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UNIVERSITY of HOUSTON
MANUAL OF ADMINISTRATIVE POLICIES AND PROCEDURES

UCC Certified

SECTION: Procurement
AREA: Travel

Number: 04.02.01B

SUBJECT: Travel Paid from Local Funds

I. PURPOSE AND SCOPE

Travel by University of Houston faculty and staff, and by individuals not employed by the institution who are traveling on official university business, is restricted by state of Texas and federal regulations. This document highlights the primary points of these regulations and provides additional policies and procedures as they apply to the university.

This policy provides guidelines for all university travel and non-overnight mileage-transportation (mileage, parking, and tolls) paid or reimbursed from local (not state-appropriated) funds. They do not apply to travel paid from agency funds (fund 9), though these payments must be supported by appropriate receipts or invoices.

II. POLICY STATEMENT

Travelers paid or reimbursed by local university funds must use those travel vendors that will provide the services required at the lowest possible price. All expenses must be reasonable and necessary for conducting university business during travel, as determined by the traveler's supervisor, and the travel must benefit 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. These requirements 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 of Houston to provide travel services to state and/or university employees, students and others traveling on university business.
- D. 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 or designated to provide services.
- E. Corporate Travel Card: Charge card contracted by the state of Texas that may be used by qualifying university employees to purchase university business-related travel

expenses. Corporate Travel Cards are issued in the name of the employee, who is personally financially responsible for all charges.

- F. Department Travel Card: Charge card contracted by the state of Texas that may be used to purchase airfare, lodging, rental car, registration fees, and other centrally billed travel expenses for authorized university travel. Department Travel Cards are issued in the name of the department, which maintains possession of the card, and billed to the university. Transactions are charged to the department's local cost center.
- G. Designated Headquarters: The geographic location in which the employee's place of business is located. In most cases, Houston is designated headquarters for University of Houston employees.
- H. Duty Point: The location other than the employee's place of employment to which the employee travels to conduct official university business.
- I. Export Controls and Travel Embargo Form: The form that must **be** completed for all employee travel outside the United States, which documents the travel destination and any restricted items or information that the employee intends to take on the trip.
- J. Foreign Travel: Includes travel by university employees and prospective employees to or from all countries outside Canada, Mexico, the United States and U.S. territories and possessions.
- K. Individual Travel Card: Charge card contracted by the state of Texas that may be used to purchase airfare, lodging, rental car, registration fees, meals for the traveler, and other travel-related expenses for authorized university travel. Individual Travel Cards are only issued to university employees. They are issued in the name of the employee, which maintains possession of the card, and billed to the university. Transactions are charged to the department's local cost center.
- L. Local Funds: Funds collected at the university for goods or services, provided by non-state grants or contracts, or provided by donors, as opposed to funds appropriated by the Texas Legislature in the General Appropriations Act.
- M. 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 (Govt. Code Sec. 660.002).
- N. Mileage Report: Form that may be used to record and request reimbursement for local, intercity mileage, parking and tolls. This form is not needed for mileage between the university and a Houston airport or for parking and tolls incurred as part of an out-of-town trip. Two versions of the form are available: one requires the address of departure and destination and the other requires beginning and ending odometer readings. Both versions may be found at the following web address:
http://www.uh.edu/finance/pages/AP_Travel.htm.
- O. Multiple User Department Travel Card: Charge card contracted by the state of Texas that may be used to purchase airfare, lodging, rental car, registration fees, meals for the traveler and other travel-related expenses for authorized university travel. Multiple User cards are issued in the name of the department, but signed out to travelers without an Individual Travel Card for specific trips. All charges are billed to the university, and the card is returned to the department after the trip. Custodian of the Multiple User

Department Travel Card must maintain a log to record distribution/receipt of the card. Transactions are charged to the department's default local cost center.

