

UC Davis Policy and Procedure Manual

Chapter 300, Travel and Transportation

Section 10, Travel Policy Overview

Date: 9/15/04

Supersedes: 300-10, 5/21/99 & revisions

Responsible Department: Accounting & Financial Services

Source Document: Business and Finance Bulletin G-28, Policy and Regulations Governing Travel

See [Directive 06-054](#)

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Mileage Reimbursement Rates for Private Vehicles and Aircraft
(<http://www.ucop.edu/ucophome/policies/bfb/g28a.pdf>)

Prorating Per Diems for Travel Involving Multiple Locations
(<http://www.ucop.edu/ucophome/policies/bfb/g28e.pdf>)

Reduction in M&IE Per Diem Rate for Meals Furnished Without Charge
(<http://www.ucop.edu/ucophome/policies/bfb/g28d.pdf>)

IV. Further Information

- A. UCD Accounting & Financial Services Web pages:
 - 1. Travel@UCDavis (<http://travel.ucdavis.edu>).
 - 2. US Bank Visa Corporate Card (<http://travel.ucdavis.edu/corpcard.cfm>).
- B. Travel Desk, Accounting & Financial Services, (530)757-8580.

V. References and Related Policies

- A. Academic Personnel Manual:
 - 1. [Section 230](#), Visiting Appointments.
 - 2. [Section 540](#), Travel Expenses During Recruitment.
 - 3. [Section 550](#), Moving Expenses for Intercampus Transfer.
 - 4. [Section 560](#), Removal Expenses/General.
 - 5. [Section 561](#), Removal Expenses/Assistants.
 - 6. [Section 570](#), Travel Expenses for Short-Term Appointees on Extramurally Financed Projects.
 - 7. [UCD Appendix III-A](#), Moving and Removal Expenses.
- B. Personnel Policies for Staff Members, [UCD Procedure 21.A, Note 5](#).
- C. UC Business & Finance Bulletins:
 - 1. [BUS-74](#), Business Travel Accident Insurance.
 - 2. [G-13](#), Policy and Regulations Governing Moving and Relocation.
 - 3. [G-28](#), Policy and Regulations Governing Travel.
- D. UC Presidential policies:
 - 1. [Policy on Associate of the President/Chancellor and Implementation Guidelines](#), 4/11/95, effective 7/1/95.
 - 2. [Policy Governing Travel to Scholarly Meetings and Field Research Travel](#), 5/13/96.
 - 3. University Policy on Student, Faculty, and Staff Air Charter Flight Program, 3/5/70.

E. UCD Policy & Procedure Manual:

1. [Section 300-30](#), University-Owned Vehicles.
2. [Section 300-31](#), Davis-Berkeley Intercampus Bus.
3. [Section 330-80](#), Entertainment with University-Controlled Funds.
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UC Davis Policy and Procedure Manual

Chapter 300, Travel and Transportation

Section 11, Travel Definitions

Date: 9/15/04

Supersedes: 300-10, 5/21/99 & revisions

Responsible Department: Accounting & Financial Services

Source Document: Business and Finance Bulletin G-28, Policy and Regulations Governing Travel

See [Section 300-10](#), *Travel Policy Overview*, for forms, quick links, and references.

I. Scope

This section provides a brief general vocabulary of terms frequently used in travel matters. More specialized terms are defined within the travel sections of this manual.

II. Definitions

- A. Business purpose--the business purpose of a University traveler may include activities that contribute to any one of the University's major functions of teaching, research, patient care, or public service.
- B. Headquarters--the place where the major portion of the traveler's working time is spent, or the place to which the employee returns during the working hours upon completion of special assignments.
- C. Incidental expenses--consist of (1) fees and tips given to porters, baggage carriers, bellhops, hotel maids, stewards or stewardesses and others on ships, and hotel servants in foreign countries; (2) transportation between places of lodging or business and places where meals are taken, if suitable meals cannot be obtained at the temporary duty site; and (3) mailing cost associated with filing travel vouchers and payment of University-sponsored charge card billings. These expenses cannot be reimbursed separately for travel reimbursement under the federal per diems.
- D. Lodging--expenses for overnight sleeping facilities. Does not include accommodations on airplanes, trains, buses, or ships, which are included in the cost of transportation.
- E. M&IE reimbursement cap--the maximum amount authorized for daily meal and incidental expenses (MI&E) established by the University for all travel of less than 30 days in the continental United States (CONUS). This rate is adjusted periodically to reflect changes in the Consumer Price Index. For purposes of the reimbursement cap, incidental expenses include fees and tips for services (see II.C above). The M&IE reimbursement cap shall not be treated as a per diem. Only actual reasonable expenses incurred for M&IE may be claimed.
- F. Per diem--the daily subsistence allowance authorized under federal per diem rates for a location of travel. The payment of a per diem does not require supporting receipts. Per diems are authorized for all foreign travel; travel within Alaska, Hawaii, and United States possessions (OCONUS); domestic travel assignments of 30 days or more; and domestic travel assignments that exceed one year. The incidental expenses portion of the federal per diem rate includes the expenses defined in II.C above. Federal per diem rates do not include taxes on lodging, which may be reimbursed separately.
- G. Reporting period--the 21-day period within which a Travel Expense Voucher must be submitted after the end of a trip.
- H. Residence--the primary residence where the traveler lives, regardless of other legal or mailing addresses. However, when an employee is required to reside temporarily away from his or her permanent residence because of official travel away from headquarters, such residence may still be considered permanent if it is unreasonable to expect the employee to move his or her permanent residence to the temporary job location.

- I. Subsistence expenses--charges for lodging and meals and incidental expenses incurred while on travel status.
- J. Transportation expenses--expenses for means of conveyance or travel from one place to another (e.g., airplane, automobile, ship). See the expanded definition in Section 300-15.
- K. Travel expenses--expenses that are ordinary and necessary to accomplish the official business purpose of a trip.

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Chapter 300, Travel and Transportation

Section 12, Travel Policy--General

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Responsible Department: Accounting & Financial Services

Source Document: Business and Finance Bulletin G-28, Policies and Regulations Governing Travel

See [Section 300-10](#), *Travel Policy Overview*, for forms, quick links, and references.

I. Scope

- A. University travel policies and regulations apply to official University travel. The policy includes special rules for non-employees such as students, visiting scholars, prospective employees, and independent contractors.
- B. The terms set forth in an extramural federal or non-federal award shall govern only when such terms are more restrictive than University travel regulations.
- C. The terms of a collective bargaining agreement shall govern when such terms do not conform to the provisions of this policy.

II. Policy

- A. It is the policy of the University that all official travel shall be properly authorized, reported, and reimbursed in accordance with University travel regulations. Under no circumstances shall travel expenses for personal travel be charged to, or be temporarily funded by, the University. When a University employee travels under the sponsorship of a non-University entity, travel expenses, including advances, prepayments, or billings, shall not be charged to a University account or billed to the University; airline tickets must be obtained from the sponsor.
- B. University employees traveling on official business shall observe normally accepted standards of propriety in the type and manner of expenses to incur. It is the responsibility of the traveler to plan University travel in such a manner as to minimize the cost to the University, and to report travel expenses in a responsible and ethical manner.
- C. University travelers normally shall not be reimbursed for expenses paid on behalf of other persons, except in the case of co-travelers who are sharing a room. Exceptions to this rule, such as supervised group trips, must be approved in advance.
- D. The travel reimbursement procedures are designed to conform to the substantiation rules published by the Internal Revenue Service (IRS). Accordingly, any payment made to an employee in connection with official travel that lasts for one year or less shall not result in additional taxable income to the employee. Taxable travel expenses considered by the IRS to be taxable income to the traveler are not reimbursable except for (1) expenses for travel in excess of one year, or (2) certain travel expenses related to moving a new appointee or a current employee.

III. Authorization and Approval

- A. Authorization shall be obtained prior to undertaking official University travel. Travelers who fail to obtain prior authorization may be liable for the expenses incurred.
- B. In order to ensure proper separation of duties (no person has complete control of a financial transaction), travelers may not approve reimbursement of their own travel expenses or the travel expenses of an individual to whom they report either directly or indirectly. An employee may not approve the travel of a near relative (see the definition in [Section 380-13](#)).
- C. All official University travel shall be either authorized or approved by the department head or a person to whom such authority has been delegated by the department head and the vice

chancellor or dean. Department heads shall obtain approval for their own travel from a higher administrative level, i.e., their vice chancellor or dean.

IV. Exceptions

- A. The Associate Vice Chancellor--Finance may grant an exception to the travel policies when circumstances require. The exception must specify the purpose, circumstance or need, dates of travel, and the name of the person to whom the exception is granted. Other than due to extenuating circumstances, no exception shall be granted unless approval has been requested in advance.
 - 1. If prior approval was not obtained, an after-the-fact approval in writing, including justification for not obtaining approval in advance, shall be required before the travel voucher for the trip can be processed for payment. The traveler shall submit such after-the-fact written approval with the travel voucher for review and processing by Accounting & Financial Services.
 - 2. When an exception has been granted, the reimbursement of expenses claimed shall be limited to the actual costs incurred, provided such costs are deemed to be ordinary and necessary under the circumstances. Claims for the reimbursement of actual expenses must be supported by receipts.
- B. Vice chancellors and deans are authorized to grant exceptions to policies regarding per diem reimbursement ceiling rates when in their judgment circumstances warrant such action. This authority may be redelegated only to the department head or unit directive level, provided that the vice chancellor or dean has established appropriate controls, criteria, and procedures. Accounting & Financial Services shall be informed in writing of all redelegations made by vice chancellors and deans. For additional information, see [Section 300-20](#).

