



Procedure BF-T-PR3 Meals, Lodging, and Misc. Travel Expenses for Contiguous U.S. Travel - Local Funds Only

Responsible Officer: Chief Financial Officer and Vice President Sponsoring

Department: Procurement and Payment Services

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PROCEDURE OBJECTIVE

Procedure BF-T-PR3 provides procedural guidelines for the allowances and expenses for meals, lodging, miscellaneous and incidental expenses when traveling using local funds only.

RATIONALE

UTA utilizes various federal per diem tables to establish daily limits for meals, lodging and incidental expenses.

SCOPE

All UTA employees and students who are traveling for UTA business.

RELATED STATUTES, POLICIES, REQUIREMENTS OR STANDARDS

UT System Administration Policies and Standards	Other Policies and Standards
Texas Travel Regulations Act Chapter 660 of Texas Government Code Texas General Appropriations Act, Article IX., Part 5 Texas Administrative Code, Title 34, Part 1, Chapter 5, Subchapter C, Rule 5.22, State of Texas Travel Guidance BF-T-PR1 Travel Authorizations, Travel Cash Advance, Travel to Washington D.C. – Local and State Appropriated Funds	Internal Revenue Service Publication 463

CONTACTS

If you have any questions about this procedure, contact the following departments:

Subject	Office Name	Telephone Number	Email/URL
All topics in procedure	Procurement & Payment Services	817-272-2194	travelservices@uta.edu

Errors or

changes report Office of Legal 817-272-5577 kphillips@uta.edu and website Affairs access

DEFINITIONS

Actual Expenses: Expenses that are reasonable and appropriate to the circumstance. Personal expenses are not included.

Chartfields: Data fields used to segregate accounting information, i/e/ cost center, department, fund, account, business unit, project, activity, and function.

Commercial Lodging Establishment: A motel, hotel, inn, apartment, house or similar establishment that provides lodging to the public for pay

Designated Headquarters: The area within a 25-mile radius of the city in which a state employee's place of employment is located.

Local Funds: All chartfields that are not State Appropriated Fund chartfields. Please check with the head of your department or the account administrator for specific travel or entertainment restrictions which may be placed on individual chartfields within the Local Funds chartfields.

Personal Expenses: Expenses that benefit the employee or spender only and do not benefit the University either directly or indirectly. Also includes inappropriate or excessive expenses that appear to be University related.

UTShare Expense Report: Used to reimburse business travel expenses, and to provide a detailed record of the travel expenses as well as identify the nature of the business conducted.

RESPONSIBILITIES

The Traveler

- Understands that State Appropriated Funds and Local Funds have different travel rules
- Follows the appropriate set of travel rules (State or Local) when traveling for university business
- Refrains from purchasing alcohol with funds generated from student tuition, fees or state appropriations
- Reviews the correct rate schedules listed for state and local funds
- Completes an Official Occasion Expense Form for all entertainment expenditures

- Understands that any exceptions granted do not alter or change UT Arlington travel rules or procedures

Associate Vice President for Business Affairs and Controller (or designee)

- Approves at their discretion requests for exceptions to the University's entertainment and travel rules

Account Administrator/ Principle Investigator (PI)

- Ensures that all travel and charges have available funding, are charged to the correct chartfield, are business related, and support the mission of the University.
- Approves all electronic payments that post to a cost center or project they administer in a timely manner, and in accordance with established University Procedures

Delegated Approval Authority

- Is an Individual within the unit who has delegate authority from the account administrator

Department Head or Designee

- Approves all electronic payments that post to the chartfield they administer in a timely manner, and in accordance with University Procedures.

PROCEDURES

Section I. Approval Process

Account administrators are responsible for approving all electronic and paper payments that post to a cost center or project they administer. If an account administrator is not available to process electronic or paper approvals, approval authority is assumed by an individual within the unit who has delegated approval authority from the account administrator. For example, in the case of a Director level position, the approval authority is delegated to an Assistant Director. If an account administrator wishes to delegate authority in a manner that is different from this, a request must be emailed to the Chief Financial Officer and Vice President for review.

