I. PURPOSE AND SCOPE

Travel by University of Houston faculty, staff, and by prospective employees for official university business, is restricted by state of Texas and federal regulations. This document is governed by the State of Texas Travel Regulations Act, the General Appropriations Act, and by official interpretation of the Travel Regulations Act as made by the Texas State Comptroller of Public Accounts. This document highlights the primary points of these regulations and provides additional policies as they apply to the university.

This document is to be used in conjunction with Textravel (state travel laws and rules provided by the Texas State Comptroller to state agencies and institutions of higher education) and the State Travel Management Program Texas State Travel Directory and other advisories.

This document includes all use of a vehicle between duty points undertaken on behalf of the university – whether outside or within the Houston city limits. These rules apply to all university travel paid or reimbursed from state-appropriated funds. See MAPP 04.02.01B for rules related to travel using local funds.

II. POLICY STATEMENT

All travel paid or reimbursed with state-appropriated funds must use state or university contracted travel service vendors, including travel agencies, airlines, hotels, and car rental companies, unless otherwise indicated in this document or Textravel. All payments and reimbursements for state-funded travel must comply with the requirements of Textravel along with this policy. All expenses must be reasonable and necessary for conducting university business during travel, and travel must benefit teaching, research, and/or community service at the university.

Internal Revenue Service rules and regulations have specific requirements to determine if travel payments are considered to be part of an “accountable plan” and therefore non-taxable to the employee traveler. See US Treasury Regulations, Subchapter A, Sections 1.162-2, 1.212-1, and 1.274-4, which are summarized in IRS Publication 463, Travel, Entertainment, Gift, and Car Expenses. This MAPP constitutes an “accountable plan” by IRS standards and travel payments that are in compliance with this MAPP are considered non-taxable to the employee, unless otherwise indicated.

III. DEFINITIONS

A. City Pair: Cities between which university travel is undertaken.

B. Continental United States: The 48 contiguous states of the United States located on the North American continent between Canada and Mexico (excludes Hawaii and Alaska).
C. **Contract Travel Agency:** Travel agency under contract to the state of Texas or designated by the university to provide travel services to state and/or university employees and others traveling on university business.

A. **Concur:** Travel Management System that is used for all travel for employees, prospective employees, students, prospective students, university guests, contractors, and regents.

Concur’s has three components which are (1) Travel (booking), (2) Travel Request, and (3) Expense Report. Travelers must complete Travel Requests and Expense Reports in Concur. However, using the Travel component to book travel is optional. See the AP Travel website for additional information about processing Expense Reports in Concur.

A. **Travel Request:** The document in Concur that is used to request and authorize official university travel in advance of the trip.

A. **Expense Report:** The document in Concur that is used to document all travel expenses and request reimbursement for any out-of-pocket travel expenses after the trip.

1. **Concur Travel Request:** The document in Concur that is used to request and authorize official university travel in advance of the trip.

2. **Concur Expense Report:** The document in Concur that is used to document all travel expenses and request reimbursement for any out-of-pocket travel expenses after the trip.

B. **Concur Travel:** Travel and moving expenses including the following must be processed in Concur as Concur Travel expenses:

- All trips that include airfare, rental car, or hotel/lodging
- All overnight trips
- All travel card transactions, including for new employee moving expenses
- All trips for UH business, whether UH pays or not
- All moving expense reimbursements (see MAPP 02.02.05 for guidelines)

State funds cannot be used to pay or reimburse for moving expenses or travel expenses for travelers other than employees and prospective employees.

F. **Contract Vendor:** For this document, an airline, automobile rental agency, charge card, hotel/motel or travel agency with which the state or university has contracted to provide services.

C. **Days Spent on Business Activities:** Includes days in which (1) the principal activity for that day was conducting university business, (2) the traveler was required to be present at a specific date and time for a business meeting, even if most of the day was not spent on business activities, (3) travel days to and from the business destination (not including travel to or from personal destinations or non-business side trips) that are contiguous to business days, and/or (4) non-working days, weekends, and holidays that fall between days in which business was conducted.

Travel days to and from the business destination are considered business days generally for foreign travel. For domestic travel, travelers may claim travel days if they are one contiguous day before and one contiguous day after business days. Travel days defined...
here are considered business days when determining whether the travel is primarily business or personal without business activities as business days only if they provide a sufficient explanation in the Expense Report. For example, travelers may claim a travel day to the business destination if the meeting on the following day starts early in the morning, or they may claim a travel day from the business destination if the conference on the previous day ended late in the evening.

Expense Report: The document in Concur that is used to document all travel expenses and request reimbursement for any out-of-pocket travel expenses after the trip.