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Chapter 300, Travel and Transportation

Section 13, Corporate Travel Cards and Travel Advances

Date: 9/15/04

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Responsible Department: Accounting & Financial Services

Source Document: Business and Finance Bulletin G-28, Policy and Regulations Governing Travel

See [Section 300-10](#), *Travel Policy Overview*, for forms, quick links, and references.

I. Prepaid Travel Expenses

Prepaid expenses such as transportation tickets and conference fees may be billed directly to the University. However, except as provided in [Sections 300-19](#), (group subsistence expenses), [300-25](#) (prospective employees), and [300-24](#), (students), travelers are prohibited from charging travel-related lodging, meals, or miscellaneous expenses directly to the University. These expenses must be paid by the traveler when they are incurred, and a claim for reimbursement submitted at the conclusion of the trip.

II. Corporate Travel Cards

- A. Employees who travel on official University business may be issued a corporate travel card.
- B. The corporate travel card is to be used for official University business only.
- C. Any traveler issued such a corporate travel card is required to use the card to pay for all expenses related to official University business, including lodging and subsistence, except where the card is not accepted and as provided in III below.
- D. The cardholder will be billed directly for all expenses charged to the corporate travel card. The cardholder is personally responsible for paying all charges on the corporate travel card and for keeping the card current. The University will not reimburse or pay late fee charges incurred in connection with the corporate travel card. Corporate travel card payment delinquencies may result in the cancellation of the traveler's card or other corrective action.
- E. University employees who travel on behalf of the University may apply for a card by completing the US Bank Visa Corporate Card Application (<http://accounting.ucdavis.edu/forms/>).
- F. The corporate travel card is valid only while an individual is employed with the University, may be canceled at the discretion of the University, and must be relinquished to the employee's department upon termination from employment.

III. Travel Advances

Travel and cash advances should be handled via the US Bank Central Travel System (CTS) account for advance airfare purchases and/or the US Bank Visa Corporate Card. (CTS is a central campus account available to departments to charge airfare. Departments may apply for a CTS account by completing the CTS Application, available at <http://accounting.ucdavis.edu/forms/>).

A. Purchase of transportation tickets

Transportation tickets should be procured in advance in order to obtain any discounts offered by the carrier. Tickets should be purchased from the appropriate transportation service or through local travel agencies and billed directly to the traveler's departmental CTS account.

B. Cash advances

1. Use of corporate travel card

Travelers are required to use their corporate travel card to obtain cash advances, unless they have been granted an exception. Reasonable fees charged for obtaining a cash

advance using the corporate travel card are eligible for reimbursement.

- a. Cash advances using the corporate travel card can be obtained at Visa Member Bank locations and/or at any of the PLUS and VISA ATMs. There is a 2.5% or \$2 minimum/\$10 maximum fee for each cash advance. Reimbursable cash advance fees will be limited to two fees within 7 days. It is recommended that ATM cash withdrawals be at least \$80 so that no more than the 2.5% effective rate is absorbed.
- b. The original receipt(s) should accompany the advance requests of travelers who have incurred credit card expenses that must be paid before the trip is completed. A copy of the advance request must be retained for submission with the Travel Expense Voucher. Accounts Payable Request for Corporate Card Advance Payment is available on the web at <http://travel.ucdavis.edu/forms.cfm>.

2. Eligibility

- a. Travelers who cannot obtain a cash advance through a corporate travel card may request a cash advance under the following circumstances:
 - The traveler is not eligible to participate in the corporate travel card program (for example, the traveler will travel only infrequently) or has not yet been issued a corporate travel card.
 - The traveler has incurred credit card expenses that must be paid before a trip is completed.
 - The travel requires special handling, such as foreign travel, group travel for athletics, bowl games, student groups.
- b. The traveler must forward a written request (Accounts Payable Request for Document Action form, <http://accounting.ucdavis.edu/Forms/>) that must include the justification reason for the advance, the inclusive dates of the trip, a reasonable estimate of the out-of-pocket expenses to be incurred during the trip, and the DaFIS Direct Charge document number initiated for the payment.

3. Issuance

Cash advances must be issued within 30 days of when an expense is to be paid or incurred in order to satisfy IRS regulations and to meet the University's cash management objectives. Travel advances are for payment of travel expenses in connection with official University business when such expenses, exclusive of transportation costs, are expected to be \$50 or more. The amount requested shall not exceed the estimated out-of-pocket expenses to be incurred on the trip.

4. Denial of cash advance

Cash advances should not be authorized under the following circumstances:

- The traveler is 30 days delinquent in submitting a Travel Expense Voucher for prior trip;
- The corporate travel card cannot be used due to the traveler's failure to meet the payment terms of the card; or
- The corporate travel card has been lost. (Lost cards should be reported to the corporate credit card company immediately and arrangements made for issuance of a replacement card.)

Since a traveler should have only one outstanding cash advance at a time per trip, each

advance should be accounted for before another advance is granted.

C. Canceled or postponed trips

1. When it is determined that reservations will not be used, it is the traveler's responsibility to cancel them in compliance with the cancellation terms established by the hotel, airline, conference, and so forth. The traveler must return any refundable deposits to the University.
2. A nonrefundable ticket associated with a canceled trip must be used for the employee's next trip.
3. Charges or lost refunds resulting from failure to cancel reservations shall not be reimbursed unless the traveler can show that such failure resulted from circumstances beyond the traveler's control.

D. Completed trips

The traveler must account for the total amount of all expenses and advances by submitting a Travel Expense Voucher within 21 days of completion of the trip. If the amount advanced is less than the expenses reported on the voucher, the traveler will be paid the difference. If the advance exceeds the reimbursable expenses, the traveler shall submit with the Travel Expense Voucher a check for the excess, payable to "UC Regents." The traveler must submit a Travel Expense Voucher even if he or she is not owed any additional reimbursement to document the business purpose for which the advance was issued.

E. Delinquent travel advances

Sixty days after a trip is completed, Accounting & Financial Services will initiate action to recover any outstanding cash advances. Any advances that cannot be recovered from the traveler will be charged to the account indicated on the Accounts Payable Request for Document Action form originally submitted for the advance.

1. Action to recover

Recovery may be initiated through the use of a collection agency or, when the employee has agreed in writing, by deduction from wages or other amounts due the traveler.

2. Tax considerations

a. Cash advances

If the employee fails to substantiate expenses and to return any unused cash advance amounts within 120 days after the completion of a trip, the University is obligated under IRS regulations to consider such amounts as income to the employee. The amount of unsubstantiated expenses and unrecovered advances will be reported through the payroll system as additional wages to the employee no later than the first payroll period following the end of the 120-day period. The income and applicable employment taxes on the additional wages are to be withheld from the employee's regular earnings. No refund of such taxes or adjustment to gross income shall be made with respect to any substantiation or reimbursement received from the employee after the 120-day period.

b. Non-cash advances

Travel payments, such as registration fees or airline tickets, made to a vendor on behalf of an employee who has not submitted a Travel Expense Voucher within the 120-day period are not reportable as income to the employee provided the expenses are ordinary and necessary business expenses. This requirement will be

satisfied if the payment procedures (e.g., Accounts Payable Request for Document Action form) substantiate the time, place, and business purpose of the trip.

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Chapter 300, Travel and Transportation

Section 14, Insurance for Travelers

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Responsible Department: Accounting & Financial Services

Source Document: Business and Finance Bulletin G-28, Policy and Regulations Governing Travel

See [Section 300-10](#), *Travel Policy Overview*, for forms, quick links, and references.

I. Employees

- A. All University employees, including staff members, interns, and fellows engaged by the University in connection with research grants and contracts, are routinely covered 24 hours a day, worldwide, against accidental death or dismemberment while on an official business trip or while engaged in designated extra-hazardous activity on behalf of the University. University employees are provided with Workers' Compensation coverage for work-related injury/illness that occurs during a University-approved and -funded business trip.
- B. For insurance coverage purposes, an official University business trip begins when the traveler leaves his or her residence or headquarters, whichever occurs last, and ends when the traveler returns to his or her residence or headquarters, whichever occurs first.
- C. Refer to [Sections 370-05](#) and [370-10](#) for information on guidelines and insurance coverage for students participating in University activities off campus.
- D. Employees may be directed to Risk Management Services for more information on the protection of travelers.

II. Vehicles

For information on insurance coverage requirements for an employee's private vehicle and rental cars, see [Section 300-17](#). See [Section 300-30](#) for insurance coverage for University-owned vehicles.

UC Davis Policy and Procedure Manual

Chapter 300, Travel and Transportation

Section 15, Transportation Expenses--General

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Responsible Department: Accounting & Financial Services

Source Document: Business and Finance Bulletin G-28, Policy and Regulations Governing Travel

See [Section 300-10](#), *Travel Policy Overview*, for forms, quick links, and references.

I.

Transportation expenses shall be reimbursed based on the most economical mode of transportation and the most usually traveled route consistent with the authorized purpose of the trip. Any exception must be approved by the Associate Vice Chancellor--Finance.

II.

