

Policy: 3-10 Rev: 15
Date: April 10, 2007

Subject: TRAVEL POLICY

I. PURPOSE

To establish a travel authorization and expense reimbursement policy for official university travel.

II. REFERENCES

[Policy and Procedure 3-7](#), Approvals Required for Financial Transactions

[Policy and Procedure 3-11](#), Recruitment and Entertainment Expenses Reimbursement Policy

[Policy and Procedure 4-1](#), University Procurement

III. DEFINITIONS

- A. University Travel - Travel on university business that requires the traveler to be away from home or normal place of employment for a period of time that includes an overnight stay or that requires the use of air transportation. Commuting between an employee's home and regular place of employment is not official university travel.
 - 1. Domestic Travel - travel within and between any of the states, territories, and possessions of the United States of America, and Canada.
 - 2. Foreign Travel - travel outside the United States, its territories and possessions, and Canada or as specifically defined by contracting or granting agencies.
- B. Extended-day Travel - travel on university business that requires the traveler to be away from his/her normal place of employment ten hours or more and a distance of at least 100 miles (one way), not requiring an overnight stay.
- C. In-Lieu-of-Airfare Rate - a rate of reimbursement for other modes of travel, which is based upon the lesser of a rate established by contract between the University and a specific airline or the lowest practical airline fare (including applicable discounts, special fares, charters, etc.) available for airline flights which will reasonably accommodate the traveler's schedule.
- D. Request for Travel Form - the form used to authorize foreign travel paid from federal contracts or grants and to provide direct payment and/or encumbrance of associated travel costs, i.e., conference registrations, hotel deposits, airfare, etc.
- E. Travel Reimbursement Request Form - the form used to authorize reimbursement of travel costs incurred by the traveler while on university business, and to provide documentation supporting all travel expenditures.
- F. Account Executive - an individual responsible for the administration of funds available to and expended by an entity or project.

- G. Daily meal Recap Form - a form used to document actual meal expenses (not required if meals are reimbursed on a per diem basis). Meals costing \$10 or more must be documented by a receipt.

IV. GENERAL TRAVEL POLICY

A. Advance Approval Requirement

1. Advance approval by Grants & Contracts Accounting is required for all foreign travel paid from federal grants or contracts.
2. No employee may approve travel, cash advances, prepaid expenses or expense reimbursements for himself/herself. Such costs must be approved by an authorized higher level of authority. However, the incumbent president of the University may approve his/her own travel and travel reimbursements. Such reimbursements shall be reviewed by the University's internal auditor, who will summarize and provide a periodic report to the Audit Committee of the University's Board of Trustees in a format approved by the Audit Committee.

All travel charged to sponsored projects must meet the provisions of the sponsoring agency or, if more restrictive, university policies.

3. Administrative units within individual departments, schools, or colleges may require advance approval of travel as determined to meet their individual oversight responsibilities.

B. Allowable Travel Rate

Reimbursement of travel related expenses is subject to compliance with the provisions of and the rates specified in the University of Utah Schedule of Allowable Travel Rates in effect when the travel occurred. The Schedule of Allowable Travel Rates will be revised from time to time by the Vice President for Administrative Services.

C. Submission of Travel Reimbursement Requests

All travel reimbursements must be accompanied by pertinent conference brochures, agendas, schedules of meetings, or a concise statement of the purpose, destination, and dates of the trip. These documents are subject to review by Internal Audit, the State Auditor, and other governmental agencies.

For budgetary and timely accounting purposes, Travel Reimbursement Requests should be submitted to the Travel Office with appropriate supporting documentation within twenty business days after the conclusion of the travel. In accordance with IRS regulations, any travel costs including airfare, prepaids and advances, not substantiated within 60 calendar days from the conclusion of the travel must be treated as taxable compensation to the traveler. The amounts will be added to the travelers gross salary for the year and will be subject to withholding and employment taxes.

D. Insurance

Insurance coverage offered by automobile rental agencies should not be purchased (and reimbursement will not be made to the traveler), with two exceptions. First, auto liability and the loss damage waiver (LDW) coverages should be purchased from rental agencies for any vehicle rented outside of the United States or Canada. Second, the loss damage waiver should be purchased when renting vehicles larger than passenger vans. University travelers should charge the costs of any rental vehicle to their corporate Diner's Club Card and, if possible, should utilize the rental agencies which are under state contract (contract numbers required). University travelers who rent a vehicle while traveling on university business will be charged a self-insurance fee as specified in the Schedule of Allowable Travel Rates, unless the traveler uses one of the state contracts for rental vehicles. Insurance coverage will be reduced or revoked, however, if it is determined that the traveler is driving: 1) under the influence of drugs or alcohol, 2) with an improper, expired or revoked driver's license, or 3) while on nonuniversity business. The University does not provide insurance coverage for a traveler's personal property. Specific questions regarding insurance coverage should be directed to the university's risk manager. (See paragraph V.B.4. for information regarding insurance waivers.)