D.  H. Designated Headquarters: The geographic location in which an employee’s place of business is located. In most cases, Houston is designated headquarters for university employees.

I. Duty Point: The location other than the employee’s place of employment to which the employee travels to conduct official university business.

E. J. Export Controls and Travel Embargo Form: The form that must be completed for all employee travel outside the United States and the U.S. territories and possessions, which documents the travel destination and any restricted items or information that the employee intends to take on the trip. The form must be attached to the applicable Concur Travel Request.

F. Foreign Travel: Travel by university employees to/from all countries outside the United States, Canada, Mexico, the United States, and U.S. territories and possessions.

G. Lodging: A commercial lodging establishment such as a motel, hotel, inn, apartment, house or similar establishment that provides lodging to the public for pay. This includes lodging provided by a governmental entity on property controlled by that entity, a religious organization on property controlled by that organization, or a private educational institution on property controlled by that institution (Texas Government Code, Sec. § 660.002).

H. Mileage: Mileage based on the shortest practical route between points. The mileage rate set by the IRS/Comptroller’s Office is used to compute mileage reimbursement. However, the College/Division may use a mileage rate that is less than the rate set by the IRS/Comptroller’s Office. Local intercity mileage, parking, and tolls are not reimbursed with the state-appropriated funds.

M. Official University Business: Business required to properly perform the duties of the university position held, in accordance with the university’s legal responsibilities. Official university business must relate to and benefit teaching, research, and/or community service at the university.

K. N. Official Mileage: Mileage based on the shortest practical route between points. Concur is equipped with a mileage calculator, and automatically computes the mileage based on the locations entered in the Concur Expense Report, if the traveler is reimbursed with the mileage rate set by IRS/Comptroller’s Office. However, the mileage calculator is not available if the travel is reimbursed with the mileage rate less than the set rate. In such case, the traveler should use a vehicle odometer reading or mapping service website (e.g., Mapquest) to determine the mileage, and upload the document showing the distance driven to the Expense Report. Local intercity mileage, parking, and tolls are not reimbursed with the state-appropriated funds.
I. **Official Travel Status**: The time period between leaving and returning to designated headquarters for approved official travel.

J. **State Appropriated Funds**: Funds appropriated by the Texas Legislature in the General Appropriations Act, whether held inside or outside the State Treasury. Includes general revenue, special line items, Higher Education Assistance Funds (HEAF), Advanced Research Program/Advanced Technology Program (ARP/ATP) funds, and other funds designated as “state” funds.

K. **State of Texas Comptroller of Public Accounts (CPA)**: The state of Texas agency with authority and responsibility for regulating procurement and related business for all state agencies.

L. **Travel Exemption Certification Form**: The form required to document certain accepted conditions of non-use of state contract services. The Travel Exemption Certification Form can be found at the following web address: [https://uh.edu/office-of-finance/ap-travel/forms/](https://uh.edu/office-of-finance/ap-travel/forms/). The form must be attached to the applicable Concur Expense Report.

M. **Travel Request**: The document in Concur that is used to request and authorize official university travel in advance of the trip.

IV. **ADVANCED APPROVAL OF TRAVEL**

A. All travel that is related to **official university business** defined in Section III above, programs, or activities, whether paid by the **university** or not, must be approved in advance (i.e., prior to departure) by all of the required approvers on a Travel Request in Concur. State funds can only be used to pay or reimburse for travel by employees and prospective employees.

B. **Travel Request** for an employee traveler must be approved by the traveler’s supervisor (or delegate).

C. **Travel Request** for a prospective employee traveler must be approved by the department unit head (or delegate).

D. **All Travel Request** must be approved by the certifying signatory of the cost center shown on the Travel Request header.

E. **Travel Request** for travel to and/or from foreign countries other than Canada, Mexico, or the U.S. territories and possessions must be pre-approved by the appropriate Vice President (or delegate) and the President/Chancellor (or delegate). The traveler is not authorized to begin the foreign trip until the President/Chancellor (or delegate) has approved the Travel Request.

For foreign travel, the employee traveler must submit a specific statement for the approval prior to the trip, which describes the need for the trip and the benefit or expected benefit for the university. This statement must be included in the applicable Travel Request.

The Concur Travel Request requires the following information:

1. **Document ID**: Contains traveler’s Last Name, First Name Initial, Destination, and First Date of Travel (MMDDYY)
2. Primary Purpose of Travel: Travel purpose

3. Traveler Type: Classification of traveler

4. Travel Type: Type of travel which is used to determine accounts for travel expenses

5. Travel Start Date/End Date.

6. Purpose/Benefit: Trip purpose and university benefit

7. Number of Personal Days: Indicate any travel days spent primarily on non-business. Travelers may not be reimbursed for travel expenses that occur on days spent primarily on non-business activity, except for allowable transportation expenses to return home (travel primarily for business only).

