Bourns College of Engineering, Dean's Office

Travel Policy/Procedure Quick Guide
Owner: BCOE, Dean's Office
Date: April 15, 2020

Objective:

The Dean's Office is committed to accurate and timely travel expense reimbursements via the online iTravel expense reporting system. It is the Dean's Office responsibility to provide clarification on the Campus travel expense reporting process, ensure travel reporting adheres to UC policy, and assist the Campus in ensuring travel expense reimbursements meet the IRS "Accountability Plan" requirements. To meet the IRS Accountable plan requirements, all University employees must comply with certain travel expense reporting rules. Under the IRS Accountable Plan requirements, travelers provide the University with the same type of records and supporting information that the traveler would provide to the IRS if the IRS questioned a travel related deduction. To assist in processing timely travel expense reimbursements and maintaining compliance with the IRS Accountability Plan requirements, a summary of the important elements have been noted below along with some basic procedures.

Authorization must be obtained from the Administrator (i.e., program director, Department Chair, or Principle Investigator) responsible for the fund being charged on all travel requests. Authorization requests can be sent via email or hard copy and they must be stored electronically as an attachment on the iTravel request.

Procedures:

1. Once it has been established that travel is needed and/or travel has commenced and completed, the traveler provides the Travel Coordinator with the appropriate authorization and documentation. This can be in the form of a "pre-approval" form or an email that includes the following:
    - Name of traveler
    - Dates of travel
    - Destination and purpose for the travel
    - Estimated and/or actual expenses for lodging, airfare, transportation, meals, conference registration, related business expenses, etc.
    - FAU to be charged

2. If the expense is going to require exceptional approval due to overages on the hotel per diem rate, transportation exceptions, etc. a BCOE Request for Exceptional Approval must be completed and sent to the Dean's Office Analyst for review and approval by the Dean.

3. Under the Fly America Act, only U.S. air carriers shall be used for all travel reimbursed from federal grants and contracts, including NIH grants. Travelers should consult with their department travel coordinator prior to arranging air travel, for applicable exceptions.

4. For out-of-state and foreign travel arranged outside of the campus preferred Connexxus travel system, all travelers must register their trip with UC Away (https://ehs.ucop.edu/away/).

5. It is highly encouraged that all travelers initiate their own travel in iTravel and complete as much of the needed information as possible. The authorization and related receipts will be attached by the department Travel Coordinator**.**

6. Once the trip has been initiated in iTravel and the required documentation has been attached, the Travel Coordinator will approve and send to the traveler for approval, from there, the request will flow through the departmental approval process and route to Accounting for final approval and processing.

Policy Requirements:

1. Substantiation of business expenses through completion of all required fields in iTravel
    - In the "Purpose of the Trip" field, a clear description of the University business purpose must be provided. This can be accomplished by attaching the meeting agendas, conference program, etc.
    - Clearly identify any itinerary breaks or interruptions for personal reasons. Any deviation from the University business itinerary should be explained in the comments section. All personal travel costs are borne by the traveler.
    - All travel expense reimbursement requests must be reimbursed by the Accounting Office within 60 days of the trip end date. Therefore, to allow time for the preparation and approval process, it is recommended that travel expenses be submitted to the department travel coordinator no more than 21 days from the trip return date.
2. Attach required documentation
    - Itemized receipts are always required for airfare, lodging, car rental, registration fees, and any other expenses over $75. For expenses under $75, receipts are not required or needed unless they are needed to substantiate travel (i.e., parking or gas receipts for travel less than 24 hours).
    - Itemized receipts should be original and show the name of the payee, the amount of the charge, the transaction date, and method of payment.
    - If original receipts are not available for expenses over $75, a Declaration of Missing Evidence should be completed.
3. Travel Expenses
    - Shall be reimbursed based on the most economical mode of transportation and the most commonly traveled route consistent with the authorized purpose of the trip. BCOE does have an Accounting approved internal policy that allows for driving vs. flying to most destinations in California, Las Vegas, and Phoenix (please see policy for details).
    - Airfare tickets should be purchased in advance through Connexxus or an authorized vendor with a purchase order and economy/coach class should be used.
    - Per the Fly America Act, only U.S. air carriers shall be used for **all** travel reimbursed from federal grants and contracts (see official policy for exceptions).
    - Package deals through internet travel sites should not be used as they do not breakout the cost per item (i.e., car, hotel, and airfare). **Travelers who use package deals will not be reimbursed.**
    - Mileage shall ordinarily be computed between the travelers' headquarters and the destination.
    - If surface transportation has been approved (via the BCOE internal policy or by exception for longer distances), the cost of meals, lodging, parking, and mileage will be reimbursed, but the total cannot exceed the costs of regular coach airfare and travel to and from airport. Airfare comparisons should be obtained before the trip commences, and

dates/times used for comparison should coincide with actual dates/times should traveler have flown rather than drive.

