



UNC
GREENSBORO

Travel Manual

Policies and Procedures for faculty/staff regarding payment for travel expenses incurred for UNC Greensboro.

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Travel - Overview

Purpose/Scope

The Travel Manual provides basic information on travel policies and procedures. The manual is based on [The State Budget Manual, Section 5](#), which sets forth travel policies and regulations relative to securing authorization and reimbursement of expenditures for official state travel. The administration and control of travel is in accordance with the provisions of [General Statutes \(G.S.\) 138-5, 138-6, and 138-7](#). The University must also comply with [IRS Publication 463 Travel, Entertainment, Gift, and Car Expenses](#).

The policies and procedures as stated in this manual apply to State Budgeted Funds deposited with the State Treasurer, whether derived from appropriations or agency receipt; Institutional Trust Funds, including Discretionary and Overhead Receipt Funds; and Contracts and Grants.

Policy

Allowable travel expenses will be reimbursed to authorized University personnel and other individuals traveling on official state business. All travel is contingent upon availability of funds.

The policies and procedures set forth in this manual applies to all University of North Carolina at Greensboro faculty, staff, students, and other individuals who travel on behalf of the University. Before travel expenditures are incurred, all travelers and administrative personnel should be aware of the travel policies and procedures stated in this manual. Please refer travel questions to Accounts Payable (336)334-5798 or email at travel@uncg.edu.

Official State Business: Official state business occurs when the State employee or other person is traveling to attend approved job related training, work on behalf of, officially represent, or provide a state service upon the State's or University's request. [§5.0.3](#) Travel that does not directly benefit the State and the University will not be reimbursable.

Employee Responsibility: Before traveling the individual must read, understand, and abide by the policies and procedures set forth in this manual. Prior approval authorization for overnight travel is delegated to the traveler's supervisor. Travelers must complete the Travel Authorization portion of the [Form TRV-1](#) prior to overnight travel. Employees traveling on state business are responsible for submitting reimbursement requests in accordance with UNCG policies. The employee who is traveling on official state business for the University is expected to exercise the same care in incurring expenses that a prudent person would exercise if traveling on personal business and expending personal funds. Excess costs, circuitous routes, delays, luxury accommodations and services unnecessary, unjustified, or for the convenience or personal preference of the employee in the performance of official business are not acceptable under this

standard.^{§5.0.2} Travelers will be responsible for unauthorized costs and any additional expenses incurred for personal preference or convenience.

Traveler's Supervisor Responsibility: Approval authorization for travel is delegated to the traveler's supervisor. This individual's approval indicates that appropriate review of the cash advance/reimbursement has been made, and the travel conforms to all rules and regulations and is properly supported with valid documentation and receipts.

Timely Submission: Travel reimbursement requests should be submitted complete and with proper funding to Accounts Payable **within 30 days of the return date.**^{NCGS §138-6(c)} Per IRS accountable plan guidelines, any travel reimbursement requests received in Accounts Payable sixty (60) days or later after the return date will be taxable to the traveler.^{IRS §62(c); Treas. Reg. §1.62(c)(2)} Travel expense reimbursement requests that are not received complete, with proper documentation, and funding within 60 days of the return date of the travel will be considered taxable income to the traveler. As applicable, if the traveler is an employee, the reimbursement will be reported on the employee's pay and related W2, or if the traveler is a non-employee, the amount will be reported on 1099-MISC. It is the responsibility of the funding department to ensure that funds will be available in advance of authorizing a request for travel. Funding changes and/or delays have no bearing on the required timely submission and/or potential employee tax liability for delay in timely submission.

Foreign National Visitors/Non-Resident Aliens

Foreign national visitors/non-resident aliens may be employees of the University, as well as non-employees. Dependent upon their specific circumstances, their visa type, and purpose of travel as it relates to their purpose of visiting the US/UNCG, the following may apply: 1) the travel expenditure is allowed without tax withholding, 2) the travel expenditure is allowed, but requires tax withholding, or 3) the travel expenditure/reimbursement is not allowed. Only holders of certain visa types are eligible to receive travel reimbursements or benefit from University paid travel. Foreign national visitors/non-resident aliens are subject to withholding of taxes on travel reimbursement, including payment to a third party in their behalf, unless an exemption is provided by the IRS Code or an income tax treaty. To reduce or eliminate tax withholding on the reimbursement, a tax treaty must be in effect between the US and the individual's tax residence country. Call the Payroll Tax Manager at (336)334-5180 or email at payrollt@uncg.edu for details concerning eligible visa types and tax treaties. Request for tax withholding exemption involves submitting the traveler's IRS Form 8233 to the Payroll Office, 821 S. Josephine St., for forwarding to the Internal Revenue Service. (The Payroll Office will assist with preparing the Form 8233.) IRS regulations require holding of reimbursement payments for ten days after the form is mailed to the IRS. In order to avoid delays in travel reimbursement to non-resident aliens, Form NRA-001 with required documents is needed to assist in preparing the Form 8233 and should be received in the Payroll Office two (2) weeks prior to the date travel reimbursement is expected. If it is

determined, within the Payroll Office that an individual is entitled to a travel benefit, the contents of this Travel Manual are applicable.

Please refer to the [Foreign National Visitor Tax Guide](#) and applicable NRA forms for clarification.

Required Authorizations

Travel by senior University administrators, except for in-state day travel, requires authorization as follows:

- Travel by the Chancellor shall be authorized by the Vice Chancellor for Finance and Administration.
- Travel by Vice Chancellors and others who report directly to the Chancellor shall be approved by the Chancellor or a person designated to do so by the Chancellor.
- Travel by Deans and others who report directly to the Provost/Executive Vice Chancellor shall be authorized by the Provost/Executive Vice Chancellor or a person designated to do so by the Provost/Executive Vice Chancellor.

Individuals who are designated to approve travel shall ensure that an alternate approver is available in cases where the principal approver is unavailable.