8. Foreign Travel for Employee/Prospective Employee: Indicate if this is employee or prospective employee travel to or from all countries outside Canada, Mexico, the United States and U.S. territories and possessions.

9. Is a state fund cost center used on this trip? Indicate if this is a state funded trip.

10. Destination City/Cities: List all destination cities.

11. Cost Center and Grant Type: Enter the cost center information.

12. Will any travel cost be paid by a non-UH third party? If any travel cost is paid by a non-UH third party, indicate the third party name, and if 100% of the cost was paid by the third party. Then indicate if the traveler is an investigator on a Public Health Service (PHS) grant, and/or their salary is paid from a PHS grant. If so, Concur will automatically notify the Division of Research (DOR) to ensure compliance with federal requirements. For a partial cost coverage by the third party and the traveler is funded/paid PHS, attach the third party letter (if available) indicating the amount/percentage covered.

13. Estimated amount of travel expenses to be paid or reimbursed by the university.

14. Attach conference announcement or brochure.

15. Concur Travel Request is approved by the following individuals:

   a. Traveler
      Concur requires the traveler (employee) or delegate of the traveler (prospective employee) to submit the Travel Request.

   b. Supervisor or Unit Head
      Concur requires supervisor (or delegate) of the employee traveler and the unit head (or delegate) of the prospective employee traveler to approve the Travel Request.

   c. Certifying Signatory
      Certifying signatory of the cost center shown on the Travel Request header is required to approve the Travel Request.

   d. Vice President
Travel to or from foreign countries other than Canada, Mexico, or Puerto Rico and other US possessions must be approved by the appropriate Vice President (or delegate).

   e. Chancellor
   Travel to or from foreign countries other than Canada, Mexico, or Puerto Rico and other US possessions must be approved by the Chancellor (or delegate). The traveler is not authorized to begin the foreign trip until the Chancellor (or delegate) has approved the Travel Request.

C. Additional Requirements for Foreign Travel

1. The traveler must submit a specific statement for the appropriate vice president’s approval prior to the trip, which describes the need for the trip and the benefit or expected benefit for the university. This statement must be attached to the applicable Concur Travel Request.

2. Following the trip, the traveler must submit an agenda to the appropriate vice president, as well as a trip report that describes the activities and meetings including those attending, and how the trip was beneficial to the university. Conference programs or other documentation are to be provided in support of the statement. In a similar manner, senior administrators who report directly to the president shall provide a detailed statement and agenda for foreign travel. The agenda and supporting documents must be attached to the applicable Concur Expense Report.

V. NOTIFICATION OF TRAVEL TO WASHINGTON, D.C.

In addition to obtaining advance approval on the Travel Request, the following procedures must be followed for travel to Washington, D.C., on state-appropriated funds:

A. The Office of State-Federal Relations must be notified of (not approve) travel to Washington, D.C., no later than seven calendar days before travel begins. The responsible unit must complete the Report of State Agency Travel to Washington, D.C., at the following Internet address: https://gov.texas.gov/organization/osfr.

B. When the information has been submitted online, a confirmation page will be created, which must be printed and attached to the Concur Travel Request before it is routed for approval.

C. If notification is not given within seven days of departure, a letter of explanation must be faxed to the Office of State-Federal Relations at (512) 463-1984. This letter must also be attached to the Travel Request before it is routed for approval.

VI. EXPORT CONTROLS AND EMBARGO RESTRICTIONS

A. All employees-travelers who travel to destinations outside the United States and the U.S. territories and possessions must complete the Export Controls and Travel Embargo Form and receive approval from the Office of Contracts and Grants, if required, before leaving on the trip. This requirement applies to all employee business travel outside the United States, regardless of the source of funds used to pay for the trip or whether the University pays for any of the trip expenses. The Export Controls and Travel Embargo Form is located at: http://www.uh.edu/research/resources/dor-forms/export-control/.

B. The completed Export Controls and Travel Embargo Form must be attached to the Concur Travel Request and submitted for approvals, as the Travel Request is routed for
approval, and must be uploaded as supporting documentation to any University-paid or reimbursed travel expense (e.g., voucher or Travel Card) for employee business travel outside the United States.

C. Employees Travelers are advised to complete the Export Controls and Travel Embargo Form as early as possible to allow adequate time for the Office of Contracts and Grants to request a license from the responsible federal agency, if required. Most travel outside the U.S. and the U.S. territories and possessions will not require a license, but if a license is required it could take up to six months to process by the federal agency.