Section II. Receipt Requirements

[Procedure BF-T-PR6](#) provides procedural guidelines of what documents are required to be submitted and attached to a traveler's Expense Report. All documentation must validate that the expenses were actually incurred and appropriate to official university business.

Section III. Meals and Incidental Expenses (M&IE) Per Diem - Overnight Stay Required

For meals and incidental expenses that occur with overnight travel, all university travelers must use the [federal per diem rates](#) provided by the General Services Administration (GSA) for both in-state and out-of-state travel within the contiguous United States. The [GSA per diem tool](#) is searchable by city, state or zip code. Cities not appearing on the GSA table may be located within the county for which the rates are listed. To determine what county a city is located, visit the [National Association of Counties \(NACO\) website](#). If the city is not located within a listed county on the table, use the "Standard Rate" for that state. New rates are set October 1 each year.

Travelers may download the Per Diem app for iPhone, Blackberry and Android - <http://www.gsa.gov/portal/content/302273>

A. Travel Meals and Incidental Expenses (M&IE):

1. Meal Expenses

- a. The University allows per diem for meal expenses incurred with an overnight stay based on GSA rates. This must include tax and tip. Departments may invoke policies such as only claiming actuals, but the totals cannot exceed the GSA rate for the location.
- b. The following Per Diem can be provided on the day of departure based upon the traveler's departure time from campus (if a work day) or residence (if a weekend).

DEPARTURE TIME	BREAKFAST	LUNCH	DINNER	Meal Per Diem Proration
Before 9:00am	YES	YES	YES	100%
Between 9:00am and 1:00pm	YES	YES	NO	75%
Between 1:00pm and 6:00pm	YES	NO	NO	35%
After 6:00pm	NO	NO	NO	0%

- c. The following Per Diem can be provided on the day of return based upon the traveler's return time to campus (if a work day) or residence (if a weekend).

RETURN TIME	BREAKFAST	LUNCH	DINNER	Meal Per Diem Proration
After 6:00pm	YES	YES	YES	100%
Between 1:00pm and 6:00pm	YES	YES	NO	75%
Between 9:00am and 1:00pm	YES	NO	NO	35%
Before 9:00am	NO	NO	NO	0%

- d. If meals are included with the registration of a conference, the per diem will be calculated as follows:
- One (1) meal provided by conference: Per diem will be prorated to 75%
 - Two (2) meals provided by conference: Per diem will be prorated to 35%

Note: In accordance with [IRS Publication 463](#), an overnight stay is required for meal reimbursement

2. Incidental Expenses - Overnight Travel Only

Incidental expenses are limited to \$5 or less PER DAY, and are for tips given to a baggage handler, valet, hotel staff, etc.

Note: The M&IE GSA per diem rate for any location is inclusive of the \$5 incidental rate. A traveler cannot claim the total M&IE rate and also claim an additional \$5 incidental rate.

Example: The M&IE rate for a location is \$74. The meal rate for that location is \$69 and the incidental is \$5. The total amount that can be claimed for meals and incidentals is \$74. These must be claimed separately on an expense report.

B. Business/Entertainment Meals During Overnight Travel:

Business/entertainment meal expenses are expenditures that are allowed in order to entertain and conduct business with a customer or client and the traveler. All business/entertainment meals must be reasonable and benefit the University. Reimbursement include the following requirements:

1. Business/entertainment meals are counted as part of the employee's meal total for the day. Therefore, the traveler can only claim per diem for 2 meals per day, or 75% of the daily total when a business meal will occur as the 3rd.
2. Business/entertainment meals will only be reimbursed for actuals, and will require an itemized receipt as documentation, no matter the dollar amount, and an *Official Occasion Expense Form BF-PGC-F4*.

- a. Alcohol is only allowed when purchased and consumed as part of a business/entertainment meal, or if there is a business reason for the purchase.
- b. Alcohol cannot be paid with funds generated from student tuition, fees or state appropriations.
- c. Sales tax and a maximum tip of 20% can be added to the total of the business/entertainment meal.

