

UC Davis Policy and Procedure Manual

Chapter 300, Travel and Transportation

Section 26, Reporting Travel Expenses

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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.

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.