



Travel and Expense Policy

Lawrence Berkeley
National Laboratory

Financial Policies and Procedures

Part I

Originally issued: February 20, 2009
Revision date: October 26, 2010
Revision number: 4
Scheduled review date: February 20, 2012 (every year)
Primary contact: Manager, Travel Office

TABLE OF CONTENTS

1.0 OVERVIEW.....	3
1.1 <i>Summary.....</i>	3
1.2 <i>Scope.....</i>	3
1.3 <i>General.....</i>	3
1.4 <i>Authorization to Travel.....</i>	3
1.5 <i>Reservations and Service Providers.....</i>	4
1.6 <i>Combining Personal/Vacation Days with Business Travel.....</i>	4
1.7 <i>Corporate Travel Cards.....</i>	4
1.8 <i>Advances.....</i>	5
1.9 <i>Prepaid Expenses.....</i>	5
2.0 TRANSPORTATION EXPENSES.....	6
2.1 <i>Air Travel.....</i>	6
2.2 <i>Vehicles.....</i>	9
2.3 <i>Train (Rail) or Bus.....</i>	11
2.4 <i>Ship.....</i>	11
2.5 <i>Motorcycle.....</i>	11
2.6 <i>Airport Transportation.....</i>	11
2.7 <i>Local Public Transportation.....</i>	11
2.8 <i>Other Types of Transportation.....</i>	11
2.9 <i>Parking.....</i>	11
3.0 LODGING AND MEALS & INCIDENTAL EXPENSES (M&IE).....	12
3.1 <i>Lodging.....</i>	12
3.2 <i>Meals and Incidental Expenses (M&IE).....</i>	13
3.3 <i>Long-Term Travel (Domestic or Foreign).....</i>	13
4.0 MISCELLANEOUS BUSINESS EXPENSES.....	14
5.0 SPECIAL REQUIREMENTS FOR NON-EMPLOYEES.....	14
6.0 TRAVEL EXPENSE REPORT SETTLEMENT.....	15
6.1 <i>Reimbursement – General.....</i>	15
6.2 <i>Lost/Missing Receipts (receipts not available).....</i>	16
6.3 <i>Trip Reports for Foreign Travel.....</i>	16

Financial Policies and Procedures Manual

6.4 *Expense Report Certification*17

6.5 *Expense Report Approval*.....17

6.6 *Traveler Directly Reimbursed by a Third Party*.....17

6.7 *Supplemental Expense Reports*17

7.0 RECORDS RETENTION.....17

8.0 TAX CONSIDERATIONS.....17

9.0 TRAVEL INSURANCE AND ACCIDENT REPORTING18

 9.1 *Insurance*.....18

 9.2 *Accident Reporting While on Travel*.....18

10.0 REFERENCES.....19

11.0 GLOSSARY19

**ATTACHMENT A - TRAVEL REIMBURSEMENT REQUIREMENTS FOR NON-
LABORATORY EMPLOYEES.....22**

1.0 Overview

1.1 Summary

This policy provides requirements for official Laboratory travel by employees and non-employees, regardless of the funding source. Additional requirements may be provided by the DOE program office, or non-DOE organization funding the trip. It is the responsibility of each traveler to adhere to this policy as well as any additional requirements as stated above.

1.2 Scope

This policy applies to all types of official Laboratory travel; i.e., [domestic](#), [foreign](#) or [local](#). It complies with applicable guidelines and regulations of the Department of Energy (DOE), Federal Acquisition Regulation, University of California, [Federal Travel Regulation \(FTR\)](#) and DOE Contract 31. For traveling to a conference, see the Laboratory's [Conference](#) policy.

1.3 General

Employees are encouraged to support cost effectiveness measures by evaluating the need to travel and the potential of using other less expensive travel alternatives such as email, [audio and/or net \(web\) conferencing](#) and [videoconferencing](#).

Travel while conducting official Laboratory business must be accomplished in a manner that meets business needs and minimizes costs. It is the traveler's responsibility to report travel expenses in a responsible and ethical manner. All official Laboratory travel must be properly authorized, conducted, reported and reimbursed in accordance with this policy.

An official Laboratory business trip begins when the traveler leaves his or her residence or [primary work location](#), whichever occurs last, and ends when the traveler returns to his or her residence or primary work location, whichever occurs first.

Only those travel expenses which are ordinary and necessary to accomplish the official business purpose of the trip are eligible for reimbursement. Any increase in expenses for personal reasons are the responsibility of the traveler. Personal travel is not to be charged to or temporarily funded by the Laboratory.

Travelers will not be reimbursed for expenses paid on behalf of others. Lodging expenses may be reimbursed for Laboratory travelers who share a room with another Laboratory employee.

1.4 Authorization to Travel

A [Travel Authorization](#) must be completed in the Laboratory's travel expense reimbursement system for a travel advance or prepayment.

- **Domestic Travel** - The *authorization* process is determined by the Division funding the trip.
- **Foreign Travel** - For all foreign travel, regardless of the funding source, it is required that a *Travel Authorization* be completed and approved *prior to travel* in the Laboratory's travel expense reimbursement system. The series of approvals originates with the Division Director (or designee) of the Division funding the trip.

Financial Policies and Procedures Manual

The trip must then be approved by the Travel Office, DOE and the U.S Department of State. (The Travel Office submits the request to DOE and the U.S. Department of State.) The Travel Office must receive the Division-approved *Travel Authorization* in accordance with the [Travel Authorization Advance Notice](#) requirements on the Travel Office website.

- **Local Travel** - Authorization requirements are determined by the Division funding the trip. The Laboratory's travel expense reimbursement system will not accept Travel Authorizations for local travel.