Travel by a group of employees in the same aircraft, automobile, or other mode of transportation is discouraged when the employees' responsibilities are such that an accident could seriously affect the functioning of the University. Key employees, including the Chancellor and vice chancellors, or a substantial number of employees from the same organizational unit or program, should consider such risks when making travel arrangements.

III. General expenses

A. Definition

Transportation expenses include the following: charges for commercial carrier fares; travel agency service fees; car and aircraft rental charges; private car mileage allowances; emergency repair to University cars; overnight and day auto parking; bridge and road tolls; taxi and public transportation fares; and all other charges for transportation services necessary to accomplish the official business purpose of the trip.

B. Transportation tickets

When the trip dates are known, the traveler is expected to arrange his or her travel in such a way as to take advantage of the lowest available fares (e.g., 21-day advance purchase, use of discounts negotiated by the University). Travelers will not be reimbursed for non-cash certificates (e.g., frequent flyer miles) used toward the purchase of travel.

C. Lost tickets

Service charges for tickets lost by travelers may be reimbursed, provided such occurrences are infrequent. Re-ticketing, schedule change, and other changes are reimbursable if incurred for a valid business reason. The reason for the charge must be specified on the Travel Expense Voucher.

D. Allowable mileage expense

1. Mileage shall ordinarily be computed between the traveler's headquarters and the common carrier or destination. Expenses for travel between the traveler's residence and headquarters (commuting expense) shall not be allowed. However, mileage may be allowed between the traveler's residence and the common carrier or destination if University business travel originates or terminates before or after the traveler's working hours or if travel originates or terminates during a regularly scheduled day off.
2. When a traveler is authorized to drive a private vehicle to or from a common carrier terminal, mileage reimbursement may be reimbursed as follows:
 - a. One round trip, including parking for the duration of the trip; or

- b. Two round trips, including short-term parking expenses, when an employee is driven to a common carrier.

Also, if an employee who is not on travel status has a temporary assignment away from campus, reimbursement shall be made for mileage expenses incurred between the campus and the assignment location, or home and the assignment location, whichever is less.

- E. Use of surface transportation in lieu of air travel

If advance approval has been obtained, a traveler may use surface transportation for personal reasons, even though air travel is the appropriate mode of transportation. The actual cost of meals and lodging, parking, mileage, tolls, taxis, and ferries incurred while in transit by surface transportation may be reimbursed. However, such costs shall not exceed the cost of airfare, based on the lower of the regular coach fare available for the location of travel from a standard commercial air carrier, plus transportation costs to and from the terminals.

- F. Indirect or interrupted itineraries

Advance approval is required when a traveler takes an indirect route or interrupts travel by a direct route, for other than University business. Any resulting additional expenses shall be borne by the traveler. Reimbursement of such expenses shall be limited to the actual costs incurred or the charges that would have been incurred via a usually traveled route, whichever is less. Any resulting excess travel time will not be considered work time and will be charged to the appropriate type of leave. The employee shall be responsible for accurate reporting of leave time.

- G. Travel extended to save costs

Additional expenses associated with travel extended to save costs, e.g., a Saturday night stay for domestic travel, may be reimbursed when the cost of airfare would be less than the cost of airfare had the traveler not extended the trip (provided those expenses were incurred in compliance with all other sections of this policy). Such expenses, which include lodging, car rental, and meals and incidental expenses (M&IE) incurred within the vicinity of the business destination, shall not exceed the amount the University would have paid if the traveler had not extended the trip.

- H. Baggage

Charges for checking and storage of baggage necessary for the purpose of the trip are allowable. Excess baggage charges are also allowable; however, justification for carrying excess baggage must be provided on the Travel Expense Voucher.

UC Davis Policy and Procedure Manual

Chapter 300, Travel and Transportation

Section 16, Transportation Expenses--Air Travel

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Responsible Department: Accounting & Financial Services

Source Document: Business and Finance Bulletin G-28, Policy and Regulations Governing Travel

See [Section 300-10](#), *Travel Policy Overview*, for forms, quick links, and references.

I. Commercial Airlines

A. Coach class

Coach class or any discounted class shall be used in the interest of economy. This policy applies to all travel (domestic or foreign or any combination thereof) regardless of the purpose of the trip or fund source. (Information regarding University agreements with airlines is presented at <http://travel.ucdavis.edu/ycal.cfm>; additional information is available from the Purchasing Department.)

B. Business or first class

1. A written authorization to use business or first-class or other higher-cost service in cases other than described below shall be obtained in advance from the Associate Vice Chancellor--Finance. The traveler shall submit the authorization with the Travel Expense Voucher.
2. Use of business or first-class, or other higher-cost services may be authorized under the circumstances listed below.
 - a. Business or first-class service is the only service offered between two points.
 - b. The use of coach class would be more expensive or time consuming, e.g., when, because of scheduling difficulties, traveling by air coach would require an unnecessary hotel expense, circuitous routing, or an unduly long layover when making connections.
 - c. An itinerary involves overnight travel without opportunity for normal rest before commencement of working hours.
 - d. A flight or a combination of flights equals 10 hours or more, excluding stops to change planes.
3. When a traveler prefers to use a higher class than the one authorized for reimbursement, the traveler must pay the incremental cost of the airfare.

C. U.S. flag air carriers

1. Under the Fly America Act, only U.S. carriers shall be used for travel reimbursed from federal grants and contracts, unless one of the following exceptions applies:
 - a. Use of U.S. carrier service would extend travel time, including delay at origin, by 24 hours or more.
 - b. U.S. carriers do not offer nonstop or direct service between origin and destination. However, a U.S. carrier must be used on every portion of the route where it provides service unless, when compared to using a foreign air carrier, such use would:
 - Increase the number of aircraft changes outside the United States by two or more; or

- Extend travel time by at least 6 hours or more; or
 - Require a connecting time of 4 hours or more at an overseas interchange point.
- c. When the costs of transportation are reimbursed in full by a third party, such as a foreign government or an international agency.
2. When a U.S.-flag air service is not available, travelers will be reimbursed for their foreign-flag air carrier airfares upon submission of a completed Certificate of Nonavailability of U.S.-Flag Air Carrier Service (<http://accounting.ucdavis.edu/forms/>) with their Travel Expense Voucher. Other certificate forms may be submitted when permitted by the terms of a particular federal contract or grant. Reimbursement of travel on a foreign air carrier may be denied in the absence of such justification.

II. Private Aircraft

A. Approval

1. Before a privately owned aircraft (including a rented one) may be used for official travel, the pilot must register with and obtain the written approval of the department head and must satisfy the liability insurance requirements of Risk Management Services.
- a. The pilot must have a private license.
 - b. The pilot must have logged at least 10 hours of flight time within the preceding 90 days as a pilot in command of an aircraft of the same make and model as the one to be used on the trip.
 - c. A current pilot history form and a certificate of insurance must be on file with Risk Management.
 - d. Evidence must be provided of Aviation Liability Insurance coverage with a minimum combined single limit of \$1 million, with The Regents named as additional insured.
2. To carry passengers, the pilot must either have logged a minimum of 500 hours of flight time as a licensed private pilot in command of an aircraft or possess a valid commercial (or higher type) pilot's license issued by the Federal Aviation Administration. For the purposes of this rule, anyone traveling in the aircraft other than the pilot is considered to be a passenger. Transportation expense for a flight carrying passengers shall not be reimbursed if the University pilot does not possess the above qualifications.

B. Reimbursement options

When the pilot has obtained prior approval to use a private aircraft, reimbursement shall be made based on the lesser of two options:

1. Private aircraft option

An amount for mileage using the private reimbursement rate per mile (<http://www.ucop.edu/ucophome/policies/bfb/g28a.pdf>) plus the cost of meals and lodging while in transit. Mileage shall be computed on the basis of the shortest air route from origin to destination. The Travel Expense Voucher must show the aircraft registration number and shall be clearly marked "air miles." Only the pilot will be reimbursed for mileage expense. Reimbursement shall be made for actual landing and parking fees. Reimbursement is not allowed for storage or parking fees at the location where the aircraft is normally stored. However, parking and transportation costs to and from the place of storage may be reimbursed.

2. Commercial aircraft option

The cost of the lowest regular coach fare available for the location of travel from a

standard commercial air carrier, plus the cost of transportation to and from the terminals and any meals and lodging that would have been allowed if the traveler used a commercial airline. The cost of meals and lodging while in transit may also be taken into account in determining the appropriate reimbursement amount.

C. Chartered aircraft

Actual expenses of chartering aircraft are allowable; however, prior approval must be obtained from the Associate Vice Chancellor--Finance. The Associate Vice Chancellor shall be responsible for ensuring that the flight meets the conditions set forth under the University Policy on Student, Faculty, and Staff Air Charter Flight Program. Supporting receipts must be submitted with the Travel Expense Voucher.

UC Davis Policy and Procedure Manual

Chapter 300, Travel and Transportation

Section 17, Transportation Expenses--Automobile

Date: 9/15/04, rev. 5/4/06, 1/17/07

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Responsible Department: Accounting & Financial Services

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See Section 300-10, Travel Policy Overview, for forms, quick links, and references.

