



Expense Resource Guide

Rationale

As an institution of higher education, the University of Texas Rio Grande Valley (UTRGV) is committed to complying with all applicable federal and state laws, regulations, University of Texas System (UT System) policies and Regent's Rules pertaining to travel and travel-related expenses. Being good stewards of monies received through state appropriations, grants, tuition, and other funding sources, obligates us to use these resources responsibly and in a manner consistent with University Policies. For these reasons, it is important for the UTRGV employees to have a good understanding of rules governing travel and business expenses and to exercise good judgment when using University funds.

The information contained within this resource document attempts to provide the reader with general guidelines based upon rules set forth by the Internal Revenue Service, Texas Comptroller's office, UTRGV Policy and other governing authorities. For more details, please consult the policies contained within the UTRGV Handbook of Operating Procedures. The Travel Policy can be located at Section [ADM 10-602](#) and Student Travel can be located at [STU01-300](#).

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Several principles guide travel for employees and non-employees to ensure appropriate stewardship of University funds.

Contracted Travel Agencies and Online Booking Tool The UT System has "preferred" travel agencies with negotiated contracts to provide services for employees as well as students and guests of UTRGV. The University may not reimburse travel costs that exceed the cost of substantially similar travel available through its preferred travel program or negotiated contracts. Travelers, travel arrangers and preparers are required to use iTravel+ for planning and booking travel. Benefits include traveler compliance and enhanced traveler safety. It also improves UT System's and UTRGV's ability to negotiate rates with travel providers, as we can substantiate how much the University spends, and eliminates the need to document the lowest fare.

Roles and Responsibilities

The following roles are responsible for complying with travel expense policies and related procedures.

Travelers

Individuals traveling on University business are responsible for complying with University policies as well as this UTRGV Expense Resource Guide and One Card Program Manual (as applicable) and should exercise good stewardship of University funds. Expenses should be submitted no later than 60 days of the end of trip. Failure to do so may subject the reimbursement amount to be treated as taxable income according to [IRS Publication 463](#).

Travel Request Delegate, Travel Expense Delegate and Travel Assistant,

Travelers are often assisted by Travel Request and Travel Expense Delegates, Travel Assistants/Arrangers, when booking, reserving, and expensing travel related transactions. When making arrangements on a traveler's behalf, travel delegates are also responsible for complying with University travel related policies and procedures. This includes a clear statement of business purpose, payees and correct allocation of expenses (e.g. Expenditure Types) and maintaining all appropriate back up documentation. Preparers are also referred to as Credit Card Reconcilers for One Card Program participants.

Approvers

Travel Approvers (Supervisors): Approval by the traveler's direct supervisor, as per the Human Resources record, is required for travel and travel related expenses prior to travel taking place.

Travel Expense Approvers (Cost Center/Project Managers): Authority and responsibility for approving travel and travel related expenses incurred by employees and guests of the University reside with the person responsible for the Cost Center/Project number to which the expense will be charged. Travel allowable expenses are reimbursable only when all required approvals, including any necessary prior approval from government agencies or other project sponsors, are obtained before incurring the expense

Definitions

Term	Definition
Cost Center/Project Manager	Individual employee who acts as an approver of funds for accounts under his/her responsibility and is responsible for verifying the legitimacy, appropriateness, and necessity of transactions recorded against the project.
Cost Object Approver	Individual employee who acts as an approver of funds for accounts under his/her responsibility and is responsible for verifying the legitimacy, appropriateness, and necessity of transactions recorded against the source of funds.
Business Entertainment	Entertainment expenses are ordinary and necessary expenses in carrying out University business. All expenses must be substantiated by adequate records including the amount of the expense, time and place, business purpose and business relationship for all the people involved.
Business Expense Reimbursement	Reimbursements for expenditures for official functions, business meetings, and entertainment. All expenditures for official functions, business meetings, and entertainment must be appropriate and reasonable, with the business purpose clearly documented prior to any reimbursement or payment.
Concur/ iTravel+	A web-based system for UT Rio Grande Valley (and other UT institutions) for employees to request travel, book travel reservations and create expenses accordingly.
Coordination of Transportation	Refers to University employees traveling together in one personally owned or rented vehicle to the same location.
Designated Headquarters	The primary location where the majority of work time is spent as defined in the traveler's job responsibilities.
Erroneous Reimbursement	The payment of a reimbursement request containing an unallowable, duplicate travel expense or payment to the incorrect recipient.
Fly America Act	Individuals who travel using federally funded project must fly on a U. S. flag air carrier.
Foreign Travel	Any travel outside the continental U.S., Hawaii, Alaska, U.S Possessions.
Travel Agencies	Corporate Travel Planners (CTP) and Anthony Travel (ATI) are the awarded UT System travel agencies
Funding Sources	Available sources for funds which allow expenditures to be processed.
Group Travel	Groups of six (6) or more must be booked using the University Travel Agencies.
Guest(s)	Individuals (e.g. lecturers, consultants, prospective faculty, prospective staff or prospective students) who are not University employees or students, but whose approved travel expenses are eligible to be paid or reimbursed by the University.
Incidental Expense	An expense incurred while traveling on official state business. The term does not include a meal, lodging or transportation expense, a personal expense, an expense that an individual would incur regardless of whether the individual were traveling on official state business, a tip or a gratuity. Examples include, but NOT limited to, 1) gasoline for rental vehicle; 2) internet usage; 3) local hotel occupancy taxes; 4) mandatory baggage fees; 5) parking; and 6) toll charges
Inter Campus Mileage	Mileage incurred while traveling within the Rio Grande Valley campus locations on official UTRGV business.
In Valley Mileage	Mileage incurred while traveling within the Rio Grande Valley (Starr, Hidalgo, Cameron, and Willacy counties) on official UTRGV business, not including inter-campus locations.
Mileage	Mileage will be recorded as actual mileage from the point of departure or work location (whichever is closer). Any deviations from a direct route must be documented.
GSA Travel Meal Allowance	Daily domestic and foreign travel allowance for, meal expenses published by the GSA per diem rates for travel destination.

