

## **I.     POLICY STATEMENT**

All travel paid or reimbursed by local university funds must use travel vendors that will provide the services required at the lowest possible price. All expenses must be reasonable and necessary for conducting university business during travel, as determined by the traveler’s supervisor, and the travel must benefit the university.

Internal Revenue Service rules and regulations have specific requirements to determine if travel payments are considered to be part of an “accountable plan” and therefore non-taxable to the employee traveler. See US Treasury Regulations, Subchapter A, Sections 1.162-2, 1.212-1, and 1.274-4, which are summarized in IRS Publication 463, Travel, Entertainment, Gift, and Car Expenses. This MAPP constitutes an “accountable plan” by IRS standards and travel payments that are in compliance with this MAPP are considered non-taxable to the employee, unless otherwise indicated

## **II.    PURPOSE AND SCOPE**

Travel by Texas Southern University faculty and staff, and by individuals not employed by the institution who are traveling on official University business, is restricted by Texas and federal regulations. This document highlights the primary points of these regulations and provides additional policies and procedures as they apply to the University.

This policy provides guidelines for all university travel and non-overnight transportation (mileage, parking, and tolls) paid or reimbursed from local (not state-appropriated) funds.

## **III.   DEFINITIONS**

1. Authority to Travel: The form used to authorize and request official university travel in advance of the trip. Not required for non-overnight intercity mileage, parking, tolls, or other transportation expenses within the Houston metropolitan area. The Authority to Travel form is located at the following address:  
<http://www.tsu.edu/about/administration/forms/procurement-services.php>
2. Cash Advance Application: Form required when requesting a cash advance. Only available for student travel and the employee traveling does not possess a individually billed travel card . Available online at the following website:  
<http://www.tsu.edu/about/administration/finance/procurement-services/>

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3.     Individually Billed Travel Card: Charge card contracted by the State of Texas that may be used to purchase airfare, lodging, rental car, registration fees, meals for the traveler, and other travel-related expenses for authorized university travel. Individually Billed Travel Cards are only issued to certain university employees. They are issued in the name of the employee, which maintains possession of the card, and billed to the university. Transactions are charged to the department's local cost center.
  
  4.     City Pair: Cities between which university travel is undertaken.
  
  5.     Continental United States: The 48 contiguous states of the United States located on the North American continent between Canada and Mexico (excludes Hawaii and Alaska).
  
  6.     Contract Travel Agency: Travel agency under contract to the State of Texas or designated by Texas Southern University to provide travel services to state and/or university employees, students and others traveling on university business.
  
  7.     Contract Vendor: For this document, an airline, automobile rental agency, charge card, hotel/motel or travel agency with which the state or university has contracted or designated to provide services.
  
  8.     Days Spent on Business Activities: Includes days in which (1) the principal activity for that day was conducting university business, (2) the traveler was required to be present at a specific date and time for a business meeting, even if most of the day was not spent on business activities, (3) travel days to and from the business destination (not including travel to or from personal destinations or non-business side trips) that are contiguous to business days, and/or (4) weekends, and holidays that fall between days in which business was conducted.  
Travel days to and from the business destination are considered business days generally for foreign travel. For domestic travel, travelers may claim travel days if they are one contiguous day before and one contiguous day after business days. Travel days defined here are considered business days when determining whether the travel is primarily business or personal.
  
  9.     Department Travel Card: Charge card contracted by the State of Texas that may be used to purchase airfare, lodging, rental car, registration fees, and other centrally billed travel expenses for authorized university travel. Department

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Travel Cards are issued in the name of the department, which maintains possession of the card, and billed to the university. Transactions are charged to the department's local cost center.

10. Designated Headquarters: The geographic location in which the employee's place of business is located. In most cases, Houston is designated headquarters for Texas Southern University employees.
11. Duty Point: The location other than the employee's place of employment to which the employee travels to conduct official university business.
12. Export Controls and Travel Embargo Form: The form that must be completed for all travel outside the United States and the U.S. territories and possessions, which documents the travel destination and any restricted items or information that the employee intends to take on the trip. The form must be attached to the applicable Authority to Travel Form.
13. Foreign Travel: Travel to or from all countries outside the United States, Canada, Mexico, and the U.S. territories and possessions.
14. Local Funds: Funds collected at the university for goods or services, provided by non-state grants or contracts, or provided by donors, as opposed to funds appropriated by the Texas Legislature in the General Appropriations Act General Appropriations Act.
15. Lodging: A commercial lodging establishment such as a motel, hotel, inn, apartment, house or similar establishment that provides lodging to the public for pay. This includes lodging provided by a governmental entity on property controlled by that entity, a religious organization on property controlled by that organization, or a private educational institution on property controlled by that institution (Texas Government Code Sec. 660.002).
16. Mileage: Mileage based on the shortest practical route between points. The mileage rate set by the IRS/Comptroller's Office is used to compute mileage reimbursement. However, the College/Division may use a mileage rate that is less than the rate set by the IRS/Comptroller's Office.
17. Mileage Report: Form that may be used to record and request reimbursement for local, intercity mileage, parking and tolls. This form is not needed for mileage between the university and a Houston airport or for parking and tolls incurred as part of an out-of-town trip. Two versions of the form are available: one requires the address of departure and destination and the other requires beginning and ending odometer readings. Both versions may be found at the following web

