

UNIVERSITY of HOUSTON  
MANUAL OF ADMINISTRATIVE POLICIES AND PROCEDURES

**SECTION: Procurement**  
**AREA: Travel**

**Number: 04.02.01B**

<b>SUBJECT: Travel Paid from Local Funds</b>
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I. PURPOSE AND SCOPE

Travel by University of Houston 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. They do not apply to travel paid from agency funds (fund 9), though these payments must be supported by appropriate receipts or invoices.

II. 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 or unit head, 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.

III. DEFINITIONS

A. Concur: Travel Management System that is used for all travel for employees, prospective employees, students, prospective students, university guests, contractors, and regents.

Concur's three components are (1) Travel Request, (2) Travel (booking), and (3) Expense Report. Travelers must complete Travel Requests and Expense Reports in Concur. However, using the Travel component to book travel is optional. See [the AP Travel website](#) for additional information about processing Expense Reports in Concur.

B. Concur Travel: Travel and moving expenses including the following must be processed in Concur as Concur Travel expenses:

- All trips that include airfare, rental car, or hotel/lodging
- All overnight trips

- All travel card transactions
  - All trips for UH business, whether UH pays or not
  - All moving expense reimbursements (see [MAPP 02.03.07](#) for guidelines)
- C. 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.
- D. 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 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.
- E. Expense Report: The document in Concur that is used to document all travel expenses and request reimbursement for any out-of-pocket travel expenses after the trip.
- F. Foreign Travel: Travel to or from all countries outside the United States, Canada, Mexico, and the U.S. territories and possessions.
- G. Individual 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. Individual Travel Cards are only issued to 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.
- H. International Travel Export Control 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 Concur Travel Request.
- I. 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](#).
- J. 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 § 660.002](#)).

- K. 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.
- L. 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.
- M. Multiple User Department 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. Multiple User cards are issued in the name of the department, but signed out to travelers without an Individual Travel Card for specific trips. All charges are billed to the university, and the card is returned to the department after the trip. Custodian of the Multiple User Department Travel Card must maintain a log to record distribution/receipt of the card. Transactions are charged to the department's default local cost center.
- N. 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.
- O. Texas Comptroller of Public Accounts (CPA): The Texas agency with authority and responsibility for regulating procurement and related business for state agencies.
- P. Travel Request: The document in Concur that is used to request and authorize official university travel in advance of the trip.
- Q. 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. ADVANCED APPROVAL OF TRAVEL
- A. All travel that is related to official university business defined in Section III above, whether paid by the university or not, must be approved in advance (i.e., prior to departure) for all travelers by all of the required approvers on a Travel Request in Concur. This requirement also applies to travel associated with house hunting and moving for new employees.
- B. Travel Request for an employee traveler must be approved by the traveler's supervisor (or delegate) and the certifying signatory of the cost center shown on the Travel Request header.
- C. Travel Request for a non-employee traveler must be approved by the department unit head (or delegate) and the certifying signatory of the cost center shown on the Travel Request header.
- D. Travel Request for travel to and/or from foreign countries other than Canada, Mexico, or the U.S. territories and possessions must be pre-approved by the appropriate Vice President (or delegate). Travel Request for the President's direct reports must be pre-approved by the President (or delegate).

For foreign travel, the employee traveler must submit 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 attached to the applicable Travel Request.

- E. 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 a Travel Request. These reimbursements should be processed on a purchase voucher.

#### V. EXPORT CONTROLS AND EMBARGO RESTRICTIONS

- A. All travelers who travel to destinations outside the United States and the U.S. territories and possessions must complete the International Travel Export Control Form and receive approval from the Export Control Officer, if required, before leaving on the trip. This requirement applies to all employee business travel outside the United States, regardless of the source of funds used to pay for the trip or whether the University pays for any of the trip expenses. The International Travel Export Control Form is located at: <http://www.uh.edu/research/resources/dor-forms/export-control>.
- B. The completed International Travel Export Control Form must be attached to the Travel Request and submitted for approvals.
- C. Travelers are advised to complete the International Travel Export Control Form as early as possible to allow adequate time for the Export Control Officer to request a license from the responsible federal agency, if required. Most travel outside the U.S. and the U.S. territories and possessions will not require a license, but if a license is required, it could take up to six months to process by the federal agency.

