

Policy on Travel and Per Diem Expenses on Professional Agreements

The following policy should be observed regarding acceptable travel and per diem expenses for professional agreements while on official Idaho Transportation Department business.

The Federal Per Diem Rates include seasonal rates that are allowed for some localities in Idaho. These rates should be applied for all work and according to the periods indicated.

Reimbursement for meals and lodging should follow the firm's policy. However, the amount allowed for reimbursement shall not exceed the Federal Per Diem rates outlined for Idaho. Meals will be reimbursed at $\frac{3}{4}$ of the daily rate of per diem on the day of departure and day of return regardless of when the traveler leaves or returns as long as the firm's policy does not reimburse the traveler for less. Receipts for lodging are required to support all costs for which an allowance is claimed under the per diem.

Expenses for lodging at non-traditional establishments (i.e. B&Bs or AirBnB rentals), will be reimbursed up to the allowable amount per the Federal Per Diem rates. In the case where the receipt exceeds the allowable amount, reimbursement shall be made as follows: If room tax is itemized on the receipt, then reimbursement will be made at the allowable amount plus the taxes. If tax is not itemized on the invoice, reimbursement will be at the Federal allowable amount only.

Copies of employee's expense account receipts are required for lodging, air travel, ground travel (if commercial), and parking. A list of all employee expenses should be submitted with each invoice.

Automobile travel - When privately owned automobiles are authorized or approved for transportation, distances between points traveled shall be as shown in standard highway mileage guides or actual miles driven as determined from odometer readings. (Actual odometer readings need not be shown on the invoice, but the firm should have a system or method for tracking this.) Any substantial deviations from distances shown in the standard highway mileage guides shall be explained. The mileage rate as authorized or approved may be paid from whatever point the employee or other person rendering service to the department begins his/her journey. The mileage reimbursement rate covers all cost of vehicle operation including insurance, repairs, gasoline, maintenance, etc.

Review and administrative controls - Each District/Section shall ensure that actual subsistence expense reimbursement under the provisions of the agreement is properly administered and controlled to prevent abuse. Expenses claimed by the consultant shall be reviewed by the administrative party to determine whether the expenses are reasonable and allowable, and are necessarily incurred for the project.

Consultants are eligible for meal and lodging expense reimbursement when assignments are beyond 65 miles of official station of duty as defined by the Idaho Transportation Department, and personnel are in travel status for more than 12 hours.