A8.851 Out-of-State and Intra-State Travel

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GENERAL GUIDELINES

1.1 Purpose

To provide out-of-state and intra-state travel procedures under the authority of the Board of Regents Policy, Part D, Chapter 8-7, and the Travel Rules, Chapter 10 of Title 3 of the State of Hawai‘i Accounting Manual.

l.2 Objective

a. The procedures presented relate only to the processing of travel documents through the Disbursing Office to initiate travel related advances, reimbursements, and payments. Procedures for non-cost related travel documents which may be required for leave authorization and other control purposes (but not processed through the Disbursing Office) are not addressed in these instructions.

b. The general policy governing out-of-state and intra-state travel is that all travel must be approved in advance. The requirements for monthly out-of-state travel reports to the Board of Regents are contained in the University's Budget Execution Policies and Instructions.

l.3 Applicability

a. Applies to all University employees and others representing the University on official business (Excludes consultants, guest speakers, and prospective employees/candidates for U.H. positions). Refer to A8.280 - Specialized Purchase Procedures, Services; A8.863 - Relocation Allowances.)

b. Applies to all State and extramural sources of funds. Extramural funded travel follow Federal and State laws, rules and regulations, institutional practices, and granting agency guidelines unless exceptions are specifically cited.

c. Whenever there is a conflict between these procedures and the provisions of a collective bargaining agreement, the provisions of the collective bargaining agreement shall take precedence. Under Chapter 89, HRS, excluded employees shall receive the same benefits as employees included in the related bargaining units.

1.4 Definitions

a. Out-of-State Travel: Authorized travel outside of the State of Hawai‘i. Some procedural and accounting differences distinguish mainland U.S.A. travel from foreign travel (i.e. special per diem rates, additional approval requirements, separate object symbols, etc.).

b. Intra-State Travel: Authorized travel within the State of Hawai‘i which includes inter-island travel (both one-day trips where the traveler leaves and returns on the same day, and trips that require overnight absence), and on-island travel (travel on the same island that requires overnight absence). "Travel" on the same island not requiring overnight absence, does not qualify as intra-state travel.

c. Travel Request: A University of Hawai‘i form (UH Form 14) that is used to authorize travel and to process advances to the traveler (Exhibit I). These forms are submitted to the Disbursing Office in advance of the trip only if a travel advance is being requested (out-of-state and intra-state travel). If no travel advance is requested, approved Travel Requests are required to be submitted with the Travel Completion Report upon completion of any out-of-state trip claiming reimbursements. Travel Requests are not required by the Disbursing Office for an intra-state Travel Completion Report (unless a travel advance was requested).

d. Travel Completion Report: A University of Hawai‘i form (FMIS-4) that is used to process reimbursements to the traveler upon completion of the trip and to reconcile expenditures with advance payments where travel advances have been issued (Exhibit II).

e. Out-Service Training Approval: Out-service training approval is required for the processing of travel documents related to employee training activities which use resources and/or facilities outside the jurisdiction of the State government. In situations where authorized field administrators have determined that the activity is not considered as an out-service training situation, it should be indicated as such in the "Purpose/ Justification" section of the travel documents. (Refer to A9.160 - University Employee Training.) Out-service training approval will be retained in departmental files.

BASIC GUIDELINES

2.l Disbursing Office - Document Processing

a. The approved Travel Request is to be submitted to the Disbursing Office prior to the scheduled trip only if a travel advance is being requested (out-of-state and intra-state travel).

b. The approved Travel Request is to be submitted with the Travel Completion Report to the Disbursing Office after completion of an out-of-state trip if no travel advance was requested.

c. Approved Travel Requests are not required to accompany Travel Completion Reports for intra-state travel.

2.2 Out-of-State Travel

a. Out-of-State travel must be strictly monitored and controlled due to the extensive resource requirements and the extended duration of travel time involved.

b. Refer to Attachment 1 for general guidelines in assessing the validity of out-of-state travel requests.

2.3 Travel Authorization

a. Out-of-State travel authorization must be approved in advance. This authorization has been delegated to:

Deans/Directors	- Manoa Units
Chancellors	- Community Colleges, West O‘ahu, UH at Hilo
Vice-Presidents	- Systemwide Programs, Travel by Deans/Directors
President	- Travel by Chancellors or Vice-Presidents

1) The Disbursing Office requires the signature of a) the above cited authorizing individual, b) the appropriate Fiscal Officer, and c) the Traveler on all Out-of-State Travel Requests (FMIS-14).

2) The Disbursing Office requires the signatures of a) the Traveler's Supervisor, b) the appropriate Fiscal Officer, and c) the Traveler on all Out-of-State Travel Completion Reports (FMIS-4). If a travel addendum is necessary, the signature of the Dean/Director/Chancellor/Vice-President/President is

also required. (Refer to section 2.11.c for details.)

b. Intra-State travel authorization must be approved in advance. Individual departments/units are allowed to use their discretion in the establishment of internal control requirements.

1) The Disbursing Office does not require approved Travel Requests to be attached to Intra-State Travel Completion Reports. A Travel Request is required only if a travel advance is requested. The Disbursing Office requires the signatures of a) the Traveler's supervisor, b) the appropriate Fiscal Officer, and c) the Traveler to process Intra-State Travel Requests (FMIS-14) for travel advances.

2) The Disbursing Office requires the signatures of a) the Traveler's supervisor, b) the appropriate Fiscal Officer, and c) the Traveler to process Intra-State Travel Completion Reports (FMIS-4).

c. Specific authorization is required by the Dean/Director/ Chancellor/Vice-President/President for the following claims:

1) Excess Commercial Lodging Expense

The collective bargaining agreements provide that commercial lodging costs in excess of specified limits for intra-state and out-of-state travel shall be reimbursable to the employee in addition to per diem. (Refer to Section 2.10 for details.)

2) Per Diem for Travel on the Same Island

Most employees are entitled to daily intra-state per diem for travel on the same island if it is impracticable and undesirable to return home at the end of a workday, and commercial lodging is utilized. (Refer to section 2.8.e for details.)

d. For proper control, the following general rules must be complied with:

1) No individual should approve or certify a document which is used to expend funds directly for himself/herself.

2) If an individual is traveling on another department/unit's funds, appropriate approval should be obtained to authorize release time from the individual's base department/unit. For 9-month employees, this authorization should be obtained during the Winter and Spring breaks but not for Summer breaks.

3) The authority of Deans/Directors/Chancellors/Vice-President to approve travel documents cannot be further delegated to designees on a permanent basis unless approved by competent authority. Temporary substitutes (when individuals are unavailable) are allowed if the Disbursing Office is notified in writing of this arrangement (e.g. Assistant Dean, Assistant Director).

Temporary substitutes for Fiscal Officers are restricted to other fiscal officers and assistants who have been delegated purchasing authority by the Senior Vice President for Administration. (Refer to A8.026 - Appointment of Fiscal Officers and Assistants.)

2.4 Purpose/Justification

a. Purpose/Justifications are required on the Travel Request for out-of-state travel and intra-state travel advances. Purpose/Justifications are required on the Travel Completion Report for an out-of-state travel addendum and all intra-state travel. Purpose/Justifications provide basic information as well as details of unusual or complex situations in support of expenditure requests.

b. Although authority to approve Travel Requests and Travel Completion Reports has been delegated to appropriate administrators, complete and proper purpose/justification statements and supporting documentation are necessary to substantiate the expenditure of funds.

c. Specify the name, date, and time of the meeting, conference, workshops, seminar or state the nature of the task to be performed. In conjunction with this, provide the itinerary in the blocks provided on the forms.

d. Conference brochures, correspondence, or other documentation which provide the basis for the travel plan are required to be submitted with the Travel Request or the Travel Completion Report (Intra-State travel).

e. Vacation or leave without pay planned or taken in conjunction with official travel must be fully explained in the justification.

f. Some suggestions on justification content:

1) How the trip relates to the traveler's official duties and functions.

2) How the trip will benefit the program, the University or the State.

3) How non-attendance will affect the program.

4) If more than one person is attending the same event, a reason for multiple attendance.

5) Consideration of guidelines presented in Attachment 1.

6) Explanation of situations in support of unusual or complex expenditure requests.

7) How the trip relates to the requirements of the extramural contract/grant.

8) A statement that the trip has been properly authorized in the extramural contract/grant budget or has been specifically authorized by the granting agency.

g. Special justifications are required for travel by non-regular employees such as student help, casual hires, etc. The justifications must address the reasons. Documentation why non-regular employees, with limited employment duration, are being utilized should be maintained in departmental files.

2.5 Allowable Expenditures

a. Airfare: Major transportation cost that is normally processed on a purchase order. Air travel should be processed at the lowest possible airfare available and practical. Under special circumstances, with proper authorization, airfare may be processed as a reimbursement, but it cannot be processed as an advance to the traveler. (Refer to A8.265 - Specialized Purchase Procedures.)

Pre-payments for intra-state discount coupons are permissible if proper control procedures are implemented (Refer to A8.265 - Specialized Purchase Procedures).

Pre-payments for discounted tickets are permissible if the cost of the ticket before and the cost of ticket after the date by which the State can take advantage of the discount or the savings is indicated on the vendor's invoice and certified by the vendor's signature.

b. Per diem allowance: A maximum specified amount for each day of authorized travel time to cover the personal expenditures of a traveler, such as meals, lodging, tips and laundry. Separate intra-state and out-of-state per diem rates are established by law or by collective bargaining agreements. (Refer to section 2.8 for details.)

c. Subsistence allowance: A meal allowance generally provided for trips when quarters are made available to the traveler without charge. (Refer to section 2.9 for details.)

d. Excess lodging expense: Allowable expenditure to cover lodging costs in excess of intra-state and out-of-state limits as set by collective bargaining agreements where such lodging costs are necessary and reasonable. (Refer to section 2.10 for details.)

e. Automobile rental: Automobile rental is allowed only in instances when government owned vehicles or privately owned vehicles on a mileage basis are unavailable or impractical. The Collision Damage Waiver charge is permitted for out-of-state travel but is not permitted for rentals in the State of Hawai‘i. (Refer to A8.265 - Specialized Purchase Procedures; A8.370 - Risk Management.) When renting vehicles within the State, employees should decline all insurance options and provide the rental agency with a copy of the explanatory memo (Attachment 2).

Automobile rental is limited to compact or sub-compact vehicles; documentation that request for a larger vehicle need to be retained in the department file.

f. Automobile Mileage: Mileage reimbursements are allowed only when publicly owned vehicles at University departments and the University Transportation Service are not available or are not practical to use.

The Personal Automobile Mileage Voucher (FMIS-33), in itself, may be used to process mileage and parking fee reimbursements. However, whenever feasible travel-related mileage/parking fee reimbursements should be processed for payment on a Travel Completion Report (FMIS-4) and properly supported by an approved Personal Automobile Mileage Voucher; the FMIS-33 must still be prepared with all relevant information entered (Refer to A8.852 - Personal Automobile Mileage Voucher).

g. Other Allowable Expenses:

1) Other necessary and reasonable expenditures incurred by the traveler in connection with official business may be claimed for advance/reimbursement, provided they are supported by receipts in those cases where receipts are issued in the normal course of business. All receipts must be itemized; item descriptions must be provided for all cash register receipts. Where no receipts are issued, certification (signed by the Traveler) that the expenses were incurred in the conduct of official business is required.

2) Examples of other allowable expenses for official business:

a) Conference and registration fees.
b) Taxi and bus fares. (Refer to section 2.12.a.)
c) Parking fees. (Refer to section 2.12.b.)
d) Excess baggage charges or mandatory baggage handling charges.
e) Currency exchange fee and traveler's check fees for out-of-state travel to the extent that the amount of traveler's checks do not exceed per diem and allowable expenses.
f) Inoculation charges (Excluding insurance covered payments).
g) Passport and visa fees.
h) Radiograms and telephone.

3) Refer to Attachment 3 for a detailed listing of allowable/not allowable travel expenditures.

2.6 Means of Payment

a. Travel Advances

1) Travel advances will be recorded as expenditures, using the following object codes: 4501 (Out of State Travel Advances - includes foreign travel) and 4301

(In-State Travel Advances). Only these two object codes will be used to process a travel advance, this is inclusive of all travel costs advanced.

2) Cash advances may be requested prior to a trip to cover estimated costs of i) any out-of-state travel or ii) intra-state travel exceeding four(4) calendar days. Travel advances are processed on the Travel Request (FMIS-14).

3) For any advance, the original and one copy of the approved Travel Request must be received by the Disbursing Office at least ten(10) working days prior to the departure date. Only two sets of supporting documents are required; the original set attached to the original Travel Request and the other set attached to one of the Travel Request copies.

4) Travel advances are normally limited to per diem. However, advances may be allowed to cover other expenses such as conference/registration fees, excess baggage fees, etc. that can be specifically identified and supported.

