

University of California  
Office of the President

University Controller

Research Administration Office

# Memo

## Operating Guidance

No. 91- 10  
July 15, 1991

VICE CHANCELLORS — BUSINESS AND FINANCE ADMINISTRATION\*  
CONTRACTS AND GRANTS OFFICERS  
OFFICE OF THE PRESIDENT FUNCTIONAL MANAGERS

Subject: Changes to Travel Reimbursement Guidelines

A revised Business and Finance Bulletin G-28, "Policy and Regulations Governing Travel," was issued June 14, 1991, by the Office of the President. The revised Bulletin applies to all official University travel, including travel by The Regents and travel for the three major Department of Energy Laboratories. (The previous version did not apply to the Laboratories, which had their own separate travel policies.)

A number of changes have been made in this Bulletin, particularly the elimination of per diem rates for domestic travel, that will make it harder for Contract and Grant Offices to review line items for travel in proposal budgets. Unfortunately these changes were necessary, under new IRS regulations, if the University wished to avoid the possibility of imposing increased tax liability and record-keeping requirements on its employees.

The changes that will be of interest to Contract and Grant Officers include the following:

- The standard automobile mileage reimbursement rate is 24¢ per mile--see Appendix A of G-28, which is enclosed with this C&G Memo as Enclosure 1.
- Reimbursement of subsistence expense (i.e. lodging, meals, and incidentals) is based on the traveler's actual costs as supported by receipts. A daily reimbursement ceiling has been established for reimbursement of expenses for meals and incidentals (M&IE)--see Appendix B of G-28, which is enclosed with this C&G Memo as Enclosure 2. Each lodging expense must be supported by a receipt; each meal and incidental expense of \$25 or more must be supported by a receipt.
- Reimbursement of subsistence expense for foreign travel (i.e. outside the U.S. and its territories and possessions) is based on the Federal per diem rates published by the U.S. Department of State in its Standardized Regulations, Section 925 (Government Civilians, Foreign Areas). The campus or Laboratory travel desk should have information on the rates

\*Note: The addressees above represent the standard distribution of Contract and Grant Memos. Additional addressees, if any, may be added based on the subject of the Memo. See cc's.

for particular areas; if not, please contact Quintin Doroquez in the University Controller's Office at 415-987-0908 (area code 510 after September 2, 1991).

- A new Appendix F has been added to provide a method for determining the reimbursement of foreign travel expenses when a trip is reimbursable under more than one per diem rate.


It is important to note that the M&IE ceiling of \$37 per day shown in Appendix B is not a per diem amount and may not be averaged over the length of the trip. Travelers may be reimbursed up to \$37 for each full day of travel for M&IE, provided that individual expenditures of \$25 or more are supported by receipts, and in principle only actual expenses are to be reimbursed. Thus for budgeting purposes, actual expenses for domestic travel should be estimated on a daily basis; where any given day's M&IE expenses are estimated to be more than \$37, only \$37 should be budgeted. [For exception procedures, see Section II.D. of G-28.]

It should also be noted that the \$37 ceiling may be divided into ceilings for breakfast (\$5.50), lunch (\$9.50), dinner (\$17.00), and incidentals (\$5.00) in the event any of these items are to be furnished gratis, or the travel is for less than a whole day, in which cases the appropriate amounts should not be included in the estimated daily expense.

Most of the changes contained in the revised G-28 were effective July 1, 1990. The rule changing subsistence expense reimbursements from per diem to actual for non-foreign travel outside the continental U.S. became effective September 1, 1990.

Refer: William Sellers  
(415) 987-9847  
[Area Code 510 after 9/2/91]

Subject Index: 07  
Organization Index: U-115  
Cancel: No. 89-9



David F. Mears  
Director  
Research Administration Office

Enclosures

cc: Don Alter  
Campus and Laboratory Accounting Officers

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## APPENDIX B

Enclosure 1-  
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### DAILY EXPENSE REIMBURSEMENT CEILINGS

The following are the maximum daily amounts authorized to reimburse travelers \* for meal and incidental expenses (M&IE) incurred while traveling on official University business in the United States or its possessions. Each expense of \$25 or more must be supported by a receipt. \* 1000 expen.

	<u>Amount</u>
Daily Meal and Incidental Expenses	\$ 37.00**
Long-Term Daily Expenses	\$ 47.00***
Non-Commercial Daily Expenses	\$ 47.00****

\*\*Components (for guideline purposes only) are: breakfast, \$5.50; lunch, \$9.50; dinner, \$17.00; incidentals, \$5.00. This M&IE ceiling \* is a daily amount; thus, for a trip lasting more than one day, the total of the daily amounts may not be averaged for the duration of the trip. Effective date: July 1, 1990.

\*\*\*Includes the cost of lodging, in addition to M&IE. Applies to trips of 30 or more consecutive days in one location. Daily lodging expenses may be averaged.

\*\*\*\*Includes the cost of lodging, in addition to M&IE.

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Enclosure 1  
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## APPENDIX A

### MILEAGE REIMBURSEMENT RATES FOR PRIVATELY-OWNED AUTOMOBILES AND AIRCRAFT\*\*

The following mileage reimbursement rates shall be used to reimburse travelers for the use of their privately-owned automobiles or aircraft on official University business:

#### Per Mile

- |  |           |
|--|-----------|
| A. Automobiles--employee-owned/procured (including vans)   |           |
| Standard or Basic Rate   | 24¢ *     |
| Optional Rate (certification required)   | up to 30¢ |
| Specially Equipped or Modified Automobiles for<br>Travelers with Physical Disabilities<br>(certification required) | 37¢       |
| B. Automobiles Loaned to the University for Assignment<br>to University Employees (including vans)                 | 12¢ *     |
| C. Aircraft  | 50¢       |

Note: The foregoing rates may not apply to represented University employees.

\*\*Effective December 1, 1989.