- P. Official Business: Business required to perform the duties of the university position held, in accordance with the legal responsibilities of the university.
- Q. Official Travel Status: The time period between leaving and returning to designated headquarters for approved official travel.
- R. 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.
- S. State of Texas Comptroller of Public Accounts (CPA): The state of Texas agency with authority and responsibility for regulating procurement and travel for state agencies.
- T. Travel Advance Application: Form required when requesting a travel advance available online at the following web site: http://www.uh.edu/finance/pages/AP_Travel.htm.
- U. Travel Coordinator: Person designated by the university to receive and disseminate information relative to the State Travel Management Program for compliance with state of Texas rules for contract travel services.
- V. Travel Expense Report: The form used to document local-funded travel and request reimbursement for out-of-pocket travel expenses. The Travel Expense Report is an Excel file located at the following address: http://www.uh.edu/finance/pages/AP_Travel.htm.
- X. Travel Request: The form used to authorize and request official university travel in advance of the trip. Not required for non-overnight intercity mileage, parking, tolls, or other transportation expenses within the Houston metropolitan area. The Travel Request is an Excel file located at the following address: http://www.uh.edu/finance/pages/AP_Travel.htm.
- Y. University Guest: An individual who voluntarily and without compensation provides recognition or support to the university in contribution to the university's mission. This person may be a donor, potential donor, volunteer, or community, government, university or corporate official. It does not include current faculty, staff, or students of the university or persons paid an honorarium or a fee for contracted services.

IV. ADVANCED APPROVAL OF TRAVEL

- A. All travel that is related to University business, programs, or activities, whether paid by the University or not, must be approved in advance on a Travel Request for the following categories of travelers:
 - 1. Employees.
 - 2. Prospective employees and invited spouse, if applicable.
 - 3. Students.
 - 4. University guests.

B. The Travel Request must include the following information:

1. Identifying information for traveler and department contact.
2. Trip purpose and university benefit, which must involve teaching, research, and/or community service.
3. Attach conference announcement or provide link to conference website, if applicable.
4. Classification of traveler (employee, prospective employee, student, or university guest).
- 3-5. City/state/country of departure and destination.
46. Travel dates (departure and return)-~~and dates that reimbursement will be requested.~~
7. The rental car company and hotel to be used. Indicate if the traveler will be staying in a private residence.
8. For employee travelers, indicate whether any travel days will be spent primarily on non-business activities and, if so, the dates of non-business activity. Employees 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.
9. Employees travelers must also indicate if any of their salary is paid from a federal grant and/or if they are a principle investigator (PI) on a federal grant. If so, the Travel Request must be approved by the Office of Contracts and Grants (OCG) to ensure compliance with federal requirements.
5. ~~Trip purpose and university benefit, which must involve teaching, research, and/or community service.~~
6. ~~Attach conference announcement or provide link to conference website, if applicable.~~
710. Estimated amount of travel expenses to be paid or reimbursed by the university, along with the university cost center(s) and account(s) to be charged.
811. If the traveler expects to be reimbursed for travel expenses from someone other than the university (e.g., conference host), this must be indicated on the Travel Request, and the name of the third party must be given. Also, the percentage or dollar amount paid by the third party should be indicated, if known. Supporting documentation (i.e., letter from host) should be attached to the Travel Request, if available.
912. The Travel Request must be approved by the following individuals:
 - a. Traveler when he/she is a University of Houston employee or student. Prospective employees and university guests are not required to sign the Travel Request.

- ~~b. _____~~ Traveler's supervisor or unit head paying for the travel expenses. For faculty members, it will be their academic supervisor regardless of funding source.
- ~~b. _____~~ ~~Person authorized to approve contract/grant expenditure, if applicable.~~
- c. Certifying signatory for the cost center(s) on the Travel Request. Must also be someone authorized to approve grant expenditures when grant funds are used to pay for the travel expenses.
- d. Office of Contracts and Grants when the employee traveler's salary is paid in part by a federal grant and/or when he/she is a principle investigator with a federal grant.
- ~~e. _____~~ Appropriate vice president (or designee) for travel by employees or prospective employees to or from foreign countries other than Canada, Mexico, or Puerto Rico and other US possessions.

Note: Travel Requests may be approved by signing and dating the printed document or by e-mail. If approval is e-mailed, the e-mail from the approver should contain the travel request document and indicate "approved" in the body of the e-mail.

- C. For foreign travel, 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 may be included on the Travel Request or as an attachment if more space is needed. 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 for 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.
- D. Non-overnight mileage, parking, tolls, or other transportation expenses within the Houston metropolitan area that are paid with local funds do not require advanced approval on a Travel Request. These reimbursements should be processed on a purchase voucher.