1.5 Reservations and Service Providers

It is expected that travel reservations for official Laboratory travel for employees and guests will be made through the Laboratory's [designated travel agency](#) or [on-line booking tool](#). Travelers are expected to utilize the current contracts with selected air carriers, hotels and rental car agencies whenever possible (see [Travel Services website](#)).

Travel Packages

Commercially-offered travel "packages" typically do not itemize expenses. Therefore, no business-related travel is to be booked through such vendors unless the traveler has confirmed that each aspect of the package will be separately itemized (e.g., itemized hotel charges and airfare) to assure appropriate documentation for reimbursement.

Canceling Reservations

Travelers who are unable to honor a reservation will be responsible for canceling the reservation in compliance with the terms of the hotel, airline, car rental agency, or conference/seminar vendor, etc. Charges or lost refunds resulting from failure to cancel a reservation will not be reimbursed unless the traveler can show that the failure was the result of circumstances beyond the traveler's control. For additional information regarding cancellation of airline tickets, see [Tickets Purchased Through the Laboratory's Designated Travel Agency](#).

1.6 Combining Personal/Vacation Days with Business Travel

When combining personal/vacation days with business travel, reimbursement is limited to expenses for business travel only. When personal/vacation days are taken during official travel status, the number of days must be specified on the Travel Expense Report.

For personal/vacation days while on foreign travel, DOE programs may have different practices or limits on the number of days allowed. Contact the Travel Office for guidance prior to submitting a foreign Travel Authorization in the Laboratory travel expense reimbursement system.

1.7 Corporate Travel Cards

Corporate travel cards are issued to employees who travel at least once per year (see [Travel Services website](#)). The corporate travel card is to be used solely for Laboratory business expenses associated with official travel such as hotels, car rentals, meals, miscellaneous expenses and registration fees, as allowed by Contract 31 and Laboratory policy. Personal charges, unrelated to Laboratory business purposes, are not to be charged to the corporate card. Any non- business related charges incurred by the traveler are not reimbursable.

Corporate travel cards are issued directly to the cardholder and not the Laboratory. Corporate travel card payments are the responsibility of the employee. Delinquencies and/or misuse may result in the cancellation of the traveler's card and/or other corrective action, up to and including termination. Any

Financial Policies and Procedures Manual

interest and/or late fees incurred for delinquent payments are the responsibility of the employee and, therefore, non-reimbursable.

Travelers who have been issued a corporate travel card are expected to use the card for cash advances. The corporate travel card may be cancelled at the discretion of the Laboratory or the issuing bank, and must be relinquished upon termination of employment.

1.8 Advances

Travelers are expected to use their corporate travel card to obtain cash advances for expenses incurred in connection with official Laboratory business travel. Laboratory checks for travelers without a corporate travel charge card are available on an exception basis. Contact Division Business Managers for more specific details.

The advances will be issued only under special circumstances and are limited to the following restrictions:

- May not exceed the estimated out-of-pocket expenses for the trip
- Will not be made more than one week prior to the travel date
- Requires written justification
- Will not be issued to persons who have been issued a corporate travel card
- Are not authorized for any person who is 30 days delinquent in submitting a Travel Expense Report for a prior trip
- Will not be made for local travel

An advance must immediately be returned to the Travel Office if an authorized trip is canceled or indefinitely postponed. Under certain conditions, travel advances may be considered taxable income by the Internal Revenue Service (see [Tax Treatment of Travel Expenses](#)).

1.9 Prepaid Expenses

Airline Tickets

Airline tickets purchased through the Laboratory's designated travel agency are direct billed to the Laboratory. When a traveler purchases a ticket outside of the agency, reimbursement will not be made until after the trip has occurred (see [Air Travel](#)).

Hotel and Event Registration Fees

If payment prior to travel for hotels and/or event registration fees is required by a vendor, it is expected that the Laboratory traveler will submit a completed [Request for Issuance of Check](#) form to Travel Services to pay the vendor directly.

If the vendor will not accept payment from the Laboratory, the traveler may pay the vendor directly (e.g., with their corporate travel card, if applicable) and request reimbursement through the expense report process when the trip is completed. If necessary, reimbursement may be made in advance of a domestic or foreign trip only if the traveler is a Laboratory employee.

2.0 Transportation Expenses

Travelers are expected to make every effort to obtain the most economical rates, use the most economical mode of transportation, and use the most usually traveled route consistent with the purpose of the trip.

Procuring Tickets

Travelers are expected to obtain transportation tickets from the Laboratory's designated travel agency in order to take advantage of special discounts and to have the tickets charged to the Laboratory's direct billing account. Employees who purchase tickets from other sources at a higher cost will be reimbursed for the amount the ticket would have cost the Laboratory if purchased through the contract agency. For a complete list of eligible discounts available through the Laboratory's designated travel agency, see the [Travel Services](#) website.

Employee Purchased Tickets

The Laboratory's contracted agency offers special airfare discounts that cannot be obtained by outside sources. The State of California negotiated Discount Airfare Program (YCal fares) is the Laboratory's allowable airfare ceiling (see [State of California Discount Airfare Program](#)). If tickets are purchased outside of the Laboratory's contracted agency and any of the Laboratory discounts are not used, the traveler will be responsible for the difference in the cost of the airfare.

Indirect Itineraries

Travelers are responsible for any additional expenses resulting from the use of an indirect route or stops along the way for personal reasons. Reimbursement is limited to the actual costs incurred or to the costs that would have been incurred using the normally traveled route, whichever is lower. Excess travel time will be charged to the appropriate type of leave.

Vacation Interrupt

If a traveler is on vacation or has already purchased planned vacation travel tickets and is required to interrupt that vacation for business reasons, travel costs will be reimbursed from the vacation point to the official business point and back to the vacation point, plus any change or penalty fees that may apply.