Senior University Administrators are defined as:

- Chancellor and direct reports to the Chancellor,
- Deans,
- Members of the Executive Staff who report directly to the Provost

For employees who are not designated as a senior University administrator, department heads, or comparable administrators have been given this delegation.

All travel funded by Contacts and Grants requires prior approval from the Office of Contract and Grant Accounting.

It is the responsibility of the funding department to ensure that funds will be available in advance of authorizing a request for travel, regardless of whether overnight or same day travel.

Rubber stamps, digital stamps, or a copy of a signature will not be accepted. All signatures must be original. See Completing TRV-1 Form section on how to properly submit a travel authorization.

Travel Advance Loans

Travel Advance Loans are only available under the following circumstances:

- Student group travel
- Athletic team travel
- Blanket Athletic travel
- Blanket Admissions travel
- Research overseas for an extended period of time
- Travel expenses that are unable to be paid via the Pcard

Advances are not available to non-employees.

The advance request cannot be less than one hundred dollars (\$100) or greater than the estimated cost of travel.

A travel advance loan is a loan to the employee; therefore, it is the responsibility of the employee to ensure that the advance is either repaid or cleared by submitting Travel Authorization/Expense Report (Form [TRV-1](#)) and repaying any unused advance monies. Failure to repay the travel advance loan within thirty (30) days of the return date may lead to payroll deduction of the advance amount from the employee's next payroll check. If a payroll deduction is made from an employee's payroll check to repay a travel advance loan, the employee forfeits the right to participate in the Travel Advance Loan program and will no longer be eligible to receive travel advance loans.

Advance Request

A travel advance loan must be requested on a Travel Authorization/Expense Report, Form [TRV-1](#), which must be submitted to the Controller's Office at least two (2) weeks prior to intended travel. On the form there is a section on the right underneath the Travel Authorization section for the requested fund and amount of the advance loan. You will not need to put anything on the TRV1 form at this time. A copy should be sent to Accounts Payable and the original should remain with the traveler until completion of the trip. The original TV1 form should be submitted with the receipts within 30 days of the return trip.

Blanket Travel Advance Loan

For Athletic and Admissions employees who travel each month, an annual advance of funds may be issued equal to one month's average monthly expense. Each month, a reimbursement request will be filed for payment for expenses incurred the previous month. The blanket advance must be repaid as of June 20 annually. If it is determined that the monthly reimbursement has averaged less than the annual advancement, the advance must be reduced to the newly established amount.

Issuance of Travel Advance Loan

The advance may be issued no sooner than five (5) calendar days prior to travel.

Second Travel Advance Loan

A second travel advance loan can be made only if the traveler has submitted a Travel Authorization/Expense Report (Form [TRV-1](#)), covering the first advance. No more than two (2) travel advance loans can be outstanding to any traveler at any one time.

Repayment of Travel Advance Loans

Within thirty (30) days following the completion of the travel, a Travel Authorization/Expense Report (Form [TRV-1](#)) for travel expenses must be submitted to the Accounts Payable or the advance must be repaid. Any unused monies from the advance must also be promptly paid. Travel advance loan repayments should be made by check payable to UNCG. **DO NOT SEND CASH.** If a reimbursement request form is not filed within thirty (30) days after completion of travel, the entire advance amount will be deducted from the employee's next payroll check. If a payroll deduction is made from an employee's payroll check to repay a travel advance loan, the employee forfeits the right to participate in the travel advance loan program and will no longer be eligible to receive cash advances.

Trip Delay or Cancellation

If a travel advance loan is obtained and the trip is not taken, the advance must be repaid within forty-eight (48) hours of cancellation or if the original check has not been cashed, it may be returned to the Controller's Office to be voided. If the trip is postponed, the advance must be repaid and a new advance obtained against a new Travel Authorization/Expense Report, Form [TRV-1](#).

Transportation

Air Transportation

- Confirmation of airfare travel or an itinerary cannot be used as proof of payment; an airfare receipt must be attached showing the payment method and identifying information such as name and/or last four digits of credit card.
- Air coach is a reimbursable expense, but first class is not a reimbursable expense, except in rare cases in which a written justification is submitted in advance of the trip and approved.

- Reimbursement for fees for check-in, seat assignments, and baggage is limited to actual costs substantiated by receipt.
- Flight insurance is not a reimbursable expense.
- Family members' airfare is not a reimbursable expense.
- If the airfare receipt has more than one name on it, the one requesting reimbursement must provide proof of the individual requested amount.
- If the flight has delays and results in a longer stay, an explanation must be provided.
- Change fees and cancelled reservations must have a written statement providing a business reason to be reimbursed.
- Frequent flyer miles earned by a state employee while traveling on state business at state expense are the property of the state.
- With sufficient justification and documentation and with approval of the department head, state employees can be reimbursed for usual, customary, and reasonable fees and services charges imposed by the travel agency for assistance in making travel arrangements. [§5.2.24](#)

Airport Parking

- Airport parking will only be reimbursed for state business travel.
- Any parking rates considered excessive and only for the convenience of the traveler are not reimbursable. For example, use of an airport's hourly parking lot for an overnight trip would be considered excessive.
- Inappropriate or illegal parking that results in a citation will not be reimbursed.
- An original receipt showing amount and dates is required for reimbursement.
- Parking charges are entered on the "other" line on the Form TRV-1 and must be noted along with any other miscellaneous expenses on the second page of the travel form.
- The business standard mileage rate set by the Internal Revenue Services for a maximum of two round trips with no parking charge, or one round trip with parking charges is reimbursable. Receipts are required for airport parking claims. [§5.2.26](#)

Chartered Aircraft

The use of charter aircraft must be approved by the department head or his/her designee, provided the following is substantiated and put in writing:

- A state aircraft is not available or not appropriate for the size of the party traveling or the destination airport.
- The use of a charter flight is more economical than a commercial flight.
- The use of a charter flight is necessary because of unusual travel circumstances.