#### VI. USE OF CONTRACTED TRAVEL VENDORS

- A. 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:

1. Travel charge cards.
2. Travel agencies.
3. Airfare.
4. Hotels.
5. Rental cars.

- B. Names and rates of current state-contracted travel vendors are available at [the Comptroller's website](#). State-contracted airfare may only be obtained by using the state-issued Department Travel Card, Individual Travel Card, or Multiple User Department Travel Card. State-contracted rates for lodging and rental car may be obtained with or without state-issued credit cards. State-contracted rates are not available to contractors paid a fee for services.

- C. The Fly America 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 America Act Waiver Checklist must be completed to document the exception to the Fly America Act. [The Waiver Checklist](#) must be completed and uploaded as supporting documentation to the Expense Report.

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

### A. 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:

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: <https://uh.edu/office-of-finance/ap-travel/forms/>.
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.

### B. Claiming Reimbursement

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.
2. If the hotel refused to honor the Exemption Certificate, the traveler should report this to AP Travel, who will notify the Comptroller's Office.

## VIII. EXPENSE REPORTS

All travel reimbursements and Travel Card transactions are processed via Expense Reports through Concur. Expense Reports should document all business related travel expenses, whether direct billed to the university or reimbursed to the traveler, as well as any travel advances and third-party reimbursements.

An itemized receipt is required for all travel expenses charged to Travel Card.

Travel reimbursements for university guests and contractors must be in accordance with the agreement/contract and supported with itemized receipts. The expense must not be lavish or extravagant.

Expense Reports must be approved by an appropriate Certifying Signatory and Accounts Payable in order to generate payments. Expense Reports for moving, Expense Reports for travel by foreign nationals, and Expense Reports containing receipts not submitted within 60 days by employees must be routed through the Tax Department prior to final approval by Accounts Payable.

### A. Airfare

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.
2. Some additional fees associated with economy/coach class airfare are accepted (see [Travel website](#)).
3. An itemized receipt (i.e., paid invoice or receipt including flight itinerary) issued by travel agency or commercial airline must be attached to the expense report. 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
  - f. Each flight's origin and destination.

#### B. Overnight Meals and Lodging

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

1. Meals  
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.
2. Lodging  
All lodging expenses must be supported by itemized receipts. The receipt must show a proof of payment and include the following:
  - a. The name and address of the commercial lodging establishment
  - b. The name of the traveler
  - c. The single room rate
  - d. A daily itemization of the lodging charges

#### 3. Meals/Lodging Exceeding the Limits

Actual meal and lodging expenses combined shall not exceed the published amount on the [UH Travel website](#) for the period, excluding hotel occupancy tax. For foreign travel, travelers may use the published amount on the UH Travel website or the amount listed in the federal travel rates indicated for the travel destination (see [U.S. General Services Administration web site](#)) as the meals/lodging combined limit.

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

#### 4. 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.

#### C. Non-Overnight Meals

1. 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.
2. Meal expenses incurred by prospective employees, students, and university guests (non-employees) during non-overnight travel may be reimbursed based on itemized receipts. Such expenses should not be lavish or extravagant in view of the circumstances.

#### D. Rental Car

1. 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 company is used, it is the traveler's responsibility to obtain the proper insurance coverage.
2. 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.
3. An itemized receipt with proof of payment must be attached to the Expense Report. The receipt must include:
  - a. The name of the rental company
  - b. The name of the employee renting the vehicle
  - c. The starting and ending dates of the rental
  - d. An itemization of expenses incurred

#### E. Other Expenditures

1. Incidentals  
An itemized receipt is required for incidental expense transactions that exceed \$75.00. Receipts are not required for incidental expenses unless an individual expense exceeds \$75.00.

Reimbursable incidental expenses on local funds include:

- a. Hotel occupancy taxes for lodging within the United States. Taxes will only be reimbursed in proportion to the lodging expense reimbursement. Hotel occupancy taxes are considered part of the lodging expense (not an incidental expense) for lodging outside the United States.
- b. Telephone calls and internet access (only related to university business).