V. EXPORT CONTROLS AND EMBARGO RESTRICTIONS

- A. All employees who travel to destinations outside the United States 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.research.uh.edu/Home/Division-of-Research/Contracts-and-Grants/Manage-Awards/Travel.aspx>.
- B. The completed Export Controls and Travel Embargo Form must be attached to the Travel Request, 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 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. will not require a license, but if a license is required, it could take up to six months to process by the federal agency.

VI. 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 local funds is not required to utilize state contracted vendors. However, contracted vendors are available and may be used for the following services, if the traveler determines it is in the university's best interest:

1. Travel charge cards.
2. Travel agencies.
3. Airfare.
4. Hotels.
5. Rental cars.

- B. Names and rates of current state-contracted travel vendors are available at: <http://www.window.state.tx.us/procurement/prog/stmp/>. State-contracted airfare may only be obtained by using the state-issued Corporate Travel Card, Department Travel Card, Individual Travel Card, or Multiple User Department Travel Card. State-contracted rates for lodging and rental car may be obtained with or without state-issued credit cards. State-contracted rates are not available to contractors paid a fee for services.

- C. The Fly America Act requires that foreign air travel funded by Federal funds, including Federal pass-through funds, be conducted on U.S flag air carriers. There are limited exceptions where the use of a foreign-flag air carrier is permissible.

If a foreign-flag air carrier is paid with Federal funds, the Fly America Act Waiver Checklist must be completed to document the exception to the Fly America Act. The Waiver Checklist is located at: <http://www.research.uh.edu/Home/Division-of-Research/Contracts-and-Grants/Manage-Awards/Travel.aspx>. The Waiver Checklist must be uploaded as supporting documentation to the voucher or Travel Card expense report used to pay for the airfare.

VII. 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 procedure 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. The Certificate may be downloaded at: http://www.uh.edu/finance/pages/AP_Travel.htm.
 2. Employees should verify that they are not charged for the state portion of hotel occupancy taxes (6 percent tax) at the time of checkout.
- B. Claiming Reimbursement
1. If the employee failed to provide the Exemption Certificate or if the certificate was not honored by the hotel, the employee can be reimbursed for the state hotel occupancy tax without explanation. Note that federal grants or contracts may not permit reimbursement of the state hotel occupancy tax when the traveler should have been exempt from paying it.
 2. If the hotel refused to honor the Exemption Certificate, the traveler should report this to the Travel Coordinator, who will notify the Comptroller's Office.

VIII. TRAVEL ARRANGEMENTS

- A. All travel arrangements should be made to minimize travel costs, while fulfilling the objective of the university travel.
- B. Airfare must be purchased at the lowest price available (i.e., coach class). 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.

IX. TRAVEL REIMBURSEMENTS

- A. No more than one travel reimbursement voucher should be processed for each business trip.
- B. Form to Request Reimbursement
 1. A Travel Expense Report or other form approved by Accounts Payable is required to reimburse (a) employees, (b) prospective employees, and (c) students and must be electronically attached to the voucher.
 2. A Travel Expense Report is not required to reimburse (a) contractors and (b) guests of the university for travel expenses.
- C. Deadline for Submission of Travel Reimbursements
 1. Employees, prospective employees, and students must submit their request for reimbursement, including required documentation, to the department business office no later than 60 days after travel is completed.
 2. Requests for non-overnight transportation reimbursement (local funds only) must be submitted to the department business office no more than one calendar year after the date of the first non-overnight transportation expense incurred. Note that non-overnight transportation expenses are not considered a travel expense and should be processed on a regular non-travel voucher.

3. Reimbursement requests submitted to the department after the above deadlines may not be forwarded to Accounts Payable for reimbursement, unless approved by the appropriate division vice president.
4. In accordance with Internal Revenue Service regulations, all reimbursement requests submitted to the department business office after the above deadlines will be treated as taxable income to the payee. These vouchers 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 voucher should contain the appropriate accounts that describe the expense (not account 54814, Other Taxable Wage Benefits).
5. The department should make every effort to submit vouchers for employee, prospective employee, and student travel reimbursements to Accounts Payable as soon as possible but no later than 15 days following receipt of all required documentation from the traveler.