Prudent	Conduct that reflects careful, discreet economical spending of departmental funds when on University business.
Receipt	A document used as proof to show that expense was incurred. It should include the following: 1) the transaction amount; 2) the name of vendor or commercial establishment; 3) the date the transaction took place; 3) the description of expense.
Reasonable	Not excessive; individuals traveling on official business of the University will be reimbursed for reasonable and necessary expenses incurred. Travelers must exercise prudent judgement when making travel arrangements and expenses. Travel expenses are open to the public and must be able to sustain the test of public review. Travel expenses cannot exceed the allowances set forth in this Expense Resource Guide.
Reconciler/Expense Delegate	Individual responsible for reviewing each transaction posted against the Cost Center/Project, Credit Card statement, ensuring its accuracy and validating that sufficient source documentation exists.
Supervisor	Person with supervisory authority over the individual traveling. Should match the HR record tables.
Expense Report	A report that is used to record travelers' approved expenses incurred on a business trip which should be tied to an approved Travel Request. Other Expense Reports may also include Business Expense Reimbursements and Credit Card transactions which are not related to Travel Request.
Travel Request	The traveler's supervisor must approve the travel prior to the travel date. Travelers must prepare a total cost of travel and request approval on the Travel Request in the Concur iTravel+ system. This includes meals, lodging, airfare, registration plus other incidental travel costs as defined in the State of Texas Comptroller Manual of Accounts .
One Card	The bank issued credit card that can be used to pay for University business and travel related expenditures for eligible participants.
Travel Expenses	Expenses that are reasonable and necessary to accomplish the official business purpose of a trip.
Travel Period	The time the traveler is in travel status for University business. Travel status begins with the actual time and date of departure and ends with the actual time and date the traveler returns.
Travel Warning	Countries that are considered to be in Travel Warning according to the US Department of State. https://travel.state.gov/content/passports/en/alertswarnings.html
University business travel status	The period during which a traveler is on official University business outside the vicinity of her/his headquarters or residence whether or not expenses are to be paid by the University.

Funding Sources

Funding sources are defined in the UTRGV PeopleSoft Chart of Accounts Structure, which may be found [here](#) and must be adhered to for business related expenditures.

Reasonable and Necessary Expenditures

Expenses incurred in the course of university-related business travel should be reasonable and necessary. The University will not reimburse travel expenses that are unreasonable, unallowable (e.g., on federally sponsored projects), or are not required for official University travel (i.e., unnecessary), as individuals should not incur inappropriate or excessive expenses, or gain financially. On occasion, expenditures may be incurred for university business that will not be allowable by a restricted or sponsored projects (i.e., business entertainment and alcohol). In this case, the unallowable expenditures, when they demonstrate a benefit to UTRGV, should be charged to a local, designated unrestricted account using the appropriate expenditure type.

Sponsored Projects

Funding for Sponsored Projects have fund codes starting with 5xxx.

Some awards may require the sponsor to pre-approve trips. For more information on charging travel costs to sponsored projects, please refer to the terms and conditions of the award for any restrictions on travel.

Designated/Local Funds

The funds have been internally designated by university management or by the Board of Regents for specific use (which must be for an educational purpose). These funds may be used for expense reimbursements as the internal designation may be removed or altered at management's discretion. Primary uses of designated funds include instruction and institutional support. Designated fund projects primarily receive funding from Tuition, Sales and services of educational activities, and Fees.

Educational and General Funds (E&G)/State Funds cannot be used for entertainment purchases.