5) Advances to cover airfare reimbursement to a traveler is strictly prohibited. However, under special circumstances and with proper authorization, airfare may be processed as a reimbursement. (Refer to A8.280 - Specialized Purchase Procedures.)

6) Any person receiving a travel advance must report the actual travel expenses incurred on a Travel Completion Report submitted to the Disbursing Office within seven (7) working days of completion of travel.

Each employee requesting a travel advance will be cautioned (on both the FMIS-14 and through a separate letter distributed with the travel advance check - see Exhibit I and Ia) that failure to submit a travel completion report for travel advances received will initiate action by the UH to include the amount of the advance in the employee's gross income, resulting in a reduction to their normal take home pay.

Fiscal and Program administrators, delegated travel authorities, are responsible for obtaining any over-advanced amounts due to the University.

Reconciliation of advances will be executed as compound journal entries debiting the expenditures to the appropriate account codes/object codes and crediting the travel advance expenditures to the appropriate account codes/object codes (4501 or 4301) when the Travel Completion Report is filed.

7) If an advance for a non-University employee is requested, program administrators requesting and approving the advance for non-University employees will be held accountable.

8) To cancel an advance UHGA check that was issued and not used, submit a memo stating the reason for the cancellation (cite the travel document number) and send the check to the Disbursing Office.

   If the advance check was cashed by the traveler, obtain a personal check from the traveler for the full amount made payable to the "University of Hawai'i". Submit the check with a memorandum explaining the situation (cite the travel document number) to the Disbursing Office.

9) Travel Advance Request Processing. Refer to Attachment 4.

b. Travel Completions/Reimbursements

1) Travel reimbursements are normally processed on the Travel Completion Report (FMIS-4). It is extremely critical that Travel Completion Reports be filed immediately upon completion of a trip where a travel advance was issued to substantiate and reconcile allowable payments.

   Failure to submit a Travel Completion report that: (a) records the actual time, place and business purpose of the trip, (b) itemizes the per diem allowance and other deductible travel expenses, and (c) calculates and returns the excess payments to the employer, would categorize the payment to the employee as gross income per the Internal Revenue Service (IRS) regulations.

2) The original of the approved Travel Completion Report is to be submitted to the Disbursing Office within seven(7) working days of completion of travel. Only one set of original receipts and supporting documents are required to be attached to the original Travel Completion Report. If no travel advance was processed

for an out-of-state trip, the original approved Travel Request should be attached to the original Travel Completion Report.

3) In situations where the advance is in excess of allowable expenditures, a personal check from the traveler made payable to the "University of Hawai'i" must be attached to the Travel Completion Report.

4) With the exception of per diem and subsistence reimbursements, all expenditure claims must be supported by original receipts in those cases where receipts are issued in the normal course of business. All receipts must be itemized; item descriptions must be provided for all cash register receipts. Where no receipts are issued, certification (signed by the Traveler) that the expenses were incurred in the conduct of official business is required.

5) The airline ticket stub, invoice, itinerary statement or other document that specifies dates, times, and destinations of the trip is required to be attached to the Travel Completion Report as a supporting document for verification purposes. This requirement is waived if intra-state airfare coupons are used.

   If intra-state airfare coupons are used, indicate "Coupon" in the space provided for the Airfare (P.O.#) in the Estimated Travel Costs section of the Travel Request (if required) and the Travel Completion Report.

6) Travel Completion Report Processing. Refer to Attachments 4A, 4B, 4C, and 4D.

   -Travel Expenditures Exceed Travel Advance
   (Attachment 4A)
   -Travel Expenditures Less Than Travel Advance
   (Attachment 4B)
   -Travel Expenditures Equals Travel Advance
   (Attachment 4C)
   -Travel Reimbursement - No Advance
   (Attachment 4D)

7) Outstanding Travel Completion Report Collection Procedures

   a) Outstanding Travel Completion Notices will be sent out to the Traveller and a copy to the Fiscal

Officer, 10 calendar days after the proposed return date. (see Exhibit V)

The traveller has 15 calendar days to submit a Travel Completion Report before the 2nd notice is sent out.

b) A 2nd and Final Outstanding Travel Completion Report Notice will be sent to the Dean/Director with a copy to both the Traveller and the Fiscal Officer, 25 calendar days after the proposed return date. (see Exhibit VI)

The traveller has an additional 15 calendar days to submit a Travel Completion Report before the FO's letter is sent out.

c) A Request for Incomplete Outstanding Travel Completion Report will be sent to the Fiscal Officer requesting the incomplete Travel Completed Report be submitted with either an "Approval for Gross Income Reporting of Travel Advance" and a "Per Diem/Subsistence Tax Calculation Form (UH Form 4A)" **OR** "Notice of Cancellation of Trip and Non Return of Advance Payment", 40 calendar days after the proposed return date. (see Exhibits VII and VIII)

The fiscal officer must submit the incomplete Travel Completed Report within 10 calendar days of the date of the request from Disbursing.

d) Upon receipt of the incomplete Travel Completion Report, the Disbursing and Payroll Office, Accounts Payable Section will pre-audit and process the corresponding journal entries to reverse the advances.

e) On the 61st day the Per Diem/Subsistence Tax Calculation Form (UH Form 4A) will be submitted to the Payroll Office for gross income reporting of the entire amount of the advance.

f) If informed by the Dean/Director that the trip did not occur the Department/School is responsible to follow the Collection Procedures outlined in APM A8.651, Section 4e, "Accounts Receivable Procedures". The Department/School must provide Disbursing with a copy of the request to forward the case to a Collection Agency.

Outstanding Travel Completion Report
Collection Schedule

Progressive Action	Day of Action	# of Days Available to Act/Period of Time
Travel Advance Paid		
Traveller's Proposed Return Date	Day 0	
Travel Completion due to Disbursing/ Accounts Payable		7 working days (approximately equal to 10 calendar days) to submit Travel Completed Report from proposed date of return
1st Notice to Traveller and F.O. (Exhibit V)	Calendar Day 10	Additional 15 calendar days to submit Travel Completed Report
2nd and Final Notice to Dean/Director, Traveller & F.O. (Exhibit VI)	Calendar Day 25	Additional 15 calendar days to submit Travel Completed Report
Request for Incomplete Outstanding Travel Completion Report to F.O. (Exhibit VII)	Calendar Day 40	10 calendar days to submit incomplete Travel Completed report with either Approval for Gross Income Reporting or Notice of Cancellation of Trip
Receipt of Incomplete Travel Completion Report *	Calendar Day 50	10 calendar days to pre-audit and process journal entries reversing advances.
Submittal to Payroll	Calendar Day 61	Report as income in the next pay period

**Note: If informed by the Dean/Director that the trip did not occur the Department/School is responsible to follow the Collection Procedures outlined in APM A8.651, Section 4e, "Accounts Receivable Procedures". The Department/School must provide Disbursing with a copy of the request to forward the case to a Collection Agency.*

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8) The monthly Cash Advance Report (VHSRAD) should be used to monitor all outstanding Travel Advances issued to University employees and representatives to assure a Travel Completion Report is turned in substantiating the amount, time, place and business purpose of the trip. (see Exhibit IX)

c. Imprest Check/Petty Cash

1) Uses - Imprest check/petty cash may be used only for reimbursement of expenses of $100.00 or less for intra-state travel when no travel advance has been made.

2) Restrictions - Imprest check/petty cash may not be used:

i) for mileage reimbursements.

ii) for reimbursement of expenses for intra-state travel when an advance has been issued.

iii) for advances for out-of-state or intra-state travel.

iv) for reimbursement of expenses for out-of-state travel.

v) for Out-Service Training expenses.

(Refer to A8.826 - Imprest Checking Accounts-Overview and A8.811 - Petty Cash Funds-Overview)

d. Purchase Orders

1) Fiscal officers are authorized to directly process purchase orders for intra-state and out-of-state travel within their purchasing authority. A copy of the approved Travel Request is required for support of out-of-state travel.

Air travel tickets should be purchased by the University Procurement and Property Management Office if the amount involved exceeds the fiscal officer's purchasing authority by routing a copy of the approved Travel Request and a purchase order to the Procurement and Property Management Office.

Air travel should be processed at the lowest possible airfare available and practical.

2) Under special circumstances, a purchase order may be issued directly to provide for hotel accommodations. In situations where intra-state package deals are used (airfare, car rental, hotel accommodations offered together), a breakdown of cost to isolate hotel accommodations must be provided and certified by the vendor to establish that the cost is within the allowable per diem amount. If the vendor does not provide this breakdown, the traveler is only allowed to claim for subsistence.

2.7 Allowable Travel Time

a. Allowable travel time is the time necessary to travel by the most direct route to and from the points specified in the travel authorization, plus the time necessary to conduct the required official business.

b. The beginning of allowable travel time (basis for per diem calculated) is currently guided by the collective bargaining agreement.

1) Intra-state travel:

In computing the amount of per diem, the quarter-day period shall begin 30 minutes before the scheduled flight departure time. This shall also be applicable to one-day trips; that is, leaving and returning on the same day. This provision applies to all bargaining units.

However, for bargaining units 01,02,03,04,09,13 and corresponding excluded units, one-day inter-island per diem claims are limited to a maximum of two quarter-day periods.

2) Out-of-state travel:

Unit 01, 02, 03, 04, 09, 13 and corresponding excluded units:

i) In computing the amount of per diem for bargaining units 01, 02, 03, 04, 09, 13 and their corresponding excluded units, the quarter-day period shall begin no later than 24 hours prior to the time the employee is to be at work at the out-of-state destination. The employee shall be scheduled to arrive at the out-of-state destination (applicable airport) at least ten (10) hours before reporting for duty.

- Work is defined as attending a conference, meeting, or any authorized activity.

- Regardless of the destination, the day and time will be considered as Hawai‘i standard time in computing allowable travel time.

- Conference brochures detailing the conference starting time, or other documentation of meeting time, must be attached to travel documents.

ii) Unit 07, 08, and corresponding excluded units:

In computing the amount of per diem for bargaining units 07, 08, and their corresponding excluded units, reasonable travel time shall be allowed.

3) For the "Proposed Departure Date" and the "Date and Time of Departure" as required on the Travel Request and the Travel Completion Report, reflect the date and time of departure. Do not adjust the date and time to consider the intra-state 30-minute rule or the out-of-state 24-hour rule.

c. The allowable travel time terminates upon the traveler's arrival time to the island on which his/her regular place of business is located.

d. Intra-state and out-of-state travel should be by air whenever feasible and appropriate. Out-of-state,

trans-ocean travel by surface ship is not allowed.

e. Travel should be by the most economical means consistent with time available and urgency of the trip. If train, bus or private automobile is used for out-of-state travel when air transportation is available and feasible, the traveler will be reimbursed for actual costs which are not in excess of total cost by air (including per diem) by the most direct route, as if such air transportation had been utilized. In these situations, a detailed cost comparison is required to be submitted to the Disbursing Office with the Travel Completion Report.

f. Every effort should be made to reserve complete flight schedules in advance to avoid delays at transfer points. Travel tickets should be for complete routes and include stopover privileges to minimize the costs of special or short-run trips, stopovers, or back-tracking. Official business and related travel should be conducted, whenever practicable, within the normal work week (Monday through Friday) and within the normal workday.

g. When a vacation or leave without pay is taken in conjunction with official travel, the allowance for transportation is limited to the cost of air passage by the most direct route, as if such air transportation had been utilized. (Additional costs of airfare for flying on a weekend instead of a weekday as well as personal stopover charges will be disallowed, if such situations result from leave time taken in conjunction with official travel.)

h. Per diem for time lost due to faulty bookings by the traveler may be disallowed. Travel time in excess of allowable travel time may be required to be charged to vacation time or to leave without pay.

2.8 Per Diem Allowance/Computation

a. The current per diem rates for various collective bargaining units are published as a Business Affairs Circular (Attachment 5).

- Per diem rates are established by law or by applicable collective bargaining contract. Under Chapter 89, HRS, excluded employees receive the same rates as employees included in the related bargaining unit.

- Separate per diem rates are established for intra-state and out-of-state travel.

- Per Diem may be taxable. Refer to Section 2.10.g - Tax on Per Diem/Subsistence/Excess Lodging (Meals)

b. In computing the per diem allowance, the calendar day (midnight to midnight) shall be the unit.

For fractional per diem allowances for departure and return days, use the following table:

If Time of Departure/Return	Allowed on Day of: Departure	Return
12:01 a.m. - 6:00 a.m.	1 Day	1/4 Day
6:01 a.m. - Noon	3/4 Day	1/2 Day
12:01 p.m. - 6:00 p.m.	1/2 Day	3/4 Day
6:01 p.m. - Midnight	1/4 Day	1 Day

Per diem allowances for departure and return days are added to the full per diem days to calculate the total allowable per diem claim.

c. Exceptions to the established per diem rates are allowed in the following situations with proper supporting documentation:

1) For travel to foreign destinations utilizing Federal funds under Federal extramural contracts/grants, authorized Federal Government per diem rates are allowed, provided prior written approval for each period of travel and for the applicable per diem rates is obtained from the Federal funding agency.