Expense Report Requirements:

- **GSA rate schedule for location**
- **Agendas for conferences, meeting, etc.**
- **Itemize receipts for business/entertainment meals**
- **Official Occasion Expense Form for business/entertainment meals Section IV.**

Lodging

A. Lodging:

1. All lodging is reimbursed for actuals up to, but cannot exceed the [GSA federal per diem rate](#) given for the location. Cities not appearing on the GSA per diem table may be located within a county for which a rate is listed. To determine what county a city is located, visit the [National Association of Counties \(NACO\) website](#). If the city or county is not listed on the per diem table, use the "Standard Rate" for the state. New rates are set October 1 each year.
 - a. Applicable taxes and fees are in addition to the GSA rate. Reimbursement for taxes is limited to the reimbursable lodging costs.
 - b. If the nightly lodging rates vary, the actual total of lodging costs cannot exceed the total of the per diem for the number of designated nights.
2. Receipts for lodging booked online (Priceline, Orbitz, Travelocity, etc.) may only be used as proof of payment and not as proof of stay. **Please note:** *Some hotels may not automatically provide an itemized receipt if the room was booked online. In this case it may be necessary for the traveler to ask for one, or an acknowledgement that the booked stay was completed.*
3. Lodging receipts must show: Commercial lodging establishment name, commercial lodging address, daily itemization of all charges, name of the employee/occupant, single room rate, and proof of payment.
4. Texas state sales tax for items such as hotel parking and Texas Hotel Occupancy Tax will not be reimbursed. Traveler must present to the commercial lodging

establishment a *Texas Hotel Occupancy Tax Exemption Certificate*(BF-T-F2) and the *Texas Sales and Use Tax Exemption Certificate* (B F - T - F 3) .

5. A traveler may pay for, and be reimbursed for, another university employee's or student's lodging expense.
 - a. The receipt must list the names of the university employees or students included on the receipt. Included in the expense report must be an attestation statement by the employee/student/traveler whose expenses were paid stating they will not submit a claim for travel expenses already reimbursed to the employee who paid the expense.
6. University travelers may also use the hotels listed in Concur, or through the authorized travel agencies, Corporate Travel Planners or Anthony Travel Inc. (ref. Procedure BF-T-PR8). Note: It is the traveler's responsibility to ensure that the rate does not exceed the GSA federal per diem rate for the location.
7. Per diem rates are available from most major chain hotel websites by requesting "State Government Rates". Please contact the hotel to ensure this rate is available for the specified travel dates.

B. Conference Lodging

1. If a traveler uses the commercial lodging establishment of the conference, supporting documentation must be submitted with the Expense Report. Documentation can be in the form of a registration, advertisement, agenda, etc., but must reflect that the conference and hotel are affiliated.
2. If a traveler uses non-conference affiliated lodging, the traveler will be reimbursed for actuals that are at or below the documented conference hotel rate, regardless of the GSA federal per diem rate.

C. Lodging within the Employee's Designated Headquarters

An employee may only be reimbursed for lodging expenses incurred within the employee's designated headquarters if the expenses are connected with training, a seminar, or a conference

Expense Report Requirements:

- **GSA rate schedule for location**
- **Itemizing lodging receipt/folio**
- **Conference/Hotel affiliation documentation**