Use of Surface Transportation in Lieu of Air Travel

A traveler may choose to use surface transportation for personal reasons even if air travel is the appropriate mode of transportation. In that case, reimbursement may not exceed the airfare the Laboratory would have paid if air travel had been used, plus the normal cost of ground transportation to and from airports. The cost of meals, lodging, tolls, ferries, and parking while in transit via surface transportation may be reimbursed if the total amount reimbursed does not exceed the cost of airfare plus ground transportation.

2.1 Air Travel

Tickets Purchased Through the Laboratory's Designated Travel Agency

Tickets purchased and billed through the Laboratory's designated travel agency are the property of the Laboratory. Cancellations must be reported directly to the travel agency prior to departure time. All tickets including those that are unused (full or partial) must be reported on a Travel Expense Report.

Financial Policies and Procedures Manual

Tickets Purchased Outside of the Laboratory's Designated Travel Agency

Tickets purchased outside of the Laboratory's designated travel agency (i.e., employee purchased tickets) will not be reimbursed by the Laboratory until after the trip has occurred. If the ticket is cancelled for any reason, the ticket remains the property of the traveler. Travelers will be reimbursed according to allowable guidelines.

Use of U.S. Carriers

All commercial air travel between the U.S. and a foreign country and between foreign countries must be made via a [U.S. flag carrier](#) or [U.S. code share](#) as required by Public Law D93-629 "Fly America Act." This applies to the following:

- Travel reimbursed from any funding source (DOE or non-DOE)
- International charter flights
- Travel to/from Canada or Mexico
- Flights to/from personal destinations in conjunction with official travel

Use of Foreign Carriers

In accordance with the Fly America Act, foreign carriers can be used only under the following circumstances:

- If a [U.S. flag air carrier](#) offers nonstop or direct service; i.e., no aircraft change, from traveler's origin to destination, traveler must use U.S. flag air carrier service unless such use extends travel time, including delay at origin, by 24 hours or more.
- If a U.S. flag air carrier does not offer nonstop or direct service (no aircraft change) between the traveler's origin and destination, the traveler must use a U.S. flag air carrier on every portion of route where service is provided unless (when compared to using a foreign air carrier) such use would apply to one or more of the following:
 - Increase the number of aircraft changes traveler must make outside of U.S. by two or more
 - Extend the travel time by at least six hours or more

Require a connecting time of four hours or more at an overseas interchange point

Obtaining Lowest Available Airfare (Coach Class)

Reimbursement is limited to the actual expense for business travel only. Any airfare for personal deviations will not be reimbursed unless the cost is less than the lowest available coach fare for the business travel. Travelers are expected to travel by the most efficient and economical modes of transportation possible within mission requirements, on the most direct route consistent with the business purpose of the trip. (i.e., utilize negotiated or discounted airfares; request departure and arrival within a two-hour window; or consider alternate airports).

It is expected that travelers book airline reservations from the Laboratory's designated travel agency (or [on-line booking tool](#)) in order to obtain the lowest allowable coach airfare and ensure full compliance with policy, as well as reimbursement. It is also expected that reservations will be made as early as possible in order to take advantage of the lowest coach fare available.

Coach class, or any discounted class, shall be used in the interest of economy on all domestic or foreign flights. Except in extenuating circumstances, written authorization for reimbursement of airfare for business-class or first-class service must be obtained in advance.

Financial Policies and Procedures Manual

The following table reflects the conditions required for the use of a **one class upgrade** for airline accommodations.

Conditions for use of One Class Upgrade for Airline Accommodations		
Category	Condition	Advance Written Approval in Addition to Division Approval
DOE Mission	Urgent requirement to successfully perform Laboratory mission exists which cannot be postponed	Laboratory Director (or designee)
Health Issues	<p>LBNL employees requesting upgraded travel arrangement for health reasons should consult with the Site Occupational Medical Director. In most cases, a confidential medical note from the employee's physician will be required specifying the diagnosis, the requested accommodation, and the duration of the accommodation.</p> <p>The Site Occupational Medical Director evaluates the request and will notify the Travel Office and the affected Division Office of recommended travel accommodations and duration. Employees may be required to periodically update their medical documentation at the discretion of the Site Occupational Medical Director.</p>	Site Occupational Medical Director
Sanitation Needs	Coach class on an authorized foreign carrier does not provide adequate sanitation or health standards.	DOE Office of Aviation Management
Availability	<p>No other class of service (coach or business) is available within 24 hours of the proposed departure or arrival time.</p> <p>Coach class is not provided on regularly scheduled flights between the origin and the destination.</p>	Travel Manager for Domestic Travel in addition to DOE Final Approval for Foreign Travel
Overall Cost Savings	An overall savings (subsistence costs, overtime, lost productive time) would be realized, compared to waiting for coach class.	
Extended Flight Time	Origin/destination is outside the Continental United States and scheduled flight time, including stopovers and change of planes, is in excess of 14 hours. In this case, no rest stops will be approved.	
Overnight Travel Without Adequate Rest Period	Itinerary involves overnight travel without an opportunity for normal rest before commencement of working hours.	
Personal Expense	Travelers may upgrade to business, first class, or upgraded coach at their own expense, including through the redemption of frequent flier miles.	

Rest Stop/Official Stopover

A rest stop at either an intermediate point or the destination is allowed when **all** of the following conditions apply:

- The class of service used for air travel is less than business or first class
- Origin or destination is outside the continental United States
- Scheduled flight time (including stopovers) exceeds 14 hours
- Air travel is consistent with the Fly America Act
- Travel is taken by a direct or usually traveled route

Reimbursement is based on the per diem rate for the rest stop location. A maximum of three days are reimbursable before the date of actual official business (one day en route, the arrival day, and one rest stop within a 24 hour period).