I. General

- A. Travelers may use their private vehicle for business purposes if it is less expensive than renting a car, taking a taxi, or using alternative transportation, or if it saves time.
- B. Persons authorized to travel by automobile (e.g., an automobile is the most economical mode of transportation available) shall be reimbursed for actual meals and incidental expenses (M&IE) incurred en route based on a minimum 300 miles a day by the most direct route (i.e., reimbursement up to the daily M&IE limit for each 300 miles of travel), plus the cost of lodging, when appropriate. Under unusual circumstances such as field trips, actual time in transit may be used without reference to the mileage requirement.
- C. For travelers going directly from their home to their travel destination (e.g., a traveler residing in Sacramento attending a conference in Sacramento), if the drive is less mileage than their normal commute to and from home and headquarters, no reimbursement is allowed.

II. Private Vehicles

The following rules apply to all domestic travel.

- A. Mileage reimbursement rates (<http://www.ucop.edu/ucophome/policies/bfb/g28a.pdf>)

When two or more persons on University business share a private vehicle, only the driver may claim reimbursement for mileage.

1. Standard rate

The standard reimbursement rate takes into account all actual automobile expenses such as fuel and lubrication, towing charges, repairs, replacements, tires, depreciation, insurance. Thus, under IRS regulations, travelers who claim this rate are not obligated to substantiate the actual costs of operating the vehicle.

2. Rate for travelers with physical disabilities

Travelers with physical disabilities who must use specially equipped or modified vehicles may claim reimbursement up to a maximum rate per mile. However, the traveler must certify in a statement submitted with the Travel Expense Voucher that he or she incurred higher operating costs. The actual fixed and variable costs must be specified in the statement.

The traveler should refer to IRS Form 2106, Employee Business Expenses, to obtain additional information on the calculation of actual vehicle operating costs. The form is available from the IRS Web site (<http://www.irs.ustreas.gov/formspubs/index.html>).

The departmental authority approving travel is responsible for documenting the traveler's need to use such a vehicle.

3. Route traveled

The Travel Expense Voucher must indicate the origin and destination of the trip and the route taken. Travel within a local area should be indicated on the Travel Expense

Voucher; continuous travel between major points, such as from city to city, should be shown separately. Any substantial deviations from distance shown in a standard highway mileage guide must be explained.

B. Private vehicle used in lieu of air travel

When a traveler's private vehicle is used on University business in lieu of available air travel, the traveler shall be reimbursed in accordance with Section 300-15 (surface transportation in lieu of air travel).

C. Routine repairs, fuel, and associated costs

Reimbursement for routine repairs, tires, fuel, gasoline, or other automobile expense items shall not be allowed when a private vehicle is used. Such expenses are included in the mileage reimbursement rates.

D. Insurance coverage

1. Privately owned automobiles used on University business must be covered by liability insurance with the minimum limits:
 - \$50,000 for personal injury to, or death of, one person;
 - \$100,000 for injury to, or death of, two or more persons in one accident; and
 - 50,000 for property damage.
2. An employee who regularly uses a private vehicle on University business is required to have and to provide upon request satisfactory evidence of liability insurance coverage. Such evidence must be provided to the department before reimbursement of regular use mileage is allowed. Regular use is defined as more than 4 trips per calendar month totaling at least 300 miles.
3. When a private vehicle operated by an employee on University business is damaged by collision or sustains other accidental damage, reimbursement for repairs borne by the employee may be authorized up to \$500 or the amount of the deductible (co-insurance), whichever is less. Expenses recoverable from insurance are not eligible for reimbursement. The amount reimbursed shall be based on receipts submitted by the employee to the individual who authorized the travel. The reimbursement may be charged to the department.

For additional information, see Section 370-25.

III. Rental Cars

A. Authorization to rent

1. Rental automobiles may be used when renting would be more advantageous to the University than other means of commercial transportation, such as using a taxi. Advance reservations should be made whenever possible and a compact or economy model requested. This model should be used unless a no-cost upgrade is provided. Use of a higher cost upgrade requires exceptional approval.
2. The traveler is responsible for obtaining the best available rate commensurate with the requirements of the trip. The discount negotiated by the University with car rental agencies should always be requested when available.
3. A current summary of contract rates for rental cars, airlines, and hotel rooms is on the Travel Web site (<http://travel.ucdavis.edu/>).
4. Fleet Services will assist in determining whether the use of a rental vehicle or a University

vehicle for out-of-state trips is more advantageous; see also Section 300-30.

B. Insurance coverage

Travelers are expected to use rental agencies with which the University has contracts that include insurance coverage. The following apply to insurance coverage for rental cars:

1. The cost of full collision coverage for rental cars used in Alaska, Hawaii, U.S. possessions (OCONUS), and foreign countries is allowable.
2. Charges for additional insurance, including a collision damage waiver (CDW,) on contract rental vehicles used in the United States (CONUS) are not allowable.
3. Additional charges for insurance coverage will not be reimbursed if a non-contract agency is used, unless no car rental company in the area has such an agreement with the University.
4. A vehicle rented from an agency with which the University has an agreement is not covered by insurance when it is being used for a personal day of travel.

For additional information, see Section 370-25.

C. Direct billing

Vehicle rental charges billed directly to the University shall not be authorized. Rental car charges should be paid with the traveler's corporate travel card (see Section 300-13).

D. Damage to a rental vehicle

Expenses incurred by a University traveler for property damage to a rental vehicle are reimbursable only if such expenses were incurred on days the vehicle was being used for University business purposes. The amount reimbursed shall be charged to the traveler's department. The traveler shall attach to the Travel Expense Voucher a brief description of the damage to the vehicle, including an explanation of the cause of such damage, and either a police report or a report prepared by the rental company.

IV. Official Vehicles

University vehicles shall be used in accordance with Section 300-30.

V. Miscellaneous Vehicle-Related Expenses

- A. Charges for ferries, bridges, tunnels, or toll roads may be claimed by the vehicle operator.
- B. Reasonable charges for parking while an employee is on travel status or on University business away from regular duties will also be allowed for the following:
 - Day parking on trips away from the employee's headquarters.
 - Day and overnight parking on trips away from the employee's headquarters or residence (a claim should not be made if free overnight parking is available).
 - Parking charges incurred when an employee without a location parking permit is occasionally required to drive to and from headquarters.
- C. Valet charges in excess of normal parking charges shall be borne by the traveler unless the traveler obtains an exception.
- D. Claims for parking and tolls expenses must accompany the related claim for mileage.

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Section 18, Transportation Expenses--Other Forms of Transportation

Date: 9/15/04

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Responsible Department: Accounting & Financial Services

Source Document: Business and Finance Bulletin G-28, Policy and Regulations Governing Travel

See [Section 300-10](#), *Travel Policy Overview*, for forms, quick links, and references.

I. Local Public Transportation, Shuttle Service, and Taxi

Local public transportation fares (e.g., buses, subway, streetcars) shall be allowed. The cost of shuttle service (including airport limousine service, if appropriate) to and from an airport or railroad station, plus reasonable tips, is allowable to the extent such service is not included in air or rail fares. Taxi fares, including tips, shall be allowed only when the use of public transportation or airport shuttle service is impractical or not available. The cost must be reasonable in relation to personal car use costs, including parking, tolls, etc.

II. Motorcycle

Motorcycle shall not be authorized for use on official University business, nor shall any reimbursement be made for the use of such vehicles.

III. Rail or Bus

- A. Rail or bus transportation may be used when required by the destination or by business necessity. If a traveler's destination is served by a regularly scheduled airline, rail transportation (including Pullman) requires advance approval of the Associate Vice Chancellor--Finance, and a full explanation of the circumstances must accompany the Travel Expense Voucher. The approval requirement does not apply to inter-city rail travel that is equivalent to air transportation in total travel time.
- B. Travel by railroad to Reno, Santa Barbara, or destinations within the Sacramento/San Joaquin Valley is encouraged and requires no advance approval.
- C. Reimbursement for the cost of Pullman roomette accommodations is allowed. If more expensive accommodations are used, a full explanation of the circumstances must accompany the Travel Expense Voucher.
- D. If accommodations are included in the rail fare, e.g., Pullman roomette accommodations, lodging expenses shall not be reimbursed for each night that such accommodations are used.

IV. Ship

- A. When travel by passenger ship is authorized, transportation at the lowest first-class rate is allowed.
- B. The reimbursement of subsistence expenses while on board a passenger ship shall not be allowed if the cost of subsistence is included in the fare for passage and stateroom. If the fare does not include subsistence, reimbursement shall be based on the traveler's actual daily expenses, subject to the limits set forth in [Sections 300-19](#), [300-20](#), and [300-21](#). A full explanation of the circumstances that necessitated such expenses must be submitted with the Travel Expense Voucher.

V. Special Conveyance

- A. Charges for using other types of conveyance (such as a helicopter or boat) shall be allowed when such use is beneficial to the University and when the fare for such conveyance is not included in the original cost of the common carrier fare.

- B. An explanation justifying the use of a special conveyance and receipts for the charges must accompany the Travel Expense Voucher.

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Chapter 300, Travel and Transportation

Section 19, Subsistence Expenses--General

Date: 9/15/04

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Responsible Department: Accounting & Financial Services

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See [Section 300-10](#), *Travel Policy Overview*, for forms, quick links, and references.

I. Subsistence Expenses

Subsistence expenses incurred while on travel status consist of charges for lodging and meals and incidental expenses (M&IE). Incidental expenses include tips and fees for services, e.g., for waiters, baggage handlers (see full definition in [Section 300-11](#)). The expenses reimbursed must be ordinary and necessary to accomplish the official business purpose of the trip. To be eligible for reimbursement, actual expenses must be documented in accordance with [Section 300-26](#) (documentation requirements).