Section V. Miscellaneous Business Travel Fees and Incidental Expenses

A. Miscellaneous Travel Fees:

1. **Registration Fees:** Registration fees are reimbursable for attending official business conferences, seminars and other meetings. Receipts are to be obtained and attached to the Expense Report. The full name of the meeting should be typed on the Expense Report (please do not use abbreviations). The Expense Report must provide the date of the meeting, the sponsor, where it was held, and what benefits will inure to the University. The receipt shall include a photocopy of the agenda or program identifying all activities included in the registration fee. Entertainment, excursions or other personal expense items are not reimbursable. There must be a direct relationship between the duties performed by the employee and the type of conference attended.
2. **Cancellation or Change Charges:**
 - a. A traveler will be reimbursed for a travel expense incurred when the traveler returns from a duty point to his/her designated headquarters before University business is completed because of an illness or a personal emergency. When claiming reimbursement for cancellation charges, receipts or invoices are required to document each cancellation charge submitted for reimbursement.
 - b. Cancellation charges for "no shows" due to personal reasons are not reimbursable.
 - c. Cancellation charges for airfare paid by the traveler will only be reimbursed if approved by the Associate Vice President for Business Affairs and Controller.
3. **Dues and Membership Fees:** Dues or membership fees that are included in a registration fee can be reimbursed on an Expense Report.
4. **Allowable business travel expenses (Partial List) **Receipts Required****
 - Rental car charge
 - Gasoline for rental car or university-owned vehicle
 - Parking Charge - hotel, airport, etc.
 - Toll charge
 - Transportation - bus, subway, taxi, shuttle, etc. Note: Gratuities cannot exceed 20%.

- Departure tax in foreign countries
 - Visa for foreign travel
 - Currency exchange
 - Inoculations
 - Passport
 - Laundry charge, when traveling for 5 or more consecutive business days
5. Non-Allowable business-related travel expenses include, but are not limited to:
- Meals within designated headquarters
 - Gasoline and repair costs for privately-owned vehicles

- Excess baggage charges for personal belongings. This is inclusive of checking more than one (1) piece of luggage, overweight or oversized.
- Any other personal expense items such as, cleaning or laundry (less than 5 days), alcoholic beverages, tours, sporting events, kennel or boarding charges for a pet, babysitting or daycare charges for children.
- Any expense not required for official state business

Expense Report Requirements

- **Registration Fee receipt**
- **Itemized receipts for allowable business expenses**

Section VI. Non-Overnight/Designated Headquarters Travel

- A. A travel authorization is not required for this type of travel.
- B. Qualifying Conditions for Non-Overnight/Designated Headquarters Travel: In order to qualify the following must apply:
1. No overnight stay.
 2. No rental car or airline ticket expense or reimbursed.
 3. Parking fees, tolls, and other related expenses require a receipt.
 4. Registration fee is reimbursable on the same Expense Report as the related mileage. Receipt showing the traveler's name, name of the organization, date and payment received must be clearly stated on the receipt.
 5. Emergency/unanticipated expenses while away from the University may also be reimbursed on the same Expense Report. Example: battery for lap top that is needed for meeting, light bulb for overhead used in meeting etc. Original receipts are required. Texas State Sales Tax is not reimbursable. A *Texas Sales and Use Tax Exemption Certification* (Form BF-PGS-F3) must be presented with each purchase.
- C. Meals with No Overnight Stay:

There are no reimbursements made for meals that occur during non-overnight travel or in designated headquarters.

Reference [Internal Revenue Service Publication 463, Travel, Entertainment, Gift, and Car Expenses](#)

D. Mileage:

1. Mileage is reimbursable. This does include designated headquarters mileage. A detailed mileage report that supports the origination point (headquarters), destination (name of city) and total miles driven must be attached to the UTShare Expense Report. The calculation options given below are the only accepted methods.
2. Calculation of official point-to-point mileage.
 - a. *Non-Overnight Mileage Detailed Report*(Form BF-T-F3):
To be used when an employee uses their vehicle's odometer to calculate and report mileage. This referenced form must be attached to the UTShare Expense Report. If using this option, a print-out from an online mapping tool or MapQuest is not required.
 - b. Online Mapping Tool for Point-to-Point Calculations
If an employee is being reimbursed using state appropriated funds, the University's only allowable mapping service is MapQuest. If local funds are being used, mileage computed by any online mapping tool is allowed. A copy of the point-to-point calculation must be attached to the UTShare Expense Report. If using this option, *Non-Overnight Mileage Detailed Report* (BF-T-F3) is not required.
 - c. Mileage will be reimbursed in accordance with [GSA Privately Owned Vehicle \(POV\) Mileage Reimbursement Rate](#), which is usually updated January 1 of each year. Archived mileage rates may be viewed at [POV Mileage Rate Archived](#)
3. Monthly mileage reimbursements: It is preferred that the employee report multiple trips using the *Non-Overnight Mileage Detailed Report* (BF-T-F3) and attach to the UTShare Expense Report.

