

**Rule R3-030A: University Travel Payment and Allowable Expenses**

Revision 0. Effective date: May 20, 2025

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## **I. Purpose and Scope**

### **A. Purpose**

This rule establishes requirements related to allowable costs for University Travel.

### **B. Scope**

This rule applies to all University Travel as defined in Policy 3-030.

## **II. Definitions**

The definitions provided in Policy 3-030 apply for this rule.

## **III. Rule**

### **A. Payment and Reimbursement**

1. To receive reimbursement for travel expenses, a Traveler must request pre-approval through the Travel and Expense System. A Traveler should ensure that their name in their profile in the Travel and Expense System is identical to the name on the government issued identification they use to travel.
  - a. A Traveler must request pre-approval for all International Travel, regardless of whether the trip is funded by the university or an outside entity. A Traveler must also register all International Travel, including enrolling in travel insurance, through Global Engagement and Risk Management through the process described in Rule R3-030D.
2. Out-of-pocket expenses incurred by a Guest Traveler must be reimbursed through the university's preferred system, which is currently Electronic

Payment Request (ePR). Please note that the preferred method may be subject to change.

3. A Traveler should use the most economical means available for all travel costs.
4. A Traveler should be reimbursed in accordance with the Schedule of Allowable Rates.
  - a. A Traveler may receive reimbursement for expenses in excess of the established reimbursement rate if:
    - i. required by exceptional or extraordinary circumstances;
    - ii. the Traveler submits written justification with the request for reimbursement; and
    - iii. the Traveler receives approval of the cognizant vice president.
5. When possible, a Traveler should use the University Central Travel Account when booking travel instead of an individual credit card. If a Traveler needs to use an individual card, the Traveler should use a Travel Card and not a personal credit card.
6. A Traveler must provide an itemized receipt and proof of payment for reimbursement of any single item charge of \$25 or more and for an official function charge of any amount (when possible) in the Travel and Expense System.
  - a. A Traveler must itemize and explain any expenses that are less than \$25.
  - b. Receipts from International Travel must be converted to U.S. dollars and explanations must be in English, either on the receipt or included in a separate document with reference to the receipt. The Travel and Expense System automatically converts uploaded receipts to U.S. dollars.

7. The university does not pay for a Traveler's personal travel. Personal travel credits in the form of miles, vouchers, certificates, etc. used toward the purchase of University Travel-related expenses are not reimbursable.
8. According to IRS regulation 26 C.F.R. 1.62-2, travel reconciliations should be processed within a "reasonable period," typically considered to be 60 days. If travel reconciliations are not completed within this 60-day timeframe, the reimbursements may be treated as taxable income.

#### B. Travel Cards

1. An employee who has a Travel Card is responsible for all purchases made on the card.
2. Only the employee whose name is on the card or an individual arranging University Travel for the employee whose name is on the Travel Card may make purchases using the Travel Card.
3. A Travel Card is the preferred payment method for any expenses incurred while traveling. These charges and any credits become available expenses for import and reconciliation in the Travel and Expense System.

#### C. Airline Tickets

1. A Traveler should book all airline tickets through the Travel and Expense System or the Contracted Travel Agency unless:
  - a. the fare is not available for purchase through these systems; or
  - b. there is a cost savings of at least \$50 for domestic flights or \$200 for international flights when booking through a different method.
2. A Traveler may only purchase a Service Class other than the main cabin if:
  - a. the Traveler has a documented medical reason for booking a different Service Class;
  - b. the Traveler provides documentation that the fare does not exceed the lowest available Service Class fare;

- c. the flight is an international flight exceeding eight consecutive hours;
  - d. the flight is an international flight that is less than eight consecutive hours, but the Traveler has a documented business meeting within three hours of landing.
- 3. A Traveler may not upgrade to a higher Service Class using state funds, federal contracts or grants, or any other funding source that prohibits such purchases.
- 4. A Traveler may not purchase an upgradeable Service Class fare solely for the purpose of upgrading and will be reimbursed only at the contracted fare for the destination city.
- 5. When booking through the Travel and Expense System or the Contracted Travel Agency, a Traveler is eligible for preferred seating options, subject to availability and airline policies.
- 6. A Traveler must comply with 49 U.S.C. 40118 (Fly America Act) when booking International Travel funded by a federal contract or grant.
- 7. If a Traveler cancels an airline ticket booked through the Travel and Expense System or the Contracted Travel Agency, the value of the cancelled ticket will generally be preserved as long as the original flight was cancelled and a new ticket is booked or completed within one year of the original ticket issue date.
  - a. The Contracted Travel Agency's service fee is nonrefundable, even if a ticket is not used or is credited to the Traveler.