Involuntary Denied Boarding Compensation

Compensation made to travelers by airlines for [involuntary denied boarding](#) is the property of the Laboratory and must be returned with the Travel Expense Report to be credited to the cost of the trip.

Voluntary Denied Boarding Compensation

Travelers may voluntarily vacate reserved airline seats and retain the payment received from the airline under the following conditions:

- Any resulting additional expenses are borne by the traveler
- Relinquishing a reserved seat does not diminish performance of official duties
- Vacation is charged to the extent that travel is delayed during normal work hours

Re-Ticketing/Schedule Changes

Charges for re-ticketing, schedule changes, etc., may be reimbursed for a valid business reason. The reason for the charge must be reflected on the Travel Expense Report.

Travel Membership Clubs

The Laboratory does not reimburse for airline membership clubs.

Chartered/Private Aircraft

Use of chartered and/or private aircraft will **not be authorized** for official Laboratory business, nor will any reimbursement be made for such use.

2.2 Vehicles

For information on vehicle insurance and accident reporting, see [Travel Insurance and Accident Reporting](#).

Private Automobile

When a private automobile is used, reimbursement will be made based on actual mileage, parking, ferries and tolls (see [Travel Expense Reimbursement Guidelines](#)). Gasoline, routine repairs, tires, or

Financial Policies and Procedures Manual

other vehicle expense items will not be reimbursed. When two or more persons share a privately owned vehicle, only the driver may claim reimbursement).

If a private vehicle is to be used instead of air travel for personal convenience, reimbursement of transportation costs, including the cost of meals, lodging, tolls, ferries, and parking while in transit, shall not exceed sum of the total allowable airfare (if air travel had been used), and the normal cost of ground transportation to and from [common carrier](#) terminals. Travelers are advised to contact the Travel Office prior to traveling to determine the allowable airfare and reimbursable limits (see Rental Vehicles also).

Mileage will be reimbursed from the time the traveler leaves his or her residence or primary work location, whichever occurs last, and ends when the traveler returns to his or her residence or primary work location, whichever occurs first.

When a traveler drives to or from a common carrier terminal, mileage and parking for one round trip for the duration of the trip is reimbursable. When the traveler is driven to a common carrier destination, mileage, short term parking and tolls for two round trips are reimbursable.

Rental Vehicles

A rental vehicle is to be utilized when more economical than the use of taxis or other means of transportation. It may be used for local travel only when no other means is available. Travelers are expected to use the [Laboratory's preferred rental car vendors](#) and charge the rental to their corporate travel card or personal credit card.

Gasoline for rental vehicles is also reimbursable. It is expected that the traveler will refuel their rental vehicle prior to returning it to the rental agency, thus avoiding excess gasoline charges.

If a rental vehicle is used instead of air travel, reimbursement of transportation costs, including the cost of meals, lodging, tolls, ferries, and parking while in transit, shall not exceed sum of the total allowable airfare (if air travel had been used), and the normal cost of ground transportation to and from [common carrier](#) terminals. Travelers are advised to contact the Travel Office prior to traveling to determine the allowable airfare and reimbursement limits.

Reimbursement for a rental vehicle cannot exceed intermediate size sedans. For information on rental vehicle insurance, see Section 9.1, [Rental Vehicle Insurance](#).

The following table reflects exceptions and additional requirements for vehicle rentals. All require the use of the Laboratory's preferred vendors:

Class of Vehicle	Reimbursable	Requirements	Justification Required
Four wheel drive	Yes	Business necessity or weather conditions	Yes
Minivan	Yes	For transportation of LBNL passengers and Lab equipment	Yes
Truck or Van	Yes	To transport equipment or materials	Yes

Non standard options, such as GPS (Global Positioning Systems) are not reimbursable.

For information on vehicle insurance and accident reporting, see [Travel Insurance and Accident Reporting](#).

2.3 Train (Rail) or Bus

Reimbursement for rail transportation is limited to the lowest first-class rate. Transportation by bus is not limited to any specific class of service.

When rail or bus transportation is used instead of available air travel due to business necessity, actual expenses including the cost of meals and lodging will be reimbursed. Reimbursement for the cost of a sleeping car (Pullman) accommodation is allowed in lieu of lodging expense for each night that these accommodations are used.

If a rail or bus is to be used instead of air travel for personal convenience, reimbursement of actual expenses including the fare, cost of meals, lodging, tolls, ferries, and parking shall not exceed sum of the total allowable airfare (if air travel had been used), and the normal cost of ground transportation to and from [common carrier](#) terminals. Travelers are advised to contact the Travel Office prior to traveling to determine the allowable airfare and reimbursable limits.

2.4 Ship

When traveling by passenger ship, transportation at the lowest first-class rate is reimbursable. Meals are reimbursable (up to the established M&IE rates) only if not **included** in the fare.

2.5 Motorcycle

Motorcycles (or motor-driven cycles) are **not** allowed for use on official Laboratory business, nor will any reimbursement be made for the use of such vehicles.

2.6 Airport Transportation

Employees are encouraged to support cost effective measures by using the most economical mode of transportation to/from home and the airport. The cost of shuttles, taxis, and airport car limousine services are reimbursable.

2.7 Local Public Transportation

Local public transportation fares (e.g., taxis, buses, subway, or streetcars) are reimbursable.

2.8 Other Types of Transportation

Charges for the use of other types of transportation (e.g., helicopter, boat) are allowed when their use is beneficial to the Laboratory. A justification of the necessity for their use must be included with the Travel Expense Report.

2.9 Parking

Reasonable parking charges for official, rental, and personal vehicles, when used for official Laboratory business are reimbursable. Travelers are encouraged to utilize long-term or off airport facilities when parking at [common carrier](#) terminals. Charges associated with valet parking are not reimbursable.