VII. USE OF CONTRACTED TRAVEL VENDORS

A. Types of Contracted Services

To provide timely and efficient travel services and generate cost savings to state agencies, the state of Texas contracts with travel vendors. Official university travel paid or reimbursed from state-appropriated funds must use state or university contracted vendors, when available, for the following types of services:

1. Travel charge cards (used to purchase airfare, may also be used to make other travel-related expenditures; personal credit cards may be used to purchase any travel expenditures other than airfare).

2. Travel agencies used to purchase airfare.

3. Airfare.

4. Lodging.

5. Rental cars.

Names and rates of current state-contracted travel vendors for airfare, lodging and rental cars are available at: https://comptroller.texas.gov/purchasing/programs/travel-management/. State-contracted rates for lodging and rental car may be obtained.

B. Documentation of Non-Use of Contracted Travel Vendors

1. When travel arrangements are made through the contracted travel agency, the travel agency will document and report exceptions to using contracted vendors to the state.

2. Other acceptable conditions of If contracted travel vendors are not used, the traveler must complete non-use of contracted travel vendors will require the completion of a Travel Exemption Certification Form available online at https://uh.edu/office-of-finance/ap-travel/forms/. The form must be attached to the Concur Expense Report.

VIII. STATE HOTEL OCCUPANCY TAXES FOR LODGING IN TEXAS

A. Claiming Exemption
University employees are exempt from the state portion of hotel occupancy taxes when traveling on official university business in Texas. The following procedures should be used to claim exemption from those taxes:

1. The employee should present a Texas Hotel Occupancy Tax Exemption Certificate to the Texas hotel or motel at the time of check-in. A certificate for university employees is available at the following Internet address: https://uh.edu/office-of-finance/ap-travel/forms/.

2. The employee should verify that they are not charged for the state portion of hotel occupancy taxes (6 percent) at the time of checkout.

B. Claiming Reimbursement

If the Texas hotel or motel refuses to honor the Exemption Certificate, the employee may be reimbursed for the state hotel occupancy tax as follows:

1. The traveler employee provides the name, address and phone number (if available) of the Texas hotel/motel that refused the certificate and additional required information to AP Travel.

2. The employee faxes or e-mails the above information and the following or similar statement to AP Travel: “[name of hotel] refused to honor Texas Hotel Occupancy Tax Exemption Certificate on [date].”

3. AP Travel completes the Texas Comptroller’s form and signs the statement indicating that the Texas hotel or motel refused to honor the Exemption Certificate, and forwards it back to the employee or returns the e-mail indicating approval.

4. AP Travel notifies and submits it to the Comptroller’s Office that the Texas hotel or motel refused to honor the Exemption Certificate.

Employees may not be reimbursed for state hotel occupancy tax with state funds if they did not properly present the Exemption Certificate to the hotel. Prospective employees are not exempt from the state hotel occupancy tax and should be reimbursed for this expense without explanation.

IX. TRAVEL ARRANGEMENTS

All travel reimbursements are processed via Expense Reports in Concur. Expense Reports should document all business related travel expenses, whether they are direct billed to the university or reimbursed to the traveler, as well as any travel advances and third-party reimbursements.

Expense Reports must be approved by an appropriate Certifying Signatory and Accounts Payable in order to generate payments. Expense Reports for moving, Expense Reports for travel by foreign nationals, and Expense Reports containing receipts not submitted within 60 days by employees must be routed through the Tax Department prior to final approval by Accounts Payable.

A. Airfare
1. Airfare for an employee or prospective employee for the university business travel may be paid or reimbursed using the state-appropriated funds. All airfare must be purchased at the lowest price available (i.e., economy/cock class). The university will not pay or reimburse for business class or first class airfare. No-cost upgrades to business class or first class airfare are acceptable. For no-cost upgrades, the airfare receipt provided by the airline or travel agency must clearly indicate that there is no additional cost for the upgrade.

2. An itemized receipt (i.e., paid invoice or receipt including flight itinerary) issued by travel agency or commercial airline must be attached to the expense report. The receipt must show a proof of payment and include the following:
   a. The name of the traveler and airline
   b. The ticket number
   c. The class of transportation
   d. The travel dates
   e. The amount of the airfare
   f. Each flight’s origin and destination.

