FIU | Institute of Environment

FLORIDA INTERNATIONAL UNIVERSITY

TRAVEL AUTHORIZATION REQUEST INFORMATION

PLEASE NOTE: TA'S THAT ARE NOT COMPELTELY FILLED OUT WILL NOT BE PROCESSED

Name: _____ Panther ID#: _____ Authorized PI Name: _____

Account*(s)* to be Charged for the Travel: _____

Type of Trip (include conference/workshop name etc.): _____

Please check one: ☐ **Conference** ☐ **Convention** ☐ **Workshop** ☐ **Seminar** ☐ **Meeting** ☐ **Fieldwork**

Business Purpose ***(Who\|What\|When\|Where\|Why)*** : *see page(s) below for instructions* _____

_____

_____

Hotel Name and Location: _____ Destination*(s)*: _____

Date and Hour of Departure: _____ Date and Hour of Return: _____

Email Address: Phone Number:

ESTIMATED COSTS

Expenses	Dept. Card **	Out of Pocket**	Amount
Hotel	☐	☐	
Airfare	☐	☐	
Name of airline:			
Registration	☐	☐	
Mileage (Personal Vehicle @ .445 x mi) Include map		☐	
Rental Car (AVIS/ Budget)	☐	☐	
Perdiem/Meals (@ $36 per day)		☐	
Incidental Expenses		☐	
Incidental Expenses description:			
Total Estimated Costs			

An approved Travel Authorization (TA) is a traveler's permission to incur expenses and travel on behalf of Florida International University. If you do not have an approved TA before the commencement of travel, you are NOT authorized to travel.

****Dept. card is purchased by the Institute, Out of pocket is purchased at your personal expense**

If IoE Dept. card is paying for any of your travel expenses please provide exact flight information, completed registration forms, specific hotel details, dates, etc.

Comments/Requests

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We will try our best to be accommodating but not all requests may be possible

FIU Travel Website (links to all policies & procedures)

Providing a detailed justification that establishes a business purpose and connection

For a business connection, the expense must be incurred on official University's business while providing services to the University, even if the traveler provides such services free of charge. Business purpose standards help to ensure that the benefit to the institution and compliance with regulatory requirements are clearly documented and easy to understand by internal and external reviewers (e.g., managers, auditors, IRS, FOIA, etc.) for all financial and accounting transactions. Under IRS rules on Accountable Plans, expenses incurred by employees or independent contractors (travelers) must serve a business purpose and a connection (Treasury Regulation 1.62-2). The expense must benefit the institution, not a personal benefit to the employee(travelers). When you create a travel authorization or expense report, you must give a detailed business purpose to justify the expense. Never enter acronyms in the business purpose field. Remember, the purpose must be clear enough to satisfy fiscal officers and auditors with little or no knowledge of your field.

A necessary expense is one with a clear business purpose and is within University expense policy limitations. While the connection must be linked to a service, the business purpose must support or advance the university's goals, objectives, and mission and adequately describe the expense as necessary, reasonable, and appropriate. The specific business purpose of each transaction should be clearly stated in each travel authorization and expense report and explain why the University has incurred the expense. The "why" should include the primary reason for the expense.

The business purpose should answer these questions:

Who	For reporting purposes, the name of the individual who actually incurred the expense should be listed. For example, if a P-Card holder booked a hotel on behalf of a visiting lecturer, the visiting lecturer's name should be included in the business purpose field.
What	The university needs to know what type of event or activity occurred or what was purchased. Include this information in the benefits section.
When	The business purpose should include information about when an event occurred and dates.
Where	The business purpose should include where the expense will be incurred for the business activity.
Why	The **"why"** is the most important piece of information to support a business need. The travel authorization and expense report must explain why the expense was incurred, and the business purpose should substantiate why the expenses are reasonable and appropriate for the university.
How	How does FIU benefit from your attendance at the conference, convention, workshop, seminar, symposium, competition, fieldwork, meeting, summit, training, recruiting, research, etc.?

Reason for Business Purpose

For Florida International University, financial transaction documentation must consistently meet and comply with legal, governmental, and auditing requirements. Providing thorough, complete transaction justifications and supporting documentation protects and benefits the university in the following ways:

- Minimizes the risk of penalties and fines due to unsubstantiated business expenses.
- Ensures compliance with legal and regulatory requirements.
- Establishes adequate and consistent documentation standards for all financial transactions.
- Provides an independent and efficient source for obtaining transactional information.
- Complies with tax regulations that specify requirements for nontaxable reimbursements under an accountable plan versus reimbursements taxable to employees(travelers).
- Minimizes the reputational risks and adverse public perception.

A detailed, relevant business purpose will help the approval process be more efficient, with less chance of the travel authorization or expense report being rejected. Here are some examples of unacceptable business purposes and how to make them more detailed. The detailed versions can include information on the expense and why it was made, as well as who was involved, where it happened, and when it happened.