E. Exceptions

With the exception of the 60 day tax rule described in IV.C., cognizant vice presidents may authorize individual exceptions to this policy upon written justification showing cause for noncompliance.

V. REIMBURSABLE COSTS

A. General Principles

1. When university faculty, staff, or students are authorized to travel on university business, and travel funds are available for this purpose, the university will pay reasonable meal (subject to maximum amounts -- see paragraph V.A.6.), transportation and lodging expenses actually incurred, or a per diem for meals and incidentals subject to the maximum amounts specified in the current Schedule of Allowable Travel Rates. The traveler must select either actual meal reimbursement or per diem for meals for each travel reimbursement request. When university funds are not available to reimburse all expenses, an individual is not obligated to travel. However, if s/he chooses to travel, it is expected that the traveler will assume the remainder of the cost. (See V.C.6. of this policy).
2. Reimbursement of travel costs associated with sponsored research projects must comply with all provisions stipulated by the sponsoring agency, or with all provisions of this travel policy if more restrictive.
3. Travel Reimbursement Request forms must be limited to the traveler's personally incurred expenses. Except as provided in paragraph V.A.9., below, traveler or claimant may not request approval or reimbursement for the expenses of another traveler.
4. When traveling within an area that will allow the traveler to return to work or home the

same day, prepaid costs and cost reimbursements for items such as registrations, entertainment and automobile mileage should be submitted for payment on a Check Request through the Accounts Payable Department.

5. Whenever non-university employees are authorized to travel on university business, the university will pay reasonable transportation, lodging, and actual meal costs (subject to maximum amounts see paragraph V.A.6) or a per diem for meals and incidentals in accordance with this policy, upon approval by the account executive, dean or cognizant vice president. Payment should be requested on a Check Request including the traveler's Social Security Number. Reimbursement for a visitor, on behalf of whom no prepayments were made, may be requested on a Check Request including the traveler's Social Security Number. When the department desires to make prepayment of airfare or lodging on behalf of a visitor, these payments should be requested using Travel documentation to take advantage of contracted fees or lodging rates. When Travel documentation is used for prepayment, any reimbursement should be requested on the same Travel Document Number.
6. If the traveler chooses to be reimbursed for actual meal costs, a Daily Meal Recap Form should be completed and receipts should be submitted for all meals of \$10 or more which are to be reimbursed. The original cash receipt or credit card receipt is required for reimbursement. The detachable portion of a restaurant ticket is not acceptable. Actual meal costs will be reimbursed at an amount not to exceed the greater of \$50 or 120% of the applicable per diem rate.
7. Original, itemized receipts must be submitted with the Travel Reimbursement Request for reimbursement for lodging, car rental and related expense (see paragraph V.B.4.), registration fees, parking, airfare (ticket coupon), and any other individual or per item expense of \$25 or more. Expenses less than \$25 without a receipt must be itemized and explained.
8. To be reimbursed for foreign travel receipts must be converted to U.S. dollars. Explanations of expenditures must be in English, either on each receipt or included in a cover letter and referenced to the receipts. Foreign travel paid from federal contracts and grants requires advance approval by Grants & Contracts Accounting.
9. Requests for payment of university group or team travel should be processed in accordance with this policy except that a single Travel Reimbursement Request may be submitted for the entire group or team.
10. Airline ticketing may be arranged through any travel agency selected by the university traveler, including through the State of Utah Travel Department and its authorized travel agent. The State Travel Department has contracted with various airlines to provide city pair rates which may be cost beneficial to the University traveler. These city pair rates are only available, however, through the state's authorized travel agent (for more information, contact the Travel Office at 581-7142 or visit their website at <http://fbs.admin.utah.edu/index.php/travel/>). State contract, city pair rates are not available for personal travel.

11. Reasonable and necessary lodging costs (room rental and related taxes), will be reimbursed. Conference lodging will be reimbursed at the lowest available single occupancy room rate. Original itemized receipts are required for reimbursement of these costs. Credit card vouchers are not acceptable.
12. Lodging costs in excess of single room rate will not be reimbursed except when the additional occupant is an authorized university traveler.
13. When university travelers, on official travel status, obtain non-conventional lodging (i.e., friends, relatives, etc.) they will be reimbursed at the daily rate authorized in the Schedule of Allowable Travel Rates. Token payments or other forms of compensation will not be reimbursed.