Airfare should be arranged through the online Concur booking tool iTravel+. So that the University's central billing account or individual's university issued credit card is used for the prepayment of airfare. This is the method for booking airfare for business travel. The mandatory form of payment for all airline fares is the state-issued University credit cards.

Airfare expenses direct billed to the university need to be expensed as follows:

- **Employees (card holders/non card holders):** Travel Expense report must be submitted to expense transaction payable to Citibank by Traveler or Expense Delegate as soon as the notification from Concur is received.
- **Non- Employees -** Travel Expense report must be submitted to expense transaction payable to Citibank by Travel Arranger. Direct supervisor's approval of the travel arranger is required and will be obtained through the Travel Request Form. The Travel Expense report will obtain approval of the Cost Center/Project Manager of the project that will incur the cost of the trip.

Official business travel with no cost to the University and/or traveler still needs to be approved by the employee's direct supervisor. The following is an example of a zero-cost travel that must be approved by the direct supervisor:

Invited Guest to represent UTRGV: UTRGV employee is a guest traveler on university business and expenses are being paid for by the host.

Other important guidelines

Coach class is required for all travel.

If air travel will be paid by a federally sponsored project, flying on a U.S. airline is usually required as per the Fly America Act, unless excluded per the Open Skies Agreements. In some cases, the sponsor's written prior approval may be required before each trip or each foreign trip.

[Fly America Link](#)

If any travel costs will be paid by a federal-sponsored project [OMB Uniform Guidance 2CFR200.474](#) must be complied with. [2CFR200.474+](#)

Airline ancillary fees and charges that are not required for the completion of business travel will not be reimbursed. These fees include, but are not limited to, seating preferences and early check-in.

The baggage fee for the first checked bag is reimbursable. Fees for additional bags or oversized/overweight bags will not be reimbursed without a valid documented business purpose. Any additional baggage fees will need to have pre-approval by the Cost Center/Project manager.

Any ticket change, either before or during travel, should be arranged through the contracted travel agency. Fees associated with ticket changes are not reimbursable unless the ticket change is required as part of the traveler's job duties. Early release from conferences or a traveler's desire to return home early are not acceptable reasons for incurring a University paid fee.

CTP-Concur Online Booking Tool

iTravel+ CTP Concur is an online booking tool similar to other booking sites. Access for full time University employees is available through my.utrgv.edu using standard UTRGV credentials. Approval by the traveler's direct supervisor is required prior to the trip.

GROUP TRAVEL

Group Travel is defined as ten (10) or more people traveling together on the same plane and should be made through the University Travel Office. This must be completed using the contract full-service agents and are subject to management fees that will be charged back to the department.

ACCOUNT BILLING

Flights and rental cars are direct billed to the University's central account or Individual's university issued credit card. Guest travel, when authorized, arrangements should follow the same billing arrangement. All billing done directly to the University's central accounts must be promptly expensed by Expense Delegates, whether they participate in the credit card program or not.

HOTEL

Hotel reservations may be completed online using the iTravel+ Concur booking tool. In some instances, the reservation requires an advance payment of at least one night's stay. Please read all reservation materials carefully. Eligible participants to the One Card Program are allowed to use their card to cover hotel expenses. Travelers who do not participate in the One Card Program, will be reimbursed for hotel expenses upon submission of an Expense Report tied to the Travel Request.

ASSISTANCE

CTP provides support for the use, suggestions, and corrections of online purchases. These actions are not subject to the full-service fees unless CTP completes instead of amending the transaction.

Contact 866-366-1142 or <mailto:online@ctptravelservices.com>. After hours emergencies only call 800-441-6512 there is an additional fee associated with full-service fees apply when reservation is booked and making a phone call to the travel agency.

Business Entertainment

Reimbursement of business meals is appropriate if the main focus of the activity is to support the business and educational mission of UTRGV, and consumption of food is incidental to the purpose of the meeting. Business meals must include at least one or more external participants to UTRGV. External participants include official guests of the University such as donors or potential donors, visiting lecturers, visitors from foreign countries, visitors from other Universities and individuals interested in University programs, prospective faculty/staff during the interview process, guests invited to assist in the development or evaluation of programs, alumni, business leaders, and community leaders. The presence of University faculty and staff at the business meal must be integral to the purpose of the meeting.

Refer to [Funding Sources](#) Section within this Expense Guide for allowability. Request for reimbursement must be submitted within 60 days from the date of the event to comply with IRS Publication 463.

All receipts submitted for reimbursement must be itemized. Reimbursement will be based on actual expenses and will not exceed the following amounts per person inclusive of gratuity and tax: Gratuities will be limited 18% of the pre-tax meals:

- Breakfast \$25,
- Lunch \$50,
- and Dinner \$90

Exceptions should be approved by the respective supervisor. Overages will be reviewed on a case-by-case basis and will be reported to the appropriate Vice President.