3.0 Lodging and Meals & Incidental Expenses (M&IE)

Lodging and Meals & Incidental Expenses (M&IE), referred to as a per diem allowance, will be reimbursed based on the type of travel and business point in accordance with the per diem rates established by the following federal agencies:

Type of Travel	Agency Establishing Per Diem Rates
Within Continental U.S. (CONUS)	General Services Administration (GSA)
Outside Continental U.S. (OCONUS); i.e., Alaska, Hawaii and U.S. possessions	Department of Defense (DOD)
Foreign	U.S. Department of State

Lodging taxes are not included in the above per diem rates but are reimbursed as a separate expense.

3.1 Lodging

Employees are expected to obtain government (or the most economical) room rates where available.

Actual lodging expenses may exceed the applicable Federal rate to a maximum of 300% per the [Federal Travel Regulation](#) if any of the special or unusual circumstances listed below apply. No additional approval other than the individual approving the Travel Expense Report is required (see [Travel Expense Report Settlement](#)).

Direct bill hotels are to be set up by individual Divisions for local area hotels. Direct billing for lodging can be reimbursed through a [Request for Issuance of Check \(RFIC\)](#) form for lodging and lodging taxes only. All other expenses including incidentals are the responsibility of the traveler. All expenses other than lodging taxes are to be settled with the hotel by the traveler.

Special or Unusual Circumstances:

- Lodging at a hotel where a conference, meeting or training session is held.
- Lodging costs have temporarily escalated due to events (e.g., sporting events, conventions, or natural disasters).
- Mission requirement - Traveler is required to do business in a certain location on certain days and no lodging available at the government rate.
- Other unplanned circumstances encountered by travelers such as:
 - Government rate booked but not available upon arrival at hotel
 - Flight cancelled; traveler required to spend night in airport hotel and not compensated by airline

If it becomes necessary to exceed the maximum lodging rate on a repetitive or continuing basis for a single business location, the Laboratory must obtain advance approval from the DOE Contracting Officer.

Any increase in lodging expense due to an accompanying non-employee is the responsibility of the traveler.

Financial Policies and Procedures Manual

Non-Commercial Lodging

Travelers lodging in non-commercial facilities such as house trailers or field camping are reimbursed actual expenses up to the maximum applicable lodging rate.

Lodging Owned or Leased by Traveler

Travelers will not be reimbursed lodging costs for stays at a facility either owned or leased by the traveler.

Lodging with a Friend or Relative

Lodging with friends or relatives is non-reimbursable.

3.2 Meals and Incidental Expenses (M&IE)

To minimize costs, travelers are highly encouraged to request reimbursement for the actual cost of meals and incidental expenses up to the applicable Federal M&IE rate (see [Lodging and Meals & Incidental Expenses \[M&IE\]](#)). The following table reflects M&IE allowance guidelines:

Travel Time (Hours)		M&IE Allowance
12 or less		None
More than 12, but less than 24		75% of applicable rate
24 or more	Day of departure	75% of applicable rate
	Full day of travel	100% of applicable rate
	Last day of travel	75% of applicable rate

Meal expenses include the cost of breakfast, lunch, dinner and related tips and taxes. Specifically excluded are alcoholic beverage and entertainment expenses and any expenses incurred for other persons.

When a meal is furnished at a nominal cost, or no cost, or is included in a registration fee, the amount claimed for meals and incidental expenses must be adjusted per the table on the [Travel Services website](#). This does not apply to meals provided by [common carriers](#) or complimentary meals provided by hotels/ motels. Incidental expenses include fees and tips given to porters, baggage carriers, bellhops, hotel maids, stewards or stewardesses and others on ships. On foreign travel, laundry and dry cleaning are also considered incidental expenses (see [Traveler Directly Reimbursed by a Third Party](#)).

3.3 Long-Term Travel (Domestic or Foreign)

The traveler is considered on long-term travel if assigned to one location away from their [primary work location](#) for thirty (30) days or more. It is expected that travelers on long-term travel will use establishments catering to the long-term visitor (e.g., weekly or monthly rentals).

Travel over 30 Days and up to Six (6) Months

Reimbursement for travel over 30 days and up to six (6) months will be limited to a daily amount of up to 55% (at the discretion of the traveler's division) of the applicable federal per diem rates (see [Travel Expense Reimbursement Guidelines](#)).

Travel that Exceeds Six (6) Months

For travel assignments that exceed six (6) months, refer RPM 4.01, the Laboratory's [Relocation policy](#).

4.0 Miscellaneous Business Expenses

Miscellaneous business expenses are reimbursable (see [Travel Expense Reimbursement Guidelines](#)). The following are examples of reimbursable business expenses:

1. Business office expenses for the use of computers, printers, fax equipment, internet, scanners, copy services, and postal service.
2. Baggage charges are allowable for business travel: One bag for domestic and two bags for foreign.
3. Purchase of materials and supplies when normal procurement procedures are not practical are reimbursable through a [Request for Issuance of Check \(RFIC\)](#) form.
4. Registration fees for attendance at conferences, conventions, or meetings of professional societies. Any part of such fees covering entertainment is not allowed. However, if a non-government organization sponsors a conference and a single, mandatory, non-separable registration fee is charged for both attendance and meals or an evening social event, the Laboratory will reimburse the traveler's full registration fee.
5. Fees for use of automated teller machines, traveler's checks, money orders, certified checks, visas, photographs and inoculations when not obtained through Laboratory facilities.
6. Expenses for laundry and dry cleaning services are not reimbursable if travel lasts less than four nights for domestic travel. For foreign and [OCONUS](#), separate claims for laundry and dry cleaning expenses are not allowed. They are included as part of the incidental expense allowance, which represents 20% of the applicable foreign M&IE rate.
7. One reasonable personal telephone call home per day.

Entertainment and alcohol expenses are not reimbursable.

