

UCLA Travel & Entertainment Expense Guidelines

September, 2018

Travel and entertainment are essential to the operation of the institution, the fulfillment of its academic reputation, and fundraising. University of California [Policy BFB-G-28](#) describes rules and procedures governing business-related travel for UCLA employees. [Policy BUS-79](#) addresses reimbursements for business meals and entertainment. Both policies are designed to ensure that the University complies with relevant IRS regulations. In addition, the Office of [Travel Services](#) offers a variety of informational resources about business travel and entertainment.

UCLA encourages individuals to be prudent in making travel and entertainment arrangements. The guidelines presented below supplement IRS regulations and University policies in order to assist UCLA faculty, staff and administrators in maintaining their fiduciary duty to use University resources appropriately. Staff in Travel Accounting, the Director of Travel Services, and the Associate Vice Chancellor/Controller are available to offer guidance about specific situations and requests.

Manager of Travel Accounting: Frank Mark-Kossow

fmark-kossow@finance.ucla.edu

310-825-9947

Senior Director of Corporate Financial Services: Scott Monatlik

smonatlik@finance.ucla.edu

310-794-6724

Associate Vice Chancellor/Controller: Allison Baird-James

abaird-james@finance.ucla.edu

310-794-8686

I. AIRFARE

- a. In general, UCLA will pay for economy fares. Travel should be scheduled as far in advance as feasible and prudent in order to obtain the lowest possible fares.
- b. UCLA will pay for the least expensive business class ticket for those travelers with an approved justification to travel in business class. UCLA will pay for the least expensive first class ticket if the aircraft does not have business class.
 - i. Health requirements must be documented by a licensed physician, acknowledged by the unit's CAO/CFO, updated annually, and maintained securely in the Travel Accounting Office.

- ii. Employees who wish to purchase an upgradable business class ticket (i.e., a ticket that provides the option to upgrade from business class to first class) must pay any increase in price from a non-upgradeable business class ticket. Documentation of ticket prices from the date of purchase must be attached to the travel reimbursement form.
- c. If vacation days comprise over 50% of international trips longer than one week in duration, UCLA will prorate airfare and other general expenses between vacation and work days. In order for UCLA to pay for even a prorated portion of the airfare, the primary purpose of the trip must be UCLA business, not personal.
- d. Travelers should seek advance approval for trips longer than 30 days.
- e. The UC Travel Center can assist with all airfare tickets and advise travelers on how to comply with University policy and campus guidelines. Travel Center staff are trained in providing appropriate documentation for ticket costs, including trips that involve exceptions to policy.
- f. Any UCLA-funded airfare expenses must be included on an expense report, even if direct-billed to the University. Travelers are discouraged from using their Travel & Entertainment (T&E) Card to pay for airfare, as payment cannot be processed until after completion of the trip.
- g. Beginning in 2018, a Carbon Mitigation Fee will be assessed to each business related flight. This will occur at the point of reimbursement for the trip. Please refer to the Sustainability website for further information about this program:
<https://www.sustain.ucla.edu/airtravelfund/>

II. HOTELS

- a. Room rates for domestic hotels (within the Continental United States) should not exceed \$275 per night, before taxes and other fees.
 - i. If the traveler is unable to secure lodging at \$275 per night or less, the traveler must submit additional documentation such as price comparisons within the proximity of the meeting location that supports the higher lodging rate. The price comparisons should be performed at the time of booking.
 - ii. A traveler who is required to attend a conference where the prearranged conference lodging rate exceeds the \$275 per night cap may stay at the conference hotel without exceptional approval.
- b. Travelers should obtain advance approval (i.e., prior to the hotel stay) from their department CAO/CFO for hotel rates in excess of these guidelines.

- c. The UC Travel Center can assist in booking all hotels (other than those with negotiated conference rates). When necessary, the UC Travel Center is trained in providing appropriate documentation for exceeding the hotel per diem requirements.

III. FOREIGN PER DIEM

- a. Lodging and meal expenses incurred outside of the Continental United States are limited to expenses actually incurred, not to exceed the local per diem rate.
- b. In the reimbursement system, foreign lodging and meal expenses should be entered as a per diem claim and adjusted down from the maximum if the traveler did not spend the full daily rate.
- c. Although receipts are not required to be provided in the travel reimbursement system for reimbursements up to the maximum per diem, it is recommended that departments or travelers maintain receipts supporting maximum foreign per diem claims in case of external audit. Individuals claiming the maximum per diem consistently will need to attest to the fact that the requested per diem amounts are less than or equal to the actual amount spent.