- Prior to the trip the traveler must submit a Form TRV-1 form with complete written justification for utilizing a charter flight and must have authorized signatures approving the request.

Bus/Rail transportation

- Traveler must have the original bus/rail receipts to obtain reimbursement. If receipts are not available, a credit card statement showing the amount paid may be provided. If a credit card statement is used, there must be identifying information included on the statement, such as the traveler's name so that the statement can be verified as belonging to the traveler.
- Railroad must have a receipt at "Coach Fare Rate".

Rental Car

- It is the intent of the state that state employee travel shall be conducted in the most efficient manner and at the lowest and most reasonable cost to the state. Renting a car is often the least expensive option. For both in-state and out-of-state travel, rental vehicles shall be obtained through the [state's term contracts](#) when available. ^{§5.2.13} The State of North Carolina, and accordingly UNCG, have state contract rental agreements with Enterprise, Hertz, and National Car Rental. Additional information is located at <https://purchasing.uncg.edu/policies> section 4.2 State Term Contracts. [NC General Statute §116-13](#) allows purchases from other than the state term contract provided: the item is "substantially similar" to that on state contract, and the cost is less than state contract.
- Enterprise rental cars can be obtained through UNCG [Parking Operations and Campus Access Management](#).
- An itemized receipt must be provided; the rental car agreement will not suffice as a receipt.
- No reimbursement for rental car insurance will be made because state employees traveling on official state business are covered under the state's auto insurance program. Additional insurance information is located at rsk.uncg.edu/vehicle-insurance-information-certificates-forms/. Rental car insurance is included within the category of "Hired and Non-Owned" vehicles.
- If the travel involves any personal travel time, the rental car amount must be adjusted.

Personal Vehicle

- It is the intent of the state that state employee travel shall be conducted in the most efficient manner and at the lowest and most reasonable cost to the state. With regards to passenger vehicle travel, whether in-or out-of-state, agency travel policies shall:

- Maximize utilization of state-owned vehicles (agency-owned or agency-assigned vehicles owned by the Department of Administration)
- Make use of state term contracts for short-term rentals (State Term Contract 975B Vehicle Rental Services), and
- Reimburse for use of personal vehicles on a limited basis. [§5.1.26](#)
- When state-owned vehicles are not available, employees may procure vehicles through the state's term contracts or be reimbursed through use of personal vehicles.
- Business use of personal vehicles are reimbursable based upon actual mileage. Mileage is measured from the closer of duty station or point of departure to destination (and return).
- Employees shall be reimbursed the business standard mileage rate set by the Internal Revenue Service (62.5 cents per mile effective July 1, 2022) when using their personal vehicle for state business.
- Parking fees, tolls, and storage fees are reimbursable when the required receipts are obtained. Fines for traffic and parking violations are the responsibility of the state employee.
- If the traveler chooses to drive rather than fly when traveling out-of-state, an airfare comparison must be attached showing the mileage is the economical option. The airfare comparison should have the same days of the travel.
- Documented driving distances such as provided by Google Directions, [MapQuest](#), etc. **must** be attached to the Form TRV-1 form requesting reimbursement.
- If there are multiple days of mileage for a single Form TRV-1, there must be a travel log attached showing: traveler's departure date; description of travel, destination and mileage for each day traveled.
- The mileage is calculated from the traveler's duty station or home whichever is closest and the return trip. If any extra mileage occurs there must be written justification submitted with the Form [TRV-1](#).
- If the traveler leaves on a weekend from their home, mileage is still calculated from duty station or home whichever is closest.
- Mileage from duty station to the employee's home is not reimbursable. This includes employees who are on "call back" status (see State Human Resources Manual).
- Extra mileage accumulated for non-essential travel is not reimbursable.

Taxi

- Taxi, car service, mobile phone ordered car service, or airport shuttle fares to the hotel from the airport and from the hotel to the airport will be reimbursed with a valid receipt. Use of Public Transportation - In lieu of using a taxi or airport shuttle, etc. employees can be reimbursed without a receipt for up to \$5 each one-way trip either from the airport to the hotel or meeting place and or from the hotel, meeting place to the airport. The traveler has the option of being reimbursed for the actual cost of the travel with the submission of an original receipt. [§5.2.26](#)

- If the traveler is using a taxi, car service, or mobile ordered car service to go home from the airport or from home to the airport a written explanation must be provided.
- There must be a date on the receipt that is within the date range of the trip.
- The actual costs of these fares are reimbursable when required for travel on official state business. The request must be documented with a receipt. The use of public transportation is reimbursable for actual costs with a receipt. [§5.2.26](#)
- Tips for taxi or car service, etc. must be no more than \$5 per taxi or car service trip. [§5.2.26](#)

Subsistence

A state employee may be reimbursed for meals, including lunches, while on official state business when the employee is in **overnight** travel status. Employees receive allowances for meals and lodging for full days of travel. Employees and other qualified travelers also qualify for allowances/subsistence rates when using hotel and meal facilities located in North Carolina immediately prior to and returning from out of state travel during the same travel period. An explanation of the allowances that can be claimed for each circumstance are detailed below:

Rate of Allowances

| Meals | In-State | Out-of-State |
|----------------|----------|--------------|
| Breakfast | \$9.00 | \$9.00 |
| Lunch | 11.80 | 11.80 |
| Dinner | 20.50 | 23.30 |
| Total | \$41.30 | \$44.10 |
| | | |
| Lodging | \$78.90 | \$137.30 |
| | | |
| 24-Hour Period | \$120.20 | \$137.30 |

(Revised 7/1/21 effective for the 2021-23 biennium.)

Twenty-four (24) Hour Period – Full Day

- A twenty-four (24) hour period is defined as the time between 12:01 a.m. and 12:00 p.m. midnight. It is synonymous with the calendar day.
- To obtain reimbursement for lodging, an itemized receipt of actual expenses from a commercial lodging establishment or an online travel site must accompany the travel reimbursement request. The receipt must indicate check in/check out dates.