- c. Gasoline charges when rented or university-owned or university-leased motor vehicles are used.
  - d. Toll charges.
  - e. Repair charges during the university business travel when a university-owned motor vehicle is used.
  - f. Copying and/or facsimile charges.
  - g. Passport or visa charges, departure taxes, and inoculations for foreign travel.
  - h. Postage.
  - i. Notary fees.
  - j. Charges to exchange U.S. currency for foreign currency and vice versa. The exchange rate used for conversion of monies must be stated.
  - k. Travelers check charges.
  - l. Mandatory charges by a commercial lodging establishment other than the room rate.
  - m. Books or documents purchased for a seminar or conference.
  - n. Tips not to exceed 20% of the transaction amount for services where it is customary to tip.
  - o. Parking.
  - p. Laundry and dry cleaning expenses incurred during travel for a trip lasting longer than six days.
2. Business Meals  
Business meal expenses incurred during employee travel may be paid or reimbursed on a local Expense Report. An itemized receipt supporting the expense is required.
- a. 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 or vouchers (see MAPPs [04.01.03](#), [04.01.11](#), and [04.02.05](#)). 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.
  - b. Business meals, including beverages, tax, and gratuity, shall not exceed \$100 per person.
  - c. See [MAPP 05.02.02](#), Official Functions and Discretionary Expenditures, for required documentation, approvals, and fund restrictions.
3. Registration fees

Registration fees can be paid directly to sponsoring organizations in advance by Voucher, 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 an Expense Report, along with other travel expenses. An itemized receipt with a proof of payment must be provided.

If registration fees are reimbursed prior to a conference and the 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.

F. Alcoholic Beverages

1. Alcoholic beverages, if allowed by the department, cannot be purchased during normal business hours by employees.
2. Expenditures for alcoholic beverages must be itemized and charged to account 53113, whether part of a travel meal or business meal (see section E.2. above). However, the cost of alcoholic beverages will be added to the cost of travel meals or business meals in determining whether the federal travel regulation meal rate (M&IE) or business meal maximum cost was exceeded.
3. Alcoholic beverages cannot be charged to tuition, sponsored project, federal indirect cost, or Athletic cost centers.

G. Mileage

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 for reimbursement. The current state mileage reimbursement rate for travel can be obtained at: <https://fmx.cpa.texas.gov/fmx/travel/textravel/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](#)).

2. Mileage While Traveling

Mileage reimbursement for travel should be processed in Concur via an Expense Report.

H. Additional Document Required

1. For non-foreign travel, a traveler is required to provide a daily itinerary of research/meetings attended or conference program that support the business purpose of the trip.
2. For foreign travel, a traveler excluding contractor and university guest must include a post-trip report describing business activities for each applicable day of the trip along with the agenda of the trip in the Expense Report.

I. Non-reimbursable travel expenses include, but are not limited to:

1. Movies (in a hotel or theater), sporting events, concerts, and plays. See [MAPP 05.02.02](#).
  2. Expenses involving only the consumption of alcoholic beverages (i.e., without food).
  3. Any expense not relating to official university business.
  4. The portion of any expense considered lavish, extravagant, or unnecessary to accomplish university business in view of the circumstances.
  5. Expenses attributable to other employees or travelers (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.
  6. Lodging expenses incurred at a place that is not a commercial lodging establishment.
  7. Expenses that are not incurred or paid by the traveler, such as complimentary airfare, complimentary meals, and free night of lodging.
- J. Deadline for Processing Travel Reimbursement
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 3 below).
  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 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.
  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 Expense Reports must be routed in workflow through the Tax Department and must include a completed Taxable Payments or Reimbursements to Employees form ([Exhibit B](#), [SAM 03.D.06](#)). On the form, "Other Taxable Wage Benefits" (Payroll Earnings Code 443) should be indicated, but the Expense Report should contain the appropriate accounts that describe the expense (not account 54814, Other Taxable Wage Benefits).
  4. The department should make every effort to submit 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.
- K. 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.