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address <http://www.tsu.edu/about/administration/finance/procurement-services/>

18. Official University Business: Business required to perform the duties of the university position held, in accordance with the legal responsibilities of the university. Official university business must relate to and benefit teaching, research, and/or community service at the university.
19. Official Travel Status: The time period between leaving and returning to designated headquarters for approved official travel.
20. State-Appropriated Funds: Funds appropriated by the Texas Legislature in the General Appropriations Act, whether held inside or outside the state Treasury. Includes general revenue, special line items, Higher Education Assistance Funds (HEAF), Advanced Research Program/Advanced Technology Program (ARP/ATP) funds, and other funds designated as “state” funds.
21. Texas Comptroller of Public Accounts (CPA): The Texas agency with authority and responsibility for regulating procurement and related business for state agencies.
22. Travel Coordinator: Person designated by the university to receive and disseminate information relative to the State Travel Management Program for compliance with State of Texas rules for contract travel services.
23. Travel Voucher: The form used to document local-funded travel and request reimbursement for out-of-pocket travel expenses. The Travel Voucher is located at the following address:  
<http://www.tsu.edu/about/administration/finance/procurement-services/>
24. University Guest: An individual who voluntarily and without compensation provides recognition or support to the university in contribution to the university’s mission. This person may be a donor, potential donor, volunteer, or community, government, university or corporate official. It does not include current faculty, staff, or students of the university or persons paid an honorarium or a fee for contracted services.

#### **IV. POLICY PROVISIONS**

##### **1. ADVANCED APPROVAL OF TRAVEL**

- 1.1 All travel related to official U niversity business defined in Section III above whether paid by the university or reimbursed with local funds

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must be approved in advance (i.e., prior to departure) for all travelers by all of the required approvers on an Authority to Travel form for the following categories of travelers:

- 1.1.1 Employees.
  - 1.1.2 Prospective employees and invited spouses , if applicable.
  - 1.1.3 Students.
  - 1.1.4 University guest.
- 1.2 The Authority to Travel form must include the following information:
- 1.2.1 Identifying information for traveler and department contact
  - 1.2.2 Attach conference announcement or provide link to conference website, if applicable.
  - 1.2.3 Classification of traveler (employee, prospective employee, or other).
  - 1.2.4 City of departure and destination.
  - 1.2.5 Travel dates (departure and return).
  - 1.2.6 The rental car company and hotel to be used
  - 1.2.7 For employee travelers, indicate whether any travel days will be spent primarily on non-business activities and, if so, the dates of non-business activity. Employees may not be reimbursed for travel expenses that occur on days spent primarily on non-business activity, except for allowable transportation expenses to return home.
  - 1.2.8 Employees travelers must also indicate if any of their salary is paid from a federal grant and/or if they are a principal investigator (PI) on a federal grant. If so, the Authority to Travel form must be approved by the Research and Financial Services to ensure compliance with federal requirements.
  - 1.2.9 Trip purpose and university benefit, which must involve teaching, research, and/or community service.

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- 1.2.10 Estimated amount of travel expenses to be paid or reimbursed by the university, along with the university cost center(s) and account(s) to be charged.
  - 1.2.11 If the traveler expects to be reimbursed for travel expenses from someone other than the university (e.g., conference host), this must be indicated on the Authority to Travel form. Supporting documentation (i.e., letter from host) should be attached to the Authority to Travel form, if available.
  - 1.2.12 The Authority to Travel form must be approved by the following individuals:
    - 1.2.12.1 Traveler’s supervisor or unit head paying for the travel expenses. For faculty members, it will be their academic supervisor regardless of funding source.
    - 1.2.12.2 Person authorized to approve contract/grant expenditure, if applicable.
    - 1.2.12.3 Certifying signatory for the cost center(s) on the Authority to Travel form.
    - 1.2.12.4 Appropriate vice president (or designee) for travel by employees or prospective employees to or from foreign countries other than Canada, Mexico, or Puerto Rico and other US possessions.
- Note: Authority to Travel Requests may be approved by signing and dating the printed document or by email. If approval is emailed, the email from the approver should contain the Authority to Travel form and indicate “approved” in the body of the email.
- 1.3 For foreign travel, the employee traveler must obtain a specific statement for the appropriate vice president’s approval prior to the trip, which describes the need for the trip and the benefit or expected benefit for the university. This statement must be included on the Authority to Travel or as an attachment if more space is needed. Following the trip, the employee traveler must submit an agenda to the appropriate vice president, as well as a trip report that describes the activities and meetings including those attending, and how the trip was beneficial to the university.