5.0 Special Requirements for Non-Employees

Non-employees traveling at the Laboratory's request may be reimbursed for their travel expenses. In addition to complying with this Travel Policy, the following special guidelines apply:

Foreign Visitors

Payments to foreign visitors, including advances and reimbursements, may be restricted by the visitor's visa status or other requirements established by the U.S. Citizenship and Immigration Services. Additional documentation must be provided by the visitor for reimbursement. See [IRSO Participating Guest Allowable Reimbursement](#) guide and [Non-Employee Travel: Guests](#) for documentation information.

Interviewees

Travel expenses associated with interviewing prospective employees are reimbursable. Reimbursement is made for actual transportation, lodging and M&IE. At the discretion of the Laboratory Director (or designee), actual travel expenses may be reimbursed for spouses/domestic partners who accompany candidates for senior level positions on final interviews.

Reimbursement Requirements

See [Attachment A](#) for non-employee travel reimbursement requirements.

6.0 Travel Expense Report Settlement

6.1 Reimbursement – General

It is expected that reimbursement claims for travel expenses be submitted via a Travel Expense Report within 30 days after completion of the trip using the Laboratory’s travel expense reimbursement system. For local travel, multiple claims for reimbursement may be submitted on one Travel Expense Report.

The traveler must [certify](#) the expenses, which are then approved by an authorized signer in the [Laboratory’s Signature Authorization System \(SAS\)](#). If the traveler is a Laboratory employee, the certification must be made in the Laboratory’s travel expense reimbursement system. Certification for guests will be made in the system by the Division travel arranger, on behalf of the traveler.

The Travel Office may exercise the option to partially pay a Travel Expense Report when it lacks the required receipts or information.

Travelers are expected to submit itemized original receipts as described in the [Travel Reimbursement Expense Guidelines](#). When original receipts are not available, electronic receipts from the vendor (e.g., emailed or faxed) are acceptable provided that the detail contained is equivalent to the detail contained on the original receipt.

All expense reports are expected to be submitted and processed for payment by the close of the fiscal year to adhere to best practices and ensure all expenses are properly posted.

In the event that Laboratory travel is to be paid by another host organization, and the travel cost is charged to the Laboratory in the interim, it is the responsibility of the traveler to ensure payment is received from the host organization. Include full supporting documentation from the host organization; i.e., invitation letter, invoice, and a copy of the reimbursement check from the host to the traveler or Laboratory), along with a personal check made payable to UC Regents. Acceptable receipts include the following:

Financial Policies and Procedures Manual

Receipt Requirements	Airline/ Rail	Hotel/ Lodging	Event Registration	Commercial Rental Car	Expenses \$75 and over
Vendor Name	x	x	--	x	x
Traveler Name	x	x	x	x	--
Transaction Date	x	x	x	x	x
Flight/Rail Itinerary	x	--	--	--	--
Total Fare	x	--	--	--	--
Proof of Payment	x	x	x	x	When Applicable
Ticket Number	x	--	--	--	--
Itemized Daily Costs	--	x	When Applicable	x	x
Total Cost	--	x	x	x	x
Event Name	--	--	x	--	--

Lost/Missing Receipts (receipts not available)

When circumstances beyond the traveler's control prohibit submission of required receipts, a [Lost/Missing Receipt Waiver](#) form will be completed. In the absence of a satisfactory justification, the amount involved will not be reimbursed.

6.2 Trip Reports for Foreign Travel

A DOE Foreign Trip Report is not required for travel fully funded by the Office of Science or a non-DOE funded project. Foreign Trip Reports are required for travel sponsored by the following DOE Program Offices:

- Environmental Management (EM)
- Energy Efficiency and Renewable Energy (EE)
- Fossil Energy (FE)
- National Nuclear Security Administration/NNSA (NA)
- Nuclear Energy (NE)
- Office of Electricity Delivery & Energy Reliability (OE)
- Radioactive Waste Management (RW)

See the [Travel Services](#) website for more information on how to create a Trip Report and where to submit it once completed.

Important: When preparing an expense report in TREX, an [abstract](#) of major highlights, benefits and results will be required for all trips regardless of the funding source.

Foreign Currency

- Expense reports must be submitted in U.S. Dollars.
- Expenses paid by credit card are reimbursed at the rate used by the credit card company.
- Expenses paid in foreign currency will be reimbursed using the exchange rate at time of conversion. Therefore, it is expected that currency exchange receipts be saved, used for converting foreign currencies back to U.S. dollars, and submitted with the expense report. Fees charged for conversion are reimbursable.

- In the absence of a receipt showing the rate of conversion, the official bank rate of exchange will be based on the first day of official business travel using the currency converter provided by [OANDA](#).

6.3 Expense Report Certification

Before submitting an Expense Report for approval, the traveler must *certify* the expenses claimed. For Laboratory employees, the certification must be recorded by the traveler in the Laboratory's travel expense reimbursement system. Certification for guests will be recorded in the system by the Division travel arranger, on behalf of the traveler.

6.4 Expense Report Approval

Travel Expense Reports must be approved by an authorized signer in the [Laboratory's Signature Authorization System \(SAS\)](#).

A Travel Expense Report cannot be approved by anyone who has a [direct or indirect](#) reporting relationship to the traveler. Individuals delegated the authority to approve travel shall not approve their own travel. In addition, travelers may not approve the travel of a near relative, e.g., spouse or equivalent, child, parent, etc.

Travel expenses for Associate Laboratory Directors (ALDs), Division Directors, Deputy Director, and the CFO will be approved by the Chief of Staff. Travel expenses for the Laboratory Director will be approved by the Controller.

6.5 Traveler Directly Reimbursed by a Third Party

When a third party reimburses a traveler for travel expenses, or if the traveler owes money to the Laboratory (e.g., advance exceeds reimbursable expenses), the traveler will remit reimbursement made payable to the UC Regents.