Airfare may be purchased with state-appropriated funds in one of the following ways:

1. Airfare charged directly to the Department State Travel Card.
   The person making the travel arrangements must verify that state-contracted airfare is purchased, if available. A list of contracted airfares may be found at: https://comptroller.texas.gov/purchasing/programs/travel-management/. If the trip is later cancelled or not approved by a higher administrative authority (e.g., supervisor, Chancellor), the airfare should be refunded to the Department Travel Card. If non-refundable airfare is cancelled, the original charge should be moved to a local, non-state, cost center.

2. Airfare charged to an employee’s Corporate Travel Card either by (a) using the contracted travel agency or (b) purchasing contracted airfare directly from the airline. If non-contracted airfare is purchased, the Travel Exemption Certification Form is required. The form is available at the following web site: https://uh.edu/office-of-finance/ap-travel/forms/.

3. Airfare purchased by a prospective employee. State-contracted airfare is not available to non-employees who purchase their own airfare.

4. Airfare purchased from a non-contracted travel agency, if the purchase meets acceptable condition(s) of non-use of contracted travel services. The Travel Exemption Certification Form (https://uh.edu/office-of-finance/ap-travel/forms/) is required.

5. All airfare must be purchased at the lowest price available (i.e., economy/cock class). The university will not pay for any upgrades or additional fees. No-cost upgrades to business class or first class airfare are acceptable, as long as the airfare receipt provided by the airline or travel agency clearly indicates that there is no additional cost for the upgrade.

B. Lodging

1. The lodging expenses must not exceed the federal travel regulation rates (see U.S. General Services Administration web site).
Lodging requires an itemized receipt with proof of payment issued by a commercial lodging establishment. The receipt must show a proof of payment and include the following:

a. The name and address of the commercial lodging establishment
b. The name of the traveler
c. The single room rate
d. A daily itemization of the lodging charges

2. Employees may not be reimbursed for a lodging expense incurred at a place that is not a commercial lodging establishment in accordance with Texas Government Code, Section 660.113.

C. Meals

1. Travelers must claim the actual meal expenses not to exceed the federal travel regulation rates indicated for the travel destination (see U.S. General Services Administration web site). Travelers cannot claim a per diem as the travel expense reimbursement amount (see Textravel).

2. University of Houston travelers will not be reimbursed for non-overnight meals because of an Internal Revenue Service requirement that these reimbursements be considered taxable income (IRS Publication 463).

Lodging may be purchased in one of the following ways:

1. State-contracted hotel room charged to an employee’s Corporate Travel Card or personal credit card. Lodging may be arranged by the traveler or through a contracted travel agency. The person making the travel arrangements must verify that a state-contracted hotel room is purchased, if available. A list of contracted hotels is available at: https://comptroller.texas.gov/purchasing/programs/travel-management/.

2. Non-contracted hotel room charged to an employee’s Corporate Travel Card or personal credit card, if the purchase meets acceptable condition(s) of non-use of contracted travel services. T (https://uh.edu/office-of-finance/ap-travel/forms/) is required.


C.D. Rental Car

State-contracted rental car costs include liability and loss/damage waiver (LDW) insurance in the base rate, while non-contracted rental car costs do not. If a non-contracted rental car company is used, it is the traveler’s responsibility to obtain the proper insurance coverage.

1. State-contracted rental car costs include liability and loss/damage waiver (LDW) insurance in the base rate, while non-contracted rental car costs do not. If a non-contracted rental car company is used, it is the traveler's responsibility to obtain the proper insurance coverage.
2. An employee is entitled to reimbursement for the cost of renting a vehicle to conduct the university business. Rental car should be up to full-size for less than three travelers. If three or more travelers are traveling together on the university business, SUV/Van may be rented for three or more travelers riding together.

3. An itemized receipt with proof of payment must be attached to the Expense Report. The receipt must include:
   a. The name of the rental company
   b. The name of the employee renting the vehicle
   c. The starting and ending dates of the rental
   d. An itemization of expenses incurred

Rental cars may be obtained for university travel in one of the following ways:

1. State-contracted rental car charged directly to a university department account through a direct billing arrangement set up in advance by the Travel Coordinator.

2. State-contracted rental car charged to an employee’s Corporate Travel Card or personal credit card. The reservation may be made by the traveler or through a contracted travel agency. The person making the travel arrangements must verify that a state-contracted rate is charged by the contracted rental car company, if available. A list of contracted rental car companies may be found at: https://comptroller.texas.gov/purchasing/programs/travel-management/.

3. Non-contracted rental car charged to an employee’s Corporate Travel Card or personal credit card, if the purchase meets acceptable condition(s) of non-use of contracted travel services. T (https://uh.edu/office-of-finance/ap-travel/forms/) is required.


E. Other Expenditures

1. An itemized receipt is required for incidental expense transactions that exceed $75.00. Receipts are not required for incidental expenses unless an individual expense exceeds $75.00. See Textrav for additional information.