Conference programs or other documentation are to be provided in support of the statement. In a similar manner, senior administrators who report directly to the president shall provide a detailed statement and agenda for foreign travel expected. The agenda and supporting documents must be attached to the applicable Travel Voucher.

- 1.4 Non-overnight mileage, parking, tolls, or other transportation expenses within the Houston metropolitan area that are paid with local funds do not require advanced approval on an Authority to Travel form. These reimbursements should be processed on a purchase voucher.

**Note: The Authority to Travel form must be complete with all required information and all appropriate signatures or it shall be returned to the originator. Any expenditures incurred by the traveler without prior approval and documented by the Authority to Travel form will be the responsibility of the traveler. No reimbursement will be processed .**

2. USE OF CONTRACTED TRAVEL VENDORS
  - 2.1 Types of Contracted Services

To provide timely and efficient travel services and generate cost savings to state agencies, the State of Texas contracts with travel vendors. Official university travel paid or reimbursed from local funds is not required to utilize state contracted vendors. However, contracted vendors are available and may be used for the following services, if the traveler determines it is in the university's best interest:

2.1.1 Travel charge cards.

2.1.2 Travel agencies.

2.1.3 Airfare.

2.1.4 Hotels.

2.1.5 Rental cars.

- 2.2 Names and rates of current contracted travel vendors are available at the Comptroller's website:

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State-contracted airfare may only be obtained by using the state-issued Individually Billed and Department Travel Card. State contracted rates for lodging and rental cars may be obtained with or without state issued credit cards. State-contracted rates are not available to contractors paid a fee for services.

2.3 The Fly American Act requires that foreign air travel funded by federal funds, including federal pass-through funds, be conducted on U.S. flag air carriers. There are limited exceptions where the use of a foreign-flag air carrier is permissible.

If a foreign-flag air carrier is paid with federal funds, the Fly American Act Waiver Checklist must be completed to document the exception to the Fly America Act. The Waiver Checklist must be completed and submitted as supporting documentation with the voucher or Travel Card expense report used to pay for the airfare.

### 3. STATE HOTEL OCCUPANCY TAXES FOR LODGING IN TEXAS

#### 3.1 Claiming Exemption

University employees are exempt from the state portion of hotel occupancy taxes when traveling on official university business in Texas. The following procedure should be used to claim exemption from those taxes:

3.1.1 The employee should present a Texas Hotel Occupancy Tax Exemption Certificate to the Texas hotel or motel at the time of check-in. The Certificate may be downloaded at:  
<http://www.tsu.edu/about/administration/finance/procurement-services/>

of  
3.1.2 Employees should verify that they are not charged for the state portion of hotel occupancy taxes (6 percent tax) at the time of checkout.

#### 3.2 Claiming Reimbursement

3.2.1 If the employee failed to provide the Exemption Certificate or if the certificate was not honored by the hotel, the employee can be reimbursed for the state hotel occupancy tax with an explanation. Note that federal grants or contracts may not permit reimbursement of the state hotel occupancy tax when the traveler should have been exempt from paying it.

3.2.2 If the hotel refused to honor the Exemption Certificate, the traveler

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should report this to the Travel Coordinator, who will notify the Comptroller's Office.

#### 4. TRAVEL ARRANGEMENTS

IV.1 All travel arrangements should be made to minimize travel costs, while fulfilling the objective of the University travel.

4.3 4.2 No more than one travel reimbursement voucher should be processed for each business trip. Airfare must be purchased at the lowest price available (ie., coach class) No-cost upgrades to business class or first class airfare are acceptable, as long as the airfare receipt provided by the airline or travel agency clearly indicates that there is no additional cost for the upgrade.

#### 5. TRAVEL REIMBURSEMENTS

5.1 No more than one travel reimbursement voucher should be processed for each business trip.

##### 5.2 Form to Request Reimbursement

5.2.1 Travel Voucher or other form approved by the Travel Coordinator is required to reimburse (a) employees, (b) prospective employees and (c) students.

5.2.2 A Travel Voucher is not required to reimburse (a) contractors and (b) guests of the university for travel expenses

##### 5.3 Deadline for Submission of Travel Reimbursements

5.3.1 Employees and prospective employees, and students must submit their request for reimbursement, including required documentation, to the department business office no later than sixty (60) days after travel is completed.

5.4 Requests for non-overnight transportation reimbursement (local funds only) must be submitted to the department business office no more than one calendar year

after the date of the first non-overnight transportation expense incurred. Note that the non-overnight transportation expenses are not considered a travel expense and should be processed on a regular non-travel voucher.