#### D. Lodging

- 1. Reasonable and necessary lodging expenses, including room rental and associated taxes, should be booked through the Travel and Expense System or the designated Contracted Travel Agency. Applicable taxes on hotel accommodations may apply.

2. A Traveler should book at the lowest available single occupancy room rate. Lodging costs in excess of single room rate are not allowable for reimbursement unless the additional occupant is a Traveler.
3. A Traveler who stays in nonconventional lodging, such as with a friend or relative, may receive reimbursement at the daily authorized rate in the Schedule of Allowable Rates.
4. A Traveler should avoid using vacation rentals for lodging when hotel accommodations are more economical. Vacation rentals often incur additional fees and costs, such as cleaning fees and platform service charges, which may not be disclosed upfront.

#### E. Meals and Per Diem

1. A Traveler shall only receive a travel allowance (per diem) for meals for which the Traveler actually incurred out-of-pocket expenses. Meals provided by a conference, workshop, seminar, or another party are not eligible for travel allowance (per diem).
2. A Traveler may be reimbursed for meal expenses through a travel allowance (per diem) for any out-of-pocket meal costs or may receive reimbursement for actual meal costs instead of receiving per diem.
  - a. Actual meal costs will be reimbursed at an amount not to exceed 120% of the applicable per diem rate.
  - b. A Traveler who chooses to be reimbursed through a travel allowance (per diem) may not use a Travel Card for purchasing their meals.
3. A Traveler must use the same reimbursement method for all meals on a trip (i.e. a Traveler may not claim per diem for some meals and request reimbursement for the specific cost of meals for others).
4. A Traveler may purchase a group or business meal while on University Travel in accordance with Policy 3-031.

- a. Except for the leader of group travel described in Rule R3-030B, a Traveler should not purchase meals for other Travelers. A Traveler who has had a meal purchased for them may not receive a travel allowance (per diem) for that meal.

F. Travel in a Personal Automobile

1. For both University Travel and other transportation for university business in a private vehicle that does not meet the definition of University Travel, the university shall reimburse transportation costs based on the lowest practical scheduled rate as described in the Schedule of Allowable Rates.
  - a. Mileage or other transportation expenses between an employee's home and primary work location are not reimbursable.
  - b. When commuting to sites other than the primary work location for official university business, reimbursable mileage is calculated by totaling the actual number of miles driven that day.
  - c. If the mileage occurs within the context of University Travel, the Traveler should use the Mileage Calculator within the Travel and Expense System to enter reimbursable miles. Transportation by private automobile will be reimbursed at the approved mileage rate or the applicable In-Lieu-of Airfare Rate, whichever is the lower mileage reimbursement rate.
  - d. Mileage to or from the airport where University Travel begins or ends is determined based on the Traveler's scheduled work location on the day of travel. The starting location for the trip is where the Traveler is at the time of departure, whether it is home or the workplace.
2. The university's insurance program does not provide coverage for physical damage (comprehensive or collision) for any privately owned automobile, regardless of whether 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.

3. If two or more people travel in one private automobile, the reimbursable transportation expenses shall be limited to the lesser of mileage allowance for the automobile or the combined costs of the In-Lieu-of Airfare Rates for all Travelers traveling in the automobile.

#### G. Travel in a University Fleet Services Vehicle

1. University of Utah Fleet Services offers vehicle rentals to departments. When transportation is by university vehicle, reimbursable transportation expenses are limited to actual costs incurred for fuel, oil, and necessary vehicular maintenance and repairs.

#### H. Rental Cars

1. When renting an automobile in the United States, a Traveler should use rental agencies under contract to take advantage of insurance coverage included in the rate. The vehicle rented by the Traveler should result in the lowest cost to the university.
  - a. A Traveler who rents a vehicle through a state contract should only purchase insurance (a loss/damage waiver) from the rental agency if the Traveler is renting a vehicle larger than a passenger van. Any other insurance coverage offered by an automobile rental agency is not a reimbursable cost.
  - b. A Traveler who rents a vehicle without using a state contract should be charged a self-insurance fee as specified in the Schedule of Allowable Rates.
  - c. A Traveler's insurance coverage through the university should be reduced or revoked if the Traveler drives:
    - i. under the influence of drugs or alcohol;
    - ii. with an improper, expired or revoked driver's license; or
    - iii. while not on university business.



2. When renting an automobile outside the United States or in a U.S. Territory, a Traveler should purchase the auto liability and the loss damage waiver insurance coverage from the agency and may receive reimbursement for these costs.