2. Other expenditures incurred during the university travel, such as registration fees, may be reimbursed along with the travel expenses via Expense Report. An itemized receipt or itemized invoice with proof of payment for each transaction must be attached to the Expense Report.

3. Gratuities are not allowed for state-funded travel.

F. Additional Supporting Documentation

1. For non-foreign travel, a traveler is required to provide a daily itinerary of research/meetings attended or conference program that support the business purpose of the trip.

2. For foreign travel, a traveler must include a post-trip report describing business activities for each applicable day of the trip along with the agenda of the trip in the Expense Report.
X. TRAVEL REIMBURSEMENTS

A. All travel reimbursements are processed through Concur.

B. A Concur Expense Report must be submitted to request a reimbursement.

CG. Deadline for Submission of Travel Voucher Processing Travel Reimbursements

1. Employees and prospective employees must submit their request for reimbursement, including required documentation, to the department business office no later than 60 days after travel is completed. Requests submitted after 60 days may not be forwarded to Accounts Payable for reimbursement must be routed to the Tax Department (see section 2 below). Reimbursement payments must be issued no later than 45 days after the correct and complete Expense Reports are submitted by the employees or prospective employees.

2. In accordance with Internal Revenue Service accountable plan requirements, as described in IRS Publication 463, all reimbursement requests submitted to the department business office after the above deadline will be treated as taxable income to the payee. These Expense Reports must be routed in workflow through the Tax Department and must include a completed Taxable Payments or Reimbursements to Employees form (Exhibit B, SAM 03.D.06). On the form, “Other Taxable Wage Benefits” (Payroll Earnings Code 443) should be indicated, but the Expense Report should contain the appropriate accounts that describe the expenses (not account 54814, Other Taxable Wage Benefits).

3. The department should make every effort to submit vouchers for employee and prospective employee travel reimbursements to Accounts Payable as soon as possible, but no later than 15 days following receipt of all required documentation from the traveler.

4. In accordance with the Texas Government Code, Section 660.019, an employee travel reimbursement must be paid no later than the 45th day after the submission of the employee’s Expense Report in Concur, if the employee submits the Expense Report in accordance with the university travel policies and procedures and state travel rules. If the Expense Report requires corrections there is a dispute relating to the travel expenses, the reimbursement must be issued no later than the 30th day after the Expense Report is re-submitted with all corrections in Concur dispute is resolved.

D. Reimbursement Rules and Documentation

1. State-funded travel reimbursement rules and documentation requirements, which are contained in, are too lengthy to be listed here. However, Textravel may be found at the following web address: https://fmx.cpa.state.tx.us/fmx/travel/textravel/index.php.

2. For overnight travel in Texas, a traveler must claim the actual meals and lodging expenses not to exceed the federal travel rates indicated for the travel destination in Texas (see U.S. General Services Administration web site at...
3. For overnight travel outside Texas but inside the continental US (i.e., lower 48 states), a traveler must claim the actual meals and lodging expenses not to exceed the federal travel rates indicated for the travel destination (see U.S. General Services Administration web site at https://www.gsa.gov/travel/plan-book/per-diem-rates). Itemized receipts are required for lodging.

4. For overnight travel outside the continental US (i.e., lower 48 states), a traveler will be reimbursed based on actual meals and lodging expenses not to exceed the federal travel rates indicated for the travel destination (see U.S. General Services Administration web site at https://www.gsa.gov/travel/plan-book/per-diem-rates). Itemized receipts are required for lodging.

5. Employees may not be reimbursed for a lodging expense incurred at a place that is not a commercial lodging establishment in accordance with Texas Government Code, Section 660.113.

6. Though Textravel permits reimbursement of non-overnight meals under certain circumstances, University of Houston travelers will not be reimbursed for non-overnight meals because of an Internal Revenue Service requirement that these reimbursements be considered taxable income (IRS Publication 463). However, meal expenses incurred by prospective employees during non-overnight travel may be reimbursed with an itemized receipt. Such expenses should not be lavish or extravagant in view of the circumstances.

7. Travelers are responsible for knowing the state-funded travel rules. Personnel who prepare and approve Concur Expense Reports are responsible for knowing and following the documentation requirements listed in Textravel. Questions regarding travel reimbursements should be directed to AP Travel.

E. Those employees with university travel expenses that exceed $10,000 in the prior fiscal year will be subject to an automatic audit of travel made during the current fiscal year. In addition, vice presidents and deans will be subject to an automatic audit of travel regardless of their travel amounts.