Reimbursement for lodging may only be made in the amount documented by lodging receipts.

- To qualify for reimbursement for lodging for overnight stays, the travel destination must be located at least thirty-five (35) miles from the employee’s regularly assigned duty station or home whichever is less.
- Out-of-state travel status begins the day the employee leaves the State and remains in effect through the day the employee returns to the State. Accordingly, in-state allowances and reimbursement rates apply when employees and other qualified official travelers use hotel and meal facilities located in North Carolina immediately prior to leaving North Carolina and returning from out-of-state.
- Please see Third Party Lodging section of this manual for lodging other than hotel or motel.

Less Than A Twenty-four (24) Hour Period – Partial Day

Allowances will be paid for meals for partial days of travel when the partial day is the day of departure or the day of return portion of the overnight travel. The following table details the requirements to claim such reimbursement.

| Meal | Day of Departure | Day of Return | Comments |
|-----------|------------------------|------------------------|--|
| Breakfast | Leave before 6:00 a.m. | N/A | Must extend the workday 2 hours |
| Lunch | Leave before 12 noon | Return after 2:00 p.m. | Cannot be claimed unless either the trip requires an overnight stay or the cost of the lunch is part of a registration fee |
| Dinner | Leave before 5:00 p.m. | Return after 8:00 p.m. | Must extend the workday by 3 hours |

- When traveling a partial day, the time of departure and/or return must be noted on the Request for Reimbursement of Travel and Other Expenses when filing for reimbursement.
- Excess lodging authorization for in-state, out-of-state, and out-of-country travel must be obtained in advance. Excess lodging may be requested because the available lodging is

more expensive than the state allowable amount. Excess lodging authorization is not allowed for reason of convenience or personal preference. Supervisory personnel certifying the reimbursement request as necessary and proper must require documentation from the traveler to substantiate that the overnight lodging was necessary. The Standard State Subsistence rate can be administered to travel that does not receive prior approval.

- The travel must involve a travel destination located at least 35 miles from the employee's duty station or home whichever is less to receive reimbursement. Duty station is defined as the location where the employee is regularly assigned. The designation of an employee's home as the duty station requires the approval of the department head.
- The hotel reservation dates must be within one calendar day of the purpose of travel.
- The travel reimbursement shall be filed within thirty (30) days after the travel period ends by submitting an original, itemized, paid hotel invoice along with a Form TRV-1, and including all the appropriate signatures authorizing approval.
- If the lodging receipt has someone else's name on it other than the one requesting reimbursement, or if the room was shared and there are two different credit card numbers on the folio, there must be proof attached matching the traveler's request for reimbursement. [§5.3.2](#)
- Allowances for meals shall not exceed the state-determined rate for subsistence.
- The amount of tips are included in the total of the meal allowance. [§5.2.10](#)
- Departure and arrival times must be listed on the reimbursement request.
- Meals included in other related activities, such as registration fees and conference agenda must not be duplicated as a subsistence reimbursement request.
- An employee may be reimbursed, if requested, for breakfast even if their lodging establishment offers a free continental breakfast. Receipts are not required for meals that will be claimed at state subsistence rates. [§5.2.10](#)

Meals/Registration Fee

Registration fees may be paid by the department or the employee. When a registration fee includes the cost of one (1) or more meals, it is the responsibility of the department to ensure that reimbursements for such meals are not made to the employee in addition to the registration fee. The cost of any meals included in the registration fee must not be included in the reimbursement claims for registration. If a conference has a meal that an employee wishes to be reimbursed and is not included in the price of registration, a business reason must justify reimbursement for that meal i.e., round table meeting/lunch, award luncheon where the traveler is getting an award, etc.

Meals and Day-to-Day Activities

State employees may not be reimbursed for meals in conjunction with a congress, conference, assembly, convocation or meeting, or by whatever name called, of employees within a single state department, institution, university, or agency, or between employees of two or more state

departments, institutions, universities, or agencies to discuss issues relating to the employee's normal day-to-day business activities. [§5.2.8](#)

Third Party Lodging

University sanctioned travel may occasionally stipulate the use of lodging in an apartment or home rather than a hotel or motel upon documentation that per day lodging rates provide savings to the State. This policy was developed as an internal method of authorizing third party lodging for anyone traveling on official University business.

When requesting to use third party lodging that exceeds State lodging rates, an appropriate comparison of local hotels may be submitted as evidence of savings to the University. Third party lodging agreements are not allowed among family members or where such agreements or payments create a financial conflict of interest to the traveling employee or other university managers or employees. Any requests that do not show a savings must provide sufficient justification to support the necessity for third party lodging. Each applicant must provide a completed Pre-Approval Third Party Lodging form ([TRV-TPL](#)) and a signed rental agreement to the University Controller **prior** to the trip before approval may be granted for payment or reimbursement. Prior to forwarding to Accounts Payable each request must be approved by the Department Head or the Department Head's designee.

The following providers should not be considered as Third Party Lodging: Orbitz.com, Hotel.com, Travelocity.com, Airbnb.com, or other universities.

Registration Fees

State employees may be reimbursed for the actual amount of conference registration fees as shown by a valid receipt or invoice. Registration fees are typically charged to allow an employee to participate in a conference, and the fees are collected to defray the cost of speakers, building (room) use, handout materials, breaks and lunches. Registration fees are distinguished from tuition fees and should be reimbursed on a Form [TRV-1](#).

Tours and Social Events

The costs of optional tours, entertainment (plays, sporting events, etc.), and social activities are not reimbursable and, if included in the registration fee, must be subtracted.

Substantiation and Reimbursement of Registration Fees

When requesting payment of registration fees either in advance or after the trip is completed, a copy of brochures, fee schedules, conference agenda, or other material listing the amount and various elements of cost included in the registration fee should be attached to the Travel Authorization/Expense Report (Form [TRV-1](#)). To request reimbursement for registration fees, a valid receipt or invoice must be provided with Travel Authorization/Expense Report (Form [TRV-1](#)).