D. Non-Overnight Meals

1. Employees
Meal expenses incurred by employees during non-overnight travel are not reimbursable due to the Internal Revenue Service requirement that these reimbursements be considered a taxable fringe benefit.
2. Prospective Employees, Students, and University Guests
Meal expenses incurred by prospective employees, students, and university guests (non-employees) during non-overnight travel may be reimbursed based on itemized receipts. Such expenses should not be lavish or extravagant in view of the circumstances.

E. Overnight Meals and Lodging

1. Overnight Travel to Texas Destinations
Actual meal and lodging expenses combined shall not exceed \$220 per day, excluding hotel occupancy tax. All lodging expenses must be supported by itemized receipts. Meal expenses that exceed the federal travel regulation meal per diem (M&IE) for the travel destination must be supported by itemized receipts. Within the above limits, travelers may only be reimbursed up to the amount actually expended.
2. Overnight Travel to Destinations Outside of Texas but within the Continental United States (Lower 48 States)
Actual meal and lodging expenses shall not exceed \$325 per day, excluding hotel occupancy tax. All lodging expenses must be supported by itemized receipts. Meal expenses that exceed the federal travel regulation meal per diem (M&IE) for the travel destination must be supported by itemized receipts. Within the above limits, travelers may only be reimbursed up to the amount actually expended.
3. Overnight Travel to Destinations Outside of the Continental United States (Lower 48 States)
Actual meal and lodging expenses shall not exceed the higher amount of \$350 or the amount listed in the federal travel rates indicated for the travel destination (see U.S. General Services Administration web site at

<http://www.gsa.gov/portal/category/21287>). All lodging expenses must be supported by itemized receipts. Meal expenses that exceed the federal travel regulation meal per diem (M&IE) for the travel destination must be supported by itemized receipts. Within the above limits, travelers may only be reimbursed up to the amount actually expended.

F. Alcoholic Beverages

1. Alcoholic beverages, if allowed by the department, cannot be purchased during normal business hours by employees.
2. Expenditures for alcoholic beverages must be itemized and charged to account ~~(53113)~~, whether part of a travel meal or business meal. However, the cost of alcoholic beverages will be added to the cost of travel meals or business meals in determining whether the per diem or business meal maximum cost was exceeded.
3. Alcoholic beverages cannot be charged to tuition, sponsored project, federal indirect cost, or Athletic cost centers.

G. Business meals while Traveling

1. Discussion of university-related business during a meal, in which the university employee paid for the other person's meal, may be reimbursed as a business meal expense on a local travel voucher.
2. Business meals, including beverages, tax, and gratuity, shall not exceed \$100 per person. No exceptions will be made.
3. See [MAPP 05.02.02](#), Official Functions and Discretionary Expenditures, for required documentation, approvals, and fund restrictions.

H. Mileage

1. Mileage in a personal (not rented or university-owned or leased) vehicle while on university travel may be reimbursed. The current state mileage reimbursement rate for travel can be obtained at: <https://fm.xcpa.state.tx.us/fm/travel/travelrates.php>. Employees may calculate the number of miles by using a vehicle odometer reading or a mapping service web site (e.g., [Mapquest](#)).
2. The driver must provide a point-to-point itemization of locations driven. The Mileage Report may be used to itemize mileage other than mileage between the university campus and Bush Intercontinental or Hobby airport. The Mileage Report can be completed with addresses or odometer readings and is located at the following web address: http://www.uh.edu/finance/pages/AP_Travel.htm.

I. Registration Fees

Registration fees can be paid directly to sponsoring organizations in advance by Voucher, by one of the various Travel Cards, P-Card, or reimbursed to the traveler. The traveler may be reimbursed for registration fees prior to a trip on a standard Voucher or after the trip on a Travel Expense Report, along with other travel expenses. Proof of payment (i.e., receipt, cancelled check, credit card statement) must be provided for reimbursement of registration fees.

If registration fees are reimbursed prior to a conference and the traveler does not attend, the traveler must repay the university the same amount refunded by the conference. The traveler should notify the conference and the department of the trip cancellation as early as possible. Repayments to the university should be made immediately following receipt of a conference refund, if applicable.