XIX. COMBINING BUSINESS AND PERSONAL TRAVEL

Travelers who combine business and personal travel must adhere to the following requirements, which are based on US Treasury Regulations, Subchapter A, Sections 1.162-2, 1.212-1, and 1.274-4 and described in IRS Publication 463.

A. Travel in the United States (all 50 states and the District of Columbia)

1. Travel Primarily for Business in the U.S. – Defined as travel when the number of “days spent on business activities” (see above definition Section III. F.) exceeds the number of “days spent on personal activities.”

Also, the nature of the business activities must be documented to show they directly benefit the university.
a. If the traveler’s actual airfare includes a personal destination, the traveler must provide a lowest priced airfare quote that only includes business destinations. The traveler will be reimbursed the lesser of the actual airfare, which includes the personal destination, and the quote, which only includes business destinations. Airfare that includes personal destinations may not be directly charged to the university on a Voucher or Travel Card.

b. All meals, lodging, and other travel expenses incurred on personal days will not be reimbursed to the traveler and may not be directly charged to the university on a Voucher or Travel Card.

c. Any additional expenses incurred (additional hotel room charge, additional baggage fees, etc.) because a family member is traveling with the university employee for personal reasons may not be charged to the university or reimbursed to the employee.

2. Travel Primarily for Personal Reasons in the U.S. – When the number of “days spent on business activities” is less than or equal to the number of “days spent on personal activities.”

The cost of traveling to/from the destination (airfare, mileage to/from airport, airport parking, etc.) may not be directly charged to the university or reimbursed. Only expenses that are directly related to conducting university business may be charged to or reimbursed by the university, such as lodging and meals on “days spent on business activities,” and local transportation costs to/from business meetings.

B. Travel Outside the United States

1. Travel Considered to be Entirely for Business Outside the U.S. – All university employee business travel outside the U.S. that includes some personal travel days is “considered to be entirely for business” because the employee is considered to have “no substantial control” over making the trip. The only exception is the President’s travel outside the U.S.

Transportation costs to/from the business destination will be paid/reimbursed 100%, not including personal destinations or side trips. Other travel expenses, such as meals, lodging, and local transportation, will be reimbursed only if they are incurred on “days spent on business activities.” Expenses for days spent on personal activities will not be reimbursed.

a. If the traveler’s actual airfare includes a personal destination, the traveler must provide a lowest priced airfare quote that only includes business destinations. The traveler will be reimbursed the lesser of the actual airfare, which includes the personal destination, and the quote, which only includes business destinations. Airfare that includes personal destinations may not be directly charged to the university on a Voucher or Travel Card.

b. All meals, lodging, and other travel expenses incurred on personal days will not be reimbursed to the traveler and may not be directly charged to the university on a Voucher or Travel Card.
c. Any additional expenses incurred (additional hotel room charge, additional baggage fees, etc.) because a family member is traveling with the university employee for personal reasons may not be charged to the university or reimbursed to the employee.

2. The President’s travel outside the U.S. that is greater than seven (7) days is not automatically “considered to be entirely for business” because the President is a “managing executive” and is considered to have substantial control over making business trips. Therefore, the President must substantiate that travel outside the U.S. is “considered to be entirely for business” or “primarily for business” when personal travel is combined with business travel (IRS Publication 463).

C. Departments and travelers should contact Accounts Payable prior to making travel arrangements for trips that combine both business and personal travel if they have questions about compliance with this policy.

XII. COMPLETING THE CONCUR EXPENSE REPORT

A. The following information is required in the Report Header of the Concur Expense Report:

1. Document ID: Contains traveler’s Last Name, First Name Initial, Destination, and First Date of Travel (MMDDYY)
2. Traveler Type: Classification of traveler
3. Travel Type: Type of travel which is used to determine accounts for travel expenses
4. Primary Purpose of Travel: Travel purpose
5. Cost Center and Grant Type: Enter the cost center information.
6. Traveler is BOTH a non-employee and a foreign national: If this is “yes”, the Expense Report will be routed to UH Tax.
7. All receipts submitted within 60 days after trip or moving exp: If this is “No”, the Expense Report will be routed to UH Tax.
8. Is this for Department Travel Card charges? Answer:
9. 4 Digits for Department Travel Card (Department Travel Card only)
10. Traveler’s Travel Request ID (Department Travel Card only)
11. Travel Start and End Date
12. Number of Personal Days

B. The following information must be entered in the Travel Allowances page of the Concur Expense Report:

1. New Itinerary Stop: Departure city, date, time of departure, arrival city, date, time or arrival must be entered for each way. If flying, the departure time is when a
Traveler is required to be at the airport to board an airplane. The return time is when the flight actually returns to designated headquarters (i.e., lands in Houston for university employees).