2) If the terms and conditions of the contract or the grant award document require the University to follow the Federal Travel Regulations, the maximum Federal per diem allowance authorized for the destination area must be used (may be lower or higher than the State rate).

d. Allowance for Duplicate Payment for Meals

1) An employee's per diem shall not be reduced on the basis of meals included in conference programs. This provision applies to all bargaining units.

2) This duplicate meal payment provision will not be allowed in situations where conference meals are optional (at added cost), since the individual is exercising his freedom of choice.

On any double meal payment situation, supporting conference brochures or other documentation are required to support the claim that the conference meals were not optional.

If a reduction for meals is required, the assessed value of the optional meals will be used to reduce the per diem amount. The "Less Meals/Lodging Received" section of the Travel Completion Report is to be used to reflect the proper reduction amounts.

e. Per Diem for Travel on the Same Island

1) Employees are entitled to per diem for travel on the same island, if it is impracticable and undesirable to return home at the end of a workday and commercial lodging is utilized. This provision applies to all bargaining units.

2) If commercial lodging is not available, such as in mountainous or remote areas, the employer shall provide cabins, tentage, camping supplies and equipment, and shall provide adequate stores of food or pay each employee a set allowance per day in lieu thereof. (Refer to Attachment 6, Part B, for the current food allowance rate.)

3) Per diem cannot be provided for "travel" on the same island if overnight absence is not required since this does not qualify as being on official travel status. Meals may be provided for overtime work under meal provisions included in most collective bargaining contracts.

4) Documentation that addresses the need to remain at the workstation are to be retained on files. The document must be signed by the Dean or Director (Manoa campus units), Chancellor (Community Colleges, U.H. at Hilo, West Oahu College), Vice-Presidents (Systemwide Programs, Travel by Deans/Directors) or the President (Travel by Chancellors or Vice-Presidents) in the "Travel Addendum Approved" section. Commercial lodging receipts must be attached to support the claim.

f. In situations where one-day inter-island trips (leaving and returning on the same day) are involved, travelers are entitled to per diem. The per diem claim will be in terms of quarter-day periods, with the quarter-day periods measured from midnight. However, for bargaining units 01,02,03,04,09,13 and corresponding excluded units,

one-day inter-island per diem claims are limited to a maximum of two quarter-day periods.

Quarter Day Computation

12:01 a.m. - 6:00 a.m.
6:01 a.m. - 12:00 Noon
12:01 p.m. - 6:00 p.m.
6:01 p.m. - Midnight

g. In situations where living quarters are made available to the traveler without charge, a reduced rate of per diem or subsistence allowances (in lieu of per diem) may be arranged. When intra-state package deals are used (airfare, car rental, hotel accommodations offered together), a breakdown of cost to isolate hotel accommodations must be provided and certified by the vendor to establish that the cost is within the allowable per diem amount. If the vendor does not provide this breakdown, the traveler will only be reimbursed for subsistence.

2.9 Subsistence Allowance/Computation

a. Subsistence (meal) allowances are allowed for travel where living quarters are made available to the traveler without charge.

Subsistence cannot be provided for "travel" on the same island if overnight absence is not required since this does not qualify as being on official travel status. Meals may be provided for overtime work under meal provisions included in most collective bargaining contracts.

b. Subsistence rates are based on per diem rates with separate rates established for intra-state and out-of-state travel. These rates are published as a Business Affairs Circular. The rates are connected with per diem rates and established as follows (Refer to Attachment 5, Part A, for current subsistence rates):

1) Breakfast - Eight percent of per diem (rounded to the nearest dollar)
2) Lunch - Twelve percent of per diem (rounded to the nearest dollar)
3) Dinner - Twenty percent of per diem (rounded to the nearest dollar)

c. Subsistence allowances are based on the following time references:

1) Breakfast shall be allowed when the travel time begins before 8:00 a.m.

2) Lunch shall be allowed for departing travelers when the travel begins before 12:00 noon; lunch shall be allowed for returning travelers when travel time ends after 12:30 p.m.

3) Dinner shall be allowed when the travel time ends after 7:00 p.m.

d. Subsistence Allowance may be taxable. Refer to Section 2.10.g. - Tax on Per Diem/Subsistence/Excess Lodging (Meals)

e. Food Allowance - Off-Island Mountainous or Remote Areas

1) For all units except unit 07 (and corresponding excluded units), if commercial lodging is not available in off-island mountainous or remote areas, the employer shall provide cabins, tentage, camping supplies and equipment, and shall provide adequate stores of food or pay each employee a set allowance per day in lieu thereof. Refer to Attachment 6, Part B, for the current food allowance rate. However, a mutual agreement may be arranged between the employee and the employer to provide for per diem in lieu of this arrangement.

2) Requests for payment of food allowance are to be processed on the Travel Completion Report in the "Subsistence Claimed" section and must be explained in the "Comments" section.

2.10 Excess Commercial Lodging Expense/Computation

a. For all bargaining units, the collective bargaining agreements provide that commercial lodging costs in excess of specified limits for intra-state and out-of-state travel shall be allowable in addition to per diem. The specified limits are published as a Business Affairs Circular. (Refer to Attachment 6, Part C, for the current limits.)

b. The request for excess lodging expense must be approved in advance and must be necessary and reasonable. The request must be certified for these conditions by the final approving authority currently responsible for review of out-of-state travel requests, i.e. the Dean or Director (Manoa campus units), Chancellor (Community Colleges, U.H. at Hilo, West Oahu College), Vice-President (Systemwide

Programs, Travel by Deans/Directors) or the President (Travel by Chancellors or Vice-Presidents).

c. The "Excess Commercial Lodging Expense Certification Form" (Attachment 7) must be prepared in support of the Travel Request (FMIS-14). Daily excess lodging expense (expected daily lodging cost - daily collective bargaining limit = daily excess lodging expense), the number of days, and the total claim must be detailed on the form and supported by conference brochures or other documentation which provide the basis for the estimates. Deans/Directors/ Chancellors/Vice-President/President and the Fiscal Officer, who authorize travel documents, and each traveler must certify the form to substantiate that it is a proper, necessary and reasonable expenditure. A sample of the completed certification form is attached as Attachment 7-A.

d. Details of the excess lodging expenses are to be reflected on the appropriate cost line provided on the Travel Request Form. The excess lodging expense is coded under per diem object symbols (e.g., 4350 - Sub-Allow, In State, Employees; 4550 - Sub-Allow, Out-of-State, Employees; 4580 - Sub-Allow, Foreign, Employees).

e. All Travel Completion Reports (FMIS-4) claiming excess lodging expenses must be accompanied by a certified "Excess Commercial Lodging Expense Certification Form", unless the document has already been submitted to the Disbursing Office with the Travel Request as a request for travel advance.

   The actual excess lodging expenses are to be reflected in the cost line provided on the Travel Completion Report with the details of the daily excess lodging expense and the number of days. Legible original receipts for actual lodging costs are required in support of the claim.

f. If the actual lodging expenses exceed the approved estimated expenses, an explanation must be provided in the "Comments (Purpose/Justification/Addendum to Travel)" section and the "Travel Addendum Approved" section must be signed by the Dean/Director/Chancellor/Vice-President/ President since this is considered as an addendum.

g. Excess Lodging claims may result in taxability on meal payments.

   Tax on Per Diem/Subsistence/Excess Lodging (Meals)
   Per diem/Subsistence/Excess Lodging (Meals) payments processed on the Travel Completion Report may be subject

to tax withholdings. Taxable amounts are based on the actual per diem rate compared to the Federal Allowable Per Diem Rate. Refer to Section 5 for detailed procedures for determining taxability of per diem/subsistence/meal portion of excess lodging.

2.11 Other Travel Issues

a. Taxi fare to and from transportation terminals is allowed when airport buses and limousines are not available or accessible, when government transportation cannot be economically obtained, and when private automobiles on a mileage basis cannot be reasonably used. Taxi and private automobiles on a mileage basis should be shared by travelers whenever possible.

b. Parking fees and tolls may be claimed for reimbursement, provided original receipts are attached to the claim. Traffic fines for parking or moving violations and towing charges will not be reimbursed.

c. A travel addendum justification is required on the Travel Completion Report (FMIS-4) in support of deviations in out-of-state travel plans such as purpose, itinerary, dates, or major cost items. A travel addendum justification is also required if there has been a change to the source of funding (change in account code charged). If deviations are limited to minor cost deviation under $100.00, excluding excess lodging expense requests, a travel addendum justification is not required. In all travel addendum situations, the Dean/Director/Chancellor/Vice-President/President must sign the "Travel Addendum Approved" section.

d. Relocation allowances are not to be processed on travel documents. Although relocation allowances cover transportation costs of an employee, these claims must be processed on the "Request for Payment of Relocation Allowances" documents. (Refer to A8.265.4 - Specialized Purchase Procedures, A8.863 - Relocation Allowances.)

TRAVEL REQUEST

3.1 Travel Request Form (FMIS-14) and Detailed Instructions (Refer to Exhibit I)

3.2 Travel Request Amendment

In certain instances, after a Travel Request has been approved and processed for an advance, an additional advance may be required due to a change in travel plans. A Travel Request Amendment is required to process the additional advance.

a. Prepare another Travel Request with the same document number as the initial one and type in large capital print the word "AMENDMENT" in the top right corner of the document.

b. Reflect the updated, total figures in the "Estimated Travel Costs" section.

c. Complete the "Travel Advance" section expenditure column including the account code, subcodes, and additional amount to be advanced (Do not include the amount already advanced through the initial Travel Request). Refer to Attachment 8 and 8A for listing of commonly used travel object symbols and per diem/subsistence calculations.

d. Travel authorization (signature) requirements are the same as for the initial Travel Request (Refer to section 2.3 for details).

e. The Travel Request Amendment is not to be used to reduce a processed travel advance. The surplus advance should be collected and processed on the Travel Completion Report. If the change in travel plans eliminates the need for an advance, follow the travel advance cancellation procedures reflected in section 2.6.a.8.

3.3 Disbursing Office Requirements

a. For any travel advance, the original and one copy of the approved Travel Request must be received by the Disbursing Office at least ten (10) working days prior to the departure date. Only two sets of supporting documents are required; the original set attached to the original Travel Request and the other set attached to one of the Travel Request copy.

b. All copies of the Travel Request must be made in the same colored paper (Pink) as the originals.

3.4 Availability of Forms

Supplies of the Travel Request (FMIS-14) are available upon request from the Disbursing Office.

TRAVEL COMPLETION REPORT

4.1 Travel Completion Report Form (FMIS-4) and Detailed Instructions (Refer to Exhibit II)

4.2 Travel Completion Report Amendment

In certain instances, after a Travel Completion Report has been approved and processed, additional reimbursement claims may be required. A Travel Completion Report Amendment is required to process the additional reimbursement to the traveler.

a. Prepare another Travel Completion Report with the same document number as the initial one and type in large capital print the word "AMENDMENT" in the top right corner of the document.

b. Do not complete Travel Advance Section and Journal Entry Section

c. Reflect the updated total figures in the "Actual Travel Expenditures" section.

d. The expenditure reimbursement to be claimed is the only amount that is to be reflected in the "Claim for Expenditures Not Covered by Advance" section. The account code, object code, and the amount claimed must be reflected. Refer to Attachment 8 and 8A for listing of commonly used travel object symbols and per diem/subsistence calculations.

e. Travel authorization (signature) requirements are the same as for the initial Travel Completion Report (Refer to section 2.3 for details).

4.3 Disbursing Office Requirements

a. The original of the approved Travel Completion Report are to be submitted to the Disbursing Office within seven (7) working days of completion of travel. Only one set of original receipts are required to be attached to the original Travel Completion Report.

b. If no travel advance was processed for an out-of-state trip, the original approved Travel Request (pink) should be attached to the original Travel Completion Report (blue).

4.4 Availability of Forms

Supplies of the Travel Completion Report (FMIS-4) are available upon request from the Disbursing Office.

PROCEDURES FOR DETERMINING TAXABILITY OF PER DIEM/SUBSISTENCE/MEAL PORTION OF EXCESS LODGING

5.0 Tax Implications of Travel Advances/Reimbursements

For tax purposes, the University treats travel advances (for amounts that do not exceed the IRS maximums) and reimbursements to its employees under an accountable plan. An accountable plan is defined as a payment arrangement for allowable expenditures incurred by the traveller in connection with services as an employee, which requires documentation of business connection, substantiation within a reasonable period of time and return of excess amounts within a reasonable period of time. Substantiation requires documentation of amount, time, place and business purpose as evidenced in a properly completed Travel Completion Report. For per diem allowances that do not exceed IRS-set maximums, the amount of the expenditure is deemed substantiated and the employee need only substantiate the time, place and business purpose of the expense on the Travel Completion Report. Amounts treated as paid under an accountable plan are excluded from an employee's gross income, are not reported as wages or other compensation of the employee, and are exempt from withholding and payment of employment taxes.