J. Incidental Expenses

Incidental expenses must be itemized on the Travel Expense Report. Receipts are not required for incidental expenses unless an individual expense exceeds \$75.00.

However, travelers should always ask for a receipt for incidental expenses and provide it as documentation with the Travel Expense Report when provided by the vendor.

Reimbursable incidental expenses on local funds include:

1. Hotel occupancy ~~or similar taxes~~ for lodging within the United States. Taxes will only be reimbursed in proportion to the lodging expense reimbursement. Hotel occupancy taxes are considered part of the lodging expense (not an incidental expense) for lodging outside the United States.
2. Telephone calls (only related to university business).
3. Gasoline charges when rented or university-owned or university-leased motor vehicles are used.
4. Toll charges.
5. Repair charges when a university-owned motor vehicle is used.
6. Copying charges.
7. Passport or visa charges, departure taxes, and inoculations for foreign travel.
8. Postage.
9. Notary fees.
10. Charges to exchange U.S. currency for foreign currency and vice versa. The exchange rate used for conversion of monies must be stated.
11. Travelers check charges.
12. Mandatory charges by a commercial lodging establishment other than the room rate.
13. Books or documents purchased for and while attending a seminar or conference.
14. Tips for baggage handling or other services where it is customary to tip. Discretion must be used to ensure tips are given only in appropriate circumstances and for appropriate amounts, not to exceed 20% of the amount charged. However, if meals are reimbursed by M&IE per diem, tips for baggage handling may not be reimbursed separately, since M&IE per diem already includes an allowance for baggage handling tips.

15. Facsimile charges.
 16. Parking.
 17. Laundry and dry cleaning expenses incurred during travel for a trip lasting longer than six days. ~~However, if meals are reimbursed by M&IE per diem, laundry and dry cleaning expenses may not be reimbursed separately, since M&IE per diem already includes an allowance for laundry and dry cleaning.~~
- K. Non-reimbursable travel expenses include, but are not limited to:
1. Movies (in a hotel or theater), sporting events, concerts, and plays. See MAPP [05.02.02](#).
 2. Expenses involving only the consumption of alcoholic beverages (i.e., without food).
 3. Any expense not relating to official university business.
 4. The portion of any expense considered lavish, extravagant, or unnecessary to accomplish university business in view of the circumstances.
 5. Expenses attributable to other employees (e.g., meals, lodging, airfare, etc.). However, rental cars and taxi fares may be reimbursed to one employee, though more than one employee uses the same rental car or taxi. Any exceptions to this restriction must be clearly documented and an explanation provided as to why it was necessary to pay for someone else's expenses.
 6. Lodging expenses incurred at a place that is not a commercial lodging establishment.
- L. Accounting for third-party travel reimbursements to students and employees
- If a student or employee is reimbursed for travel expenses by a third party (e.g., host of a conference), they must deposit the reimbursement check (or personal check made payable to university for the same amount) into the appropriate university cost center and account immediately upon receipt using a Journal Entry.
- M. Those employees with university travel ~~reimbursements 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.

X. COMBINING BUSINESS AND PERSONAL TRAVEL

Travelers who combine business and personal travel must adhere to the following requirements, which are based on Internal Revenue Service rules and regulations.

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

1. Travel Primarily for Business in the US – Defined as travel when the number of days spent on business activities 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 US – When the number of days spent on business activities is less than the number of days spent on personal activities or the nature of the business activities and their benefit to the university is not sufficiently documented.
- None of the travel expenses (airfare, lodging, meals, etc.) may be directly charged to the university or reimbursed to the traveler.

B. Travel Outside the United States

- 1. Travel Considered to be Entirely for Business Outside the US – When one of the following is true: (1) the trip is seven consecutive days or less, including the day the traveler returns to the US but excluding the day the traveler leaves the US, or (2) the trip is more than seven consecutive days, including both the day of departure and return to the US, and the traveler spends less than 25% of the total time outside the US on non-business activities.
- Though IRS rules consider these expenses to be non-taxable, the university will not directly pay or reimburse any portion of travel expenses that are considered personal. Therefore, if a traveler spends three days on business and one on non-business activities outside the US, the university will only pay for the travel expenses related to the three days of business activities, and the university will not pay for airfare to personal destinations.
- 2. Travel Primarily for Business Outside the US – When all of the following are true: (1) more than 50% of the total time outside the US is spent on business activities, which are documented to benefit the university, and (2) more than 25% of the total time outside the US is spent on non-business activities, and (3) the trip is more than seven consecutive days including both the day of departure and return to the US.
- a. Airfare may not be directly charged to the university on a Voucher or Travel Card. Airfare to and from the business destination will be reimbursed to the traveler proportionally based on the number of days spent primarily on business activities and the number of days spent primarily on personal activities, in accordance with IRS requirements. Airfare to personal destinations that are not on the way to the business destination or not on the way back home from the business destination