Entertainment Reimbursements

- Entertainment expenses associated with the travel being reimbursed should be on the Form TRV-1 and not on a BANFIN-32, Direct Pay Authorization.
- A traveler can only be reimbursed for entertainment if he or she has taken others out for business purposes.
- An official state business reason must be stated for the entertainment.
- A list of individuals who were present must be included with the original itemized receipt.
- State funds cannot be used for entertainment, please fill in the appropriate fund number in the entertainment box.
- “Entertainment-Fund Holder’s Initials” must be filled in by the fund holder who is authorized on the fund being charged for the entertainment.
- Appropriate original, itemized receipts must be attached to the Form TRV-1 to receive reimbursement for entertainment.
- For more information about entertainment please go to: [Finance Policy 8](#).

Non-Employee Travel Reimbursements

Students

All students who are in travel status are subject to the same travel and subsistence policies that apply to other University employees. Student travel expenses can only be paid or reimbursed if the student is on “official state business” that primarily benefits the university. Travel for “official state business” for students is documented through the completion of the TRV-S Student Non-Employee Travel Agreement form.

Student employee travel expenses can be paid from state funds if the student is traveling on behalf of their position and the position is funded by state funds. Student travel expenses can also be paid from state funds, if approved in advance by the Dean or their designee, in the following circumstances:

- The student travel is for the purpose of fulfilling a course requirement (course number must be specified),
- The student travel is for the purpose of serving as the official representative of the University for an event,
- The student travel is for the purpose of presenting at a conference that primarily benefits the university, rather than the student.

Non-employee student travel must be paid from the appropriate funds supporting that purpose/activity. Travel by students for the purpose of participating in activities of student organizations or athletic contests must be paid from non-state funds supporting that particular organization or activity.

A completed Student Non-Employee Travel Agreement ([Form TRV-S](#)) should be approved in advance of the travel by the Department Head/Dean/Director, and attached to each TRV-1 or BANFIN-32 form (if applicable) for travel pertaining to individual students. . The TRV-S form provides documentation that the travel meets the criteria of “University business” as indicated on the form. Student travel that does not meet the “University business” criteria will be treated as taxable income to the student and reported on IRS form 1099.

For student group travel, of which no reimbursement is being made to any students, a list of the participating students must be provided with the [TRV-1](#) used to document the expenditures for the travel event. The list of students should indicate if any of the students are classified as Non Resident Aliens (NRA) so that their travel can be processed in accordance with IRS regulations. A TRV-S form for each individual student is not required for group travel in which students are not being reimbursed for travel expenses. Examples of this type of group travel include; athletic team travel, service learning opportunities, club sports, and faculty led study abroad trips.

Non-State Employees

Non-state employees traveling on state business whose expenses are paid or reimbursed by the State of North Carolina are subject to these regulations, including statutory subsistence allowances, to the same extent as are state employees. Travel expenses for members of a non-employee’s family are not reimbursable. Non-employees are not eligible for travel advances.

Prospective Professional Employees

Department Heads or comparable supervisors are authorized to approve reimbursement of transportation expenses of prospective professional employees for employment interviews. These expenses are limited to transportation and subsistence for three (3) days (or 5 days if one of the days is a Saturday) at the in-state rate. [§6.4.1](#)

Attendants for Handicapped Employees

State policy does not permit the routine payment of salaries for attendants who are assisting handicapped employees. Payment of subsistence expenses (lodging and meal costs) for attendants may be reimbursed if advance approval is obtained from the Department Head when an attendant is needed due to an overnight stay away from home on official state business.

Internal Conferences

Internal Conferences

Internal Conferences are those that involve participation of employees within a particular department, institution, or agency only. No payment for meals is allowable unless overnight travel criteria are met.

Criteria for Authorized Internal Conferences

- The conference is planned in detail in advance, with a formal agenda or curriculum.
- Written invitation to participants, setting forth the calendar of events and the detailed schedule of cost
- No excess travel subsistence may be granted for internal departmental meetings, conferences, seminars, etc., and such meetings must be held in state facilities when available.
- **No registration fee may be charged.** [§7.4](#)
- Sponsoring departments may provide refreshments for “coffee breaks” provided there are ten or more participants and costs do not exceed five dollars \$5.00 per participant. [§7.4](#)
- A department cannot use state funds to provide promotional or gift items to be distributed at the conference.
- A department cannot use state funds to support or underwrite a rally, celebration, or similar function.
- A department cannot use state funds to support or underwrite a meeting, assembly, conference, seminar, or similar function by whatever name called that promotes any cause or purpose other than the mission and objective of the department.

External Conferences

External Conferences

External conferences are those that involve the active participation of persons other than the employees of a single state department, institution, or agency.

Whenever feasible, conferences should be held in facilities owned by state departments. When necessary, non-state facilities may be rented and the cost charged to account code 238210 – conference room rental without allocation to participants' daily subsistence allowances. [§7.3](#)

Authorized External Conferences

Conferences sponsored or co-sponsored by a state department are considered authorized when they meet the following requirements:

- There are a substantial number of participants, with at least twenty-five (25%) percent of the participants coming from outside the local area.
- The conference is planned in detail in advance, with a formal agenda or curriculum.
- There is a written invitation to participants, setting forth the calendar of events, the social activities, if any, and the detailed schedule of costs.

Registration Fees

- Registration fees may not include costs of entertainment, alcoholic beverages, setups, or flowers.
- Tours, entertainment, and social activities are not reimbursable and should not be included in registration reimbursement.
- Traveler must provide an itemized, original receipt showing traveler's name, amount, and payment method. A credit card statement only showing the name of conference and amount does not provide enough information.
- Registration fees exceeding thirty dollars \$30 may be charged by the sponsoring department to participants for costs of external conferences.
- A conference agenda, brochure, or other supporting documentation should be attached to the Form [TRV-1](#) to provide information about the event.