Reasonable expenses for alcoholic beverages are allowed with business entertainment meals and events only as long as it is accompanied with food alcohol cost must not exceed the total food expense.

Alcohol alone is not reimbursable unless associated with a business meal or entertainment.

Request for payment for Entertainment Expenses paid by UTRGV employee is processed Business Expense Reimbursement Form in iTravel+. The business purpose and benefit to UTRGV needs be clearly indicated on the request.

Any events/meetings that qualify for entertainment expenses will require using the Official Occasion Expense type and completing the list of attendees and their classification on the Expense Report. This process replaces the completion Substantiation Document to substantiate the expenses.

In the State of Texas, a tax-exempt certificate should be provided to a vendor for all purchases of goods/services. If the vendor refuses to accept the form or it cannot be provided online, sales taxes may be reimbursed by including a statement in the reimbursement request indicating the situation and how many times an attempt was made to remove the taxes. Please note that sales tax should not be reimbursed using state-appropriated funds.

Conference Registration

Conference registrations (virtual or in person) may be paid through one of the following options: One Card or out of pocket reimbursable expense. Conference Registration fees associated with a Travel Request must be submitted under its corresponding Travel Expense report.

Registration (Early Bird Special/Virtual) for those individuals not participating in the One Card program or not involving travel should be processed using a Business Expense Reimbursement for out-of-pocket expenses in iTravel + with supporting documentation.

In accordance with GSA FTR provisions, payment of discounted or “early bird conference registrations fees, to attend a conference or training seminar, may be treated as an allowable expense and may be pre-paid through One Card or out of pocket reimbursable expenses by providing adequate receipts. To reimburse the traveler for an advanced discounted payment for a conference or training registration fee prior to the trip date, the traveler must have an approved Travel Request that includes all trip expenses in iTravel+.

Registration payments cannot include expenses for spouses, such as lodging, meals, or activities at the conference.

If an employee is not able to attend a conference for which registration was paid in advance, the first step is to attempt to obtain a refund from the conference organizers. If that is not possible, reimbursement to the employee will only be made in the case of a documented emergency and with the approval of the Cost Center/Project Manager who approved the initial travel.

Note: Conference hotel rates are not subject to the lodging GSA allowance as long as a standard room is booked (see Hotel and Lodging Expense section). A conference itinerary should help substantiate all travel authorizations and reimbursements.

Expenses allowed for conferences

Registration fees
Meals (if not provided by conference registration fee)
Lodging at conference hotel or at other locations within GSA per diem amounts
Car Rental
Gasoline for rental or state-owned vehicles
Parking fees
Currency exchange fees
Copies, mail or shipping charges for official business

Also see sections on [Meals](#) and [Local Meetings, Conferences, & Same-Day Travel](#)

Expenses not allowed for Conferences

Mileage for personal vehicles
Toll charges
Foreign Travel: passport or visa charges, departure taxes, inoculations, etc. (only from local or grant funds)
Excess baggage charges for personal belongings
Cleaning or laundry expenses
Entertainment expenses (unless approved in the HOP Entertainment Policy)

General Services Administration [Federal Travel Regulation](#)

Foreign Travel

Regardless of the source of funding, Travel requests to destinations listed with travel warning and alerts on the U.S. State Department website require additional review and approval by IOC. The Approvals must be obtained before reservations are ticketed. In the event that the IOC denies travel to the destination under travel warning an appeal process that leads to the President's office through the Deputy President will need to be followed.

All foreign travel must be registered with On Call International Program <https://www.oncallinternational.com/chat/direct> Resources, a comprehensive medical and security response organization that provides international assistance services. Travel booked through the contracted travel agencies is automatically registered. Host-paid travel and travel for family members who are accompanying an employee can be registered with On Call International Program using the membership number for the Institution, at an additional personal charge.

Other Useful Travel Information

Actual receipts are required for expenses including lodging and incidentals

If air travel will be paid by a federally-sponsored project, flying on a U.S. airline is usually required, Fly America Act, unless excluded per the Open Skies Agreements. In some cases, the sponsor's written prior approval may be required before each trip or each foreign trip.

Fly America Act <https://www.gsa.gov/portal/content/103191>

Oanda (currency conversion): <https://www.oanda.com/>

Office of Research [Export Controls Information](#)

Hotel and Lodging Expenses

UTRGV employees are required to book Hotel expenses through the online booking tool iTravel+, unless any exceptions as per HOP Policy ADM-10-602 apply, once approval by the traveler's direct supervisor, is granted. Approval by the Cost Center/Project Manager of the project that will incur the cost of the trip is also required in the Expense Report.

Employees will be required to pay for lodging expenses out of pocket or using the One Card, itemized lodging receipts must be in the traveler's name in order for the traveler to be reimbursed and must be itemized in the Expense Report within Concur iTravel +.