will not be reimbursed.

b. Travel expenses (lodging, meals, etc.) for personal days may not be charged to the university or reimbursed to the traveler.

C. Departments and travelers should contact Accounts Payable prior to making travel arrangements for trips that combine both business and personal travel to ensure the arrangements are in compliance with this policy.

XI. COMPLETING THE TRAVEL EXPENSE REPORT

A. The Travel Expense Report should document all trip-related expenses, whether direct-billed to the university or reimbursed to the traveler, as well as any travel advances, third-party reimbursements, or disallowed travel expenses.

The following information, if applicable, must be completed on the Travel Expense Report:

1. Traveler's name.
2. Travel Request number.
3. Dates of travel.
4. Amount expended during each day (direct-billed and to be reimbursed) in the appropriate expense categories.
5. Total amount approved for university payment (direct-billed and to be reimbursed) on the Travel Request.
56. Amount of travel advance, third-party reimbursement, or disallowed travel expense, if any.
67. Signature of employee or student who is being reimbursed (other travelers are not required to sign).
78. If the actual cost of the trip on the Travel Expense Report exceeds the estimated cost of the trip on the Travel Request by more than 10 percent, the Travel Expense Report must be approved by the traveler's supervisor or unit head. For faculty members, it will be their academic supervisor regardless of funding source. This approval may be in the form of a signature on the Travel Expense Report or Voucher Coversheet or in an e-mail from the supervisor or unit head.

If the actual cost of the trip is 110 percent of the estimated cost of the trip on the Travel Request or less, the supervisor or unit head does not need to approve the Travel Expense Report.
89. Any comments needed to provide additional information about the trip (optional).

B. Travel Expense Report Documentation

The following documentation, if applicable, must be attached to the Travel Expense Report:

1. 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). Lodging receipts should include the following information: (a) name and location of hotel, (b) dates lodged, and (c) separate amounts for charges such as lodging, hotel occupancy taxes, meals, and telephone calls. For purposes of assigning the correct account, lodging expenses do not include hotel occupancy taxes or telephone calls, which are considered incidental expenses.
 - d. Traveler-paid meal expense (itemized receipt), if the meal expense exceeds the federal travel regulation meal per diem for the travel destination.
 - e. Incidental expense transactions that exceed \$75.00 (itemized receipt).
2. Receipts in a foreign currency must be converted to U.S. dollars and the exchange rate must be indicated.
- ~~3. Itinerary from travel agency, if airfare was billed directly to the university.~~
43. Registration confirmation or receipt.
54. For non-foreign travel, daily itinerary of meetings attended or conference program that support the business purpose of each day of the trip. For foreign travel, copy of agenda and trip report submitted to the appropriate vice president or president, as described in paragraph IV.C.
65. Copy of aApproved Travel Request. If approved by e-mail, attach a copy of the approving e-mails along with the Travel Request.
76. Copy of Voucher Coversheet used to process travel advance, if applicable.
87. Copy of Travel Voucher used to pay some of the travel expenses on a state cost center, if applicable.
8. Copy of aAll receipts, invoices, or itineraries for purchases direct-billed to the university, whether paid on a Travel Card or Voucher. These documents must be clearly marked as paid on a Travel Card or Voucher.

XII. DIRECT-BILLED TRAVEL PAYMENTS

Travel expenses may be charged directly to a Department, Multiple User, or Individual Travel Card. See the [Travel Card](#) MAPP for additional information about and requirements for using travel cards.