II. California City and County Transient Occupancy Taxes Exemption

In a limited number of California cities and counties, University employees traveling on official business are granted an exemption from the payment of occupancy taxes imposed by California cities or counties on the transient rental of rooms. Travelers should identify themselves as University employees and claim exemption from the tax when checking in. The traveler may be required to complete an exemption certificate. Departments may reproduce the Transient Occupancy Tax Exemption Certificate for Governmental Agencies (<http://accounting.ucdavis.edu/forms/>) for use by their travelers.

III. Entertainment Meals

Expenses for meals incurred by employees who entertain while on travel status are reimbursable in accordance with [Section 330-80](#).

IV. Group Subsistence Expenses

Employees of the University shall normally not be reimbursed for expenses paid on behalf of other persons. Exceptions to this rule, such as supervised group trips, must be approved in advance by the Vice Chancellor--Administration.

- A. The University may negotiate agreements with restaurants, hotels, and similar establishments to furnish subsistence to a group or groups of University employees when it is to the University's advantage.
 1. Under such an agreement, the vendor may be paid either by the group leader or by billing the University.
 2. When the University is to be billed directly for an approved subsistence agreement, the department shall submit a Purchase Requisition to the Purchasing Department authorizing payment.
- B. Claims for reimbursement
 1. Claims for reimbursement of expenses paid for others shall be submitted by the group leader and must include the names of the persons on whose behalf expenses were incurred, an itemization of the expenses, and supporting documentation (see [Section 300-26](#)).
 2. Members of a group who have some portion of their subsistence expenses paid by the group leader may claim reimbursement for the remainder of their subsistence expenses.
 3. If two or more travelers eating together are unable to obtain separate checks from the

vendor and elect to put the cost of the meal on one traveler's corporate travel card, that traveler must submit with his/her claim for reimbursement a letter explaining the circumstances and a copy of each other traveler's travel expense voucher.

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Chapter 300, Travel and Transportation

Section 20, Subsistence Expenses--Travel of 24 Hours or More

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Responsible Department: Accounting & Financial Services

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See [Section 300-10](#), *Travel Policy Overview*, for forms, quick links, and references.

I. Domestic Travel (Travel Within the United States and Its Possessions)

For purposes of determining the applicability of A, B, and C below, an official University business trip begins when the traveler leaves his or her residence or headquarters, whichever occurs last, and ends when the traveler returns to his or her residence or headquarters, whichever occurs first.

A. Short-term travel (assignments of less than 30 days)

1. CONUS travel. For travel assignments of less than 30 days within the continental U.S. (CONUS), the reimbursement of daily subsistence expenses shall be based on the actual amounts incurred for lodging and meals and incidental expenses (M&IE). M&IE reimbursements shall be limited to the actual reasonable costs incurred, subject to the daily maximum reimbursement cap (<http://www.ucop.edu/ucophome/policies/bfb/g28b.pdf>). This cap amount shall not be treated as a per diem.

Lodging expenses must be supported by itemized receipts, regardless of the amounts incurred, and must be reasonable for the locality of travel.

2. OCONUS travel. Travel within Alaska, Hawaii, and U.S. possessions (OCONUS) shall be reimbursed in accordance with the non-foreign locality per diem rates published by the Department of Defense (<http://www.ucop.edu/ucophome/policies/bfb/g28b.pdf>).

B. Long-term travel (assignments of 30 days or more)

1. CONUS travel. For domestic travel assignments of 30 days or more within the continental U.S., the per diem allowance authorized for subsistence expenses is based on an estimate of actual daily expenses (see below for information on estimating and computing a daily expense rate). Reimbursement of such expenses shall be limited to a daily amount of up to 55% of the applicable federal per diem rate (published by the General Services Administration) established for travel within CONUS (<http://www.ucop.edu/ucophome/policies/bfb/g28b.pdf>). Actual costs paid for lodging taxes, which are not included in CONUS per diem rates, may be reimbursed as a miscellaneous expense.
2. OCONUS travel. Travel within Alaska, Hawaii, and U.S. possessions shall be reimbursed up to 55% of the non-foreign locality per diem rates (<http://www.ucop.edu/ucophome/policies/bfb/g28b.pdf>).

The daily expense rate is computed by dividing the monthly lodging costs (determined by estimating actual expenses) plus an appropriate amount for M&IE (not to exceed the amounts specified), by the number of days of occupancy in the rental period. The following recurring expenses may be considered part of the lodging cost when a traveler rents a room, apartment, house, or other lodging on a long-term basis:

- Rental cost of a furnished dwelling.
- Utilities.
- Monthly base telephone charges.

C. Indefinite travel (assignments that exceed one year)

1. Under the IRS one-year rule, travel away from home that lasts more than one year in a single work location is considered indefinite. Any travel expenses reimbursed during that period must be treated as taxable income subject to withholding for income and employment taxes (e.g., Social Security and Medicare).

Accordingly, for an employee whose indefinite assignment requires a change of residence in order to undertake an assignment, who plans to return at the end of the assignment, and who expects to remain in a single location for more than one year, subsistence expenses reimbursement shall be treated as follows:

- The entire reimbursement, effective as of the first day of the traveler's assignment, shall be included in the employee's gross income subject to withholding for income and applicable employment taxes.
- The subsistence reimbursement must be paid through the payroll system as additional income subject to withholding.
- The reimbursement for such assignments shall be limited to 2 years. An exception may be granted by the Associate Vice Chancellor--Finance to extend the reimbursement for a longer period of time.
- The cost of moving the employee to and from the location of the indefinite assignment shall be reimbursed in accordance with University moving policies (see [Academic Personnel Manual Section 550](#), Moving Expenses for Intercampus Transfers).

To compensate for additional federal and state income taxes and employment taxes owed by the employee, the reimbursement rate for subsistence expenses may be increased up to 150% of the per diem rates authorized for domestic travel of 30 days or more (see B above).

A separate calculation of the amount of the increase must be made for each employee, taking into account each employee's additional federal and state income tax liability and liability for employment taxes. The formula provided by the IRS for grossing up payments to cover an employee's tax liability should be used to calculate the increase (<http://www.ucop.edu/ucophome/policies/bfb/g28g.pdf>).

2. Under the IRS regulations, the following situations also are considered indefinite assignments:
 - a. Indefinite assignment ends prematurely

An indefinite assignment that is realistically expected to last more than one year shall be considered indefinite regardless of whether it actually exceeds one year. Thus, any amounts withheld in connection with the employee's travel expense reimbursements would not be refundable if the assignment ends prematurely.
 - b. Temporary assignment extended

If a temporary assignment is realistically expected to last for one year or less, but at some later date is extended to exceed one year, then the assignment shall be treated as temporary until the date the employee's realistic expectations change. Thus, travel expense reimbursements would not be taxable for the period of the assignment that was expected to be temporary. Travel expenses reimbursed thereafter must be included in the employee's income subject to withholding.
 - c. Indefinite assignment interrupted by trips to former residence or to headquarters

An indefinite assignment that is interrupted by occasional trips to the employee's former residence or headquarters shall be subject to the one-year rule. Such return trips do not change the tax status of an indefinite assignment.

II. Foreign Travel

A. Short-term travel (assignments of less than 30 days)

1. Foreign travel shall be reimbursed in accordance with the federal maximum travel per diem allowances for foreign areas issued by the Department of State (<http://www.ucop.edu/ucophome/policies/bfb/g28b.pdf>). Refer to III below (adjustment of per diem rates) for information on prorating per diems. Per diem begins upon arrival at the travel's foreign destination and ends upon departure. For trips with more than one foreign destination, the per diem rate for the first destination begins upon the traveler's arrival and ends upon departure from that destination; at that point, the per diem rate for the second destination begins and is used until the traveler departs from that location.
2. If actual expenses are claimed due to special or unusual circumstances, the traveler must document such circumstances by submitting a written explanation with the Travel Expense Voucher. The amount reimbursed, however, may not exceed 300% of the applicable federal rate established for the location of travel. The reimbursement of actual expenses must be supported by receipts, as provided in [Section 300-26](#) (documentation requirements).

Following are some examples of special or unusual circumstances that warrant reimbursement of actual expenses:

- A traveler is required to attend a meeting or conference where meals and lodging must be obtained at a prearranged place and lodging consumes all or most of the applicable maximum per diem allowance.
- The travel is to an area where the per diem is normally adequate, but subsistence costs have temporarily increased because of a special event or function, e.g., a national or international sports event.
- Due to the situation described above, affordable lodging is not available within a reasonable commuting distance of the employee's meeting or conference and transportation costs to commute to and from the less expensive lodging facility consume most or all of the savings achieved from occupying less expensive lodging.

B. Long-term travel (assignments of 30 days or more)

The per diem allowance authorized for long-term travel is up to 55% of the applicable federal per diem rate (<http://www.ucop.edu/ucophome/policies/bfb/g28b.pdf>). The traveler is expected to seek long-term accommodations when staying in one location for 30 or more consecutive days but less than one year. See I.B above (long-term travel) for information on estimating and computing a daily lodging rate.

C. Indefinite travel (assignments that exceed one year)

The rules for domestic indefinite travel set forth in I.C above (indefinite travel) also apply to the reimbursement of travel expenses incurred in connection with indefinite foreign assignments that exceed one year, with the following exceptions:

1. To compensate for additional federal and state income taxes and employment taxes owed by the employee, the reimbursement rate for subsistence expenses may be increased up to 150% of the applicable federal per diem rate authorized for long-term travel. See I.B above (long-term travel).