At their discretion, Cost Center/Project Managers and supervisors may authorize travelers for travel expenses incurred one day prior to and one day after the event date(s).

Hotel expenses should not exceed the stated GSA allowance for the destination or conference hotel rates.

Lodging expenses should be publicly available commercial lodging establishments only. Airbnb, VRBO or any other homestay lodging services are not allowed because of the limited insurance provided by the property owner, lack of itemized billing

Expenses allowed for hotel and lodging

Mandatory fees

Internet fees for business use only

Expenses not allowed for hotel and lodging

Movies

Laundry

Alcoholic Beverages

TEXAS ONLY:

UTRGV Travelers are exempt from paying the hotel occupancy tax when traveling in Texas; however, they are not exempt from paying county, municipal, or other tax collected by a commercial lodging establishment unless an exception applies. To qualify for the exemption, the employee must present a completed Texas Hotel Occupancy Tax Exemption Certificate upon check-in.

If the Traveler fails to provide the completed certificate to the commercial lodging establishment, they may not be reimbursed for the hotel occupancy taxes charged. However, if the Traveler provides the completed certificate to the commercial lodging establishment and the commercial lodging establishment does not honor it, the Traveler may be reimbursed when submitting the Expense Report and properly documenting the attempt.

Travelers who experience this latter situation must report the lodging establishment to the State Comptroller's Office.

Hotel Reservations Direct Billing

Direct billing is only available when reservation is for group travel, student, and university guest. Approval by the Cost Center/Project Manager of the project that will incur the cost of the trip is required prior to the trip.

Other Useful Travel Information

GSA website Domestic Maximum Allowance: <http://www.gsa.gov/portal/category/104711>

Local Meetings, Conferences, & Same-Day Travel

When an overnight stay is not included as part of business travel, meals are only reimbursable to the traveler up to the GSA Domestic Maximum meal allowance rates published. Transportation costs such as airfare, car rental or personal vehicle mileage are allowed. Approval by the traveler's direct supervisor and approval by the Cost Center/Project Manager of the project that will incur the cost of the trip is required.

Travel expenses, such as parking fees and meals, are not reimbursable for employees traveling for business between buildings on the same campus as well as between University campuses

Expenses allowed for same day travel:

- Airfare
- Car rental
- Business Meals only for business portion of the trip
- Personal vehicle mileage to/from designated headquarters address
- Registration fees
- Parking and tolls

Expenses not allowed for same day travel:

- Lodging/hotel

UTRGV recognizes its responsibility to be a good steward of public trust. Accordingly, members of the UTRGV community are held to the highest standards of stewardship for the funds that are placed in their trust. Individuals should employ the highest standard of care in disbursing University funds.

Additionally, we must comply with Internal Revenue Service rules which prohibit the tax-free treatment of lavish or extravagant meals or entertainment. Excessive expenses could lead to tax penalties, additional taxable income to the employee, and required reimbursement to the institution under IRS rules.

Business meals are allowed when:

- There is a bona fide and substantial business purpose
- The participants are actively engaged in UTRGV business during the meal or entertainment or immediately before or after that
- Appropriate and permissible funding sources are available
- The purpose and amount of the expenses demonstrate good judgment
- The expense is properly documented (benefit to UTRGV, who, what, when, where why)

Meals when on Official Business Travel

- Individual travelers should claim reimbursement for the daily meal allowance for domestic destinations published in GSA website.
- If a meal is provided by the conference or host, there should be no reimbursement requested for that meal.
- Meals included in the conference registration fee must be indicated on the Travel Request Form and should be excluded from the Travel Expense.
- Travelers are eligible for 75 percent (75%) of the total per diem rate on the first and last day of travel.

For example, if the per diem rate allows a \$28 total reimbursement, \$21.00 would be allowable on a travel departure or return day ($\$28 \times .75 = \21). As a result, the time of departure and time of return are not considerations for calculating the Meal Per Diem when associated with overnight travel.

- Domestic travel meal receipts are not required to process travel reimbursements unless the source of funding (such as gifts or grants) may impose additional restrictions on allowable expenses or reimbursements. It is the responsibility of the traveler and the person approving the travel to learn about and comply with those restrictions.
- International travel meal receipts are not required to process Travel Expenses as long as they don't exceed the GSA daily meal allowance rates.
- When claiming meal expenses during official business travel and purchasing a business meal for a guest, the guest's meal may be claimed separately with the Expense Report.
- The reimbursement limit applies without a carry-over from another day.

University Funds

All meal expenditures are subject to University policies, procedures and this guidance regardless of funding source or intended recipient, unless more restrictive guidance applies.