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5. 5 In accordance with the Internal Revenue Service accountable plan requirements, as described in IRS Publication 463, all reimbursement requests submitted to the department business office after the above deadline will be treated as taxable income to the payee. These vouchers must be routed to Human Resources and must include a completed Taxable Payments or Reimbursements to Employees form. On the form, “Other Taxable Wage benefits” (Payroll Earnings Code 443) should be indicated, but the voucher should contain the appropriate accounts that describe the expenses (not account for Other Taxable Wage Benefits).
5. 6 The department should make every effort to submit vouchers for employee, prospective employee, and student travel reimbursements to the Travel Coordinator as soon as possible but no later than 15 days following receipt of all required documentation from the traveler.
- 5.7 Air fare
- 5.7.1 Airfare for an employee or prospective employee for the university business travel may be paid or reimbursed using the local funds. All airfare must be purchased at the lowest price available (i.e., economy/coach class). The university will not pay or reimburse for business class or first class airfare. No-cost upgrades to business class or first class airfare are acceptable. For no-cost upgrades, the airfare receipt provided by the airline or travel agency must clearly indicate that there is no additional cost for the upgrade.
- 5.7.2 An itemized receipt (i.e., paid invoice or receipt including flight itinerary) issued by travel agency or commercial airline must be attached to the travel voucher. The receipt must show a proof of payment and include the following: a. The name of the traveler and airline; b. The ticket number; c. The class of transportation; d. The travel dates; e. The amount of the airfare; and f. Each flight’s origin and destination
- 5.8 Non-Overnight Meals
- 5.8.1 Employees:  
Meal expenses incurred by employees during non-overnight travel are not reimbursable due to the Internal Revenue Service requirement that these reimbursements be considered a taxable fringe benefit.
- 5.8.2 Prospective Employees    Students, and University Guest:

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Meal expenses incurred by prospective employees, students and university guest (non- employees) during non-overnight travel may be reimbursed based on itemized receipts. Such expenses should not be lavish or extravagant in view of circumstances.

## 5.9 Overnight Meals and Lodging

Overnight meals and lodging for university guests and contractors must be in accordance with the agreement/contract and supported with itemized receipts. The expenses must not be lavish or extravagant.

The following restrictions apply to all travelers other than University guests and contractors:

5.9.1 Meal reimbursements that exceed the federal travel regulation meal rate (M&IE) for the travel destination must be supported by itemized receipts. All direct meal payments including travel card payments, must be supported by itemized receipts. A receipt for meal reimbursement is not required if the amount is equal to or less than the federal travel regulation meal rate (M&IE) for the location.

### 5.9.2 Overnight Travel to Texas Destinations:

Actual meal and lodging expenses combined shall not exceed the published amount on the State Comptroller Textravel website for the period, excluding hotel occupancy tax. All lodging expenses must be supported by itemized receipts. Meal expenses that exceed the federal travel regulation meal per diem (M&IE) for the travel destination must be supported by itemized receipts. Within the above limits, travelers may only be reimbursed up to the amount actually expended.

#### 5.9.3 Overnight Travel to Destinations Outside of Texas but within the continental United States (Lower 48 States):

Actual meal and lodging expenses combined shall not exceed the published amount on the State Comptroller Textravel website for the period, excluding hotel occupancy tax. All lodging expenses must be supported by itemized receipts. Meal expenses that exceed the federal travel regulation meal per diem (M&IE) for the travel destination must be supported by itemized receipts. Within the above limits, travelers may only be reimbursed up to the amount actually expended.

#### 5.9.4 Overnight Travel to Destinations Outside of the Continental United States:

Actual meal and lodging expenses shall not exceed the amount listed in the federal travel rates indicated for the travel destination (see General Services Administration website at: <http://www.gsa.gov/travel/plan-book/per-diem-rates>). All lodging expenses must be supported by itemized receipts. Meal expenses that exceed the federal travel regulation meal per diem (M&IE) for the travel destination must be supported by itemized receipts. Within the above limits, travelers may only be reimbursed up to the amount actually expended.

5.10 Lodging

All lodging expenses must be supported by itemized receipts. The receipt must show a proof of payment and include the following:

- 5.10.1 The name and address of the commercial lodging establishment
- 5.10.2 The name of the traveler
- 5.10.3 The single room rate
- 5.10.4 A daily itemization of the lodging charges

5.11 Meals/Lodging Exceeding the Limits

Actual meal and lodging expenses combined shall not exceed the amount listed in the federal travel rates indicated for the travel destination (see General Services Administration website at: <http://www.gsa.gov/travel/plan-book/per-diem-rates>) for the period. For foreign travel, travelers may not exceed the amount listed in the foreign travel rates indicated for foreign travel destination (see U.S. Department of State website at: [https://aoprals.state.gov/content.asp?content\\_id=184&&menu\\_id=101&menu\\_id=101](https://aoprals.state.gov/content.asp?content_id=184&&menu_id=101&menu_id=101)) as the meals/lodging combined limit.

- 5.11.1 Meals/Lodging expenses exceeding the limits will require the appropriate Division Vice President's approval.