2. The amount of the increase, if any, calculated for each employee must take into account the effect of the annual foreign earned income exclusion that may be available to the employee.

III. Adjustment of Per Diem Rates

Travelers may not request reimbursement of actual expenses for one portion of a trip and per diem for the remainder. The method selected must be used for the entire trip. However, a per diem may be used for M&IE and actual costs used for lodging. The request for reimbursement of such lodging expenses must be supported by receipts. See I above (domestic travel) if the traveler is claiming actual expenses due to special or unusual circumstances.

A. Adjustment for multiple locations

The method provided at <http://www.ucop.edu/ucophome/policies/bfb/g28e.pdf> may be used to determine travel expenses when a trip is reimbursable under more than one per diem rate. This method may not be used if an alternative method is contractually mandated by the funding source.

B. Adjustment for partial days

The reimbursement of subsistence expenses shall be calculated in multiples of the applicable federal per diem rate based on the total number of hours between the time of arrival at the foreign or OCONUS location and the time of departure for the return trip to the traveler's headquarters or residence. See above (domestic travel) for the definition of the beginning and end of a travel assignment.

For partial days, hours should be rounded to the nearest quarter as follows: 3 hours up to 9 hours equals 1/4 day; 9 hours up to 15 hours equals 1/2 day; 15 hours up to 21 hours equals 3/4 day; and 21 hours up to 24 hours equals 1 day.

C. Adjustment for subsistence provided without charge

When subsistence or lodging expenses are paid directly by the University, are reimbursed as entertainment expenses, or are otherwise furnished to the traveler without charge, the per diem rate authorized for foreign (or for OCONUS) travel must be reduced correspondingly by the amounts specified at (<http://www.ucop.edu/ucophome/policies/bfb/g28d.pdf>). When lodging is provided without charge, only the M&IE portion of the per diem will be reimbursed.

- Situations that may require an adjustment include the following:
- Meals furnished as part of official University entertainment.
- Meals or lodging expenses included in the registration fee.
- Group expenses billed directly to the University.
- Complimentary accommodations extended (generally to a conference leader/coordinator and assistants) by a hotel or motel complex for block patronage or guest rooms.

See [Section 300-19](#) (group subsistence expenses) for information on claiming group expenses.

IV. Exceptions To Per Day/Per Diem Rates

- A. Vice chancellors and deans are authorized to grant exceptions to policies regarding per diem reimbursement ceiling rates when in their judgment circumstances warrant such action. This authority may be redelegated only to the department head or unit director level provided that the vice chancellor or dean has established appropriate controls, criteria, and procedures. Accounting & Financial Services shall be informed in writing of all redelegations made by vice chancellors and deans.

1. Exceptions involving use of extramural funds, when a limitation on travel rates is prescribed in the contract or grant, can be made only by the granting agency.
 2. Exceptions to the established per diem reimbursement ceiling rates should be approved in advance and shall be granted only when it is not possible to obtain meals within the ceilings.
- B. When exceptions are granted, reimbursement is limited to the actual cost of meals and incidental expenses. Claims for reimbursement of actual expenses must be supported by receipts. An approved Request for Exception (<http://accounting.ucdavis.edu/forms/>) must accompany the traveler's Travel Expense Voucher.

V. Use of Non-Commercial Facilities

When non-commercial facilities such as cabins, house trailers, vans, field camping equipment, or other such facilities are used, the traveler shall be reimbursed a daily amount based on an estimate of actual expenses up to 55% of the applicable federal per diem rate for the appropriate geographic area (<http://www.ucop.edu/ucophome/policies/bfb/g28b.pdf>). See I.B above (long-term travel) for information on computing the daily expense rate.

VI. Lodging With a Friend or Relative

When a traveler lodges with a friend or relative while on official business for the University, a non-cash gift such as flowers, groceries, or a restaurant meal may be provided to the host. The actual cost of such a gift may be reimbursed up to \$75. Under IRS regulations, a receipt must be provided for gifts costing \$25 or more. Only one gift per stay may be provided to a host.

UC Davis Policy and Procedure Manual

Chapter 300, Travel and Transportation

Section 21, Subsistence Expenses--Travel of Less Than 24 Hours

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See [Section 300-10](#), *Travel Policy Overview*, for forms, quick links, and references.

I.

For travel of 12 hours or less, meal and incidental expenses (M&IE) shall not be reimbursed. An exception may be allowed when a meal is an integral part of a business meeting, (e.g., actual luncheon costs at an organized conference, or working meals served at a meeting site). A copy of the agenda must be submitted with the Travel Expense Voucher (<http://www.ucop.edu/ucophome/policies/bfb/g28c.pdf>).

II.

For travel that lasts more than 12 hours but less than 24 hours, reimbursement shall be authorized as follows:

A. Domestic (CONUS) travel

Actual cost of lodging and/or M&IE subject to the daily maximum amount for M&IE (<http://www.ucop.edu/ucophome/policies/bfb/g28b.pdf>).

B. Foreign and OCONUS travel

Actual cost of lodging and/or M&IE not to exceed the applicable federal per diem rate (<http://www.ucop.edu/ucophome/policies/bfb/g28b.pdf>). For continuous travel of 21 hours or more, one full per diem should be authorized instead.

UC Davis Policy and Procedure Manual

Chapter 300, Travel and Transportation

Section 22, Miscellaneous Travel Expenses

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See [Section 300-10](#), *Travel Policy Overview*, for forms, quick links, and references.

I.

Miscellaneous expenses are reimbursable when they are ordinary and necessary to accomplish the official business purpose of a trip. The Travel Expense Voucher must include an explanation of why such expenditures were incurred.

II. Allowable miscellaneous expenses include the following:

- A. Business office expenses such as word processing services; equipment rentals; fax and computer expenses; copy services; overnight delivery/postage; purchase of materials and supplies, when normal purchasing procedures cannot be followed; rental of a room or other facility for the transaction of official business; local and long-distance telephone calls (including one reasonably brief, non-emergency, personal call home per day); and laundering, cleaning, or pressing of clothing (if a trip exceeds 6 days).
- B. Special fees for foreign travel, including the actual cost of obtaining a passport, visa, tourist card, and necessary photographs; cost of certificates of birth, health, identity, and related affidavits; charges for required inoculations and medical evacuation insurance; currency conversion and check cashing fees; the cost of traveler's checks; costs related to hiring guides, translators, and local labor; and the cost of full collision insurance on automobiles rented in foreign countries (see [Section 300-14](#) for more information on insurance coverage).
- C. Registration fees for attendance at conferences, conventions, or meetings of professional or learned societies.
- D. Actual costs for lodging taxes (not included in CONUS per diem rates). See [Section 300-20](#) (assignments of 30 days or more).
- E. Charges for checking and storing baggage necessary for the business purpose of a trip. Excess baggage charges are also allowable; however, justification for carrying excess baggage must be provided on the Travel Expense Voucher.

UC Davis Policy and Procedure Manual

Chapter 300, Travel and Transportation Section 23, Intercampus Travel Expenses

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See [Section 300-10](#), *Travel Policy Overview*, for forms, quick links, and references.

The following procedures shall apply to the administration of travel for intercampus travelers and for visitors from outside the University when the cost of the travel will be paid by the funding campus (i.e., the host campus).

I. Funding Campus Responsibilities

A. Travel funded by a single campus

1. Funding campus

The funding campus (i.e., the host campus) shall be responsible for issuing cash/non-cash advances if applicable, accepting and approving the Travel Expense Voucher, and reimbursing amounts due the traveler.

2. Home campus

Intercampus travelers may use their home campus staff and travel agencies to make reservations and ticket purchases. The use of corporate cards or other credit cards to make ticket purchases is strongly encouraged.

B. Travel funded by two or more campuses

1. Designated funding campus

Travel funded by two or more campuses shall be handled by only one location, which shall be mutually agreed to by the campus departments involved. The designated funding campus shall be responsible for administering all aspects of the travel, which includes issuing cash/non-cash advances, if applicable, and approval and reimbursement of travel expenses on behalf of the other campus(es). The procedures outlined in II below (home campus responsibilities) are also applicable here.

The agreement to fund travel in this manner shall be initiated by the designated funding campus and shall be in writing (Intercampus Travel Expense Transfer Approval, available at <http://accounting.ucdavis.edu/forms/>) with a copy provided to each campus accounting office stating either the maximum dollar amount or the percentage of the total cost to be charged to each campus.

2. Final settlement

After final settlement of multicampus-funded travel expenses has been made, the designated funding campus accounting office shall prepare the appropriate journals to distribute the travel expenses among the campuses. A copy of the Travel Expense Voucher should be attached to the journals and forwarded to the other funding campuses as documentation of the expense reimbursement.

The copy of the Travel Expense Voucher shall include the date and check number (or transaction identification number) of the reimbursement. This information will be used by the other campus accounting office(s) to prepare a journal to charge the appropriate account/fund and credit the designated funding campus control account.

C. Missing original receipts

Reimbursement of travel expenses for which the original receipts have been lost or are not available must be treated in accordance with the procedures set forth in [Section 300-26](#) (documentation requirements). If such expenses are reimbursed, the funding campus department must verify with the traveler's home campus department that no expense reimbursement has been authorized that duplicates the expenses to be charged to the funding campus.