Meals

- If the conference invoice separates the cost of the meal from the registration amount, the meal will not be reimbursed and per diem will be applied.
- If the traveler is requesting reimbursement for a meal in addition to and not included in registration, there must be evidence that attendance at this meal was mandatory.

Refreshments at Assemblies

Sponsoring departments may provide refreshments for “breaks” provided there are ten (10) or more participants and costs do not exceed five dollars \$5.00 per participant per participant per day. [§7.3](#)

Budgeted External Conferences

When conferences are to be held under the sponsorship of a state department in which the funding for all participants is budgeted, lump-sum payments to a conference center or an organization may be made upon written authorization from the Department Head. The authorization must provide:

- Purpose and duration of the conference,
- Number of persons expected to attend,
- Specific meals to be served at the conference; (Payment for meals can only be made when such conference involves the active participation of persons other than the state employees and must be necessary for conducting official State business),
- Approximate daily subsistence cost per person,
- Name of the conference center, hotel, caterer, or other organization providing the service.

Payment will be made only when sponsoring departments provide the following documentations:

- An itemized invoice showing the approval of the department head, and
- A list of names and affiliations of those attending.

It is the responsibility of the department to ensure that reimbursement for meals included in the lump-sum payment is not also included in reimbursement payments made to conference participants.

International Travel

A Form [TRV-1](#) is filled out with prior approval and appropriate signatures for any out-of-country travel, consistent with any travel, if it involves an overnight stay. Prior approval authorization for overnight travel is delegated to the traveler’s supervisor or authorized personnel. If the employee or other qualified official travelers use hotel and meal facilities located outside of North Carolina, but within the continental US, immediately prior to and upon returning from out of country travel but during the same travel period, out of state subsistence rates shall apply.

All foreign travel funded by contract or grant funds requires prior approval of the Office of Contract and Grant Accounting. Federal contracts and grants require the use of US Flag carriers unless otherwise approved by the sponsoring agency.

In advance of foreign travel, to better ensure compliance with federal laws, each traveler that travels internationally should refer to [UNCG Export Controls](#).

Employees may elect to claim the subsistence rate* for meals plus incidental travel expenses (M&IE) published by the Department of State for any foreign travel funded by a federal agency on a contract or grant fund. This decision must be made prior to submitting the proposal to the funding agency and the appropriate federal per diem requested in the proposed budget.

Foreign travel charged to state funds or trust funds may use either state rates for subsistence or the federal per diem depending on the availability of funds and subject to the prior approval of the supervisor and authorized fund holder.

If an employee elects to claim the federal per diem, regardless of funding source, the published per diem is the maximum amount that can be reimbursed. **Excess Subsistence for Lodging will not be allowed.** A receipt of lodging expenses from a commercial lodging establishment must be presented for reimbursement.

If the currency is other than USD a printout showing the currency conversion for the dates used must accompany the travel to substantiate the currency conversion. Documentation may include a bank/currency exchange receipt which reflects the initial currency exchange plus administrative fees to arrive at the net currency exchange. [OANDA.com](#) is a web-site that can be utilized to show matching converted currency amounts along with the appropriate date of disbursement.

*International rates for meals plus incidental travel expenses (M&IE) are available on the [US Department of State](#) website.

Travel Tips

Form TRV-1 Travel Preparation

- Travel plans involving an overnight stay or travel advance must be approved **in advance** of the trip by having the top portion (Travel Authorization) of the [TRV-1](#) form filled out completely and signed by the traveler (left top) and Supervisor/Dean (right top). Signatures must be dated BEFORE the trip.
- All travel reimbursements (TRV-1) should be submitted to Accounts Payable no later than 30 days from return date of travel. Travel reimbursements (TRV-1) received after 60 days from date of return will be taxed per IRS guidelines.

- Rubber stamps, digital stamps, or a copy of a signature will not be accepted, all signatures must be original.
- Plan ahead and allow at least seven (7) business days for travel to be audited and reimbursed.
- All grant funded travel must be sent to Contract and Grant Accounting for approval before submitted to Accounts Payable.
- Non-employee student travel requires a TRV-S form along with a TRV-1 form. Students that are employees do not need to complete a TRV-S form.
- Obtain original receipts and/or corroborating documentation, such as a credit card statement with identifying information for any and all expenses that are being requested to be reimbursed. Please do not tape over important information on these receipts, such as dates, amounts etc. as this will erase the information. The original receipt should show the cost of goods or services provided; it should have the travelers name on it or other identifying information, and show the date and the method of payment.
- Any incomplete information will delay the reimbursement.

Prepayments/direct payments to vendors

- Vendor prepayments/direct payments for airfare, hotel and registration are made in the middle section of the Form TRV-1 form “UNCG Direct Payments to Vendor(s) Thru A/P”.
- The PCard may be used to pay some vendors. The list of allowable travel expenses on PCard is located on the [Purchasing website](#).
- A TRV-1 should be used for these direct payments to a vendor, rather than a BANFIN-32, since the completion of the Form TRV-1 “Travel Authorization” section is also applicable.
- If the vendor is not already in the Banner System, please obtain a W-9 from the vendor and submit with the Form TRV-1 requesting payment.
- This section must have the fund number, authorized initials, amount of payment, and account number completed.
- When paying a vendor the bottom part of the Form TRV-1 and the bottom signatures are not needed. The top signatures and the initials for the fund will be sufficient for payment.
- Attach an original vendor invoice to the Form TRV-1 for payment to the vendor.

Revisions

- Revisions are only allowed when a finalized trip needs to be modified. For example; if an additional receipt was found after the final reimbursement had already been submitted and processed.
- A copy of the original travel reimbursement should be submitted to the Accounts Payable, marked “REVISED” in red and include all original receipts pertaining to the revised amounts. All revisions must be approved and include appropriate original signatures.