Payment arrangements which do not meet all of the accountable plan requirements will be treated as paid under a nonaccountable plan. Amounts paid under a nonaccountable plan are included in the employee's gross income, must be reported as wages or other compensation on the employee's W-2, and are subject to employment taxes. Per diem amounts in excess of the IRS-set maximums are currently being handled under a nonaccountable plan.

Compliance with the University's travel procedures outlined herein will qualify travel payments to be treated under an accountable plan. Any deviation from the University's procedures will require payments to be treated under a nonaccountable plan. As noted above, substantiation and return of excess amounts must be performed within a reasonable period of time. University policy requires travel completion reports be turned in to the Disbursing Office within 7 working days of the travel completion date. The IRS allows a maximum of **60 days from the date of the expenditure** to substantiate and mandates the employer (UH) to include the amounts in wages and withhold no later than the first payroll period following the end of the 60 day reasonable period. If the Travel Completion Report and any excess amounts are not received by the Disbursing office within the time frame set by the IRS, travel payments will be treated under the nonaccountable plan. Once

amounts are reported to the IRS as wages, no changes can be made to the payroll records. **Travel Completion Reports will not be accepted after the 60 day reasonable period.**

5.1 General Description of the Process (Refer to Attachment 9 and Attachment 10)

Per diem will continue to be paid through the Financial Management Information System. The Travel Completion Report (FMIS-4) continue to be used for per diem payments (accounting for advances and additional per diem reimbursements) but an additional Per Diem/Subsistence Tax Calculation Form (UH Form 4A) (Exhibit III) will be required to reflect tax calculations. If multiple destinations and multiple Federal allowable rates are involved, the Multiple Destination/Multiple Federal Rate Worksheet (UH Form 4B) (Exhibit IV) will also be required.

Taxable amounts for this type of business expense payment which are incurred and paid on or after July 1, 1990, will be transmitted through the State Payroll System. These taxable amounts will increase the employee's Federal, State, and FICA taxable income and will generate additional withholding assessments against gross payroll wages. These types of payments are not payroll payments, but serve to increase taxable income and are defined as Wages-in-Kind. The Employee's Earnings Statements and the annual W-2 Statements will therefore reflect taxable income and withholding amounts related to both payroll wages and wages-in-kind.

The proper assignment of object symbols is important as it serves as the basis for reporting and withholding on taxable payments. If an employee's business expense payment is totally non-taxable, the amounts need not be reported at all. If a portion of an employee's payment is taxable, the non-taxable portion must also be reported in the State Payroll System for informational purposes only. For proper reporting, separate object symbols have therefore been created for each category of employee business expense.

The object symbols are as follows:

Existing	New
Subs, Intra-State, Employee	
4301	4350 Non-Reportable (Non-Taxable)
	4351 Reportable (Non-Taxable)
	4352 Taxable

Subs, Out-of-State, Employee

4501	4550	Non-Reportable (Non-Taxable)
	4551	Reportable (Non-Taxable)
	4552	Taxable

Subs, Foreign, Employee

4503	4580	Non-Reportable (Non-Taxable)
	4581	Reportable (Non-Taxable)
	4582	Taxable

In assigning the object symbols on the Travel Completion Report (FMIS-4), the Non-Reportable (Non-Taxable) object symbols would be used only if there are no taxable payments (i.e. the actual rates are equal to or below the Federal allowable rates). If any portion of the employee business expense payment is taxable, the Taxable and the associated Reportable (Non-Taxable) object symbols would be used. For multiple destination travel, each destination has to be considered separately in assignment of object symbols.

In the case of Intra-State per diem, the Reportable (Non-Taxable) and the Taxable object symbols may not seem applicable but this could change if the Federal allowable rates decrease and/or the Collective Bargaining rates increase.

5.2 Applicability

This procedure applies to all employees. Employees include those that are processed through the payroll system on SF5, HRIS Payroll Notification Form or SCOPIS documents. UH employees traveling on funds service ordered to RCUH are also covered by this procedure. This procedure does not apply to consultants, interviewees, student representatives, volunteers and individuals paid fellowship and traineeship stipends (FMIS-36). While no tax calculation and withholding of taxes are required for business expense payments made to consultants, they will continue to be reportable on Form 1099 miscellaneous income statements.

5.3 Effective Date

Taxes will be withheld on payments which exceed Federal rates and are furnished to employees for expenses incurred on or after July 1, 1990.

5.4 Responsibilities

Each Fiscal Officer is responsible for ensuring that the affected employee business expense payments are properly

calculated and coded in the fiscal system consistent with the established policies and procedures on taxability and that the affected employees are informed of the impact on gross payroll wages.

Fiscal Officers and Program Managers (approving authority) who approve travel payments are responsible for compliance with applicable Federal and State laws, rules, regulations and University policies and procedures.

The Disbursing/Payroll Office is responsible for policy and procedural administration of the taxability of employee business expense payments. The Disbursing Office is responsible for the auditing of payment documents and the updating of Federal allowable rate listings for per diem.

5.5 Calculation of Taxable Per Diem Payments

The taxable portion of per diem payments is based on the difference between the actual per diem rate (normally the Collective Bargaining rate) and the Federal allowable rate. The Federal allowable rates are specific to locations and change periodically. The calculation of taxable per diem payments must therefore consider the destination and the appropriate Federal allowable rate. If multiple destinations are involved, a different Federal rate for each location may have to be used in the calculations. Tax calculations are required to be reflected on the Per Diem/Subsistence Tax Calculation Form (UH Form 4A) and a copy transmitted to the traveler for his/her records. The original and a copy of the UH Form 4A are to be submitted as attachments to the Travel Completion Report (FMIS-4).

Note: Updates to the listings of Federal per diem rates for the various locations will be distributed by the Disbursing Office as required.

If a portion of an employee's per diem payments is taxable, the non-taxable portion of the per diem must also be reported into the State Payroll System for informational purposes only. The taxable amount is assigned the Taxable object symbols 4352, 4552, 4582 while the associated non-taxable amount is assigned the Reportable (Non-Taxable) object symbols 4351, 4551, 4581.

Per diem payments are not taxable or reportable if they are based on a rate that is equal to or below the applicable Federal allowable rate and the UH Form 4A is not required to be completed. These payments are assigned the Non-Reportable (Non-Taxable) object symbols 4350, 4550, 4580.

a. Intra-State Travel

As of this point in time, Federal rates for all locations in the State of Hawai‘i are above the intra-state per diem rates specified in the State Collective Bargaining contracts. As such, intra-state per diem payments are currently not taxable. These claims would be assigned the Non-Reportable (Non-Taxable) object symbol 4350. Should the Federal rates for certain locations drop or the collective bargaining per diem rates increase to the point where the situation is reversed, portions of intra-state per diem payments will then become taxable. Appendix I reflects the current rates for non-foreign localities outside the Continental U.S. including Alaska, Hawai‘i, Puerto Rico, the Northern Mariana Islands, and the possessions of the U.S.

b. Continental United States Travel

Continental U.S. locations are categorized into "High" and "Low" groups. Federal rates are set for the High (currently $152.00) and the Low (currently $95.00) locations. The actual per diem payment received (normally the collective bargaining rates) will therefore be compared with the applicable High or Low rate in determining taxable amounts. Appendix II reflects the locations within the continental U.S. which are currently classified as High-cost localities. Note that counties are sometimes listed so the high rating applies to all localities within those counties. All other locations not listed are currently considered to be Low-cost localities.

c. Foreign Travel

Individual Federal per diem rates are established for individual cities in foreign locations. The actual per diem payment rates (normally the collective bargaining rates) will therefore be compared with the applicable Federal allowable rate for the foreign destination in determination of taxable amounts. Appendix III reflects the current rates for foreign locations.

d. Multiple Destinations

If multiple destination trips involve different Federal rates, the calculations must be separately reflected on the UH Form 4A (separate line item calculations are required for each different Federal allowable rate involved) and the Multiple Destination/Multiple Federal Rate Worksheet (UH Form 4B) is also required to be

completed. For multiple destination travel, each destination has to be considered separately in assignment of object symbols.

Note: If a trip involves more than one destination whereby one Federal allowable rate is lower than the actual per diem payment rate and another Federal allowable rate is higher than the actual per diem payment rate, negative differences cannot be used to offset Taxable positive amounts. Each destination must be determined and calculated separately.

Additionally, the per diem amount for the destination with no taxable amount (Actual rate equal to or lower than the Federal allowable rate) must be coded with the Non-Reportable (Non-Taxable) object symbol 4350, 4550, 4580.

e. Days In-Transit

For one destination trips, taxable per diem payments for in-transit days (or partial days) to and from the business destination will be based on the Federal rate for that destination. For multiple destination trips, taxable per diem payments for in-transit days (or partial days) will be based on the Federal rate of the succeeding business destination with the last leg back to Hawai‘i being based on the preceeding business destination. Do not consider connecting/transfer stops and personal leave stops where no business is involved.

f. Subsistence Claims

For travel on the continental United States, if an employee is claiming only subsistence (meals), the actual subsistence rate (normally 40% of the per diem rate) will be compared against the "Meals and Incidental Expense" Federal rate, in determination of the taxable amounts. The Federal rate is $28 for low cost locations and $36 for high cost locations.

For travel other than the Continental U.S., the actual subsistence rate (normally 40% of the per diem rate) will be compared against the MI&E Federal rate under the new GSA lodgings-plus foreign area per diem system. Refer to monthly Business Affairs Circular which reference Appendix I and III for MI&E rates.

On the UH Form 4A, indicate "(Subs.)" after the

destination to notate subsistence calculations.

g. Excess Lodging Claims

Excess lodging claims (which are claims above the normal per diem claims) and the base amount in the per diem (currently $85.00 for out-of-state travel) are not taxable or reportable. These claims would be assigned the Non-Reportable (Non-Taxable) object symbol 4350, 4550, 4580. In other words, anytime a substantiated excess lodging claim is submitted, the total lodging cost is excluded from being taxable or reportable. However, the remaining portion, the difference between the actual per diem rate and the excess lodging limit (normally $130.00 - 85.00 = $45.00) must be compared against the "Meals and Incidental Expense" Federal rate.

For travel on the continental United States, the difference between the actual per diem rate and the excess lodging limit rate (normally $130.00 - 85.00 = $45.00) must be compared as the "Meals and Incidental Expense" Federal rate ($28 for low cost locations and $36 for high cost locations).

For travel other than the Continental U.S., the difference between the actual per diem rate and the excess lodging limit (normally $130.00 - 85.00 = $45.00) must be compared against the M&IE Federal rate. Refer to monthly Business Affairs Circular which reference Appendix I and III for MI&E rates.

This method of calculation would apply only for those days where the excess lodging is sustantiated. The normal per diem tax calculations would apply for the in-transit days assigned to the destination.

h. Travel Advance Object Symbol Coding

Travel advance payments will be coded as expenditures; therefore, only the following object codes will be used to request travel advance payments:

4301 Subsistence, In State, Travel Advance - Nonreportable

4501 Subsistence, Out Of State (CONUS and OCONUS), Travel Advance - Nonreportable

5.6 Suggested Steps for Per Diem Tax Calculations

Refer to Attachment 11 for step by step procedures in tax

calculations and the proper coding of per diem/subsistence claims.

5.7 Sample Impact to Employees - Tax Withholding on Per Diem Payments

To illustrate the impact of the withholding of taxes for taxable per diem payments, consider the following example:

- Employee travels from Honolulu to Seattle, Washington, leaving at 7:00 AM on July 16, 1996 and returning at 7:00 pm on July 26, 1996. This amounts to 10 3/4 days of qualified per diem at a collective bargaining rate of $130.00/day.

- Seattle is a Low-cost locality within the continental U.S. with a Federal allowable per diem rate of $95.00. The Taxable amount is calculated by multiplying the total number of days by the per diem in excess of the Federal allowable rate (10 3/4 X $35.00 = $376.25). The Reportable (Non-Taxable) amount is calculated by subtracting the taxable amount from the total per diem amount paid to the employee ($1,395.50 - $376.25 = $1,021.25).