5.12 Conference/Workshop/Convention/Training Hotels

If a traveler selected the conference/workshop/convention/training hotel, and the meals and lodging expenses exceeded the limit, the published hotel expenses and actual meals up to the federal travel regulation meal rate (M&IE) for the travel destination may be reimbursed. The hotel expense must be the lowest available published rate. The traveler is required to either upload the supporting document (e.g., conference brochure) that clearly shows the published workshop/conference/convention/training hotel rate or obtain the appropriate Division Vice President's approval

5.13 Rental Car

State-contracted rental car costs include liability and loss/damage waiver (LDW) insurance in the base rate, while non-contracted rental car costs do not. If a non-contracted rental car

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company is used, it is the traveler's responsibility to obtain the proper insurance coverage.

5.13.1    An employee is entitled to reimbursement for the cost of renting a vehicle to conduct the university business. Rental car should be up to full-size for less than three travelers. If three or more travelers are traveling together on the university business, SUV/Van may be rented.

5.13.2    Rental cars may be obtained for university travel in one of the following ways:

5.1    3.    2.1    State-contracted rental car charged to a Departmental Travel Card or Centrally Billed Travel Card. The reservation may be made by the traveler or through a contracted travel agency. The person making the travel arrangements must verify that a state-contracted rate is charged by the contracted rental car company, if available. A list of contracted rental car companies may be found at: Comptroller [State Travel Management Program](#)

5.13    .2.2    Non-contracted rental car charged to a Departmental Travel Card or Centrally Billed Travel Card: If the purchase meets acceptable condition(s) of non-use of contracted travel services, the Travel Exemption Certification Form is required:  
<http://www.tsu.edu/about/administration/finance/procurement-services/>

5.13    .    2.3    Non-contracted rental car charged to a prospective employee's personal credit card. Requires a Travel Exemption Certification Form, available at  
<http://www.tsu.edu/about/administration/finance/procurement-services/>

#### 5.14    Incidental Expenses

Incidental expenses must be itemized on the Travel Voucher. Receipts are not required for incidental expenses unless an individual expense exceeds \$75.00. However, travelers should always ask for a receipt for incidental expenses and provide it as documentation with the Travel Voucher when provided by the vendor.

Reimbursable incidental expenses on local funds include:

5.14.1    Hotel occupancy taxes for lodging within the United States. Taxes will only be reimbursed in proportion to the lodging expense reimbursement. Hotel

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occupancy taxes are considered part of the lodging expense (not an incidental expense) for lodging outside the United States. 5.14.2 Telephone calls and internet access (only related to university business).

5.14.3 Gasoline charges when rented or university-owned or university-leased motor vehicles are used. 5.14.4 Toll charges.

5.14.5 Repair charges during university business travel when a university-owned motor vehicle is used.

5.14.6 Copying and/or facsimile charges.

5.14.7 Passport or visa charges, departure taxes, and inoculations for foreign travel.

5.14.8 Postage

5.14.9 Notary fees.

5.14.10 Charges to exchange U.S. currency for foreign currency and vice versa. The exchange rate used for conversion of monies must be stated.

5.14.11 Travelers check charges.

5.14.12 Mandatory charges by a commercial lodging establishment other than the room rate.

5.14.13 Books or documents purchased for a seminar or conference.

5.14.14 Tips not to exceed 20% of the transaction amount for services where it is customary to tip.

5.14.15 Parking.

5.14.16 Laundry and dry-cleaning expenses incurred during travel for a trip lasting longer than six days. 5.15 Business Meals

Business meal expenses incurred during employee travel may be paid or reimbursed on a Travel Voucher. An itemized receipt supporting the expense is required

5.15 .1 Employees must present a copy of the university's Texas Sales and Use Tax Exemption Certificate when they pay for the business meals with the university credit cards (see MAPPs 03.02.06, and 04.02.09). If employees pay for the meals out-of-pocket and request reimbursements, the certificate should not be presented, and the full amount of sales tax may be reimbursed. Meals for a group of employee travelers are not considered business meals. Each employee should pay for the meal and record the expense in the Expense Report.

5.15.2 Business meals, including beverages, tax, and gratuity, shall not exceed \$100 per person.

5.15.3 See MAPP 03.07.04 Official Functions and Discretionary Expenditures for required documentation, approvals and fund restrictions.

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5. 16 Alcoholic Beverages

- 5.16 .1 Alcoholic beverages, if allowed by the department, cannot be purchased during normal business hours by employees.
- 5.16 .2 Alcohol beverages cannot be charged to tuition, sponsored project, federal indirect cost, or Athletic cost centers.
- 5.16 .3 Expenditures for an alcoholic beverage is considered inclusive of the business meal. The cost of the alcoholic beverage will be added to the cost the meal in determining whether the per diem or business meal maximum cost was exceeded.

5. 17 Mileage

5. 17.1 Local/Intercity Mileage

Local/intercity mileage is not considered a travel expense. The Mileage Report can be completed with addresses or odometer readings. Local/intercity parking and tolls can be documented on the Mileage Report as well as reimbursement. The current state mileage reimbursement rate for travel can be obtained at <https://fmx.cpa.texas.gov/fmx/travel/texttravel/rates/current.php>. Employees may calculate the number of miles by using a vehicle odometer reading or a mapping service web site (e.g., Mapquest).