International Travel

- All international travel charged to a fund number that starts with 200-225 (grant funds) must be approved by Contract and Grant Accounting before submitting to the Accounts Payable.
- International travel requires original receipts, consistent with domestic travel.
- If the currency is anything other than USD, a printout showing the currency conversion for the dates used must accompany the travel to substantiate the currency conversion. Documentation may include a bank/currency exchange receipt which reflects the initial currency exchange plus administrative fees to arrive at the net currency exchange. OANDA.com is one web-site that can be utilized to show matching converted currency amounts along with the appropriate date of disbursement.
- Meal reimbursement for international travel may be reimbursed at the out-of-state rates or foreign per diem rates. For out-of-state rates, see Subsistence Section of manual. Foreign per diem rates can be reviewed on the US Department of the State website.
- Reimbursements for cost-incurred while obtaining or renewing a passport may be made to an employee who, in the regular course of his or her duties, is required to travel overseas for official state business. [§5.2.30](#)
- Employees traveling internationally on overseas flights may be reimbursed actual business class fare (substantiated by receipt) with prior approval of the department head.

Direct Deposit

All employee direct deposit reimbursements will be deposited into the traveler's bank account according to their bank's schedule.

Tips and Gratuity

Reimbursable gratuity or tips must be considered reasonable for items that are not already covered under Subsistence. Excessive tips will not be reimbursed. A reasonable tip would be one that a prudent person would give if traveling or conducting personal business and expending personal funds. For further guidance, the following information is provided when calculating a tip:

- Airports: Baggage Handling/Skycaps = no more than \$2 per bag;
Shuttle Drivers = no more than \$2 per bag
- Parking/Auto Related: Valets = \$2 per car when collecting the car;
Taxi or car service drivers = no more than \$5 per taxi or car service trip.

Other

The "other" line on Form TRV-1 is for parking fees, telephone charges, gas, and other extra expenses. Airfare baggage fees do not belong on this line. Airfare baggage fees should be included in the airfare total.

Travel Terms

Travel: All activities involving expenses for transportation, subsistence, or registration, which are authorized to be paid from state funds and/or non-state funds.

Duty Station: The job location where employee spends the majority of working hours. For an employee in a travel status the majority of the time, duty station is either home or office.

Statutory Rate: The rates set by North Carolina General Statutes (G.S.)

In-State: Within the borders of North Carolina

Out-of-State: All of the United States except North Carolina, Alaska and Hawaii

Out-of-Country: Outside of the continental United States

Subsistence: Lodging and meals which includes gratuities.

State Employee: Any employee, whether temporary or permanent, who is paid on a state payroll.

Non-Employee:

- A consultant whose compensation is not paid through the University payroll system.
- An employee of another governmental jurisdiction-local or federal-in whose travel the state may have a business interest.
- A prospective state employee (includes University faculty or staff).
- An enrolled student at UNCG, not on Payroll, or an enrolled student at another university or college.

Completing the TRV-1 Form

General

The TRAVEL AUTHORIZATION/EXPENSE REPORT, Form [TRV-1](#), must be utilized by all university departments, schools, and offices to obtain approval to travel and to request reimbursement of travel expenses.

The [TRV-1](#) form is available on the Financial Services website.

Form [TRV-1](#) – Travel Authorization/Expense Report

The Travel Authorization/Expense Report is initiated by travelers conducting university-related business.

If travel advance loan or payments to vendors prior to trip are required and the trip involves an overnight stay, the traveler must complete the TRAVEL AUTHORIZATION section of the form and obtain the proper approval(s) **before** the travel is to take place. Retain this signed form until completion of travel.

If a travel advance loan and/or payment to vendor prior to trip are required and the trip involves an overnight stay, the traveler must complete the TRAVEL AUTHORIZATION and TRAVEL ADVANCE LOAN/PAYMENT TO VENDOR PRIOR TO TRIP section. Please note that some registrations are due well in advance of the beginning of a conference. A copy of the form is to be sent to Accounts Payable at least 10 business days prior to travel, or 10 business days prior to any registration deadline, whichever is earlier. Do not send the original [TRV-1](#) form to Accounts Payable before the trip has been completed.

The REIMBURSEMENT OF EXPENSES PAID BY TRAVELER OR CHARGED TO PCARD section must be completed and submitted to Accounts Payable within 30 days of the return from trip.

Completing the TRAVEL AUTHORIZATION Section:

All items must be completed by the department liaison or traveler.

If the traveler is a non-resident alien, attach NRA001 form with required documentation. Attach Form I-551 (green card) for Legal Permanent Resident.

TRAVELER'S NAME:

The traveler's name.

UNIVERSITY I.D. NUMBER:

The traveler's University identification number.

UNCG EMPLOYEE:

Check yes if an employee.

TELEPHONE NUMBER:

Fill in the contact person's telephone number.

DATE FILED:

Date travel authorization is prepared.

ADDRESS:

If an employee, the traveler's campus address. If not an employee, the traveler's home address.

ARE YOU A STUDENT?:

Check applicable box.

CITIZENSHIP STATUS:

Check applicable box.

DESTINATION:

The traveler's destination.

DESCRIPTION:

Check the appropriate box for reason for travel. (Official State Business occurs when a University employee or other person is traveling to attend approved job related training, work, on behalf of, officially represent, or provide a state service upon the University's request. Academic Credit and Student Activity are for student use only.) Provide a brief explanation of the travel's purpose. If an association meeting or convention is being attended, you may abbreviate.

ESTIMATED COST OF TRIP:

Fill in estimated cost of trip not exceeding the expected reimbursement. Use worksheet on 2nd page of form for assistance.

PERIOD COVERED BY THIS VOUCHER:

The begin and end dates and times of the proposed travel.