6.6 Supplemental Expense Reports

If the traveler did not receive full reimbursement on an expense report due to non-reimbursable or unallowable costs, a Supplemental Expense Report for additional expenses will only be accepted with itemized receipts.

7.0 Records Retention

The Travel Office has institutional responsibility for retention of completed Travel Expense Reports and required receipts. These travel documents are maintained for seven years.

8.0 Tax Considerations

Under IRS regulations, travel advances not substantiated or returned "within a reasonable period of time" are considered to be of personal economic benefit to the traveler and reportable to taxing authorities. For tax purposes, 120 days is considered "within a reasonable period of time." If an employee does not substantiate expenses and return unused advances within this 120-day period, the Laboratory is obligated under IRS regulations to consider the advances as additional income and to withhold appropriate income and employment taxes. No refund of these taxes may be made, even if the amounts are returned or substantiated after the 120-day period.

9.0 Travel Insurance and Accident Reporting

9.1 Insurance

The University of California (UC) maintains a business travel insurance policy for employees, students and any person traveling on behalf of the Laboratory. Coverage can also be provided for a spouse/domestic partner and dependent(s) while traveling with them (see [UC Business Travel Accident Insurance](#)). The policy provides worldwide coverage, 24 hours a day, for a wide variety of accidents and incidents while away from the primary work location at no cost to the traveler for accidental death or dismemberment. The policy also provides travel assistance services (e.g., security extraction, emergency medical evacuation).

The traveler must register at www.uctravel.org for each foreign and domestic trip outside of their home state to ensure coverage. Coverage is automatic for business travel within the state and registration is not required for those trips.

Rental Vehicle Insurance

Travelers are expected to use rental agencies with which the Laboratory or the University of California has system-wide contracts that include insurance coverage. Charges for optional insurance, including collision damage waiver (CDW) and loss damage waiver (LDW) on rental cars in the continental United States, are not allowable and will not be reimbursed. The cost for full collision coverage for rental cars used in Alaska, Hawaii, United States possessions, and foreign countries is allowable.

In the event the traveler is unable to utilize a UC Rental Car Agreement, it is expected that the Corporate Travel Card will be used. In general CDW coverage is provided through the Corporate Travel Card for vehicles rented anywhere in the world (see [Corporate Travel Charge Cards](#)).

Private Vehicle Insurance

Travel by private vehicle to the official business destination requires verification of insurance. The minimum prescribed liability insurance coverage is as follows:

- \$50,000 for personal injury or death of one person
- \$100,000 for injury to, or death, of two or more persons in one accident
- \$50,000 for property damage

Employees who use a privately owned vehicle for Laboratory business must provide, upon request, satisfactory evidence of insurance coverage.

When an employee uses a private vehicle for Laboratory business, the employee's own personal vehicle policy is the primary insurance coverage for damage to the employee's private vehicle, damage to a third party vehicle and injury to a third party. For damage to the employee's private vehicle, the Laboratory may authorize up to \$500 in reimbursement to cover the insurance deductible. If the employee is injured in an accident, the University's Workers' Compensation Program covers injuries in the course and scope of employment.

9.2 Accident Reporting While on Travel

For all vehicle accidents, notify the local police authority and complete the forms required by the insurance or rental car company. Furnish copies of all reports to the Laboratory Counsel Office.

In addition, accidents involving personal injury must be reported to Laboratory Health Services as soon as possible following the occurrence.

9.3 Injury or Illness While on Travel

Illness or injury requiring hospitalization while on official travel status must be reported promptly to Health Services. In addition, all Laboratory employees are provided with Workers' Compensation coverage for work-related injury or illness that occurs during a Laboratory-approved and funded business trip.

10.0 References

- [General Services Administration \(GSA\) Domestic Per Diem Rates](#)
- [Federal Travel Regulation \(FTR\)](#)
- [IRS Publication 15, Circular E, Employer's Tax Guide](#)
- [Travel Reimbursement Expense Guidelines](#)

11.0 Glossary

- **Abstract:** A summary statement provided in the TREX expense report that reflects (1) major highlights, (2) benefits and (3) results of the trip. Each of the three attributes should be included in the abstract statement.
- **American Flag Carrier:** See *U.S. Flag Carrier*.
- **Approval:** The process of granting permission. This is required prior to the purchase of a travel ticket.
- **Authorization:** To formally or officially grant permission. This is required prior to the purchase of any foreign travel ticket.
- **Business-class:** A premium-class of accommodation offered by the airlines that is higher than coach and lower than first class, in both cost and amenities.
- **Certify:** To confirm formally that expenses claimed were incurred on official business on the dates shown and that the expenses identified are in compliance with the Laboratory Travel policy.
- **Coach-class:** The basic class of accommodations offered to travelers regardless of fare paid.
- **Collision Damage Waiver (CDW):** Covers damage to or loss of a rental car.
- **Common Carrier:** An organization that transports people or goods from one place to another for a fee.
- **Continental United States (CONUS):** The territory of the United States that is within North America between Canada and Mexico, and the adjacent territorial waters.
- **Direct or Indirect Report:** The organizational relationship between an employee and their supervisor or manager. A direct report is immediately accountable to one director, supervisor or manager, as defined in the Laboratory's Human Resources Information System (HRIS). An indirect report is an individual who is one or more organizational levels below the direct report.
- **Domestic Travel:** Travel within United States and its possessions, or travel from a foreign country to the United States.
- **Employee:** An individual who receives a paycheck from the Laboratory.

