

UC Davis Policy and Procedure Manual

Chapter 300, Travel and Transportation

Section 12, Travel Policy--General

Date: 9/15/04

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

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](#).