

Business Resource Center
Summary of Documentation Requirements
for Business Travel & Entertainment Reimbursements
Per Business and Finance Bulletins G-28 and BUS-79

*Please note: The following is a **summary** of the documentation requirements in UC Policy G-28 and BUS-79. Please refer to these documents for additional information.*

Travel-Related Expenses

Section I.2.b of UC Policy G-28 (<http://policy.ucop.edu/doc/3420365/BFB-G-28>) **requires** receipts and other documentation for the following types of travel-related expenditures, **regardless of the amount**:

Domestic Travel Less than 30 Days

Type of Expenditure	Documentation Requirements
Airfare	Copy of itinerary showing proof/method of payment (PTA number* or credit card charged, for example, Visa card xxxxxxxxxxxx1234)
Lodging	Itemized receipt showing zero balance and method of payment (for example, Visa card xxxxxxxxxxxx1234)
Rental car	Itemized receipt showing zero balance and method of payment (for example, Visa card xxxxxxxxxxxx1234)
Conference registration	Itemized receipt showing proof/method of payment (Purchase order number or credit card charged, for example, Visa card xxxxxxxxxxxx1234) and an agenda, conference program, or other supporting documentation including which meals are included in the registration fee.

*PTA – Pre-Trip Authorization Number

The following types of expenditures **require** receipts based on certain dollar amounts.

Type of Expenditure	Documentation Requirements
Extraordinary items (such as damages to a car)	Receipts required regardless of dollar amount
Individual expense items	Receipt required for any individual expense item over \$75
Host/Hostess gift	Receipt required if the cost is \$25 or more

Please note: Reimbursement for meals and incidentals (M&IE) while traveling is based on **actual** expenses incurred (i.e., there is *no* M&IE per diem reimbursement allowed for domestic travel). Travelers may be required to submit receipts for meals if it appears the traveler is routinely claiming the full M&IE amount (i.e., treating expenses for M&IE as a per diem). Generally, there is no meal reimbursement for a one day trip (refer to Section V.E.3 for exception).

Foreign Travel

Type of Expenditure	Documentation Requirements
Lodging and M&IE incurred in a foreign country	<p>Generally, lodging and M&IE incurred in a foreign country shall be reimbursed in accordance with the Federal Maximum Travel Per Diem Allowances for Foreign Areas published by the Department of State. When this method is used, <u>no receipts</u> are required for lodging and M&IE incurred in a foreign country. Receipts for other expenses incurred in a foreign country are required.</p> <p>Per diem amounts should be adjusted to reflect actual time spent in a given location (e.g. arrived at 6 pm – meal per diem for that day would be reduced), for meals provided by vendor or other host, or to reflect actual lower costs if requested by department. Refer to G-28 for method of calculation.</p> <p>If the traveler opts to receive reimbursement of lodging and M&IE expenses incurred in a foreign country based on <u>actual</u> expenses, see “Exceptions for Foreign Travel Documentation Requirements” below</p>
Airfare	Copy of itinerary showing proof/method of payment (PTA number* or credit card charged, for example, Visa card xxxxxxxxxxxx1234)
Lodging and M&IE incurred <i>domestically</i> as part of a trip to a foreign country	Refer to the “Domestic Travel Less than 30 Days” section above.

*PTA – Pre-Trip Authorization Number

Exceptions for Foreign Travel Documentation Requirements

If a traveler requests reimbursement based on **actual** expenses incurred for business travel in a foreign country:

- a written explanation must be provided explaining why the traveler is claiming actual expenses rather than the per diem;
- receipts are **required** for **all** expenses claimed, regardless of amount;
- the method used to claim expenses must be used consistently throughout the trip. For example, if the traveler opts to claim lodging per diem and actual meals (or vice versa), he/she must use the same method for all locations visited on the trip. The traveler cannot claim lodging per diem in one country and lodging actual in another.

Business Entertainment Expenses

UC Policy BUS-79 (<http://policy.ucop.edu/doc/3420364/BFB-BUS-79>) provides the guidelines for reimbursement for business entertainment expenses.

Type of Expenditure	Documentation Requirements
Business entertainment	Receipts are not required for any individual business entertainment expenses less than \$75. The BRC may return to the department any receipts submitted for entertainment expenses for \$75 or less.
Business entertainment expenses in excess of \$75	<i>Itemized receipts</i> are <i>required</i> for any individual business entertainment expenses that exceed \$75.

Appendix A of BUS-79 provides the per person maximums allowed for meal reimbursements for breakfast, lunch, dinner and light refreshments. Please note that food, beverage, labor charges, delivery charges, taxes and gratuity are included in the per person calculations.

If the per person maximums are exceeded:

- An explanation for why the rates were exceeded is required and
- The exception must be approved by an individual who has been delegated such approval authority (Section IV, *Exceptions Table*).
- If the per person maximum is exceeded by 200%, the exception must be approved by the President.

Appendix B of BUS-79 provides guidelines for obtaining the appropriate signatures based on the type of business meeting or activity.