- The $376.25 taxable amount is entered into the State Payroll System and additional Federal, State, and FICA taxes are withheld from the employees gross payroll wages. Assuming the employee is beyond the 15% Federal withholding tax bracket, the following additional taxes will be withheld:

Federal Taxes	= $105.35	(Withholding rate of 28%)
State Taxes	= 30.10	(Withholding rate of 8%)
FICA Taxes	= 28.70	(Withholding rate of 7.65%)
Total Additional Taxes	= $134.15	

- Upon filing of the Travel Completion Report, the employee will be assessed the above calculated taxes on a subsequent pay check.

5.8 Corrective Adjustment Requirements

Any errors made in the calculation and object codes coding of these types of employee business expense payments require that corrective action be initiated in both the UH Financial Management Information System and the State Payroll System. Fiscal Officers must initiate corrective action through the processing of Journal Vouchers (FMIS-22G). These JVs are to

be processed through the Disbursing/Payroll Office for pre-auditing before they are submitted to the General Accounting Loan Collections Office for adjustment of the Financial Management Information System. The Disbursing/Payroll Office will initiate corresponding corrections to the State Payroll System files to ensure that the individual employee payroll records and tax withholdings are also adjusted. Refer to General Accounting Loan Collections Office procedures on processing journal vouchers.

5.9 Employee's Earnings Statement

Although both the Taxable amounts and Reportable (Non-Taxable) amounts are transmitted into the State Payroll System each pay period, only the Taxable amounts are reflected on the Employee's Earnings Statements (Attachment 12). All of the various taxable business expense amounts will be reflected in the "Wages-In-Kind" block. The withheld taxes will include both payroll withholdings and wages-in-kind withholdings.

5.10 Employee's W-2 Statement

The Taxable amounts and the corresponding Reportable (Non-Taxable) amounts related to employee business expense payments will be reflected in separate sections of the statement. There will be no separate W-2 Statement for mileage payments as has been the practice in the past.

FMIS-14

(Shaded items represent information to be completed by Disbursing. See reverse side for instructions.)

UNIVERSITY OF HAWAII
TRAVEL REQUEST

CAMPUS: ____

☐ INTRA-STATE ☐ OUT-OF-STATE

DATE: ____ /____ /____ (MM/DD/YY)

al Security No.	Last Name, First Name, Middle Initial		Document No. T
☐ EMPLOYEE *	☐ NON-EMPLOYEE	Traveler's Title	[redacted]
PR No. / B.U. No.	Type	Department	[redacted]
Proposed Depart Date	Proposed Return Date	Proposed Itinerary	

Source of Funds (Contract/Grant No., Account No. (s) and Amounts)

Estimated Travel Costs

Per Diem Rate $ _____ X No. of Days _____ $ _____

Excess Lodging $ _____ X No. of Days _____ _____

Air Fare (P.O.#) _____ _____

Mileage/Taxi/Car (P.O.#) _____ _____

Conference Fee (P.O.#) _____ _____

Other _____ _____

Total $ _____

TRAVEL ADVANCE

ACCOUNT CODE	SUBCODE	[redacted]	P/F/N	REQUESTED
		0		
		Total		

[redacted]

Purpose/Justification for Travel

Comments /Reasons for Disapproval

* I understand that failure to complete the Travel Completion Report (for TRAVEL ADVANCES RECEIVED) within 7 working days of the proposed return date of my trip will initiate action by the UH to include this payment in my gross income subject to withholding & taxes, resulting in a reduction to my normal take home pay.

Traveler's Signature _____ Date _____

APPROVAL OF TRAVEL REQUEST

Submitted by:

Principal Investigator _____ Date _____

Department Head _____ Date _____

Origination Date: 4/3/95

Fiscal Officer _____ Date _____ F.O. Code _____

Out-of-State - Dean/Dir./Chanc./Vice-Pres./President _____ Date _____

Intra-State - Supervisor

Revision Date: 7/1/97

PURPOSE:	The information on this form is used to approve travel requests and process travel advances.
DATA ITEM	**COMPLETION INSTRUCTIONS**
	All fields must be completed unless noted as optional. Shaded items represent information to be completed by Disbursing. Refer to APM A8.851 for detailed policies and procedures.
CAMPUS	Enter campus code. Refer to Table A12.099.
DATE	Enter date form prepared.
INTRA-STATE/OUT-OF-STATE	Check appropriate box.
SOCIAL SECURITY NO.	Enter traveler's social security number.
LAST NAME, FIRST NAME, MIDDLE INITIAL	Enter traveler's name.
DOCUMENT NO.	Enter 6-digit number after "T". First 3 digits 3 digit Fiscal Officer code. Last 3 digits sequential control number assignment.
EMPLOYEE PR NO. B.U. NO.	Check box if UH employee (receiving State check/statement from UH). Enter payroll number of employee. Enter bargaining unit code or indicate appointment type (e.g., Casual) if not affiliated with a bargaining unit.
NON-EMPLOYEE TYPE	Check box if not UH employee. Enter non-employee type.
TRAVELER'S TITLE	Enter traveler's position/title.
DEPARTMENT	Enter name of initiating department. Note: Checks will be sent to the Traveler's department as defined in the HRIS personnel files.
VENDOR CODE	Enter vendor code.
VOUCHER NO.	Enter voucher number.
PROPOSED DEPART DATE	Enter proposed date of flight departure. Do not consider intra-state 30-minute rule or out-of-state 24 hour rule to adjust scheduled flight departure date.
PROPOSED RETURN DATE	Enter proposed date of return.
PROPOSED ITINERARY	Enter locations (City, City/State, Country-foreign) to be visited (e.g., Honolulu, HI - San Francisco, CA - Portland, Or - Honolulu, HI)
SOURCE OF FUNDS	Enter all sources of funding for travel costs with contract/grant number, account codes, and amounts. Total should equal total Estimated Travel Costs.
ESTIMATED TRAVEL COSTS	Use this section to enter per diem, excess lodging, airfare, mileage/taxi/car, conference fee and other travel costs.
PER DIEM	Enter per diem rate, total days (including partial days), and total dollar amount (Per Diem Rate x Total Days).
EXCESS LODGING	Enter expected daily excess rate, total days, and total dollar amount (Daily Excess Rate x Total Days). Attach Excess Commercial Lodging Expense Certification Form and supporting documentation.
AIR FARE	Enter purchase order number issued to cover airfare and estimated total cost. Enter "Coupon" if intra-state airfare coupon is used.
MILEAGE/TAXI/CAR	Enter purchase order number for any car rental and estimated total cost for mileage, taxi, and car rental.
CONFERENCE FEE	Enter purchase order number issued to cover conference/registration fee and estimated cost. Attach conference brochure or other supporting documentation.
OTHER	Enter total estimated cost for all other allowable costs. Attach a separate itemized listing if additional space is required.
TRAVEL ADVANCE	Use this section to request a travel advance. Enter a separate line for each unique account code and subcode.
ACCOUNT CODE	Enter 6-digit account code.
SUBCODE	Enter 4-digit subcode. Use subcode 4301 for intra-state, 4501 for out-of-state travel advance.
TYPE	Predefined.
P/F/N	Enter "N" for direct payments. If a miscellaneous encumbrance has been issued, enter a "P" for partial payment or "F" for final payment (any remaining encumbrance deleted).
REQUESTED AMOUNT	Enter amount of advance requested for each account distribution.
PURPOSE/JUSTIFICATION FOR TRAVEL	Enter basic information for justification of travel and details of unusual or complex situations to support travel request.
COMMENTS/REASONS FOR DISAPPROVAL	For use by Departmental/Unit administrators. Enter comments/reasons for disapproval of travel request.
SIGNATURES	Signatures and dates are required by appropriate Program Approving Authority, Fiscal Officer and traveler.

For any travel advance, the original and one duplicate set of the Travel Request and supporting documents must be received by the Disbursing Office at least 10 (ten) working days prior to the departure date.

UNIVERSITY OF HAWAI'I
Disbursing and Payroll Office

Date

Dear Employee,

THIS IS A REMINDER TO SUBMIT YOUR TRAVEL COMPLETION REPORT AS REQUIRED UNDER THE UNIVERSITY'S ADMINISTRATIVE PROCEDURES MANUAL (APM) A8.851. FAILURE TO SUBMIT A TRAVEL COMPLETION REPORT FOR TRAVEL ADVANCES RECEIVED WILL RESULT IN A REDUCTION TO YOUR NET PAY. In accordance with the Internal Revenue Service (IRS) regulations , travel advance amounts which are not substantiated within 60 calendar days will be included in your gross income and will be subject to applicable withholdings and taxes.

University policy requires that Travel Completion Reports be turned in to the Disbursing Office within 7 working days of the travel completion date. If the Travel Completion Report and any excess amounts are not received by the Disbursing Office within 60 calendar days, travel payments will be included in your gross income, reported as wages or other compensation, and will be subject to withholding and payment of employment taxes. Once amounts are reported to the IRS as wages, changes cannot be made to the payroll records.

Sincerely Yours,

Donald M. Fujii
Director

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FMIS-4

(Shaded items represent information to be completed by Disbursing. See reverse side for instructions.)

UNIVERSITY OF HAWAII
TRAVEL COMPLETION REPORT

☐ INTRA-STATE ☐ OUT-OF-STATE

CAMPUS: ——

DATE: ____/____/____ (MM/DD/YY)

'al Security No.	Last Name, First Name, Middle Initial		Document No. T
☐ EMPLOYEE	☐ NON-EMPLOYEE	Traveler's Title	
PR No. / B.U. No.	Type	Department	
Proposed Depart Date	Proposed Return Date	Proposed Itinerary	

Source of Funds (Contract/Grant No., Account No. (s) and Amounts)

Estimated Travel Costs

Per Diem Rate $____ X No. of Days ____ $ ____

Excess Lodging $____ X No. of Days ____ ____

Air Fare (P.O.#) ____ ____

Mileage/Taxi/Car (P.O.#) ____ ____

Conference Fee (P.O.#) ____ ____

Other ____ ____

Total $ ____

TRAVEL ADVANCE				JOURNAL ENTRY	
ACCOUNT CODE	SUBCODE		EXPENDITURE	EXPENDITURE	DEBIT (DR) / CREDIT (CR)
		Total		0.00	

Actual Travel Expenditures

Date & Time of Departure ____

Date & Time of Return ____

Per Diem: Depart Day + Full Days + Return Days = Total Days x Rate $____ = $ Amount $____ Less Meals/ Lodging Rec'd (____) = $ ____

Excess Lodging: No. of Days ____ x Rate $____

Subsistence: ☐ Breakfast ☐ Lunch ☐ Dinner ____

Mileage/Taxi/Car Rental ____

Conference Fee ____

Other Costs ____

Total Expenditures $ ____

Less: Travel Advance Received ____

Claim Due/(Amount Refunded to UH) $ ____

Comments (Purpose/Justification/Addendum for Travel)

Travel Advance Check No.	U.H. Deposit Doc. No.

* Other Costs - Itemized Listing:

Claim for Expenditures Not Covered by Advance

ACCOUNT CODE	SUB CODE		P/F/N	AMOUNT
		0		
			Total	

APPROVAL OF TRAVEL COMPLETION REPORT

Submitted by:

Traveler Date

Supervisor Date

Origination Date: 4/3/95

Fiscal Officer Date F.O. Code

Travel Addendum - Dean/Dir./Chanc./Vice-Pres./President Date

Revision Date:5/17/96

UNIVERSITY OF HAWAII
FORM INSTRUCTIONS
TRAVEL COMPLETION REPORT (FMIS-4)

PURPOSE: This form is used to process reimbursements to the traveler upon completion of the trip and to reconcile expenditures with advance payments.