XIII. TRAVEL ADVANCES

- A. Travel advances are only allowed for group travel and individual foreign travel and they are paid and cleared on local department cost centers. Travel advances may only be issued to university employees. An employee may not receive a travel advance until all previous travel advances have been accounted for. Travelers should allow 15 working

days to process a travel advance. The Travel Advance Application must be approved by the appropriate college/division business administrator and attached, along with an approved Travel Request, to the Voucher used to pay for the advance. The Travel Advance Application is located at: http://www.uh.edu/finance/pages/AP_Travel.htm.

- B. ~~Advance checks~~ Travel advance payments are direct-deposited into the employee's bank account are mailed by the Treasurer's Office to the employee's home address. ~~Travel advance checks are distributed~~ no more than 30 days before the trip.

C. Accounting for Advances

1. Each trip must be reported and accounted for individually. A Travel Expense Report, Travel Request, and receipts must be attached to the Voucher submitted to Accounts Payable after the trip or attached to the Journal Entry submitted to General Accounting.
2. If expenses were less than the amount advanced, the traveler must issue a check payable to the University of Houston for the excess amount. A Journal Entry recording the traveler's expenses and cash deposit must be submitted to Student Financial Services via workflow within 15 working days of return from the trip.

For example, if the travel advance were \$1,000 and out-of-pocket expenses were \$800, the following Journal Entry would be prepared:

Debit GL account 10510 (which represents the UH Operating Bank Account) \$200 and appropriate expenses with the department's cost center. Credit account 12305 and department's cost center that paid the advance of \$1,000. The JE is submitted, along with a check from the traveler, to Student Financial Services.

Debit:	10510		200.00
Debit:	5xxxx	(Dept Cost Center)	800.00
Credit:	12305	(Dept Cost Center that paid advance)	(1000.00)

3. If expenses equaled the amount advanced, a Journal Entry must be submitted to General Accounting within 15 working days of return from the trip. For example, if the travel advance were \$1,000 and out-of-pocket expenses were \$1,000, the following Journal Entry will be prepared:

Debit travel expense accounts and department local cost center for total of \$1,000. Credit account 12305 and department cost center that paid advance of \$1,000.

Debit:	5xxxx	(Dept Cost Center)	1000.00
Credit:	12305	(Dept Cost Center that paid advance)	(1000.00)

4. If expenses were greater than the amount advanced, a Voucher to reimburse the employee for the difference must be submitted to Accounts Payable within 15 working days of return from the trip.

For example, if the travel advance were \$1,000 and out-of-pocket expenses were \$1,200, the following entries would be made on the Voucher:

Voucher Line#1:	Expense accounts and department local cost center for total of \$1,200.
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Voucher Line#2: Account 12305 and department cost center that paid advance (\$1,000).

Therefore, the total amount of voucher is \$200.

D. Non-Compliance

1. Travel Advances (account 12305) must be reconciled monthly by the originating departments.
2. If any advance is not cleared within 120 days after returning from the trip, the department will report the advance to Payroll as compensation to the employee using Exhibit B, Taxable Payments or Reimbursements to Employees, from SAM [03.D.06](#). The traveler will remain responsible for repayment of the advance and will be ineligible for subsequent travel advances until the prior advance is repaid or cleared.

~~XIII~~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, the state travel card vendor provides travel insurance when the airfare is charged to the Department Travel Card (state and local), Individual Travel Card, Multiple-User 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.
- 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.

XIV. USING STATE RULES FOR LOCAL-FUNDED TRAVEL

If a grant or contract requires the university to follow state travel rules, all travel arrangements and reimbursements must be completed according to the rules outlined in MAPP [04.02.01A](#) and in the Comptroller's [Textravel](#) (state travel laws and rules provided by the Texas State Comptroller to state agencies and institutions of higher education). The Travel Request, Travel Advance Application (if applicable), and Voucher Coversheet used for reimbursement should contain the statement, "state travel rules must be followed" (or a similar statement).