D. Outstanding cash advances

If an intercampus traveler does not return an outstanding cash advance within 120 days (see [Section 300-13](#), delinquent travel advances), the following procedures shall apply:

1. The funding campus accounting office shall charge the funding campus department for the amount of the advance plus the employer's share of employment taxes. The accounting office shall notify the funding department of the amount of the expenses.
2. The funding campus accounting office shall send a written authorization to the home campus accounting office with instructions to report the advance as additional income to the traveler, and to schedule the appropriate federal and state income tax and employment tax withholding. For travel funded by more than one campus, the amount of the charge plus the employer's share of employment taxes shall be prorated and distributed to each campus in accordance with the original agreement.
3. The home campus payroll office shall add the amount of the advance to the employee's W-2 as income and schedule the appropriate amount of federal and state income tax and employment tax withholding.

II. Home Campus Responsibilities

Home campus departments and the home campus accounting office must inform their personnel of the following rules:

- A. Tickets purchased for intercampus travelers shall not be reimbursed by the home campus if another campus is paying for the travel.
- B. Cash advances must not be issued to intercampus travelers if the expenses will be reimbursed by another campus.
- C. The traveler must refund an advance to the home campus if the campus issues a travel advance for travel to be funded by another campus.

UC Davis Policy and Procedure Manual

Chapter 300, Travel and Transportation

Section 24, Special Travel Situations--University Travelers

Date: 9/15/04

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Responsible Department: Accounting & Financial Services

Source Document: Business and Finance Bulletin G-28, Policy and Regulations Governing Travel

See [Section 300-10](#), *Travel Policy Overview, including forms, quick links, and references*.

Travelers in this category include visiting academic appointees, faculty members on sabbatical leave, students, and postdoctoral fellows and other non-degree candidates. Travel expenses for these travelers must be paid, reimbursed, and reported in accordance with the provisions of this policy.

I. Visiting Appointees--Academic

A. General

An academic appointee with a Visiting title who is employed full-time for at least one quarter may be reimbursed for travel and related expenses incurred by reason of his or her appointment. Academic Personnel Manual Section 230 contains information concerning allowable expenses, limitations, funding, and approval authority.

B. Authorized advances

The amount of any authorized advance may not exceed the actual cost of transportation (which may be prepaid) plus 75% of the anticipated allowable subsistence and miscellaneous expenses.

C. Return travel

After completion of the term of appointment, reimbursement may be made for return travel to the point of origin or another destination, whichever is shorter.

II. Faculty Member on Sabbatical Leave

A. Travel expenses incurred by faculty members on sabbatical leave are reimbursable if the travel is undertaken to perform study or research that cannot be done elsewhere. At the discretion of the department, a faculty member may be reimbursed for additional lodging expenses incurred at the sabbatical location, less any income received by the individual for renting out his or her primary residence.

B. Sabbatical travel expenses are not reimbursable if the travel is for a personal, recreational, or educational purpose that has no direct relationship to the individual's area of study.

C. A faculty member who is on sabbatical leave of less than one year is considered to be temporarily away from home and therefore may be reimbursed for reasonable travel expenses incurred at the temporary location, including meals and lodging. See [Section 300-20](#) (long-term travel) for more information on temporary travel.

D. Any sabbatical travel expenses allocable to a spouse or dependent are considered taxable; accordingly, such expenses may not be reimbursed. See [Section 300-25](#) (spousal travel).

III. Students

See [Section 370-05](#) for additional information.

A. A student may be reimbursed for travel expense when there is a direct connection between the expense and the business purposes of the University. Departments may also reimburse students for degree-related educational travel expenses, i.e., attend a conference or visit a field site or laboratory facility.

- B. The business purpose of the travel must be substantiated on the Travel Expense Voucher, or other substantiating documentation must be provided, such as a copy of the meeting/conference program. Travel will be considered to have a University business purpose if the travel:
 - Directly supports a faculty member's project or research program.
 - Is an integral part of the student's degree work.
 - Is required for attendance at student-oriented meetings, student government events, University athletic events by student athletes, and the like.
 - Enables the student to attend a conference to present research findings for the University or to act in some other capacity on behalf of the University.
- C. Transportation expenses for group travelers may be billed directly to the University, in accordance with [Section 300-19](#), Payment of Group Subsistence Expenses.
- D. Student athletes who participate in off-site athletic events are also subject to NCAA rules and regulations governing travel.

IV. Postdoctoral Fellows and Other Non-Degree Candidates

- A. Postdoctoral fellows may be reimbursed for travel expenses if there is a University business-related reason for the travel, e.g., the individual is required to present a paper, deliver a speech or lecture, or serve on a panel, as an official representative of the University. The department should substantiate the University business purpose by providing a copy of the meeting/conference program with the request for reimbursement.
- B. Such individuals may also be reimbursed for travel related to their education, e.g., to visit a field site or an off-campus laboratory. The department must certify that the travel directly supports a faculty research or other scholarly programs.

V. Class Field Trips

- A. Authorization

A department chair may authorize field trips that satisfy the following requirements:

1. The trip must be essential to the academic program of the course of which it is a part.
2. If the field trip is to be conducted outside normal class hours, notice of its occurrence must be given in the approved course description.

- B. Use of University vehicles

University vehicles may be used, in conformance with policies outlined in Section 300-30, for transportation of faculty and students on authorized field trips. The expenses of such transportation shall be financed by departmental funds.

- C. Use of privately owned vehicles

1. With the instructor's approval, privately owned vehicles may be used for transportation of faculty and students on authorized field trips. Reimbursement for allowable transportation expenses, as described in [Section 300-17](#), may be made from departmental funds with the prior approval of the department chair.
2. The University assumes no responsibility for the use of private vehicles on field trips; such vehicles are used entirely at the risk of the owner and the owner's invited passengers, if any.

- D. Payment of subsistence expenses

1. The instructor in charge of an authorized field trip may be reimbursed for subsistence expenses in accordance with policy outlined in [Section 300-19](#).
2. A student employee may be reimbursed for subsistence expenses when participation in the trip is at the request of the instructor and for the purpose of assisting the instructor. No subsistence allowance may be paid to a student whose participation in a field trip arises from the student's enrollment in the course for which such a trip constitutes required work.

UC Davis Policy and Procedure Manual

Chapter 300, Travel and Transportation

Section 25, Special Travel Situations--Non-University Travelers

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Responsible Department: Accounting & Financial Services

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See [Section 300-10](#), *Travel Policy Overview*, for forms, quick links, and references.

Unless otherwise noted, the general University travel policy set forth in [Section 300-12](#) also applies to non-University travelers.

I. General

- A. Travel expenses incurred by non-University travelers shall not be reimbursed from a University fund source unless the travel has been approved in advance by the vice chancellor or dean. Travelers in this category include prospective employees, independent contractors and consultants, inbound travelers hired by the University for a temporary assignment, foreign visiting scholars, and spouses.
- B. Allowable travel expenses for non-University travelers are subject to the provisions of this policy. A Travel Expense Voucher must be submitted in accordance with the requirements set forth in [Section 300-26](#). Such reimbursements shall be tax-coded in accordance with governing tax laws.

II. Prospective Employees

- A. Authorization

Vice chancellors and deans may authorize reimbursement of the actual travel expenses related to interviewing prospective employees, when such expenses are necessary to acquire key personnel for employment at the University. Authorization shall be obtained before any commitment to reimburse travel expenses is made to the prospective employee. Reimbursement of allowable expenses is not taxable if the expenses are properly substantiated. In addition, upon recommendation by the vice chancellor or dean, the Associate Vice Chancellor--Finance may approve, as an exception, reimbursement of actual travel expenses for spouses who accompany candidates for faculty or high-level administrative positions (including Manager and Senior Professional positions) on final interviews. Reimbursement of a spouse's expenses is taxable.
- B. Allowable expenses

Actual transportation expenses shall not exceed one round-trip air coach fare between the prospective employee's residence and the interview location. Subsistence and non-personal miscellaneous expenses also may be reimbursed. Transportation and lodging expenses for such individuals may be paid directly by the University.

III. Independent Contractors and Consultants

Reasonable travel expenses incurred by University-retained independent contractors or consultants are reimbursable in accordance with this policy. Such reimbursements are not taxable, provided the amounts claimed are properly substantiated. Unsubstantiated amounts must be reported as income to the contractor on a Form 1099.

IV. Inbound Travel--Temporary Assignments

- A. Individuals (including employees, independent contractors, and consultants) hired by the University for temporary assignments that do not last more than one year may be reimbursed for travel expenses, including meals and lodging. Such individuals must incur lodging expenses that

duplicate the expenses of a permanent residence in another location and satisfy one of the following criteria:

- The traveler has a member or members of his or her family currently residing at the permanent home.
 - The traveler intends to return to the vicinity in which his or her claimed residence is located.
- B. The reimbursement for lodging shall be reduced by any amount received by the traveler for renting out his or her primary residence.
- C. Inbound travel is subject to the provisions for outbound travelers outlined in [Section 300-20](#), Travel of 24 Hours or More. Inbound travel in excess of one year is subject to the provisions contained in Section 300-20 (indefinite travel).