E. Taxation

Travelers are required to account for their expenses by creating and processing an Expense Report through workflow to the Office of Disbursements within 30 calendar days after trip end. Travelers with an approved Travel Authorization that have not submitted an Expense Report within 30 calendar days after trip end will receive a communication of non-compliance. Travelers with mileage only, non-overnight travel, or an approved exception

which does not require a Travel Authorization, will not receive a communication. These types of travel are still subject to the submission timeline requirements and the traveler will be subject to taxation for submissions not received “error free” within 60 calendar days after trip end. See Procedure BF-T-PR6, Section III, for Submission Timelines of Expense Reports.

Expense Report Requirements:

- **Registration receipts**
- **Point-to-point mileage (1) Non-overnight mileage detailed report or online mapping tool**

Section VII. Combining University and Personal Business

- A. If a traveler combines personal travel with official university business travel, the traveler is only allowed reimbursement for meals, lodging or car rental that occurred on official business days.
- B. Overnight meal and lodging expenses incurred while traveling to, and staying at, a duty location the day before official university business begins at the duty location may be reimbursed at the discretion of the traveler's supervisor, if he/she deems the extra day appropriate to serve a business need or to qualify for an airfare discount. Overnight meal and lodging expenses incurred while traveling to and staying at a duty location for **more than one day before** official university business begins at the duty location are not reimbursable unless the expenses are incurred to qualify for a discount airfare or traveling to the duty location reasonably requires more than one day. Travel to a duty location more than one day before business begins will require justification and/or cost comparison in order for expenses to be reimbursed.
- C. Overnight meal and lodging expenses incurred while staying at and traveling from a duty location the day after official university business ends at the duty location may be reimbursed at the discretion of the traveler's supervisor, if he/she deems the extra day appropriate to serve a business need or to qualify for an airfare discount. Overnight meal and lodging expenses incurred while staying at and traveling from a duty location **more than one day after** official university business ends at the duty location are not reimbursable unless the expenses are incurred to qualify for a discount airfare, or traveling to the duty location reasonably requires more than one day. Travel from a duty location more than one day after business ends will require justification and/or cost comparison in order for the expenses to be reimbursed.
- D. An employee who uses a rented motor vehicle for both personal business and official university business may be reimbursed only for the portion of the rental charges that is attributable to official university business.

Expense Report Requirements:

- **Airfare cost comparison from travel agencies or Concur**

Section VIII. Exceptions to any of the Travel and Entertainment Procedures

There may be occasions when employees want to request an exception to some portion of the travel rules (this applies only to chartfields following UT local rules). Exceptions to any of the travel and entertainment policies must be obtained prior to the start of travel, documented in writing and final approved by the Associate Vice President for Business Affairs and Controller, or designee. The request must be submitted using the BA Exceptions Tracker Request menu located in [UTA SharePoint](#) . Each request should include detailed justification for the exception and the benefit to the University if the exception is granted. Documentation of the request and its disposition will be maintained in the Business Affairs online policy exceptions files. In every case the account administrator is responsible for ensuring that all travel and charges are appropriate, comply with the source of funds, and support the mission of the University.

NOTE: The circumstances of the request will be taken under consideration. Any exception ultimately granted does NOT alter the existing travel policy and should not be construed as precedent for allowing repeated exceptions to the existing policy.

FORMS AND TOOLS/ONLINE PROCESSES

Texas Sales and Use Tax Exemption Certification (BF-PGS-F3)

Texas Hotel Occupancy Tax Exemption Certification (BF-T-F2)

Non-Overnight Mileage Detailed Report (BF-T-F3)

Travel Voucher Cover Sheet (BF-T-F8)

[Business Technology Services Training and Development](#)

[State of Texas Travel Allowance Guide](#)

[State Travel Management Program](#)

[Department of Defense Rate Schedule](#)

[Department of State Rate Schedule](#)

APPENDICES

None