IV. GROUND TRANSPORTATION

- a. Travelers are advised to use taxis, shuttles or other relatively inexpensive methods for transport to and from the airport. When a more expensive chauffeured driver service is needed, an adequate business justification specific to the event is required.
- b. Individuals traveling alone who need rental cars should select an intermediate or smaller car. Excess charges for larger cars need proper business justification; the traveler may be asked to pay the difference between an intermediate and larger car if the business justification is inadequate. Advance permission is recommended.
- c. Tips should not exceed 20% of the transportation costs. The traveler may be asked to pay the difference between a 20% and larger tip.
- d. Parking and mileage expenses for employees traveling between the UCLA campus and UCLA locations where free shuttle service is available (i.e. UCLA Medical Center in Santa Monica) are generally not reimbursable. More information about the staff shuttle service can be found on the UCLA Health website:
<https://www.uclahealth.org/sustainability/transportation>
- e. If a car service is needed for a visitor to the University, the University has contracted rates with certain car and driver services which are lower than those available to the general public. Please contact the UC Travel Center at (310) 206-2639 or at

travel@finance.ucla.edu if you need to make such an arrangement. However, please note that even in these circumstances an exception justification must be provided.

V. ENTERTAINMENT / BUSINESS MEALS

UCLA has worked very hard over the past several years to develop internal options, such as Plateia at the Luskin and UCLA Catering. In addition, exceptions for amounts over our limits will not be granted for employee-only events.

- a. Current meal limits include: \$19/person for light refreshments; \$27/person for breakfast; \$47/person for lunch; \$81/person for dinner. These limits apply to all events including faculty recruitment and donor relation meals.
- b. UCLA will generally not approve full reimbursement for business meals that exceed 100% of the University's per-meal allowance. Overage requests will be reviewed on a case-by-case basis if there are exceptional circumstances which are unavoidable or necessary to accomplish a University business purpose. In addition, exceptions for amounts over the limits will not be granted for employee-only events.
- c. In no circumstances will the University reimburse amounts over 200% of the University's per-meal allowance.
- d. Events with light refreshments should be distinct from events with meals. In other words, meals that include appetizers will be reimbursed at the limit for meals, not meals plus light refreshments.
- e. Catered meals should keep wait staff to a minimum in order to keep costs per person reasonable and within per meal allowances. Wait staff costs should not exceed the cost of food and beverages.
- f. Repetitive meal expenses greater than 100% of the meal allowances will require approval by the Chancellor.
- g. Large quantities of alcoholic beverages or alcoholic beverages in excess of food costs should be avoided.
- h. Tips should not exceed 20% of the meal costs. The host may be asked to pay the difference between a 20% and larger tip.

VI. BUSINESS JUSTIFICATIONS

- a. Specific business justifications should be written for all travel and entertainment expenses. The justifications should meet the particular circumstances of the travel or

expense. Standard justifications increase the risk that the expense will appear inappropriate.

- b. The individual incurring the expense is required to affirm the appropriateness of the business justification by manually or electronically signing the reimbursement request.
- c. All travel reimbursement documents including detailed receipts are subject to public records requests. The requestor should recognize that the content of his or her justifications might show up in news stories or social media.
- d. Justifications should never include medical information. Keeping an annually updated medical note on file with Travel Accounting and referring to it in the reimbursement request is sufficient.
- e. Reimbursement requests should explicitly indicate if any names should be kept confidential in the event of a public records request, and the information will be redacted when appropriate. This applies to names of potential donors, candidates for open positions at UCLA, or other individuals who are not employed at UCLA.
- f. All travel reimbursement requests should be submitted within 45 days of the travel or event.

VII. APPROVALS

- a. Exceptions should be approved prior to incurring the exception.
- b. Employees who would like to request exceptions to UC policy or these guidelines should seek approval from the school's CFO/CAO or Dean as well as Travel Accounting or the Associate Vice Chancellor/Controller. These approvals should be attached to the reimbursement request.