NOTE: The university is engaged in the business of research and education, so describing the expense in that context is appropriate.

Unacceptable Version of Business Purpose	**Acceptable Detailed Version of Business Purpose**
Presented at conference Make sure to address the following in the business purpose: Why must the professor attend such a conference? Is Mr. Panther going/attending on a personal interest to enhance his skills?	**Who:** Roary Panther, a professor at the College of Science. **What/Why:** Attend the Endanger Animal Conference, where Professor Panther presented his paper on An Analysis of the Orca Language. **How:** The symposium supports the professor's research on the U.S. Navy grant for animal life, which the university and sponsor have approved. **When:** April 16-20, 2023, **Where:** University of Washington.
Meal with colleagues Ensure that the following is addressed for the business purpose: Why is John incurring such an expense?	**Who:** John Q. Doe, PID# 1234567, Dean of the College of Nursing, Jim Doe, PID# 7654321, Director of Human Resources for the College of Nursing, and speaker Kim Clark from the University of Florida. **What/Why/How:** This is a business meal for the guest speaker who lectured on implementing the 2024 Nursing Process. **When/Where:** May 2, 2023, at FIU Faculty Club

Recruiting	**Example for the University Community:** **Who:** For Bob Clark, candidate of Job ID# 527205 **What/Why/How:** Bob Clark traveled to Miami to interview for the Assistant Director position in the Housing Office. **When/Where:** Dec 3-5,2023, in Miami, Fl. **Example for Athletics:** **Who:** Bob Jordan, Head Coach of Basketball **What/Why/How:** This travel is to recruit prospective student-athlete Michael Smith (the student-athlete's name is required) for the FIU Basketball program at the Under Armour Next Association Final. **When/Where:** July 5-9, 2023, in Atlanta, GA.
Research collaboration	**Who:** Dr. Jose Diaz is an Associate Professor at the College of Medicine. **What/Why/How:** Will be attending a meeting to further discussion and collaboration on the Adolescent Brain and Cognitive (ABC)Project, which aims to work and collaborate with Dr. Denise Boise from the University of Texas and Dr. Alexandra Paul from Texas Hospital on a grant proposal featuring artificial intelligence/machine learning. This further collaboration will benefit the project by helping shape, develop, and interpret the outcomes needed for the final project report. This meeting is crucial in assisting with the procedural and protocol methods for the data acquisition for Dr. Diaz's current projects that utilize the MRI scanners at the FIU Labs. **When/Where:** October 16-18, 2023, at Mercy Hospital in Dallas, TX
Conference	**Who:** Ken Walker, Director of Admission at the College of Business. **What:** Attend the National Association of College Admission Counseling (NACAC) annual conference. **Why/How**: Tailored for college admissions specialists and recruitment counselors across the United States, the NACAC conference promises to inspire and empower attendees to navigate college admissions with confidence and expertise. As the director of admissions, I must stay informed and keep up to date on current trends and for professional development. **When:** September 5-9, 2023 **Where:** Los Angeles Convention Center
Training	**Who:** Monica Parker, Director of Compliance and Equal Opportunity at FIU Human Resources. **What:** The Maxient Software Training benefits our team at the Office of Civil Rights Compliance and Accessibility in FIU to learn the life cycle of an incident from reporting through case resolution, along with helpful tips for Title IX, Behavior Intervention, Campus Assessment Response & Education (BIT/CARE), Student Complaints, and Academic Integrity processes. **Why/How**: The training includes information on pre-built and custom analytics and layouts. As the director of Human Resources, I must stay informed and keep up to date on current trends and for professional development. **When/Where:** June 24-27, 2023, Phoenix, AZ

Business Connection

The Accountable Plan rule has three requirements:

1. The expenses must have a business connection. They must be incurred while the “employee” is performing services for the employer or on behalf of the institution.
2. The “employee” must adequately account for the expenses within a reasonable period of time.
3. The employee must also return any excess reimbursement within a reasonable period of time if any funds have been advanced for the travel.

A business connection may also be demonstrated for graduate students conducting teaching or research activities as an integral part of their graduate programs. Teaching activities are likely for the institution's benefit, and the travel expense meets the business connection requirement. The same result may be less likely for conducting independent research; nevertheless, although the student may not be an “employee,” the research must primarily benefit the institution.

If the independent study is **primarily** the student's own educational pursuit, the expense would not meet the Accountable Plan criteria and would represent taxable income for the student traveler because a business connection does not exist. The question at hand in such cases is whether the expense in question is primarily to further the traveler's education and training or if it is primarily and directly benefiting the institution. Either way, such payments must not be conditioned to past, present, or future substantial services because they would be considered wages and must be processed through Payroll.