- When a rental car is needed, the University has rental agreements with Hertz, National, Enterprise, Dollar and Thrifty that can be accessed through Connexxus and UC's Travel Program portal. Full CDW and LDW insurance coverage is added at no additional cost and lower rates are negotiated. If a UC rental car agreement is not used and additional insurance (CDW/LDW/SDI) is purchased by the traveler, it will not be reimbursed by the University. Travelers renting outside the USA should consider purchase of additional CDW/LDW/SLI insurance where coverage is not included in the UC rates (any additional insurance will be reimbursed if proper documentation is provided). Economy cars are recommended, but the traveler can go up to an intermediate-size without exceptional approval.

4. Subsistence Expenses – lodging, meals, and incidentals (M&IE)
    - Expenses must be ordinary and necessary to complete the business purpose of the trip.
    - The traveler must be at least 40 miles from the headquarter location or home, whichever is closer to be reimbursed for an overnight stay regardless of the length of the trip.
    - For trips less than 24 hours, M&IE shall not be reimbursed unless the travel includes an "overnight stay" that is supported by a lodging receipt.
    - For travel over 24 hours, but less than 30 days, lodging and M&IE shall be reimbursed based on actual amounts incurred up to the M&IE cap. **There is no per diem and the M&IE cap should not be treated as a per diem.** Receipts are only required for lodging and expenses over $75.
    - Domestic lodging expense reimbursements are actual up to $275 per night before taxes and mandatory hotel fees and must be supported by original itemized receipts, regardless of the amounts incurred, and must be reasonable for the locality of travel. When the traveler is unable to secure lodging at $275 per night or less, the traveler must submit additional documentation such as price comparisons within the proximity of the meeting location that supports the higher lodging rate incurred. The price comparisons should be performed at the time of booking. A traveler who is required to attend a conference where the prearranged conference lodging rate exceeds the $275 per night cap may stay at the conference hotel without exceptional approval.
    - For foreign travel less than 30 days, the traveler should be reimbursed based on actual expenses up to the Federal Maximum Travel Per Diem allowances. Receipts are only required for lodging and expenses over $75.
    - Entertainment meal expenses incurred by the traveler should be reimbursed via the entertainment policy and routed through the ePay system. The ePay Payment ID should be noted in the comments tab of the corresponding trip.
    - If multiple employees travel together, one employee can cover the cost of lodging as long as the employees share a room, but all other M&IE expenses need to be covered by each individual separately.
    - For official group travel, the group leader can pay for all or part of the group's expenses and be reimbursed based on actuals, as long as the group trip was approved in advance.
5. Miscellaneous Travel Expenses
    - Miscellaneous expenses are reimbursable when they are ordinary and necessary to complete the business purpose of the trip.
    - Business expenses such as fax and copy services, overnight delivery, purchase of materials, rental of a room for a business purpose, etc. are allowed. Receipts are only required for expenses over $75.
    - Special fees for foreign travel, including actual costs for obtaining passports, visa, travelers' checks, etc. are allowed. Receipts are only required for expenses over $75.

- Registration fees for conferences, conventions, and meetings of professional societies**.** Receipts are required for these items.
- Charges for checking and storing luggage are allowed, however, excess baggage charges require justification. Receipts are only required for expenses over $75.

6. Ancillary Expenses
    - Standard checked baggage fees up to 2 bags and carry-on baggage fees up to 2 bags, are reimbursable with department approval as part of uniform and routine travel expenses. Receipts are only required for expenses over $75.
    - Non-standard check baggage fees are reimbursable with department head approval and a written explanation of the business purpose. Receipts are only required for expenses over $75.
    - Seat selection charges under $30 are reimbursable with department approval as part of uniform and routine travel expenses. This does not include seat upgrades.
    - Seat selection charges in excess of $30 are reimbursable with department head approval and a written explanation of the business purpose. This does not include seat upgrades. Receipts are only required for expenses over $75.
    - Wi-Fi services are reimbursable with department head approval and a written explanation of the business purpose. Receipts are only required for expenses over $75.
    - Early Bird Check-in or priority boarding are reimbursable with Exceptional approval and a written justification of the business need. Receipts are required for these charges.
    - Seat Upgrade to Economy Plus/Extra Comfort within the economy class airfare or similar -- excludes Business or First Class airfares -- are reimbursable with Exceptional approval and a written justification of the business need. Receipts are required for these charges.