V. Foreign Visiting Scholars

- A. A foreign visiting scholar who is an employee of another entity (e.g., a foreign university) may be reimbursed for substantiated travel expenses. Such amounts are excludable from the individual's income, are not reported as compensation, and are exempt from withholding and payment of employment taxes.
- B. A foreign visiting scholar who is an independent contractor may be reimbursed for travel expenses provided the expenses are properly substantiated and the amount of the reimbursement does not exceed the substantiated expenses. If these requirements are met, such payments are not subject to withholding or reporting.
- C. Payments to foreign visitors, including advances for airfare, cash advances, and reimbursements for travel expenses, may be restricted by the visitor's visa status or other requirements established by the Immigration and Naturalization Service. Contact Accounting Office & Financial Services (530-757-8541) for additional information.

VI. Spousal Travel

- A. The travel expenses of a spouse (or equivalent) who accompanies a University business traveler (e.g., the Chancellor, a vice chancellor, or other employees as approved by the dean or vice chancellor) are reimbursable under this policy, provided it can be established that the spouse's presence serves a bona fide University business purpose.
- B. Under IRS regulations, the travel expenses of a spouse are not taxable, provided it can be established that his or her presence serves a bona fide business purpose. A spouse who attends a function is considered to have a business purpose if he or she has a significant role in the proceedings or makes an important contribution to the success of an event. Generally, protocol or tradition dictates when the participation of a high-level official's spouse is required at official University functions, such as alumni gatherings, fund-raising or ceremonial activities, certain athletic events (see below), and community events. Documentation should be provided with the Travel Expense Voucher to show that the spouse's attendance at the function meets the above conditions (e.g., an event or meeting agenda, or a letter of invitation requesting that the spouse attend the meeting or event).
- C. If a spouse has no significant role in the proceedings, or performs only incidental duties of a social or clerical nature, attendance does not constitute a bona fide business purpose. Such expenses are taxable to the employee and therefore may not be reimbursed under this policy.
- D. In accordance with the Policy on Associate of the President/Chancellor (<http://www.ucop.edu/ucophome/coordrev/policy/4-11-95.html>), an Associate may be reimbursed for expenses related to the use of a personal automobile for University business purposes at the basic mileage rate specified (<http://www.ucop.edu/ucophome/policies/bfb/q28a.pdf>).

- E. Spousal travel expenses may not be charged to state funds. Contract and grant funds may only be used to reimburse spousal travel if the special provisions of the contract or grant are satisfied. Various non-state funds controlled by the University may be used to fund spousal travel, but only within the restrictions, if any, governing the use of the fund and within the policy set forth in this policy.

VII. Athletic Travel--Spouse and Other Family Members

- A. Travel by a spouse (or equivalent) who accompanies an athletic director (or assistant director or head coach) to sporting events such as bowl games and tournaments is presumed to have a bona fide University business purpose (see VI above) in situations where the NCAA or potential donors expect that certain high-ranking members of the athletic department, and their spouses, will participate in events associated with these athletic activities. The travel expenses of a spouse incurred in the pursuit of such activities may be reimbursed, provided documentation, such as an NCAA event agenda, is provided to substantiate the business purpose of the travel. Such amounts are not taxable or subject to reporting.
- B. Travel expenses incurred by other family members generally do not satisfy the bona fide University business purpose test and therefore are not reimbursable.

UC Davis Policy and Procedure Manual

Chapter 300, Travel and Transportation

Section 26, Reporting Travel Expenses

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Supersedes: 300-10, 5/21/99 & revisions

Responsible Department: Accounting & Financial Services

Source Document: Business and Finance Bulletin G-28, Policy and Regulations Governing Travel

See [Section 300-10](#), *Travel Policy Overview*, for forms, quick links, and references.

A Travel Expense Voucher (Form U85), available on the Web at <http://accounting.ucdavis.edu/forms/>, shall be used to account for all travel advances and expenses incurred in connection with official University travel. When properly completed and approved, this form is used to reimburse the traveler for any additional amounts due. (An additional sheet may be attached if more space is required for items such as explanation of unusual expenses.) Except for direct billing arrangements that have been approved in advance against a purchase order, a voucher must be completed even if no reimbursement is due the traveler (e.g., when expenses such as registration fees or airfare have been prepaid).

I. Reporting Period

The Travel Expense Voucher must be submitted to Accounting & Financial Services within 21 days of the end of a trip unless there is recurrent local travel, in which case vouchers may be submitted monthly. When a trip lasts more than 90 days, the traveler must submit a quarterly report of expenditures to Accounting & Financial Services by means of a Travel Expense Voucher.

II. Completion of a Travel Expense Voucher

The total amount of all expenses and advances pertaining to a particular trip must be accounted for when submitting a Travel Expense Voucher. Except for trips that require quarterly reporting, all expenditures for a trip should be reported on one Travel Expense Voucher. Supplemental vouchers may be submitted if necessary, but they must clearly be marked "Supplemental" and must be accompanied by a photocopy of the main voucher.

A. Travel Expense Voucher information

1. Travel Expense Vouchers should be prepared, at least in rough draft, by the traveler who is claiming reimbursement. Travel Expense Vouchers may be checked for accuracy and typed by the traveler, but neither the traveler nor the person approving payment will sign the typed voucher until after the traveler claiming reimbursement reviews it.
2. A DaFIS Direct Charge document, supported by a copy of the registration form and proof of payment, may be used to claim reimbursement for payment of registration fees (e.g., for workshops or conferences) when there are no other travel expenses.
3. The traveler shall provide all information requested on the Travel Expense Voucher, along with an explanation of unusual items, copies of any written authorizations, and any other information required in the travel policies.
4. If the voucher is incomplete, reimbursement will be delayed pending receipt of necessary information. If there is a discrepancy in the voucher, the amount involved will be deducted from the reimbursement until such time as the discrepancy is resolved.

B. Substantiation of expenses

1. Substantiation must include the following:
 - The dates and times of departure from and return to the traveler's headquarters or residence. When any personal leave time (e.g., vacation and sick leave) is taken while on official travel status the number of personal days must be specified on the Travel Expense Voucher.

- The origin and destination of the trip and the route taken. Travel within a local area also should be indicated; continuous travel between major points, such as from city to city, should be shown separately. Any substantial deviation from the distance shown in a standard highway mileage guide must be explained.
 - The purpose for the travel or the nature of the business benefits derived as a result of the travel.
 - The amount of each expenditure, listed by date and location.
2. Claims for reimbursement of expenses paid for others shall be submitted by the group leader and must include the names of persons on whose behalf expenses were incurred, an itemization of the expenses, and other pertinent supporting documentation. For additional information on group expenses, see [Sections 300-19](#) (group subsistence expenses) and [300-20](#) (adjustment for subsistence provided without charge).
- C. Documentation requirements
1. Receipts
- The original of the following (photocopies are not acceptable) must be submitted with the Travel Expense Voucher. Attach receipts to the voucher in the same sequence as the entry of their totals on the voucher. Identify or clearly reference attachments when there are more than four. Staple small receipts to a full sheet of paper.
- Receipts for all airline expenses.
 - Receipts for all lodging expenses incurred for domestic travel, except where per diems are authorized for lodging expenses (i.e., long-term travel, use of non-commercial facilities). Since hotel receipts may include charges that are not reimbursable, the traveler shall not be reimbursed for lodging expenses unless the receipt is itemized, e.g., taxes, telephone.
 - Receipts for all rental car expenses.
 - Receipts for exceptional meal expenses of \$75 or more.
 - Receipts for local transportation costing \$75 or more.
 - Receipts for each miscellaneous expense of \$75 or more.
 - Receipts for all private aircraft landing and parking expenses.
 - Receipts for all extraordinary items such as repair of accidental car damage, supported by appropriate justification.
 - Receipts for gifts provided to a host costing \$25 or more.
 - An agenda, itemized receipt, or other supporting documentation for all registration fees.
 - Any reimbursable item not specified above costing \$75 or more.
2. Electronic receipts
- a. Electronic receipts are acceptable provided that the detail contained in an electronic receipt is equivalent to the level of detail contained in an acceptable paper record. For example, an electronic receipt must show the name of the payee, the amount of the charge, the transaction date, and the form of payment. When required to ensure adequate documentation of the costs incurred, the traveler is responsible for providing additional detail, e.g., a receipt with itemized hotel charges.

- b. The traveler shall not be reimbursed for ticketless airfare expenses unless one of the following is submitted with the Travel Expense Voucher:
- An invoice or itinerary, showing the cost and form of payment,
 - A written receipt (requested by the traveler at the airport), or
 - A passenger receipt coupon (requested by the traveler when making reservations).

3. Missing original receipts

When original receipts are required but cannot be obtained or have been lost and all measures to obtain a duplicate receipt have been exhausted, a Declaration of Lost Evidence (<http://accounting.ucdavis.edu/forms/>) shall be made and attached to the Travel Expense Voucher. The statement must include a certification that the amount shown is the amount actually paid and that the traveler has not and will not seek reimbursement from any other source. In the absence of satisfactory explanation, the amount in question shall not be allowed.

D. Certification of travel expenses

The traveler must sign the Travel Expense Voucher certifying that the amounts claimed are a true statement of the expenses incurred on official University business and that the original of all required receipts has been submitted.

III. Return of Excess Amounts

If the amount of an advance exceeds the reimbursable expenses, payment for the amount due shall be submitted with the Travel Expense Voucher. The check must be made payable to "UC Regents."

IV. Approval of Travel Expense Voucher for Payment

Hard-copy travel vouchers with supporting documentation must be approved for payment by the department head or a person to whom such authority has been delegated. See [Section 300-12](#) regarding travel authorization and approval.