2. Indicate any meals that were not paid out of pocket. Based on the information entered in the Travel Allowances page, Concur automatically computes the federal travel rates for meal/lodging set by the U.S. General Services Administration.

C. Each expense must be recorded by selecting appropriate Expense Type and entering the required information in the Concur Expense Report.

1. The amount of meal and/or lodging expenses must be entered for each day of travel. Based on the travel information previously entered in the Travel Allowances page, Concur will automatically compute the maximum amount and process the payment up to the limit.

2. For lodging, room rate and tax rate must be separately entered to be itemized.

3. For personal car mileage reimbursement at the mileage rate set by the Comptroller/IRS, the Concur Mileage Calculator must be used to record travel points and compute the mileage.

D. Supporting Documentation for Concur Expense Report

The following documentation must be attached to the Concur Expense Report (see Travaltravel for additional information):

1. Original receipts for:
   a. Traveler-paid airfare (airline ticket stub, unless “ticketless” travel, travel agent’s or airline’s invoice/itinerary).
   b. Traveler-paid rental car (itemized receipt).
   c. Traveler-paid hotel (itemized receipt).
   d. Traveler-paid meals (itemized receipt) for foreign travel only if the meal expense exceeds the federal travel regulation meal per diem for the travel destination.
   e.

2. Receipts in a foreign currency will be converted to U.S. dollars and the exchange rate will be displayed in Concur.

3. Itinerary from travel agency, if ticketless travel and/or airfare were purchased through a university-contracted travel agency.

4. Registration receipt or other proof of payment, if applicable.

5. For non-foreign travel, daily itinerary of meetings attended or conference program that support the business purpose of the trip. For foreign travel, copy of agenda and trip report submitted to the appropriate vice president or president, as described in Section IV.C.
6. Concur Expense Report must be linked to the corresponding Travel Request.


8. For state hotel occupancy tax charged by a Texas hotel or motel, copy of statement approved by the Travel Coordinator that the hotel/motel refused to honor the Exemption Certificate.

9. A separate Concur Expense Report should be processed for travel expenses charged to the university department travel cards. All receipts, invoices, or itineraries for purchases direct-billed to the university, which are associated with the purchases, should be attached to the Expense Report.

E. Accounting for third-party travel reimbursements to employees

1. If a third-party reimbursement is received before the employee submits the Concur Expense Report, the expenses related to the reimbursement should be included with a payment type “Paid by the third party” in Concur. The amount paid by the third party will be excluded from the reimbursement amount.

2. If the third-party reimbursement is received after the Concur Expense Report is approved by Accounts Payable, travel expenses covered by the third-party reimbursement will be included in the expenditure detail and paid to the employee. A personal check from the employee for the amount of the third-party reimbursement must be deposited into the appropriate university cost center and account within 10 days of receipt of the third-party reimbursement.

XIII. TRAVEL ADVANCES ON STATE FUNDS

Travel advances are paid and cleared on department local cost centers only. See MAPP 04.02.01B for travel advance instructions for local funds.

XIV. TRAVEL-RELATED INSURANCE

A. Travel must be approved in advance to ensure travelers are covered under the university workers’ compensation insurance and to provide legal protection as they perform official duties.

B. In addition, Accident Insurance is available for Foreign Travel. See the Risk Management website for additional information. The state travel card vendor provides travel insurance when the airfare is charged to the State Department Travel Card or to the traveler’s individual Corporate Travel Card.

C. State-contracted rental cars include liability insurance and the collision damage waiver in the contracted price. However, they are not generally included in the price of non-contracted rental cars. Therefore, travelers should purchase liability insurance, unless covered by their own car insurance, and the collision damage waiver for non-contracted rental cars. Total cost may not exceed the cost of state contracted rental car that includes the liability insurance and the LDW.
D. A Travel Request is not required for insurance purposes when travel is limited to the Houston area (i.e., for intercity mileage). However, it should be evident that the employee was driving to or from a university-related meeting.

XVIII. REVIEW AND RESPONSIBILITIES

Responsible Party: Associate Vice President for Finance

Review: Every five years

XIX. APPROVALS

/ Raymond Bartlett /
Senior Vice President for Administration and Finance

/ Renu Khator /
President

Date of President’s Approval: January 10, 2022

XII. REFERENCES

Texas Travel Regulations Act
State of Texas Travel Rules and Regulations
UH System Administrative Memoranda 01.C.05 and 03.A.03
MAPP 04.02.01B
MAPP 05.02.01
IRS Publication 463
Travel forms