The above requirements are not an exhaustive list, and for the sake of brevity only represent the most significant of IRS Accountability Plan requirements for employee travel expense reimbursements. For more information about the official University travel policy and procedures see the University of California's Business and Finance Bulletin G-28: http://policy.ucop.edu/doc/3420365/BFB-G-28. For more information about IRS Accountability Plan requirements see IRS publication 463.

Please note some funding agencies may require documentation beyond what is outlined under BFB G-28. Contact your department financial manager or contracts and grants analyst for more information.

UCR Travel Summary Policy

- All out-of-state and foreign travel arranged outside of the campus preferred Connexxus travel system, must be registered by the traveler within UC Away (https://ehs.ucop.edu/away/).
- All trips must be for a legitimate business purpose and must be substantiated by and agenda, conference program, etc. All trips need to be approved by the "owner" (i.e. manager, PI, etc.) of the funding source.

- All itinerary breaks and/or interruptions for personal reasons that result in additional costs will be the responsibility of the traveler.
- Itemized receipts are always required for airfare, lodging, car rental, registration fees, and any other expenses over $75. **For expenses under $75, receipts are not required** unless they are needed to substantiate travel (i.e., parking or gas receipts for travel less than 24 hours).
- Travel expenses shall be reimbursed based on the most economical mode of transportation and the most commonly traveled route consistent with the authorized purpose of the trip. BCOE has an Accounting-approved internal policy that allows for driving vs. flying to most destinations in California, Las Vegas, and Phoenix (please see policy for details - http://www.engr.ucr.edu/intranet/formsprocedures.html).
- Airfare tickets should be purchased in advance through Connexxus or other UCR-approved travel agencies using a purchase order or procurement card. Economy/coach class should be used.
- Per the Fly America Act, only U.S. air carriers shall be used for **all** travel reimbursed from federal grants and contracts (see official policy for exceptions).
- Package deals through internet travel sites should not be used as they do not breakout the cost per item (i.e., car, hotel, and airfare). **Travelers who use package deals will not be reimbursed.**
- If surface transportation has been approved (via the above BCOE internal policy or by exception for longer distances), the cost of meals, lodging, parking, and mileage will be reimbursed, but the total cannot exceed the costs of regular coach airfare and travel to and from airport.
- The University has rental agreements with Hertz, National, Enterprise, Dollar and Thrifty that can be accessed through Connexxus and UC's Travel Program portal. Insurance coverage is added at no additional costs and lower rates are negotiated with these companies. If a UC rental car agreement is not used and additional insurance is purchased by the traveler, it will not be reimbursed by the University. Economy cars are recommended, but the traveler can rent an intermediate-size without exceptional approval.
- The traveler must be at least 40 miles from the work location or home, whichever is closer to be reimbursed for an overnight stay regardless of the length of the trip.
- Domestic lodging expense reimbursements are actual up to $275 per night before taxes and mandatory hotel fees and must be reasonable for the locality of travel. When the traveler is unable to secure lodging at $275 per night or less, the traveler must submit price comparisons within the proximity of the meeting location that supports the higher lodging rate incurred. The price comparisons should be performed at the time of booking.
- For trips less than 24 hours, Meals and Incidental expenses (M&IE) shall not be reimbursed unless the travel includes an overnight stay that is supported by a lodging receipt.
- For travel over 24 hours, but less than 30 days, lodging and M&IE shall be reimbursed based on actual amounts incurred up to the M&IE cap. **There is no daily per diem and the M&IE cap should not be treated as a per diem.** Receipts are only required for lodging and expenses over $75.
- If multiple employees travel together, one employee can cover the cost of lodging as long as the employees share a room, but all other M&IE expenses need to be covered by each individual separately.
- For official group travel, the group leader can pay for all or part of the group's expenses and be reimbursed based on actuals, as long as the group trip was approved in advance.
- Standard checked baggage fees up to 2 bags and carry-on baggage fees up to 2 bags, are reimbursable with department approval. Non-standard check baggage fees are reimbursable with department head approval and a written explanation of the business purpose.
- Seat selection charges under $30 are reimbursable with department approval. This does not include seat upgrades. Seat selection charges in excess of $30 are reimbursable with department head approval and a written explanation of the business purpose. This does not include seat upgrades.

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