- L. 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.

#### IX. COMBINING BUSINESS AND PERSONAL TRAVEL

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](#).

##### A. Travel in the United States (all 50 states and the District of Columbia)

1. Travel Primarily for Business in the U.S. – Defined as travel when the number of “days spent on business activities” (see Section III.E. ) 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.
  - a. 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 Voucher or Travel Card.
  - b. 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 Voucher or Travel Card.
  - c. 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.
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.

##### B. Travel Outside the United States

1. 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 (managing executive) travel outside the US. A managing executive is an employee who has the authority and responsibility, without being subject to the veto of another, to decide on the need for the business travel.

Transportation costs to/from the business destination may 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.” The appropriate Vice-President (or the President for direct reports) has the ultimate responsibility for determining the extent of reimbursement for the transportation costs and other travel expenses. Expenses for days spent on personal activities will not be reimbursed.

- a. 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 Voucher or Travel Card.
  - b. 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 Voucher or Travel Card.
  - c. 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.
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](#)).
- C. 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.

#### X. DIRECT-BILLED TRAVEL PAYMENTS

Travel expenses may be charged directly to a Department, Multiple User, or Individual Travel Card. See [MAPP 04.02.05](#) for additional information about and requirements for using travel cards.

Expense Reports must be processed through Concur in order to record travel expenses charged to the university centrally billed travel cards.

#### XI. TRAVEL ADVANCES

- A. Travel advances are only allowed for group travel and individual foreign travel and they are paid and cleared on local department cost centers. Travel advances may only be issued to Travel Advance eligible employees. Employees must complete and submit the Concur Supplemental Form for Employee Access Updates (<https://uh.edu/office-of-finance/ap-travel/forms/>) to become Travel Advance eligible.
- B. Travel Advances are requested in the Travel Requests. Travel Advance requests must be submitted to Accounts Payable no later than ten (10) working days prior to the travel.

- C. An employee may not receive a travel advance until all previous travel advances have been accounted for.
  - D. Travel advance payments are direct-deposited into the employee's bank account no more than 30 days before the trip.
  - E. Accounting for Advances
    - 1. Each trip must be reported and accounted for individually. An Expense Report, linked to the appropriate Travel Request with the Travel Advance, must be submitted to Accounts Payable along with the receipts.
    - 2. If expenses were less than the amount advanced, both the travel expenses and the remaining travel advance must be entered in the Concur Expense Report. The remaining travel advance must be recorded as Cash Advance Return in Concur. Concur will generate journal entries for travel expenses and a receivable entry (account 12306) for the remaining Cash Advance. The traveler must issue a check payable to the University of Houston for the excess amount. The department is required to create a Journal Entry recording the traveler's cash deposit and process the deposit within five (5) working days after the Expense Report is submitted to Accounts Payable.
    - 3. If expenses equaled the amount advanced, the travel expenses must be entered in the Concur Expense Report. Concur will automatically subtract the travel advance amount from the travel expense amount, and create a journal entry to post the expenses.
    - 4. If expenses were greater than the amount advanced, the travel expenses must be entered in the Concur Expense Report. Concur will automatically subtract the travel advance amount from the travel expense amount and generate a voucher to issue a reimbursement for the excess amount.
  - F. Non-Compliance
    - 1. Travel Advances (account 12305) and Travel/Cash Advance Return (account 12306) must be reconciled monthly by the originating departments.
    - 2. If any advance is not cleared within 120 days after returning from the trip, the department will report the advance to Payroll as compensation to the employee using [Exhibit B, Taxable Payments or Reimbursements to Employees](#), from [SAM 03.D.06](#). 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.
- XII. TRAVEL-RELATED INSURANCE
- A. Travel must be approved in advance to ensure travelers are covered under the university workers' compensation insurance and to provide legal protection as they perform official duties.
  - B. In addition, Accident Insurance is available for Foreign Travel. See [the Risk Management website](#) for additional information.
  - C. The state travel card vendor also provides travel insurance when the airfare is charged to the Department Travel Card, Individual Travel Card, or Multiple-User Travel Card.