5.17 .2 Mileage While Traveling

Mileage reimbursement for travel should be processed via a Travel Voucher. The driver must provide a point-to-point itemization of locations driven. The Mileage Report may be used to itemize mileage other than mileage between the university campus and Bush Intercontinental or Hobby airport. The Mileage Report can be completed with addresses or odometer readings and is located at the following web address:

<http://www.tsu.edu/about/administration/finance/procurement-services/>

5.1 8 Registration Fees

- 5.18.1 Registration fees can be paid directly to sponsoring organizations in advance by purchase order, by one of the various Travel Cards, P-Card, or reimbursed to the traveler. The traveler may be reimbursed for registration fees after the trip on a travel voucher, along with other travel expenses. An itemized receipt with a proof of payment (i.e., receipt, cancelled check, credit card statement) must be provided for reimbursement of registration fees.
- 5.18.2 If registration fees are reimbursed prior to a conference and the

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traveler does not attend, the traveler must repay the university the same amount refunded by the conference. The traveler should notify the conference and the department of the trip cancellation as early as possible. Repayments to the university should be made immediately following receipt of a conference refund, if applicable.

- 5. 19 Non-reimbursable travel expenses include, but are not limited to:
  - 5. 19.1 Movies (in a hotel or theater), sporting events, concerts, and plays.
  - 5. 19.2 Expenses involving only the consumption of alcoholic beverages (i.e., without food).
  - 5. 19.3 Any expense not relating to official university business.
  - 5. 19.4 The portion of any expense considered lavish, extravagant, or unnecessary to accomplish university business in view of the circumstances.
  - 5. 19.5 Expenses attributable to other employees (e.g., meals, lodging, airfare, etc.). However, rental cars and taxi fares may be reimbursed to one employee, though more than one employee uses the same rental car or taxi. Any exceptions to this restriction must be clearly documented

and an explanation provided as to why it was necessary to pay for someone else's expenses. 5.1 9.6 Lodging expenses incurred at a place that is not a commercial lodging establishment.

5.19.7 Expenses that are not incurred or paid by the traveler, such as complimentary airfare, complimentary meals, and free night of lodging.

5.20 Deadline for Processing Travel Reimbursements

5.20.1 Travelers must submit their request for reimbursement, including required documentation, to the department business office no later than 60 days after travel is completed (see section 5.20.3 below).

5.20.2 Requests for non-overnight mileage reimbursement (local funds only) must be submitted to the department business office no more than one calendar year after the date of the first non-overnight

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mileage expense incurred. Note that non-overnight transportation expenses are not considered a travel expense and should be processed on a regular non-travel voucher.

5.20.3 In accordance with Internal Revenue Service accountable plan requirements, as described in IRS Publication 463, all reimbursements requests submitted to the department business office after the above deadlines will be treated as taxable income to the payee. These Vouchers must be routed to Human Resources and must include a completed Taxable Payments or Reimbursements to Employees form. On the form, “Other Taxable Wage Benefits” (Payroll Earnings Code 443) should be indicated, but the voucher should contain the appropriate accounts that describe the expenses (not account for Other Taxable Wage Benefits).

5.20.4 The department should make every effort to submit travel vouchers for employee, prospective employee, and student travel reimbursements to Accounts Payable as soon as possible but no later than 15 days following receipt of all required documentation from the traveler.

5. 21    Accounting for third-party travel reimbursements to students and employees

If a student or employee is reimbursed for travel expenses by a third party (e.g., host of a conference), they must deposit the reimbursement check (or personal check made payable to university for the same amount) into the appropriate university cost center and account immediately upon receipt using a Journal Entry.

5. 22 Those employees with university travel expenses that exceed \$10,000 in the prior fiscal year will be subject to an automatic audit of travel made during the current fiscal year. In addition, vice presidents and deans will be subject to an automatic audit of travel regardless of their travel amounts.

6. COMBINING BUSINESS AND PERSONAL TRAVEL

6.1 Travelers who combine business and personal travel must adhere to the following requirements, which are based on US Treasury Regulations, Subchapter A, Sections 1.162-2, 1.212-1, and 1.274-4 and described in IRS Publication 463.

6.1.1 Travel in the United States (all 50 states and the District of Columbia)    Travel Primarily for Business in the U.S. – Defined as travel when the number of “days spent on business activities” (see

III.5) exceeds the number of days spent on personal activities. Also, the nature of the business activities must be documented to show they directly benefit the university.

6.1.1.1 If the traveler’s actual airfare includes a personal destination, the traveler must provide a lowest priced airfare quote that only includes business destinations. The traveler will be reimbursed the lesser of the actual airfare, which includes the personal destination, and the quote, which only includes business destinations. Airfare that includes personal destinations may not be directly charged to the university on a Travel Voucher or Travel Card.