TRAVEL ADVANCED LOAN:

This section needs to be completed only if the traveler requests a travel advance loan. The travel advance loan requested can be no more than the estimated cost, and can be no less than \$100.

Enter Fund number and advance loan amount.

TRAVELER'S SIGNATURE:

The traveler's signature.

SUPERVISOR'S/DEAN'S SIGNATURE(S):

The supervisor's/dean's signature indicates the approval of the business travel and any travel advances, specific exceptions relative to lodging, the use of a personal car or rental vehicle, airport parking, and any other exceptions for valid University business purposes. See Required Authorization section of this manual.

Completing the UNCG Direct Payments to Vendor(s) Thru A/P Section:

This section is used to pay vendors for airfare, hotel, and/or registration. Attach the original invoices for payment.

Send a **copy** of the partially completed form to the Controller's Office for processing. The original should be kept in the traveler's office for completion at the end of travel.

FUND NUMBER FOR PAYMENTS TO VENDORS:

Fill in six-digit fund to charge. The fund holder's initials must be beside each fund number listed. and supervisor's signature must be on the Supervisor/Dean's Signature(s) line in the 'Travel Authorization' section.

AIR:

Fill in vendor name and amount of airfare paid by the University and attach original invoice. Select appropriate account code.

HOTEL:

Fill in vendor name and amount of hotel paid by the University and attach original invoice. Select appropriate account code.

REGISTRATION:

Fill in vendor name and amount of registration paid by the University and attach original invoice or supporting documentation showing amount of fee. Select appropriate account code.

Completing the REIMBURSEMENT OF EXPENSES PAID BY TRAVELER/OR CHARGED TO PCARD Section:

On the original form where authorization was granted by completion of the 'Travel Authorization' section, complete the transportation, subsistence, and other items in this section showing actual expenses. Note that any items paid by the University prior to travel should not be included in this section.

Any 'other' expenses must have a receipt or an explanation attached to the TRV-1 form. The supporting explanation may also be written in the box on the reverse side of the form.

Entertainment expenses claimed must include who was entertained, its business purpose, and must be supported by itemized receipts. Entertainment expenses may not be charged to a state fund (11XXXX). If the fund holder is someone other than the person authorizing the travel reimbursement, the person authorized to sign for the fund being used to reimburse entertainment expenses must initial the approval area.

Reconcile any amount due to the traveler or the University. Show amounts due the University in parentheses and attach a check in that amount to the TRV-1. Checks should be made payable to UNCG. Do not send cash.

Transportation:

Actual cost for appropriate transportation. Attach receipt unless paid prior to trip by the University. Do not include any amounts paid by the University prior to trip.

AIR:

If airfare is used, attach receipt. Cost of insurance is not reimbursable. See Transportation section of this manual for rules concerning airfare.

BUS/RAIL:

If bus/rail transportation is used, attach receipt. Cost of insurance is not reimbursable. See Transportation section of this manual for rules concerning bus/rail transportation.

RENTAL CAR/TAXI:

If rental car is used, attach receipt. Cost of insurance is not reimbursable. See Transportation section of this manual for rules concerning car rental.

MILEAGE:

If personal vehicle was used, enter Total Mileage in appropriate rate field. Select only one mileage rate unless using a Travel Log. See Transportation section of this manual for current mileage rates.

Subsistence:

HOTEL:

Actual number of nights at a commercial lodging establishment, room rate (including tax) per day, and the total amount. **Original receipt must be attached.**

MEALS:

The number of breakfasts, lunches, and dinners the traveler claims, the per diem amount per meal, and the total amount. See Subsistence section of this manual for rules and per diem rates concerning meals. Meals cannot be claimed if included in a conference registration fee.

Other:

REGISTRATION:

Actual cost of registration fees. Attach receipt unless paid prior to trip by the University. Do not include any amounts paid by the University prior to trip.

OTHER:

Attach explanation or use back of form. This section may be used for business telephone calls, faxes, postage, baggage tips, etc.

TOTAL EXPENSES TO BE REIMBURSED:

Sum of expenses to be reimbursed.

ENTERTAINMENT:

Attach itemized receipt and on reverse side of receipt list who was entertained and business purpose of entertainment. The fund holder's initials must appear below the fund number.

LESS TRAVEL ADVANCE LOAN RECEIVED:

Enter travel advance loan received.

TOTAL DUE TRAVELER/UNCG:

Calculate amount due to traveler or UNCG. Reconcile any amount due to the traveler or the University. Show amounts due the University in parentheses and attach a check in that amount to the TRV-1. Checks should be made payable to UNCG. Do not send cash.

TRAVELER'S SIGNATURE:

Traveler's signature stating that expenses listed are accurate and were incurred for University business.

SUPERVISOR'S/DEAN'S SIGNATURE(S):

Signature of supervisor of traveler stating that the reimbursement request is just, necessary and reasonable and in compliance with University policies.

FUND NUMBERS:

List funds to charge.

FUND HOLDER INITIALS:

If the fund holder is someone other than the person authorizing the travel reimbursement, then those approvals for any funds listed must be obtained separately under 'Fund Initials'.

AMOUNT REIMBURSED:

Fill in the total dollar amount to be charged to the six-digit fund number. The total of the 'Reimbursable Amounts' column must equal the total in the 'Total Expenses to be Reimbursed' box.

COMMENTS:

Add any additional comments, if necessary, to process travel authorization.

TRV-1 FORM COMPLETED BY:

Print name and telephone number of individual completing travel authorization.

Frequently Asked Questions

Q. Does travel policy apply to non-employees, such as students?

A. As per 5.7 of the State Budget Manual, “non-state employees traveling on official state business whose expenses are paid by the state are subject to these regulations, including statutory subsistence allowances, to the same extent as are State employees.” Please remember that as per 3.4.1 of the State Budget Manual, Trust Funds are not exempt from budget manual travel policies.

References

[OSBM Budget Manual](#)

[North Carolina General Statutes](#)

[Internal Revenue Service](#)