Other Useful Travel Information

GSA website Domestic Maximum GSA Allowance): <http://www.gsa.gov/portal/category/104711>

Department of State Foreign Maximum GSA Allowance:

https://aoprals.state.gov/content.asp?content_id=184&menu_id=78

Current mileage rate for Official University Travel

UT Rio Grande Valley reimburses mileage at the current State rate of \$.0.655/mile for In-State (This rate is subject to change annually). UT Rio Grande Valley reimburses In-Valley mileage at the reduced rate of \$0.23. UTRGV travelers who use their own personal vehicles are required to select Personal Car Mileage and insert the full address. This replaces the Google Maps requirements

Mileage Reimbursement is not provided for travel expenses between a personal residence and the place of employment, or to travel to and from lunch per the Travel Policy, HOP [ADM 10-602](#).

Coordination of Transportation

Coordination occurs when two or more employees, employed by the same department, travel from the same headquarters to the same duty point at the same time. When coordination occurs, only one of the employees may be reimbursed for mileage; however, all travelers must obtain prior approval to travel from their respective supervisors. Mileage incurred to pick-up other employees for business travel may be reimbursed. Coordination is not required if it is determined infeasible for business reason.

In-state mileage

Mileage for employee travel can be calculated to/from the employees' designated headquarters, or other locations depending on travel circumstances (Whichever is the most cost effective and safe method to the University).

Mileage will be reimbursed based on the shortest route calculated by Google Maps. Support for mileage reimbursement must be properly documented.

The University will reimburse mileage for one trip each way to and from airports in designated headquarters cities.

Out-of-state mileage versus Airfare comparison

Out-of-state mileage reimbursement amounts will be determined based on the lesser of economic comparison of lowest airfare or car rental expense associated with the destination and the actual mileage to and from the out-of-state destination. The lowest airfare comparison must come from the contracted travel agencies. Support for mileage reimbursement must be properly documented at the department. An example of a Car Drive/Air Cost Comparison Worksheet is attached as [Exhibit A](#). A [state employee](#) is entitled to be reimbursed for mileage incurred to conduct state business per [Texas Government Code Section 660.041](#). The reimbursement may not exceed the product of the actual number of miles traveled for business and the [maximum mileage reimbursement rate](#) per [Texas Government Code Section 660.042](#). The mileage reimbursement rate is inclusive of all expenses associated with the employee's use of his or her vehicle which includes repairs for windshield cracks and other similar incidents. A state agency is not required to reimburse employees at the maximum rate. A state agency may specify a mileage reimbursement rate that is lower than the maximum allowable rate per mile under [Texas Government Code Section 660.007\(b\)](#).

The number of miles traveled by an employee for state business may be determined by point-to-point itemization. Point-to-point mileage may be documented by an employee's vehicle odometer reading or by a readily available online mapping service.

Note: An increase in the number of miles incurred due to an employee receiving inadequate directions or being lost is not reimbursable.

In Valley Mileage Reimbursement Guidelines

Rio Grande Valley (RGV) area includes the following counties – Starr, Hidalgo, Willacy, Cameron.



In Valley Mileage: Mileage incurred while traveling within the Rio Grande Valley (Starr, Hidalgo, Cameron, and Willacy counties) on official UTRGV business will be reimbursed at the reduced rate of \$0.23 per mile through the issuance of an Expense Report in the iTravel + System. The University has adopted a mileage rate lower than the maximum allowed by the state for expenses and reimbursement.

Generally, Expense Reports for mileage reimbursements should be combined processed and submitted on a monthly basis.

Additional Requirements

Some sources of institutional funds (such as gifts or grants) may impose additional restrictions. It is the responsibility of the traveler and the Cost Center/Project Manager approving the travel to adhere to and comply with those restrictions

UTRGV's available transportation program(s) for coordination of transportation include:

Public Transit - Utilizing the public bus system within their available schedules. This includes but is not limited to Valley Metro, Metro Connect, Metro McAllen, Brownsville Metro, and Island Metro

Private Bus Operators - Utilizing the private bus system within their available schedules. This includes but is not limited to Valley Transit Company, Tornado, and similar companies

All other in-valley reimbursements for non-campus locations will be reimbursed at the reduced rate.

Insurance and Driver's License Requirements

Employees utilizing their personal vehicles for conducting official UTRGV business must comply with [UT System Policy 157 for Automobile Insurance Coverage](#). The policy mandates the following:

Employees must have a valid driver's license issued by the United States state where they permanently reside that is not currently suspended or revoked

Employees must carry auto liability insurance that meets the minimum requirements in their United States state of residence

Employees must be advised that:

Their personal insurance is primary and the UT System Hired/Non-Owned policy of insurance is secondary to the employee's personal auto liability insurance in the event of any claim or litigation.

The Hired/Non-Owned policy provides liability-only coverage for employees using their personal vehicle while conducting official UTRGV business. This coverage is secondary to any personal auto insurance the employee has, and is only for property damage or bodily injury to third parties. It does not provide any physical damage coverage for damages sustained to the employee.