6.1.1.2 All meals, lodging, and other travel expenses incurred on personal days will not be reimbursed to the traveler and may not be directly charged to the university on a Travel Voucher or Travel Card.

6.1.1.3 Any additional expenses incurred (additional hotel room charge, additional baggage fees, etc.) because a family member is traveling with the university employee for personal reasons may not be charged to the university or reimbursed to the employee.

6.1.2 Travel Primarily for Personal Reasons in the U.S. – When the number of “days spent on business activities” is less than or equal to the number of days spent on personal activities.

The cost of traveling to/from the destination (airfare, mileage to/from airport, airport parking, etc.) may not be directly charged to the university or reimbursed. Only expenses that are directly related to conducting university business may be charged to or reimbursed by the university, such as lodging and meals on “days spent on business activities,” and local transportation costs to/from business meetings.

6.2 Travel Outside the United States

6.2.1 Travel Considered to be Entirely for Business Outside the U.S. – All approved university employee business travel outside the U.S. that includes some personal travel days is “considered to be entirely for business” because the employee is considered to have “no substantial control” over making the trip. The only exception is the President’s travel outside the US.

Transportation costs to/from the business destination will be paid/reimbursed 100%, not including personal destinations or side trips. Other travel expenses, such as meals, lodging, and local transportation, will be reimbursed only if they are incurred on “days spent on business activities.” Expenses for days spent on personal activities will not be reimbursed.

6.2.1.1 If the traveler’s actual airfare includes a personal destination, the traveler must provide a lowest priced airfare

quote that only includes business destinations. The traveler will be reimbursed the lesser of the actual airfare, which includes the personal destination, and the quote, which only includes business destinations. Airfare that includes personal destinations may not be directly charged to the university on a Travel Voucher or Travel Card.

- 6.2.1.2 All meals, lodging, and other travel expenses incurred on personal days will not be reimbursed to the traveler and may not be directly charged to the university on a Travel Voucher or Travel Card.
- 6.2.1.3 Any additional expenses incurred (additional hotel room charge, additional baggage fees, etc.) because a family member is traveling with the university employee for personal reasons may not be charged to the university or reimbursed to the employee.
- 6.2.2 The President’s travel outside the U.S. that is greater than seven (7) days is not automatically “considered to be entirely for business” because the President is a “managing executive” and is considered to have substantial control over making business trips. Therefore, the President must substantiate that travel outside the U.S. is “considered to be entirely for business” or “primarily for business” when personal travel is combined with business travel (IRS Publication 463).
- 6.3 Departments and travelers should contact Accounts Payable prior to making travel arrangements for trips that combine both business and personal travel if they have questions about compliance with this policy.

**7. COMPLETING THE TRAVEL VOUCHER**

Travel                    7.1 The following information, if applicable, must be completed on the Voucher:

- 7.1.1 Traveler’s name.
- 7.1.2 Dates of travel.
- 7.1.3 Amount expended during each day in the appropriate expense categories.
- 7.1.4 Amount of travel advance, third-party reimbursement, or disallowed travel expense, if any.
- 7.1.5 Signature of employee or student who is being reimbursed (other travelers are not required to sign).

7.1.6 If the actual cost of the trip on the Travel Voucher exceeds the estimated cost of the trip on the Authority to Travel form by more than 10 percent, the Travel Voucher must be approved by the traveler’s supervisor or unit head. This approval may be in the form of a signature on the Travel Voucher or in an email from the supervisor or unit head.

7.1.7 If the actual cost of the trip is 110 percent of the estimated cost of the trip on the Authority to Travel or less, the supervisor or unit head does not need to approve the Travel Voucher.

7.1.8 Any comments needed to provide additional information about the trip (optional).

## 7.2 Travel Voucher Documentation

The following documentation, if applicable, must be attached to the Travel Voucher:

### 7.2.1 Receipts for:

7.2.1.1 Traveler-paid airfare (airline ticket stub, unless “ticketless” travel; travel agent’s or airline’s invoice/itinerary).

7.2.1.2 Traveler-paid rental car (itemized receipt).

7.2.1.3 Traveler-paid hotel (itemized receipt). Lodging receipts should include the following information: (a) name and location of hotel, (b) dates lodged, and (c) separate amounts for charges such as lodging, hotel occupancy taxes, meals and telephone calls. For purposes of assigning the correct account, lodging expenses do not include hotel occupancy taxes or phone call, which are considered incidental expenses.

7.2.1.4 Traveler-paid meal expense (itemized receipt) if the meal expense exceeds the federal travel regulation meal per diem for the travel destination.

7.2.1.5 Incidental expense transactions that exceed \$75.00 (itemized)

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receipt).