XVI. REVIEW AND RESPONSIBILITIES

Responsible Party: Associate Vice President for Finance
Review: Every three years on or before June 1

XVII. APPROVALS

Carl Carlucci
Executive Vice President for Administration and Finance

Renu Khator
President

Date of President's Approval: April 27, 2012

XVIII. REFERENCES

State of Texas Travel Rules and Regulations
System Administrative Memoranda 01.C.05 and 03.A.03
MAPP 04.02.01A and 04.02.01C
MAPP 05.02.01

REVISION LOG

Revision Number	Approved Date	Description of Changes
1	12/22/1992	Initial version (04.02.01 – Travel)
2	06/07/2000	Applied revised MAPP template. MAPP number changed to 04.02.01B; title change to Travel Paid from Local Funds. All sections rewritten to emphasize local funding
3	08/12/2002	Texas Building and Procurement Commission (TBPC) replaced General Services Commission (GSC) throughout document. Added web addresses for various forms referenced in document. Added Local Transportation Report and Travel Expense Report to Section III; removed Travel Voucher. Rewrote Section IV on advanced approval of travel, Section VI on claiming reimbursement, and Section VIII on travel reimbursement. Rewrote Section IX on travel expense reports. Removed Section XIII on travel using university vehicles. Added Addendums A, B, and C
4	10/03/2003	President's signature no longer required on Vice President's travel request forms; the President reviewed expenses monthly. Added Addendum D
5	10/25/2004	Applied revised MAPP template. Added Department Travel Credit Card, Individual Travel Credit Card, and University Central Bill Account (CBA) to Section III. Travel requests were approved through hardcopy or e-mail. Updated web site locations throughout document. Updated documentation in Section VIII.B on deadlines for travel expense reports and Section IX.A.7 on signing travel requests with cost over 10% of estimate
6	09/06/2005	Applied revised MAPP template. Added Multiple User Department Credit Card to Section III. Rewrote Sections VII, VIII, IX, X and XI to meet current operating requirements
7	02/28/2006	Applied revised MAPP template. Updated the web site listing of current per diems and documentation on mileage,
8	04/07/2008	Rewrote information on deadlines for submission of travel reimbursement; removed Addendums A, B, C, and D

Revision Number	Approved Date	Description of Changes
9	02/07/2012	Applied revised MAPP template and added new revision log. Added Lodging to Section III. Added information on advanced approval of foreign travel. Added Export Controls documentation to Section V. Added Fly America Act information to Section VI.C. Rewrote Sections VII and VIII to reflect current operating practices. Added university guest to the list of travelers requiring a Travel Request. University guests (as well as prospective employees and students) can be reimbursed for non-overnight meals. Corrected web site addresses. Removed Index terms
10	04/27/2012	For Local fund travel within Texas: Meals and lodging combined cannot exceed \$220/day. Meal receipts are not required as long as meal expenses do not exceed the daily meal per diem (M&IE) for the destination. If meal expenses exceed the meal per diem for one day, meal receipts are required for every day of the trip. For Local fund travel outside Texas but within the continental US: Meals and lodging combined cannot exceed \$325/day. Meal receipts are not required as long as meal expenses do not exceed the daily meal per diem (M&IE) for the destination. If meal expenses exceed the meal per diem for one day, meal receipts are required for every day of the trip. For Local fund travel outside the continental US: Meals and lodging combined cannot exceed the greater of \$350/day or the federal combined per diem for the destination. Meal receipts are not required as long as meal expenses do not exceed the daily meal per diem (M&IE) for the destination. If meal expenses exceed the meal per diem for one day, meal receipts are required for every day of the trip. Removed requirement for a daily itinerary (post-trip report) for domestic travel. Added Section IX.M, indicating that those employees with travel reimbursements 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. Per Internal Audit Report AR2012-17, added a note to Section IV.B.9 on faculty member reimbursement to be approved by their academic supervisor, regardless of funding source
<u>11</u>	<u>TBD</u>	<u>Added information to Section II on IRS rules and regulations regarding "accountable plans." Included redlines to Section IV on the revised Travel Request and the documentation to accompany it. Added redlines to Section IX.J on incidental expenses, hotel occupancy, and laundry/dry cleaning expenses. Added Section X on combining business and personal travel both in the United States and outside of the United States. Information on the Travel Expense Report in Section XI included a listing</u>

		<u>of all documentation (including receipts, invoices, and itineraries) for all trip-related expenses, whether directly billed to the university or reimbursed by the traveler. In Section XIII.B, documented travel advance payments to be direct deposited in the employee's account no more than 30 days before the trip</u>
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