Financial Policies and Procedures Manual

- **Excess Baggage:** Baggage in excess of the carrier's size and weight limit.
- **First-class:** Generally, the highest class of accommodation offered by the airlines in terms of both cost and amenities and termed "first-class" by the airlines and any reservation system.
- **Fly America Act:** Public Law (commonly referred to as the "Fly America Act"). In general, it requires that foreign air travel funded with Federal dollars is performed on U.S. flag air carriers.
- **Foreign Travel:** Travel from the United States to a foreign country (including Canada and Mexico) and return, or travel between foreign countries.
- **General Services Administration (GSA):** An independent agency of the United States government established in 1949 to help manage and support the basic functioning of federal agencies.
- **Guest:** An individual who is not a Laboratory employee.
- **Incidental Expenses:** Fees and tips given to porters, baggage carriers, bellhops, hotel maids, stewards or stewardesses and others on ships. On foreign travel, laundry and dry cleaning are also considered incidental expenses.
- **Involuntary Denied Boarding:** An airline term for a situation in which a passenger is not allowed to board an aircraft due to overbooking, weight restriction, etc.
- **Itemized Receipt:** Detail of specific expenses charged to the traveler, e.g., a lodging receipt reflecting the room rate, taxes, telephone charges, etc.
- **Local Travel:** Travel within a distance of 150 miles (one way) from the traveler's Primary Work Location or residence that will be completed within one calendar day without lodging.
- **Lodging:** Expenses for overnight sleeping facilities. Does not include accommodations on airplanes, trains, buses, or ships, which are included in the cost of transportation.
- **M&IE:** Meals and incidental expenses.
- **Meals:** Expenses for breakfast, lunch, dinner, and related tips and taxes. Specifically excluded are alcoholic beverages and entertainment expenses and any expenses incurred for other persons.
- **Non-Employee:** An individual who is not a Laboratory employee (i.e., does not receive a paycheck from the Laboratory). Includes, but not limited to, interviewees, invited guests, participating guests, consultants, and subcontractors.
- **Non-Foreign Overseas:** Business points in Alaska, Hawaii and US possessions.
- **OCONUS:** Travel outside the continental United States (i.e., Alaska, Hawaii and United States possessions).
- **Official Laboratory Travel:** Travel necessary to accomplish official business on behalf of the Laboratory. Official travel is properly authorized, processed, conducted, reported and reimbursed in accordance with this policy.
- **Per Diem:** Combined daily expenses for lodging and meals & incidental expenses (M&IE). Per Diem within the continental United States (CONUS) is set by the General Services Administration (GSA). Per Diem within Alaska, Hawaii and the United States possessions (i.e., non-foreign

Financial Policies and Procedures Manual

overseas) is set by the Department of Defense. Per Diem within foreign countries is set by the United States Department of State.

- **Primary Work Location:** The place where the major portion of the traveler's work time is spent, or the place to which the traveler returns during working hours upon completion of special assignments.
- **Regular use of private vehicle:** More than four trips per calendar month totaling at least 300 miles.
- **Travel Authorization**– A form in the Laboratory's travel expense reimbursement system that reflects information about a planned trip.
- **Travel Expense Report:** The form used to process requests for reimbursement to the traveler for any amounts due which is accessed through the Laboratory's travel expense reimbursement system.
- **Travel Expenses:** Expenses that are ordinary and necessary to accomplish the official business purpose of a trip.
- **Travel Status:** The period during which a traveler is traveling on official business.
- **Travel Voucher:** See *Travel Expense Report*.
- **Traveler:** An employee or guest who is authorized to travel on official Laboratory business and travels on behalf and at the expense of the Laboratory.
- **Unofficial Travel:** Travel undertaken by an individual without official, fiscal, or other obligations on the part of the Laboratory; i.e., personal travel.
- **U.S. (American) flag carrier:** An air carrier which holds a certificate under the Federal Aviation Act of 1958 authorizing operations between the United States and/or its territories, and one or more foreign countries. Each U.S. airline has a two letter alpha code designating it as a US. Flag air carrier (e.g., UA for United Airlines).
- **U.S. Code Share:** An arrangement where an airline is jointly marketed as a flight for one or more other airlines. The term "code" refers to the identifier used in a flight schedule, generally the 2-character airline designator code and flight number. One airline places its code on the flights of another in order to coordinate services, advertise and sell the other airline's services as its own. Most major airlines have code sharing partnerships with other airlines and code sharing is a key feature of major airline alliances. A code share flight uses the same two-letter carrier code during all legs of the trip.

Financial Policies and Procedures Manual

Attachment A - Travel Reimbursement Requirements for Non-Laboratory Employees

No.	Type of Traveler	Travel Policy Compliance	Travel Expense Report and Receipts Required to be Submitted to LBNL	Travel Expense Report Reviewed by Travel Disbursements Staff Before Travel Expenses Can be Paid
1	Travel is covered by a subcontractor or consultant agreement <u>and</u> directly reimbursed by the traveler's home institution/organization			
1.a	Institution/organization is a(n): - Educational institution compliant with OMB Circular No. A-21; - FAR-compliant organization; or - DOE laboratory	Policy of the traveler's home institution/ organization and any specific travel terms and conditions in the subcontract or agreement	No	N/A
1.b	The institution/organization is not OMB Circular No. A-21 or FAR-compliant or a DOE laboratory	LBNL policy and any specific travel terms and conditions in the subcontract or agreement	Copies	Yes
2	Travel is covered by a subcontractor or consultant agreement and <u>not</u> directly reimbursed by the traveler's home institution/organization (i.e., LBNL reimburses the traveler directly)	LBNL policy and any specific travel terms and conditions in the subcontract or agreement	Original expense report (using home organization's form) and original or electronic receipts are required	Yes
3	Travel is not covered by a subcontract or consultant agreement (e.g., interviewee, guest)	LBNL policy	Must use LBNL travel expense reimbursement system (input by a division travel arranger); original or electronic receipts required	Yes