DATA ITEM	COMPLETION INSTRUCTIONS
	All fields must be completed unless noted as optional. Shaded items represent information to be completed by Disbursing. Refer to APM A8.851 for detailed policies and procedures. **The top portion of the Travel Completion Report above the "Actual Travel Expenditure" section, generally reflects the same information as the top portion of the Travel Request (travel advance requested).**
DOCUMENT NO.	Enter 8-digit number after "T". First 3 digits 3 digit Fiscal Officer code. Last 3 digits sequential control number assignment. If travel advance issued, use the same document number as reflected on the Travel Request.
TRAVEL ADVANCE SECTION	Use this section to reconcile travel advance with actual expenditures reflecting appropriate subcodes that correctly classify expenditures. Enter a separate line for each unique account code and subcode.
ACCOUNT CODE	Enter appropriate 6-digit account code.
SUBCODE	Enter appropriate 4-digit subcode.
EXPENDITURE	Enter amount of advance received per account distribution.
JOURNAL ENTRY	Enter Journal Entry amounts for each account distribution. Credit entries to the travel advance distribution must offset all debit entries to appropriate account distributions (net total equals zero).
DEBIT / CREDIT	Enter "D" for debit entries, "C" for credit entries.
ACTUAL TRAVEL EXPENDITURES	Use this section to enter per diem, subsistence, and actual expenditures paid directly (out-of-pocket) by traveler. Do not include any expenditures paid directly by University through purchase order or other payment document.
DATE AND TIME	Enter date and time of departure and return. Do not consider intra-state 30-minute rule or out-of-state 24 hour rule to adjust departure date and time. Indicate whether time is "a.m." or "p.m.". Attach original ticket stub or itinerary.
PER DIEM	Enter fractional departure and return days claimed in addition to full days claimed. Attach conference brochure, correspondence, or other documentation which supports per diem calculation. Reflect actual per diem rate used and reduction amounts for meals and lodging provided in calculation of net per diem. Attach supporting documentation for any deviation in per diem rates as set by collective bargaining contracts. Explain meal and lodging reduction amounts and per diem rate deviations under "Comments".
EXCESS LODGING	Enter total days, actual daily excess rate, and total dollar amount (Daily Excess Rate x Total Days). Check appropriate box(es). Attach original receipts and an Excess Commercial Lodging Expense Certification Form.
SUBSISTENCE	Enter total dollar amount for subsistence claimed. Check appropriate box(es).
MILEAGE/ TAXI/CAR	Enter total dollar amount claimed. Attach Personal Automobile Mileage Voucher (FMIS-33), or car rental agreement, or original receipts for taxi.
CONFERENCE FEE	Enter total dollar amount claimed for conference fees and attach original receipts.
OTHER COSTS	Enter total dollar amount claimed for other costs and attach original receipts.
TOTAL EXPEND	Enter total direct (out-of-pocket) expenditures.
LESS: TRAVEL ADV RECD	Enter total amount advanced to traveler. This amount should equal total Amount Received in "Travel Advance" Section.
CLAIM DUE/ (AMT REFUNDED)	Subtract "Travel Advance Received" from "Total Expenditures". Positive amount represents a Claim Due to traveler. Negative amount represents an amount traveler must refund to University.
COMMENTS	Enter basic information for justification of travel and details of unusual or complex situations to support travel requirement and claims. Deviations in out-of-state travel plans which require a travel addendum must be explained.
TRAVEL ADV CHECK NO.	Enter check number of any travel advances issued.
UH DEPART. DEPOSIT DOC. NO.	Enter UH Departmental Deposit Document Number for partial return of advance.
OTHER COSTS-ITEMIZED LISTING	Itemize all expenditures claimed in "Other Cost" line of "Actual Travel Expenditures" section. Batch and summarize all supporting receipts in itemized order.
CLAIM FOR EXPENDITURES NOT COVERED BY ADVANCE	Use this section if traveler's direct (out-of-pocket) expenditures were greater than travel advance received. Enter a separate line for each unique account code and subcode.
ACCOUNT CODE	Enter appropriate 6-digit account code.
SUBCODE	Enter appropriate 4-digit subcode.
TYPE	Predefined.
P/F/N	Enter "N" for direct payments. If a miscellaneous encumbrance has been issued, enter a "P" for partial payment or "F" for final payment (any remaining encumbrance deleted).
AMOUNT	Enter amount of claim per account distribution. Total claim should equal "Claim Due" to traveler.
SIGNATURES	Signatures and dates are required by appropriate Approving Authority, Fiscal Officer and traveler.

Submit the original Travel Completion Report with original receipts to the Disbursing Office after approvals have been obtained. The original Travel Completion Report and supporting documents must be submitted within 7 (seven) working days of complete travel.

UH Form 4A (Disb)
Revised 07/96

UNIVERSITY OF HAWAII
PER DIEM / SUBSISTENCE TAX CALCULATION FORM

Travel Completion Document No.: T

Employee Name: _____
Last, First, MI

Social Security No.: _____

Payroll No.: _____

*Reflect zero if negative figure calculated

Tax Calculations:

A No. of Days	Destination	B Actual Per Diem Rate	C Federal Allowable Per Diem Rate	*D Actual - Fed Rate Difference (B - C)	E Taxable Amount (A x D)	F Non-Reportable (Non-Taxable) Amount	G Total Per Diem/ Subsistence Received	Reportable (Non-Taxable) Amount (G - (E + F))
	Low Rate-Continental U.S.	*$130.00*	*$95.00*	*$35.00*				
	High Rate-Continental U.S.	*$130.00*	*$152.00*	*-0-*				
Totals								
	(Equals to: Total Days on TCR)				(Equals to: Object Symbols 4352, 4552, 4582 on TCR)	(This amount plus Excess Lodging Equals to: Object Symbols 4350, 4550, 4580 on TCR)	(Equals to: Total Per Diem/ Subsistence Paid on TCR)	(Equals to: Object Symbols 4351, 4551, 4581 on TCR)

Note: Totals must be consistent with amounts reflected on the attached Travel Completion Report.

Note to the Traveler:

The taxable per diem amounts calculated above will be reported as income to the IRS. Taxable per diem amounts will be processed through the State Payroll System and will result in the withholding of Federal, State, and FICA taxes from gross payroll wages.

The Form 4A is to be completed any time the actual per diem rate paid (normally the Collective Bargaining Per Diem rate) exceeds the allowable Federal Per Diem rate which results in a portion of the per diem amount becoming taxable. The form is not required if the actual per diem rate does not exceed the allowable Federal Per Diem rate (No tax liability)

UH Form 4B
Initiated 02/12/91

Multiple Destination / Multiple Federal Rate Worksheet
(Required if more than one Federal Rate Involved)

Arrival Date	Arrival Time	Business Destinations (Do not calculate per diem days for connecting/transfer and personal stops)	Departure Date	Departure Time	Per Diem Days	Federal Allowable Rate	Excess Lodging (√)	Notes
		Total Per Diem Days Claimed on Travel Completion Report						

Hawaii Departure/Return Partial Day Per Diem Schedule

Time of Departure/Return	Allowed on Day of: Departure	Return
12:01AM-6:00AM	1 day	1/4 day
6:01AM-Noon	3/4 day	1/2 day
12:01PM-6:00PM	1/2 day	3/4 day
6:01PM-Midnight	1/4 day	1 day

Business Destination Partial day Per diem Schedule

Time of Departure	Partial Day Assigned to: Destination	Next Destination
12:01AM-6:00AM	1/4 day	3/4 day
6:01AM-Noon	1/2 day	1/2 day
12:01PM-6:00PM	3/4 day	1/4 day
6:01PM-Midnight	1 day	0 day

Use the Hawaii Departure/Return Partial day Per Diem Schedule to assign partial days to the departure day from hawaii and the return day to Hawaii. Use the Business Destinations. Partial day Per diem schedule to assign partial days to the departure days from business destinations.
The total per diem days must equal to the total reflected on the Travel Completion Report.

AR,951 p 38 of 93 Exhibit 14

UNIVERSITY OF HAWAI'I
Disbursing and Payroll Office

OUTSTANDING TRAVEL COMPLETION REPORT
1ST NOTICE

Date

Dear _____,
Traveller

The University of Hawai'i Disbursing and Payroll Office has not received a Travel Completion report for the following:

Document #	Document Date	Return Date	Amount

A Travel Completion Report was due to the Disbursing and Payroll Office by _____ (within 7 working days of the return date indicated above). **IF A TRAVEL COMPLETION REPORT IS NOT RECEIVED BY THE DISBURSING OFFICE by _____ (WITHIN 60 CALENDAR DAYS OF THE RETURN DATE INDICATED ABOVE), THE IRS CODE 1573 and IRS REGULATION 1.62-2(h)(3)(ii) REQUIRES US TO INCLUDE THE TOTAL AMOUNT SHOWN ABOVE IN YOUR GROSS INCOME AND REPORT SUCH AMOUNTS AS WAGES OR OTHER COMPENSATION, WITH APPLICABLE WITHHOLDINGS AND PAYMENT OF EMPLOYMENT TAXES. ONCE AMOUNTS ARE REPORTED TO THE IRS AS WAGES, NO CHANGES CAN BE MADE TO THE PAYROLL RECORDS.** In order to avoid tax reporting and withholding on travel payments, it is very important to submit the Travel Completion Report via your Fiscal Officer to the Disbursing Office in accordance with University Policy outlined in APM A8.851.

If the business trip described in the document identified above was not taken, return all travel advances via your Fiscal Officer to the Disbursing and Payroll Office, Accounts Payable immediately.

Sincerely,

Donald M. Fujii
Director

cc: *Fiscal Officer*

UNIVERSITY OF HAWAI'I
Disbursing and Payroll Office

OUTSTANDING TRAVEL COMPLETION REPORT
2ND AND FINAL NOTICE

Date

Dear _____,
Dean/Director

The University of Hawai'i Disbursing and Payroll Office has not received a Travel Completion report for the following travel advance approved by you:

Employee	Document #	Document Date	Return Date	Amount

A Travel Completion Report was due to the Disbursing and Payroll Office by _____ (within 7 working days of the return date indicated above). **IF A TRAVEL COMPLETION REPORT IS NOT RECEIVED BY THE DISBURSING OFFICE by _____ (WITHIN 60 CALENDAR DAYS OF THE RETURN DATE INDICATED ABOVE), THE IRS CODE 1573 AND IRS REGULATION 1.62 (h)(3)(ii) REQUIRES US TO INCLUDE THE ADVANCE SHOWN ABOVE IN THE EMPLOYEE'S GROSS INCOME AND REPORT SUCH AMOUNTS AS WAGES OR OTHER COMPENSATION, WITH APPLICABLE WITHHOLDINGS AND PAYMENT OF EMPLOYMENT TAXES. ONCE AMOUNTS ARE REPORTED TO THE IRS AS WAGES, NO CHANGES CAN BE MADE TO THE PAYROLL RECORDS.** In order to avoid tax reporting and withholding on travel payments, it is very important for the traveller to submit the Travel Completion Report in accordance with University Policy outlined in APM A8.851.

If the business trip described in the document identified above was not taken, the traveller must return all travel advances via the Fiscal Officer to the Disbursing and Payroll Office, Accounts Payable Section immediately.

Sincerely,

Donald M. Fujii
Director

cc: *Traveller*
Fiscal Officer

UNIVERSITY OF HAWAI'I
Disbursing and Payroll Office

Date

MEMO TO:
Fiscal Officer

F R O M: Donald M. Fujii
Disbursing and Payroll

SUBJECT: REQUEST FOR INCOMPLETE OUTSTANDING TRAVEL COMPLETION REPORT

The University of Hawai'i Disbursing Office has not received a Travel Completion report for the following:

Employee	Document #	Document Date	Return Date	Amount

A Travel Completion Report was due to the Disbursing Office within 7 working days of the return date indicated above. **Forty (40) calendar days have lapsed since the proposed return date of the traveller and the Disbursing and Payroll Office, Accounts Payable Section has not received the above requested Travel Completion Report.**

Please coordinate the submittal of the Travel Completion Report to us immediately with all signatures involved (other than traveller's) and complete either the "Approval for Gross Income Reporting of Travel Advance Made" or "Notice of Cancellation of Trip and Non Return of Advance Payment". If you prefer you may type the appropriate statement on the Travel Completion Form in the Comments Section which would then require only one set of signatures.

Completion of the "Approval for Gross Income Reporting of Travel Advance Made" necessitates the completion of the Per Diem/Subsistence Tax Calculation Form, UH Form 4A for income reporting to the IRS, through Payroll, with the following fields completed; Employee Name, Social Security No., Payroll No., Travel Completion Document No., and the Taxable Amount Column E (enter total dollars advanced).

cc: Traveller

DOCUMENT NO. T_____

APPROVAL FOR GROSS INCOME REPORTING OF TRAVEL ADVANCE

☐ The traveller has failed to comply with the Outstanding Travel Completion Notices. As such, we are submitting this Travel Completion Report to you to report the advance payment as gross income to the traveller. We have completed and attached the Per Diem/Subsistence Tax Calculation Form (UH Form 4A) and signed off accordingly, attesting to the execution of the trip.

_____
Supervisor Date

_____
Fiscal Officer Date F.O. Code

_____
Dean/Dir/Chan./Vice-Pres./President Date

Note: The above statement may be typed directly on the Travel Completion Report in the Comments Section, requiring just one set of signatures, or this separate attachment may be used, requiring two sets of signatures.

DOCUMENT NO. T_____

NOTICE OF CANCELLATION OF TRIP AND NON RETURN OF ADVANCE PAYMENT

☐ This trip was cancelled and we are unable to obtain the amount of the advance from the employee. We will begin Collection Procedures as outlined in APM A8.651, Section 4e.

_____
Supervisor Date

_____
Fiscal Officer Date F.O. Code

_____
Dean/Dir/Chan./Vice-Pres./President Date

Note: The above statement may be typed directly on the Travel Completion Report in the Comments Section, requiring just one set of signatures, or this separate attachment may be used, requiring two sets of signatures.