B. Transportation Costs

1. Airline ticketing may be arranged through any travel agency selected by the university traveler, including through the State of Utah Travel Department and its authorized travel agent. The State Travel Department has contracted with various airlines to provide city pair rates which may be cost beneficial to the University traveler. These city pair rates are only available, however, through the state's authorized travel agent (for more information, contact the Travel Office at 581-7142 or visit their website at <http://fbs.admin.utah.edu/index.php/travel/>). State contract, city pair rates are not available for personal travel. If the traveler is required to be on travel status an increased length of time in order to obtain a reduced transportation cost, additional expenses incurred for lodging and meals will be reimbursed only if overall travel cost savings result. Nothing in this paragraph should be interpreted as a requirement to extend university travel beyond that required to conduct university business.
2. The university will pay transportation costs based on the lowest practical scheduled rates as described in the Schedule of Allowable Rates
<http://fbs.admin.utah.edu/index.php/travel/travel-allowable/>.
3. Public transportation should be utilized whenever practical while on university business. Individual charges of \$25 or more must be supported by receipts. Charges less than \$25 submitted without receipts must be summarized.
4. When renting an automobile within the United States and Canada, travelers should use rental agencies which are under state contract to take advantage of insurance coverage (specific contract numbers are required, see Travel's web page at <http://fbs.admin.utah.edu/index.php/travel/>). The vehicle rented by the traveler should result in the lowest cost to the University. Regardless of the agency selected, travelers should charge the costs of any rental vehicle to a corporate Diner's Club Card.

When renting an automobile outside the United States or Canada, the traveler should purchase the auto liability and the loss damage waiver insurance coverage from the agency. These costs will be reimbursed. The rental and insurance costs should be charged to a corporate Diner's Club Card. With respect to car rental insurance, travel to U.S. territories will be considered foreign travel.

University travelers who rent a vehicle while traveling on university business and do not use the state contracts will be charged a selfinsurance fee as specified in the Schedule of Allowable Travel Rates.

The university does not provide insurance coverage for a traveler's personal property.

5. Transportation by private automobile will be reimbursed at the approved mileage rate or the applicable in-lieu-of airfare rate, whichever is lower. The approved mileage rate is the rate in the current Schedule of Allowable Travel Rates. Reimbursement of private automobile mileage must be supported by a mileage log with dates and destinations.

The university's insurance program does not provide coverage for physical damage (comprehensive or collision) for any privately owned automobile, whether or not the automobile is used for university business. In addition, the university's automobile liability insurance applies only on an excess basis beyond such coverage provided by the owner of the vehicles.

6. If two or more persons travel in one private automobile, the reimbursable transportation expenses will be limited to the lesser of (a) mileage allowance for the automobile or (b) the combined costs of the in-lieu-of airfare rates for all persons on approved travel status traveling in the automobile.
7. When transportation is by university vehicle, reimbursable transportation expenses will be limited to actual costs incurred for fuel, oil, and necessary vehicular maintenance and repairs supported by receipt or invoice.
8. Travel costs incurred for the use of a private aircraft will be reimbursed either on the basis of the in-lieu-of airfare rate or at the approved mileage rate for automobiles, whichever is less. The university does not provide accident insurance to personnel traveling by private or licensed charter aircraft. Insurance coverage for licensed charter flights is limited to the coverage provided by the charter company, if any.
9. Travel insurance costs, including car rental insurance while traveling within the United States and Canada or insurance purchased for the benefit of the traveler or a beneficiary designated by the traveler (e.g., personal effects coverage, accidental death, injury, or dismemberment insurance) are not reimbursable costs under this policy.

C. Non-transportation Costs

1. When properly authorized, the university will reimburse persons traveling on university business for non-transportation costs in accordance with the Schedule of Allowable Travel Rates in effect during the period of such travel.
2. When travel is by either private or university vehicle, expense reimbursement for additional expenses incurred for meals, incidentals and lodging will be made according to the Schedule of Allowable Travel Rates for each traveler on approved travel status only when overall savings result.