- 7.3 Receipts in a foreign currency must be converted to U.S. dollars and the exchange rate must be indicated.
- 7.4 Itinerary from travel agency, if airfare was billed directly to the university.
- 7.5 Registration confirmation or receipt.
- 7.6 For non-foreign travel, daily itinerary of meetings attended or conference program that support the business purpose of the trip. For foreign travel, copy of agenda and trip report submitted to the appropriate vice president or president, as described in paragraph IV. 1.3.
- 7.7 Copy of approved Authority to Travel form. If approved by email, attach a copy of the approving emails along with the Authority to Travel.
- 7.8 Copy of Travel Voucher used to pay some of the travel expenses on a state cost center, if applicable.

## 8. DIRECT-BILLED TRAVEL PAYMENTS

Travel expenses may be charged directly to a Direct Billed or Department Travel Card. See the Travel Card MAPP 03.02.15 for additional information about and requirements for using travel cards.

## 9. CASH ADVANCES

- 9.1 Cash advances are only allowed for student group travel and individual foreign travel and they are paid and cleared on the University clearing account. Cash advances may only be issued to university employees. An employee may not receive a cash advance until all previous travel advances have been accounted.

Travelers should allow 15 working days to process a cash advance. The Cash

Advance Application must be approved by the appropriate college/division business administrator and attached, along with an approved Authority to Travel to the purchase order or direct payment voucher used to pay for the advance. The Cash Advance Application is located at:

<http://www.tsu.edu/about/administration/finance/procurement-services/>

- 9.2 Advance checks are forwarded to the Bursar's Office, to the employee's home address or direct deposit. Travel advance checks are distributed no

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more than 30 days before the trip.

### 9.3 Accounting for Advances

9.3.1 Each trip must be reported and accounted for individually. A Travel Voucher, Authority to Travel form, and receipts must be attached to the Voucher and submitted to Accounts Payable after the trip.

9.3.2 If expenses were less than the amount advanced, the traveler must issue a check payable to TSU for the excess amount. A Journal Entry recording the traveler's expenses and cash deposit must be submitted to the Office of the Bursar within 15 working day of return from the trip.

For example, if the travel advances were \$1,000 and out-of-pocket expenses were \$800, the following Journal Entry would be prepared:

Debit Bank (account 1200 for TSU Bank) \$200 and appropriate expenses with the department's account. Credit account 1201 and the department that paid the advance of \$1000. The JE is submitted, along with a receipt of the deposit from the traveler, to the Travel Department.

#### 9.3.3

If expenses equaled the amount advanced, a Journal Entry must be submitted to the Travel Department within 15 working days of return from the trip.

For example, if the cash advance were \$1,000 and out-of-pocket expenses were \$1,000; the following Journal Entry will be prepared: Debit travel expense accounts and cost center for total of \$1,000. Credit account 1201 and department cost center that paid advance of \$1000.

9.4 If expenses were greater than the amount advanced, a Voucher to Reimburse the employee for the difference must be submitted to the Accounts Payable within 15 working days of return from the trip.

For example, if the travel advance were \$1,000 and out-of-pocket expenses were \$1,200, the following entries would be made on the Voucher:

Voucher Line#1:        Expense accounts for total of \$1,200.  
Voucher Line#2:        Account 1200 and department that paid

advance (\$1,000).

Therefore, the total amount of voucher is \$200

#### 9.5 Non-Compliance

9.5.1 Cash Advances must be reconciled monthly by the originating departments.

9.5.2 If any advance is not cleared within 60 days after returning from the trip,  
The department will report the advance to Payroll as compensation to the employee using a 1099 Form as taxable income to the employee. The traveler will remain responsible for repayment of the advance and will be ineligible for subsequent travel advances until the prior advance is repaid or cleared.

### 10. TRAVEL-RELATED INSURANCE

10.1 Travel must be approved in advance to ensure travelers are covered under the university insurance and workers' compensation programs and to provide legal protection as they perform official duties.

10. 2 In addition, Accident Insurance is available for Foreign Travel. See the Risk Management website for additional information.

10.3 The state travel card vendor also provides travel insurance when the airfare is charged to the Department Travel Card or to the traveler's Centrally Billed Travel Card . Also, the contract travel agencies may provide additional insurance benefits for business travelers.

10.4 State-contracted rental cars include liability insurance and the collision damage waiver in the contracted price. However, they are not generally included in the price of non-contracted rental cars. Therefore, travelers should purchase liability insurance, unless covered by their own car insurance, and the collision damage waiver for non-contracted rental cars.

10. 5 An Authority to Travel form is not required for insurance purposes when travel is limited to the Houston area (i.e., for intercity mileage). However, it should be evident that the employee was driving to or from a University-related meeting.

## 11. USING STATE RULES FOR LOCAL-FUNDED TRAVEL

If a grant or contract requires the University to follow state travel rules, all travel arrangements and reimbursements must be completed according to the rules outlined in MAPP 03.02.10 and in the Comptroller’s Textravel (state travel laws and rules provided by the Texas State Comptroller to state agencies and institutions of higher education). The Authority to Travel, Travel Voucher, and Cash Advance Application (if applicable), used for reimbursement should contain the statement, “state travel rules must be followed” or a similar statement).