FISCAL OFFICER : 00001 Aloha, John

Vendor Code / SSN / Vendor Name	Travel Doc No	Doc No (Ref 2) Chk No	Document Date	Account Object Code	Aging Start Date	Cash Advance Debit	JV Advance Credit	JV Debit	Cash Advance Balance	DAYS O-S
V0000111110 XXX-XX-XXXX Doe, Jane	T001344	T001344 099881	05/15/97 05/30/97	3-89097-4501 - -	07/01/97	390.00				9
TOTALS :						390.00	0.00	0.00	390.00	
V0000334540 TOTALS :						390.00	0.00	0.00	390.00	
V0000222220 XXX-XX-XXXX Smith, John	T001320	T001320 096073	05/02/97 05/14/97	3-89097-4501 - -	06/18/97	602.00				22
TOTALS :						602.00	0.00	0.00	602.00	
V0000382010 TOTALS :						602.00	0.00	0.00	602.00	

	# OF DOCUMENTS	TOTAL OUTSTANDING
FUTURE ADV	0	0.00
0 - 30 DAYS	2	992.00
31 - 60 DAYS	0	0.00
61 - 90 DAYS	0	0.00
91 - 120 DAYS	0	0.00
OVER 121 DAYS	0	0.00

00001 FO TOTALS :	992.00	0.00	0.00	992.00

SAMPLE

CASH ADVANCE REPORT - DATA FIELDS

1) **Vendor Code/SSN/Vendor Name**
Reflects FMIS Vendor code, SSN on vendor master, and Name of traveler or recipient of other cash advance. Some SSN numbers reflect only the last 4 digits of the SSN.

2) **Travel Document Number**
Travel Document number (Reference #1) assigned to the cash advance payment.

3) **Document Number (Reference 2)/Check Number**
- Travel Document number for cash advance payments and reconciling Travel Completion Report compound journal entries
- UHGA check number reflected under the cash advance transaction
- UXXXXXX document number for receipts
- JXXXXXX document number for other journal entries (4501, 4301, 7101)

4) **Document Date**
Document Date entered into FMIS for voucher payments, journal entries, or receipts. Check Date is reflected on the same line, next to the Check Number.

5) **Account / Object Code**
Account code and object code related to the cash advance payments, journal entries, receipts.

6) **Aging Start Date**
The aging start date for all travel advances processed up to June 30, 1997 equals to seven (7) working days after the proposed return date of the travel. The aging start date for all travel advances processed after this date equals to the proposed return date of the travel.

7) **Cash Advance Debit**
Cash advance payment transactions

8) **JV Advance Credit**
9) **JV Debit**
Reconciling Travel Completion Report and Reconciliation AFP compound journal entry transactions that credits the cash advance object code are reflected under the JV Advance Credit column. The corresponding debit entries to the appropriate object codes are reflected under the JV Debit column.

10) **Cash Advance Balance**
Cash Advance Balance calculated for each Travel Document Number (Reference #1) grouping of transactions.

Cash Advance Balance = Cash Advance Debit + Cash Advance Credit
(Negative amounts)

Note: JV Debit column only displays informational data and is not used to calculate Cash Advance Balance.

11) **Days Outstanding**
Calendar days calculated for each cash advance payment.

Days Outstanding = Date of Report - Aging Start Date

University of Hawaii Travel Guidelines

Travel must be for University benefit

1. Personal conferences required for University business

   Travel to transact business on behalf of the University should be considered only when:

   a. Personal conferences will be financially or operationally advantageous to the University; or

   b. Business cannot be accomplished satisfactorily by correspondence or by telephone.

2. Out-service training travel

   The value to the University of travel for out-service training is recognized. However, attendance by University employees at mainland conferences, workshops, seminars or special educational courses for training purposes should be authorized only when the training is not available locally (refer to A9.160 - University Employee Training). Out-service training approval will be retained in departmental file.

3. Surveys of mainland projects for the University

   Out-of-state travel for the purpose of making mainland project surveys should be planned only when:

   a. The nature of the information desired is essential to development or completion of a University project; and

   b. Data and experience cannot practicably be obtained locally, or by correspondence.

4. Conferences on University projects

   Travel for the purposes of attending conferences relating to University projects should be planned only in those cases where the presence of the University conferee is essential to the continuation of the University project.

5. Conventions and annual meetings

   a. Travel to attend conventions and annual meetings of national and sectional groups should be limited to those conventions or conferences at which matters of interest to the University are to be justified on the basis that:

      - Such matters are important and/or of urgent concern to the University, and

      - The effect of the nonattendance would be adverse.

b. Unless otherwise justified, attendance at any single conference should be limited to one University official.

6. Other needs for out-of-state travel

Travel for miscellaneous and unexpected purposes should be considered on the merits of the individual case.

7. Persons travelling

In general, out-of-state travel should be confined to policy-making officials and employees responsible for developing University policies, personnel on in-service training, scholars or professional staff attending meetings of learned societies or for other special purposes, provided continuity of tenure is assured for a reasonable time.

BENJAMIN J. CAYETANO
GOVERNOR

EUGENE S. IMAI
Comptroller

MARY PATRICIA WATERHOUSE
Deputy Comptroller

STATE OF HAWAII
DEPARTMENT OF ACCOUNTING
AND GENERAL SERVICES
P. O. BOX 119
HONOLULU, HAWAII 96810-0119

April 13, 1995

TO: AUTOMOBILE RENTAL COMPANIES (HAWAII)

The State of Hawaii in conducting its business authorizes its employees and agents to rent automobiles throughout the State.

The State of Hawaii would like to advise all automobile rental companies that it is self-insured for automobile no-fault coverage. Coverage for the damages to rented automobiles is included in this coverage, as well as excess liability coverage. Consequently, State employees and agents have been instructed not to purchase your loss deductible waiver (LDW), including personal accident insurance.

In the event of an accident, we have instructed our employees and agents to immediately report the details to the Risk Management Office. The Risk Management Office will contact your company and arrange for a settlement. You may also report an accident to the Risk Management Office by calling (808) 674-6608 or (808) 586-0547, or file a claim at the following address:

Department of Accounting and General Services
ASO - Risk Management Office
P.O. Box 119
Honolulu, Hawaii 96810-0119
FAX: (808) 674-1504, (808) 674-1606,
(808) 586-0707

Furthermore, it is requested that your employees make no demands for up-front payment for the collision damages. All claims against the State are to be handled by the Risk Management Office.

I am sure this arrangement will be mutually beneficial. If there are any questions, please write to the above address or notify my staff at (808) 586-0547.

EUGENE S. IMAI
State Comptroller

c: Risk Management Coordinators
ATMS

TABLE OF TRAVEL EXPENDITURES

EXPENDITURES	ALLOW-ABLE	NOT ALLOW-ABLE	COMMENTS
Air Fare	X		1) Purchase through normal procurement procedures (e.g. Purchase Order). Must be accompanied by approved Travel Request. 2) Most economical and direct route only.
Air Fare Discount Coupons (Intra-State) and Air Fare Discounted Tickets	X		1) Prepayments for bulk purchase airline coupons and discounted tickets are permissible if proper control procedures are implemented. 2) Personal coupons are reimburseable by trips taken if documentation is presented. 3) Any coupons and discounts received on official business must be given to the University.
Automobile Rental	X		1) Where it is impractical to obtain State owned vehicles or private vehicles on mileage basis. 2) Only for compacts or sub-compacts unless justifications for a larger vehicle is presented.
Baggage, Excess Charges or Mandatory Handling Charges	X		For official business. Baggage handling tips (optional) are <u>not</u> allowable.
Bumping - Additional Per Diem	X		Per diem cost incurred due to bumping may be claimed if delay is not the fault of the traveler. All compensation the traveler receives due to bumping must be given to the University.

EXPENDITURES	ALLOW-ABLE	NOT ALLOW-ABLE	COMMENTS
Bus Fares	X		To and from official business on travel status.
Certificates (Birth, Health, Identification)	X		As required for official approved travel.
Conference Fees	X		Purchase through normal procurement procedures (e.g. Purchase Order). Must be accompanied by approved Travel Request.
Currency Exchange Fees	X		Limited to the monetary value of approved per diem and allowable expenses.
Gifts		X	Specifically disallowed.
Inoculations	X		For official business. Only the employee portion of the inoculation bill is reimburseable. The portion of the bill covered by medical insurance and/or the cost of medical insurance itself is <u>not</u> reimburseable.
Insurance Premiums for Automobile Rental, Intra-State		X	1) The University will generally pay the car rental company for damages incurred on official business. 2) Use the letter (Attachment B) to direct the rental company to the University Procurement, Property, and Risk Management Office.
Insurance Premiums for Automobile Rental, Out-of-State (Restricted to Collision Damage Waiver)	X		The Collision Damage Waiver is the only Out-of-State car rental insurance allowed.
Laundry	**		**Covered by per diem.

EXPENDITURES	ALLOW-ABLE	NOT ALLOW-ABLE	COMMENTS
Lodging	**		**Covered by per diem. When provided by the University or in connection with a conference fee, with no charge to the traveler, the per diem rate is reduced.
Meals	**		**Covered by per diem. When meals are provided without charge to the traveler, the per diem rate is reduced by set rates to prevent double payment for meals, unless exemptions are provided in the collective bargaining contracts.
Mileage, Automobile	X		While on allowable travel time.
Parking Fees	X		While on allowable travel time.
Per Diem	X		1) For allowable travel time. 2) Rates published in the Business Affairs Circular. 3) For overnight travel, per diem is calculated from midnight to midnight. For fractional parts of a day included at the beginning or end of continuous travel, one quarter of the daily rate is allowed for each period of six hours or fraction thereof.
Radiograms	X		For official business.
Registration Fees	X		Purchase through normal procurement procedures (e.g. Purchase Order). Must be accompanied by approved Travel Request.

EXPENDITURES	ALLOW-ABLE	NOT ALLOW-ABLE	COMMENTS
Subsistence	X		1) For allowable travel time. 2) Rates published in the Business Affairs Circular.
Taxi Fares	X		For official business if buses are not available and practical, State-owned vehicles are not economically obtainable, and private automobiles on a mileage basis cannot be used.
Telephone Fees	X		For official business.
Tips		X	Specifically disallowed.
Traffic Fines, Towing Charges		X	Specifically disallowed.
Transportation	X		1) By the most economical and direct means consistent with the time and urgency of the trip (usually by airlines). 2) If vacation or leave without pay is taken at the beginning or end of travel, the allowance for transportation will be for the most direct route as if such route were taken.
Trans-Ocean Travel by Surface Ship		X	Specifically disallowed.
Traveler's Checks	X		Limited to the monetary value of approved per diem and allowable expense.
Vehicles - Direct Expenses		X	Specifically disallowed, except for government vehicles in need of immediate repair.
Visa	X		For official business.

FMIS-14

(Shaded items represent information to be completed by Disbursing. See reverse side for instructions.)

UNIVERSITY OF HAWAII TRAVEL REQUEST

CAMPUS: MA

☐ INTRA-STATE ☒ OUT-OF-STATE

DATE: 07 / 01 / 96 (MM/DD/YY)

Social Security No.	Last Name, First Name, Middle Initial	Document No.
XXX-XX-XXXX	DOE, JOHN	T 005502

☒ EMPLOYEE	☐ NON-EMPLOYEE	Traveler's Title	VENDOR CODE
		Professor of Japanese Studies	

PR No.	B.U. No.	Type	Department	VOUCHER NO.
F53	07		Center for Japanese Studies	

Proposed Depart Date	Proposed Return Date	Proposed Itinerary
07/10/96	07/21/96	Honolulu/Boston,MA/New York,NY*/Tokyo,JA/Honolulu * connecting

Source of Funds (Contract/Grant No., Account No. (s) and Amounts)

121997 $3,576.00

Estimated Travel Costs

Per Diem Rate $ 130.	No. of Days 10	$ 1,300.00	(2)
Excess Lodging $	No. of Days		
Air Fare (P.O.#) 674541		1,726.00	
Mileage/Taxi/Car (P.O.#)		250.00	(2)
Conference Fee (P.O.#)		300.00	(2)
Other			
Total		$ 3,576.00	

TRAVEL ADVANCE

ACCOUNT CODE	SUBCODE	TYPE	P/F/N	REQUESTED
121997	4501	0	N	1,850.00 (2)
			Total	1,850.00

(1) (1)

Purpose/Justification for Travel

Attend and present a paper at the Japanese Arts and Culture Conference at Boston University on 7/11-7/13/96.

To do research in Tokyo on the Japanese National Diet - 7/15-7/20/96.