For additional information, please refer to UTS157 on Automobile Insurance Coverage for Officers, Employees, and General Requirements for the Use of Vehicles.

Moving & Relocation

Relocation/Moving Services Expenses related to the relocation of a new faculty or staff member committed to by a department as part of the recruitment process may be processed in the following manner:

Processing of a Business Expense reimbursement to the faculty or staff member for allowable expenses, as per [Moving Expense Policy UTRGV HOP ADM 10-601](#), incurred by and associated with the moving of household goods in electronic expense system SAP Concur iTravel + system. Sales taxes and vendor-imposed fees will be reimbursed as long as the reimbursement is within the maximum expense limit awarded to the employee.

Note that part of the documentation required is a copy of the offer letter detailing the maximum expense limit awarded to the employee. It is the responsibility of the person submitting the expense reimbursement and the cost center manager approver to ensure compliance with expense limits for the employee.

Parking and Tolls

Parking

The expense type used for parking should be Travel Incidental expense.

Airport, hotel, and public parking expenses are reimbursable.

Employees cannot be reimbursed for on-campus parking expenses in their designated headquarters.

Airport Parking

Choose the best value parking at any airport that is reasonable in the specific situation.

Reimbursement will be made at the lowest of actual costs or at the daily rate for airport remote parking.

Tolls (Travel Incidental)

Toll expenses incurred for business purposes are reimbursable.

Personal Travel Linked to Business Travel

Combining business travel and personal travel must be **pre-approved** by the employee's supervisor.

Reimbursable transportation and lodging expenses should correspond with the expenses of a round trip to the designated area of official business only. Price quote comparison must be obtained from the contracted travel agencies.

Reimbursement will be made only for the time during which official business is conducted.

Personal expenses for airfare, car rental, or other direct-billed items cannot be charged to University direct bill accounts or University travel cards.

Taxis, Shuttles, Limousines, and Public Transportation

Taxis

For traveling employees, taxi fares are reimbursable with a receipt in the following instances:

To/From the airport

Between the hotel and the meeting location

Taxi fares incurred for meetings held in the city of the employee's standard work location are not reimbursable.

Shuttles

Shuttle costs incurred to/from the airport, or between the hotel and meeting locations are reimbursable to employees while traveling.

Limos/car service

The cost of limousine transportation may be reimbursed only if it is the lowest cost transportation available; documentation is required. Ride share companies like UBER and Lyft are approved if they are the lowest cost for transportation (receipts required). Ride share programs tied to promotions or credits for their use such as Lyft cash, Uber cash, or other similar programs are not reimbursable by UTRGV.

When a limousine is used but is not the lowest fare, the traveler will be reimbursed at the lowest fare for that transport.

Public Transportation

For out of state travel, the cost of subway, bus or other relevant public transportation will be reimbursed to the employee with appropriate receipts.

Tips or gratuities for taxis and ride share companies may be reimbursed up to 18%.

Vehicle Rentals

The UT System has executed various contracts for vehicle rentals. The UT System rates for the rentals include a loss damage waiver (LDW) and Personal Accident Insurance (PAI) except for international travel. International rentals are allowed reimbursement for insurance. All vehicle rentals must be made through the online booking tool iTravel+.

Current contracted agencies are Avis, Enterprise, Budget, Hertz and National. Allowable vehicle types range from compact or economy up to a full-size vehicle

Expenses allowed for Vehicle Rentals

All applicable taxes and mandatory charges fuel purchase options

Actual gasoline expenses (receipts required) should be classified as Incidentals

Toll reimbursement (receipts or toll tag print out required)

Expenses not allowed for Vehicle Rentals

Liability insurance supplements Personal accident insurance Safe trip insurance

Personal effects insurance Ski racks

Parking violations or moving citations GPS

Travelers must use the most reasonable mode of transportation in order to be reimbursed by the University. More expensive transportation may be used if the traveler pays the incremental cost.

Receipts

Receipts are required to be maintained in iTravel+ for out of pocket and credit card expenses.

Expense Type	Receipts Required	Expense Report Type (Policy)
Auto Rental	YES	Submit Using Travel Policy Option
Taxi/Parking/Shuttle	YES	Submit Using Travel Policy Option
Lodging	YES	Submit Using Travel Policy Option
Meal-GSA Daily Allowance Domestic	NO	Submit Using Travel Policy Option
Meal-GSA Daily Allowance International (Foreign Travel)	NO	Submit Using Travel Policy Option
*Meal-Business Entertainment	YES	Submit Using Business Expense Reimbursement Policy Option
**Alcohol-Business Entertainment Only	YES	Submit Using Business Expense Reimbursement Policy Option
Purchases while in travel status	YES	Submit Using Travel Policy Option
Foreign Travel	YES	Submit Using Travel Policy Option
Registration Fees	YES	Submit Using Travel Policy/Business Expense Reimbursement Policy as applicable.