3. Authorized travel status does not include interim periods of time scheduled primarily for the convenience of the traveler, including side trips, layovers, and late returns which are not necessary for the conduct of university business.
4. Authorized registration fees for conferences or meetings, when supported by proof of payment, (i.e., receipt or canceled check and schedule of costs), are reimbursable. Such fees or deposits may be paid in advance on a Request for Travel form. Documentation to accompany registration or deposits must be attached to the Request for Travel. Hotel accommodations and rental car may be guaranteed on the traveler's university corporate card.
5. Business related recruitment or entertainment expenses in connection with a specific trip will be reimbursed on a Travel Reimbursement Request, subject to compliance with the requirements of [Policy No. 3-11](#). See the Schedule of Allowable Travel Rates for specifics regarding per diem allowances and recruitment and entertainment expenses.
6. Reimbursements for meal costs should pertain to the individual university traveler. Unless the traveler has requested to be reimbursed for the actual cost of meals (if actual costs are reimbursed receipts are required for meals of \$10 or more), reimbursement for meals and incidentals will be computed on a per diem basis. Full day and partial day per diem rates will be reimbursed as outlined in the Schedule of Allowable Travel Rates. Receipts are not required if per diem reimbursement is requested. If the traveler requests reimbursement for actual meal costs, reimbursement may not exceed the greater of \$50 or 120% of the applicable per diem rate. Whether the per diem or actual reimbursement is requested, if the traveler is recruiting or otherwise entertaining for business purposes, reimbursement of the actual cost of the recruitment entertainment meal will only be made when the related expense is consistent with the University Recruitment and Entertainment Expense Reimbursement Policy ([PPM 3-11](#)) and has been properly approved. See the Schedule of Allowable Travel Rates for reductions in the per diem allowance when the actual cost of meals is reimbursed in accordance with the recruitment and entertainment policy. (Note: The traveler must select either actual meal reimbursement or the per diem for meals for each trip individually.)
7. If a traveler is on extended day travel, one meal will be reimbursed at reasonable actual expense not to exceed the amounts set forth in the Schedule of Allowable Rates. Original cash receipt or credit card receipt is required for reimbursement. The detachable portion of the restaurant ticket is not acceptable.
8. Necessary expenses actually incurred in excess of established reimbursement rates will be allowed when required by exceptional or extraordinary considerations and written justification is submitted with the Travel Reimbursement Request Form and approved by the cognizant vice president. Original itemized receipts and other supporting documentation must be submitted in support of any claim for reimbursement for above-normal expenses.
9. University business related telephone calls made while in travel status are reimbursable. Calls to the university should be made on the university WATS system. When traveling in distant cities, calls to cities other than Salt Lake City may be billed to the university

department's telephone credit card number. Information about telephone credit cards may be obtained from the Telecommunications Department. Personal telephone calls to the University traveler's home or place of residence will be reimbursed in an amount not to exceed \$5 per day. Exceptions may be authorized by the cognizant vice president.

D. Advances

1. University funded advances for estimated expenses will ordinarily not be issued to university travelers. Costs of travel may be charged on charge cards available through the university to qualifying travelers. Under unusual circumstances, university funded travel advances may be obtained by submitting the request with a written explanation, signed by the cognizant vice president, supporting the request for the advance. University funded travel advances will not be made to travelers who have failed to properly clear prior advances. While on travel status, emergency cash may be obtained on a Diner's Card at participating ATM locations. Diner's Card holders, however, must submit a separate application and receive a PIN number to participate in this program. A nominal fee will be charged for each business transaction which will be reimbursable to the traveler. Travel Reimbursement Requests must be submitted within fifteen business days of the trip return date.
2. Corporate Charge Cards
 - a. Diner's Club and American Express corporate charge cards are available to most university employees to be used for travel and other university business. The cards are issued in the employee's name. Contact the Travel Office for application forms.
 - b. Authorized travel costs charged on corporate charge cards should be submitted for reimbursement in a timely manner. Payment of all charges on corporate charge cards is the responsibility of the card holder. Payment is due the card company in full upon receipt of the monthly billing statement. Special arrangements with the university exempts the cards from membership fees. Interest is not charged, but a delinquency charge is assessed by the card company on past due accounts. Delinquency charges will not be reimbursed by the university.
 - c. Corporate charge cards must be surrendered upon termination of employment at the university.
 - d. With an approved Travel Request, the Diner's Club corporate charge card will allow travelers to obtain travel checks from the university cashier's office.

E. Expenses Payable in Part from Nonuniversity Sources

When travel expenses are to be paid in part by nonuniversity sources, only those expenses not paid from other sources will be reimbursed by the university, subject to the provisions of this policy. The Travel Reimbursement Request Form should indicate to what extent travel expenses will be paid by a nonuniversity entity. If the reimbursement is paid directly to either the university or the traveler by the sponsoring agency, the traveler should claim total reimbursement and provide either a copy of the departmental deposit for the reimbursed portion

or attach the check from the sponsoring agency. The Travel Office will deposit the check into the account to be charged for the reimbursement.

VI. Questions Regarding This Policy

Refer questions regarding the application of this policy to the Travel Office.

Approved: Board of Trustees 7/13/98

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OUTDATED