/forms/travelcostsum.pdf>. (This form will probably be amended to include other expense categories and may become mandatory in the future.)

- The purpose of these types of summary travel cost forms is to help:
 - ✓ Supervisors/approvers review the claim.
 - ✓ Travel Office process the claim.
 - ✓ Ensure expenses are not claimed twice, i.e., per diem and actual meals aren't reimbursed for the same meal.

- Receipts should be translated to English prior to filing a claim.

- Travelers should report the currency and the conversion rate applied for the date of the transaction.
 - ✓ Historical currency rates may be obtained at <http://www.oanda.com/convert/fxhistory>
 - ✓ Print and attach the rate page to the *Travel Authorization (TA)*.

Lodging reimbursement is allowed at actual expense up to the maximum per diem rate related to the lodging component of the total per diem allowed.

- See <http://www.defensetravel.dod.mil/perdiem/perdiemrates.html> for the applicable rates based on international travel destination.
 - ✓ If the traveler's specific travel location is not listed, choose the location which is closest to the traveler's location. Otherwise, use the "other" rate.

- ✓ Print the applicable per diem rate page, based on location of travel and attach to the TA.
- ✓ To substantiate actual expense, travelers must attach itemized receipts.
 - A credit card charge slip or credit card statement is not sufficient documentation.
 - The itemized receipt should include:
 - Name, address and phone number of lodging provider
 - Dates of occupancy
 - Nightly single room rate
 - Itemized costs for other charges, e.g., telephone calls, meals, room service, parking, etc.

Meal per diem is reimbursed at the maximum rate allowed for the location and month of travel.

- Meal per diem must be deducted from the total daily rate when meals are included or provided at no cost to the traveler.
 - ✓ The traveler should attach a copy of the related State Department breakdown of breakfast, lunch and dinner, which is based on the total per diem allowed per location.
 - ✓ The State Department per diem breakdown is located at:
http://aoprals.state.gov/content.asp?content_id=114&menu_id=81
- To help prevent the University from paying the same food expense twice – for actual and again via per diem, we recommend departments require travelers to claim either actual OR per diem for the entire duration of the trip.
 - ✓ This is not required by University – it is a best practice to simplify travel claims and help prevent duplicate expenditures.