* Expenses must comply with the Travel, Entertainment and gift [IRS Publication 463](#).

**Reimbursable with local funds only. Departments may require more documentation to be maintained.

Exception to guidelines: Grant funded/sponsored project travel expenses may require additional receipts.

The One Card combines the functionality of a traditional purchasing card with the functionality of a travel card allowing authorized employees to use the One Card for purchase, travel and business expenses. Eligible participants may use the One Card for expenses as follows and in accordance with the [Credit Card Program Manual](#).

Allowed Expenses Include:

- Lodging expenditures
- Business Entertainment Meal expenditures
- Rental car from approved contracted car rental companies
- Parking
- Taxi services (while in travel status)
- Bus/train fare
- Hotel telephone/internet expenditures (for business use only)
- Check baggage fees
- Gasoline (for rentals only while in travel status)
- Incidentals
- Conference registration
- Important note: Educational and General Funds (E&G)/State Funds cannot be used for entertainment purchases using the One Card.

Maximum Hotel Limits

It is the cardholder's responsibility to check the authorized GSA travel maximum allowable rate for their travel destination prior to departure. These rates can be found on the [U.S. General Services Administration \(GSA\) website](#). Click the respective travel destination and a list of rates will be given by city. If the city you are traveling to is not listed, you must use the standard rate listed for that specific state. Procurement Policy allows payment or reimbursement of the actual hotel expense when staying at a conference hotel. All other rates outside the GSA limits will be reported to UTRGV Executives.

Single Expense Report

If a One Cardholder incurs out of pocket expenses (not placed on a One Card), they may submit a single Business Expense Report to request reimbursement of these expenditures. Please note, a cardholder who is reimbursed expenses that were paid via the One Card will be held personally liable to reimburse the University and may lose their purchasing privileges

Regulatory Guidance References

State of Texas Travel Regulations Act (Chapter 660, Travel Expenses)

Rules and Regulations of UT System Board of Regents

State Comptroller of Public Accounts Travel Procedures (Textravel)

Internal Revenue Service (IRC Rule 162 and various rules)

U.S. General Services Administration (GSA)

Exhibit A

Car Drive/Air Cost Comparison Worksheet

The University of Texas
Rio Grande Valley
Travel & One Card Office

Car Drive/Air Cost Comparison Worksheet

TRAVELER INFORMATION

Name (Last, First, Middle) _____ Employee ID: _____ UTRGV Email: _____ @utrgv.edu

TRIP SUMMARY

Trip Destination: _____ Trip Date(s): _____ Conference Name (if Applicable): _____

Business Purpose and Benefit of Trip: _____

COMPARISON DETAILS

PERSONAL CAR	CAR RENTAL	AIRFARE
<p>Trip Details</p> <p>Driving From Location: _____</p> <p>Driving to Location: _____</p>	<p>Trip Details - (Attach a copy of car rental from iTravel+)</p> <p>Car Rental Company: _____</p> <p>Pick Up Location: _____</p> <p>Drop Off Location: _____</p> <p>Car Rental Cost \$ _____</p>	<p>Trip Details - (Attach a copy of airfare from iTravel+)</p> <p><i>Departure Summary</i></p> <p>Departure Airport: _____ Departure Time: _____</p> <p>Arrival Airport: _____ Arrival Time: _____</p> <p><i>Return Summary</i></p> <p>Departure Airport: _____ Departure Time: _____</p> <p>Arrival Airport: _____ Arrival Time: _____</p> <p>Airfare Cost \$ _____</p>
<p>Mileage</p> <p>Mileage Cost: \$ _____</p> <p>Calculate using the following formula: (One Way Total Miles) X (2) X (GSA mileage rate here)</p>	<p>Mileage</p> <p>N/A</p>	<p>Mileage</p> <p>Mileage to Airport Cost: \$ _____</p> <p>Calculate using the following formula: (One Way Total Miles) X (2) X (.23 cents per mile)</p>
<p>Incidentals</p> <p>Estimated Tolls \$ _____</p> <p>Parking \$ _____</p>	<p>Incidentals</p> <p>Estimated Tolls \$ _____</p> <p>Parking \$ _____</p> <p>Fuel Estimate \$ _____</p> <p>Calculate here using 20 mpg and current lowest fuel cost</p>	<p>Incidentals</p> <p>Airport Parking \$ _____</p> <p>Airline baggage Fee \$ _____</p> <p>Taxi/Uber/Lyft Transportation: \$ _____</p>
<p>Total \$ 0</p>	<p>Total \$ 0</p>	<p>Total \$ 0</p>

Form can be downloaded at <https://www.utrgv.edu/procurement/travel/resources/>