

## XII. REPORTING TRAVEL EXPENSES

A Travel Expense Voucher (Form U85 or an equivalent, or an electronic version) shall be used to account for all travel advances and expenses incurred in connection with official University travel.<sup>10</sup> When properly completed and approved, this form is used to reimburse the traveler for any additional amounts due. ***Except for direct billing arrangements that have been approved in advance, a Voucher must be processed even if no reimbursement is due the traveler.***

### A. REPORTING PERIOD

The Travel Expense Voucher must be submitted to the campus accounting office within 21 days of the end of a trip unless there is recurrent local travel, in which case vouchers may be aggregated and submitted monthly. When a trip lasts more than 90 days, the traveler must submit a quarterly report of expenditures to the campus accounting office.

### B. COMPLETION OF A TRAVEL EXPENSE VOUCHER

The total amount of all expenses and advances pertaining to a particular trip must be accounted for when submitting a Travel Expense Voucher. Except for trips that require quarterly reporting, all expenditures for a trip should be reported on one Travel Expense Voucher. Supplemental vouchers may be submitted if necessary, but must be clearly marked "Supplemental" and must identify the main voucher submitted in connection with the travel.

#### 1. Substantiation of Expenses

Substantiation must include the following:

- The date and time of departure from and return to the traveler's headquarters or residence. When any personal leave is taken while on official travel status, the number of personal days must be specified on the Voucher.
- The origin and destination of the trip and the route taken. Travel within a local area also should be indicated; continuous travel between major points, such as from city to city, should be shown separately. Any substantial deviation from the distance shown in a standard highway mileage guide must be explained.
- The purpose for the travel or the nature of the business benefit derived as a result of the travel.

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<sup>10</sup> Some locations may use an electronic Expense Report that is equivalent to the Travel Expense Voucher.

- The amount of each expenditure, listed by date and location.

Claims for reimbursement of expenses paid for others shall be submitted by the group leader and must include the names of persons on whose behalf expenses were incurred, an itemization of the expenses, and other pertinent supporting documentation. (For additional information on group expenses, see Sections VIII.B.3.c, Adjustment for Subsistence Provided Without Charge, and VIII.D, Payment of Group Subsistence Expenses.)

## 2. Documentation Requirements

### a. Receipts

The original of the following receipts must be submitted with the Travel Expense Voucher:

- Receipts for all airline expenses.
- Receipts for all lodging expenses incurred for domestic travel, except where per diems are authorized for lodging expenses (i.e., long-term travel, use of non-commercial facilities, etc.). Since hotel receipts may include charges that are not reimbursable, the traveler shall not be reimbursed for lodging expenses unless the receipt presented by the traveler contains *itemized charges for the room*, e.g., taxes, telephone, etc.
- Receipts for all rental car expenses.
- Receipts for exceptional meal expenses of \$75 or more.
- Receipts for local transportation costing \$75 or more.
- Receipts for each miscellaneous expense of \$75 or more.
- Receipts for all private aircraft landing and parking expenses.
- Receipts for all extraordinary items, such as repair of accidental car damage, supported by appropriate justification.
- Receipts for gifts provided to a host **costing \$25 or more**.
- An agenda, itemized receipt, or other supporting documentation for all registration fees.
- Any reimbursable item not specified above costing \$75 or more.

**Electronic Receipts.** Electronic receipts are acceptable provided that the detail contained in an *electronic receipt* is equivalent to the level of detail contained in an acceptable paper record. For example, an electronic receipt must show the name of the payee, the amount of the charge, the transaction date, and the form or payment. When required to ensure adequate documentation of the costs incurred, the traveler is responsible for providing additional detail, e.g., a receipt with itemized hotel charges.

E-mailed or faxed documentation provided by an airline or travel agency for electronic ticketing expenses for airfare is acceptable for substantiating such expenses. A copy of the faxed itinerary and receipt or a copy of the e-mail itinerary and receipt printed locally should be attached to the Travel Expense Voucher.

**Travel Packages Purchased from Internet Vendors.**

Travel "packages" from Internet vendors typically do not itemize expenses. Therefore, no business-related travel should be booked through such vendors unless the traveler has confirmed that each aspect of the package will be separately itemized (e.g., itemized hotel charges, airfare) to assure appropriate documentation for reimbursement.

b. Missing Original Receipts

When original receipts are required but cannot be obtained or have been lost and all measures to obtain a duplicate receipt have been exhausted, a statement should be provided explaining why such receipts are not being submitted with the Travel Expense Voucher. The statement must include a certification that the amount shown is the amount actually paid and that the traveler has not and will not seek reimbursement from any other source.

3. Certification of Travel Expense

The traveler **must** sign the Travel Expense Voucher certifying that the amounts claimed are a true statement of the expenses incurred on official University business and that the original of all required receipts has been submitted.

Submission of the Travel Expense Voucher under a traveler's electronic authorization will be considered certification that the traveler incurred the expenses being claimed. In accordance with IRS regulations, an electronic signature must:

- Identify the traveler who is submitting the electronic form;

- Authenticate and verify the submission; and
- Be the final entry in the submission.

C. RETURN OF EXCESS ADVANCE AMOUNTS

If the amount of an advance exceeds the reimbursable expenses, payment for the amount due shall be submitted with the Travel Expense Voucher. The check must be made payable to "UC Regents."