I. Other Types of Transportation

1. A Traveler should use public transportation when practical.
2. A Traveler may be reimbursed for the use of a private or charter aircraft on the lesser 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 Travelers 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.

J. Other Allowable and Unallowable Travel Costs

1. Conference or event registration is an allowable cost and should be booked using a Travel Card or a purchasing card (PCard).
2. Charges for Internet access are allowable during University Travel if needed for university business.
3. Baggage fees are allowable expenses on University Travel if the bags are necessary for official university business. Travelers who book airline travel through the Travel and Payment System from contracted vendors will not incur baggage fees, even if the airline typically charges them.
  - a. A valid business purpose must be noted in expense report comments.
  - b. Tips for curbside baggage check-in are included in the incidental expenses per diem amount and are not a separate allowable cost.
4. Charges for parking area are allowable when a necessary part of University Travel and are reimbursable at allowable rates.

5. Laundry is an allowable expense on University Travel longer than 14 days. Actual costs are allowable up to \$5 per week for Domestic Travel and \$20 per week for International Travel.
6. Business-related recruitment or entertainment expenses are allowable in accordance with Policy 3-031 and the Schedule of Allowable Rates.
7. For International Travel, currency exchange is an allowable expense when the exchange rate and associated fees are documented and included with the reimbursement request. Currency exchange is reimbursable at the exchange rate on the date the expense was incurred. If a Travel Card is used, the exchange rate is automatically calculated.
8. Expenses for a Traveler's personal benefit are not allowed. Examples of personal expenses include dependent care, pet care/fees, magazines, athletic club fees, or entertainment.
9. The university does not provide insurance coverage for a Traveler's personal property. Travel insurance costs, including rental car insurance not specified in Section III. H are not reimbursable. Travelers may direct questions regarding insurance coverage to the university's risk and insurance manager.

#### K. Travel Cash Advances

1. In limited and unusual circumstances, a Traveler may receive a travel cash advance by requesting a cash advance through the Travel and Expense System. Examples of situations in which a cash advance may be appropriate include:
  - a. students on University Travel;
  - b. University Travel to destinations so remote that banking or other financial services are unavailable, making a cash advance the only practical alternative;
  - c. University Travel to countries where the credit card systems are nonexistent, weak or present possible fraud and identity theft problems;

- d. group travel where activities are not always done together, making it difficult to cover expenses with one credit card; or
  - e. extended University Travel where incidental cash requirements for taxis, tips, laundry, and other per diem expenses would cause a financial hardship to the Traveler.
- 2. A Traveler may not receive a cash advance as an early reimbursement.
  - 3. All cash advances must be reconciled and expensed within 60 days of travel completion and required by 26 C.F.R. 1.62-2 (I.R.S. regulations).

L. University Travel by Non-employees

- 1. Non-employee travel is only reimbursable if the non-employee is traveling on university business and sponsored by a university unit. Non-employee University Travel must be approved by the Account Executive, dean, or cognizant vice president.
- 2. The sponsoring unit may book and pay for University Travel for a non-employee by:
  - a. booking University Travel on behalf of the non-employee through the Travel and Expense System;
  - b. authorizing the non-employee to book University Travel through the Contracted Travel Agency; or
  - c. authorizing the non-employee to make their own travel arrangements and receive reimbursement after the trip.

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*Sections IV- VII are for user information and are not subject to the approval of the Academic Senate or the Board of Trustees. The Institutional Policy Committee, the Policy Owner, or the Policy Officer may update these sections at any time.*

**IV. Policies/ Rules, Procedures, Guidelines, Forms, and other Related Resources**

A. Policies/ Rules

1. Policy 3-030: Travel Policy
2. Rule R3-030B: Group Travel

B. Procedures, Guidelines, and Forms [ *reserved* ]

C. Other Related Resources

1. Travel Website

**V. References**

- A. [ *reserved* ]

**VI. Contacts**

The designated contact officials for this Regulation are:

- A. Policy Owner(s) (primary contact for questions and advice): Associate Vice President for Financial Services
- B. Policy Officer(s): Chief Financial Officer

See Rule 1-001 for information about the roles and authority of policy owners and policy officers.

**VII. History**

Revision History

A. Current version. Revision 0.

1. Presented for the information of the Academic Senate on April 28, 2025.  
Effective May 20, 2025.
2. Legislative History
3. Editorial Revisions

B. Previous versions.

C. Renumbering

1. This rule incorporates content formerly in Rule R3-030A: Airfare Costs and Classes of Service, Rule R3-030B: Travel Cash Advances, and Rule R3-030C: Per Diem.