Comments /Reasons for Disapproval

(Travel Advance)

John Doe 7/1/96

Traveler's Signature Date

APPROVAL OF TRAVEL REQUEST

Submitted by:

Principal Investigator Date

Department Head Date

Ordination Date: 4/3/95

Peter Smith 07/01/96 005

Fiscal Officer Date F.O. Code

James Dann 7/1/96

Out-of-State - Dean/Dir./Chanc./Vice-Pres./President Date

Intra-State - Supervisor

Revision Date: 5/9/96

FMIS-4
(Shaded items represent information to be completed by Disbursing. See reverse side for instructions)

UNIVERSITY OF HAWAII
TRAVEL COMPLETION REPORT

☐ INTRA-STATE ☒ OUT-OF-STATE

CAMPUS: MA
DATE: 07 / 01 / 96 (MM/DD/YY)

Social Security No	Last Name, First Name, Middle Initial	Document No.
XXX-XX-XXXX	DOE, JOHN	T 032018

☒ EMPLOYEE ☐ NON EMPLOYEE

Traveler's Title: Director of Programs

VENDOR CODE:

PR No.	B.U. No.	Type	Department	JV NUMBER	VOUCHER NO.
F53	87		Vocational Education		

Proposed Depart Date	Proposed Return Date	Proposed Itinerary
04/26/96	05/01/96	Honolulu - Washington,D.C. - Honolulu

Source of Funds (Contract/Grant No., Account No. (s) and Amounts)

214016 $1,974.85

Estimated Travel Costs

Per Diem Rate $ 130.00 x No. of Days 5	$	682.50
Excess Lodging $ 52.10 x No. of Days 4		208.40
Air Fare (P.O.#) 680100		733.95
Mileage/Taxi/Car (P.O.#)		75.00
Conference Fee (P.O.#) 680107		275.00
Other		
Total	$	1974.85

TRAVEL ADVANCE ACCOUNT CODE	SUBCODE		EXPENDITURE	JOURNAL ENTRY EXPENDITURE	TRANSFER
214016	4501		890.90	890.90	C
"	4550			710.90	D
"	4551			144.00	D
"	4552			36.00	D
		Total	890.90	0.00	

Actual Travel Expenditures

Date & Time of Departure 4/26/96 4:10 pm
Date & Time of Return 5/01/96 1:55 pm

Per Diem: Depart Day 1/2 + Full Days 4 + Return Days 3/4 = Total Days 5 1/4 x Rate $ 130. = $ 682.50 ( ) = $ 682.50

Excess Lodging: No. of Days 4 x Rate $ 52.10 208.40

Subsistence: ☐ Breakfast ☐ Lunch ☐ Dinner

Mileage/Taxi/Car Rental 70.75

Conference Fee

Other Costs

Total Expenditures $ 961.65

Less: Travel Advance Received 890.90

Claim Due/(Amount Refunded to UH) $ 70.75

Comments (Purpose/Justification/Addendum for Travel)

(Travel Expenditures exceed Travel Advance)

Travel Advance Check No. P01694

UH Treas. Deposit Rec'l No.

* Other Costs - Itemized Listing:

Claim for Expenditures Not Covered by Advance

ACCOUNT CODE	SUB CODE	TYPE	P/EIT	AMOUNT
214016	4850	0	N	70.75
			Total	70.75

APPROVAL OF TRAVEL COMPLETION REPORT

Submitted by:

John Doe 7/1/96
Traveler Date

Peter Smith 07/01/96 032
Fiscal Officer Date F.O. Code

James Dean 7/1/96
Supervisor Date

Travel Addendum - Dean/Dir./Chanc./Vice-Pres./President Date

Origination Date: 4/3/95 Revision Date: 5/9/96

TRAVEL EXPENDITURES EXCEED TRAVEL ADVANCE

1. Reflect the credit advance entry in the Journal Entry - Expenditure Transfer Column on the travel advance account code(s) and subcode(s) lines up to the amount advanced ($890.00).
   Reflect a "C" in the Debit/Credit column.
2. Reflect the debit expenditure entries in the Journal Entry - Expenditure Transfer column with the appropriate account code(s) and subcode(s) ($710.90, $144.00, $36.00).
   Reflect a "D" in the Debit/Credit column.
3. Credit and debit entries must equal to zero.
4. Reflect in the Claim for Expenditure Not covered by Advance column the actual expenditures incurred by traveler above the advance with the appropriate account code(s) and subcode(s).
5. Check to be issued for the amount owed to traveler.

FMIS-4
(Shaded Items represent information to be completed by Disbursing. See reverse side for instructions.)

UNIVERSITY OF HAWAII TRAVEL COMPLETION REPORT

☐ INTRA-STATE ☒ OUT-OF-STATE

CAMPUS: MA

DATE: 08 / 01 / 96 (MM/DD/YY)

Social Security No.	Last Name, First Name, Middle Initial	Document No.
XXX XX XXXX	Smith, John T	T 017515

☒ EMPLOYEE ☐ NON-EMPLOYEE

Traveler's Title: Scientist

VENDOR CODE:

PR No.	B U. No	Type	Department	JV NUMBER	VOUCHER NO.
F67	07		SOEST		

Proposed Depart Date	Proposed Return Date	Proposed Itinerary
07/14/96	07/19/96	Honolulu - Boston, Ma - Honolulu

Source of Funds (Contract/Grant No., Account No. (s) and Amounts)

124147 $817.50

Estimated Travel Costs

Per Diem Rate $ 130. × No. of Days	4.75	$ 617.50
Excess Lodging $ ____ × No. of Days		
Air Fare (P.O.#)		
Mileage/Taxi/Car (P.O.#)		150.00
Conference Fee (P.O.#)	P727515	50.00
Other		
Total		$ 817.50

TRAVEL ADVANCE

ACCOUNT CODE	SUBCODE	EXPENDITURE
124147	4501	767.50
"	4550	
"	4650	

JOURNAL ENTRY

EXPENDITURE	CREDIT/DEBIT
584.84	C
487.50	D (2)
97.34	D (2)
(3)	

Total	767.50	0.00

Actual Travel Expenditures

Date & Time of Departure: 07/14/96 8:00 pm
Date & Time of Return: 07/18/96 11:25 am

Per Diem: Depart Day 1/4 + Full Days 3 + Return Days 1/4 = Total Days 3 3/4 × Rate $ 130. = Amount $ 487.50 ( ) Less Meals/Lodging Rec'd

$ 487.50

Excess Lodging: No. of Days ____ × Rate $ ____

Subsistence: ☐ Breakfast ☐ Lunch ☐ Dinner

Mileage/Taxi/Car Rental: 97.34

Conference Fee:

Other Costs:

Total Expenditures: $ 584.84 (1)

Less: Travel Advance Received: 767.50

Claim Due/(Amount Refunded to UH): (4) (182.66)

Comments (Purpose/Justification/Addendum for Travel)

* Air fare paid by other agency

(Travel expenditure less than travel advance)

Travel Advance Check No.

U.H. Treas. Deposit Rec'd No.

* Other Costs - Itemized Listing:

Claim for Expenditures Not Covered by Advance

ACCOUNT CODE	SUB CODE	TYPE	P/F/N	AMOUNT
		0		
			Total	

APPROVAL OF TRAVEL COMPLETION REPORT

Submitted by:

John D. Smith 8/1/96
Traveler Date

Peter Smith 08/01/96 017
Fiscal Officer Date F.O. Code

Supervisor Date

Jean Dom 8/1/96
Travel Addendum - Dean/Dir./Chanc./Vice-Pres./President Date

Origination Date: 4/3/95

Revision Date: 5/9/96

TRAVEL EXPENDITURES LESS THAN TRAVEL ADVANCE

1. Reflect the credit advance entry in the Journal Entry - Expenditure Transfer column on the travel advance account code(s) and subcode(s) up to the expenses incurred ($584.84).
   Reflect a "C" in the Debit/Credit column.
2. Reflect the debit expenditure entries in the Journal Entry - Expenditure Transfer column with the appropriate account code(s) and subcode(s) ($487.50,$97.34)
   Reflect a "D" in the Debit/Credit column.
3. Credit and debit entries must equal to zero.
4. The unused travel advance amount to be refunded to the University by the traveler. UH Departmental Deposit will credit the remaining travel advance.

FMIS-4
(Shaded items represent information to be completed by Disbursing. See reverse side for instructions.)

UNIVERSITY OF HAWAII
TRAVEL COMPLETION REPORT

☐ INTRA-STATE ☒ OUT-OF-STATE

CAMPUS: MA

DATE: 08 / 01 / 96 (MM/DD/YY)

Social Security No.	Last Name, First Name, Middle Initial	Document No.
XXX XX XXXX	Smith, John T	T 017514

☒ EMPLOYEE ☐ NON-EMPLOYEE

Traveler's Title: Lecturer

VENDOR CODE

PR No.	B.U. No.	Type	Department	JV NUMBER	VOUCHER NO.
F67	07		SOEST		

Proposed Depart Date	Proposed Return Date	Proposed Itinerary
07/01/96	07/15/96	Honolulu - Los Angeles (connecting) - Las Vegas - Honolulu

Source of Funds (Contract/Grant No., Account No. (s) and Amounts)

101707 $625.00

Estimated Travel Costs
Per Diem Rate $ ____ x No. of Days ____ Flat rate $ 242.00
Excess Lodging $ ____ x No. of Days ____
Air Fare (P.O.#) P737620 383.00
Mileage/Taxi/Car (P.O.#)
Conference Fee (P.O.#)
Other
Total $ 625.00

TRAVEL ADVANCE				JOURNAL ENTRY	
ACCOUNT CODE	SUBCODE		EXPENDITURE	EXPENDITURE	EXPENDITURE
101707	4501		242.00	242.00	C
101717	4550			242.00	D
			Total 242.00	0.00	

1 2 3

Actual Travel Expenditures

Date & Time of Departure 07/01/96 10:25 pm
Date & Time of Return 07/15/96 7:57 pm
Per Diem: Depart Day ¼ + Full Days 14 + Return Days 1 = Total Days 15¼ x Rate $ ____ = Amount $ 242.00 (____)*
Less Meals/Lodging Rec'd
Flat rate $ 242.00
Excess Lodging: No. of Days ____ x Rate $ ____
Subsistence: ☐ Breakfast ☐ Lunch ☐ Dinner
Mileage/Taxi/Car Rental
Conference Fee
Other Costs
Total Expenditures $ 242.00
Less: Travel Advance Received 242.00
Claim Due/(Amount Refunded to UH) $ -0-

Comments (Purpose/Justification/Addendum for Travel)

Traveler accepts flat rate of $242.00 for per diem.

(Travel advance equals travel expenditure)

Travel Advance Check No. | U.H. Treas. Deposit Rec'l No.

* Other Costs - Itemized Listing:

Claim for Expenditures Not Covered by Advance

ACCOUNT CODE	SUB CODE	TYPE	P/FIN	AMOUNT
		0		
			Total	

APPROVAL OF TRAVEL COMPLETION REPORT

Submitted by: John T Smith 8/1/96
Traveler Date

Thomas Voight 08/01/96 017
Fiscal Officer Date F.O. Code

Minnie Dean 8/1/96
Supervisor Date
Travel Addendum - Dean/Dir./Chanc./Vice-Pres./President Date

Origination Date: 4/3/95 Revision Date: 5/9/96

TRAVEL EXPENDITURES EQUALS TRAVEL ADVANCE

1. Reflect the credit advance entry ($242.00) in the Journal Entry - Expenditure Transfer Column on the travel advance account code(s) and subcode(s) lines up to the amount advanced. Reflect a "C" in the Debit/Credit column.
2. Reflect the debit expenditure entries in the Journal Entry - Expenditure Transfer column with the appropriate account code(s) and subcode(s) ($242.00). Account code(s)/subcode(s) are variables. Reflect a "D" in the Debit/Credit column.
3. Credit and debit entries must equal to zero.

FMIS-4

(Shaded items represent information to be completed by Disbursing. See reverse side for instructions.)

UNIVERSITY OF HAWAII
TRAVEL COMPLETION REPORT

☐ INTRA-STATE ☒ OUT-OF-STATE

CAMPUS: MA

DATE: 07/01/96 (MM/DD/YY)

Social Security No.	Last Name, First Name, Middle Initial	Document No.
XXX-XX-XXXX	DOE, JOHN	T 030811

☒ EMPLOYEE	☐ NON EMPLOYEE	Traveler's Title	Vendor Code
		Graduate Assistant	

Pll No.	U.D. No.	Type	Department	JV No.	Voucher No.
F53	57		Inst. for Astronomy		

Proposed Depart Date	Proposed Return Date	Proposed Itinerary
02/10/96	02/25/96	Honolulu/Los Angeles,CA/Philadelphia,PA/Honolulu

Source of Funds (Contract/Grant No., Account No. (s) and Amounts)

130896 (Los Angeles portion)
Balance no cost to UH

Estimated Travel Costs

Per Diem Rate $ 130.	No. of Days 4.25	$	552.50
Excess Lodging $	No. of Days		
Air Fare (P.O.#) 625829			320.40
Mileage/Taxi/Car (P.O.#) 625830			194.80
Conference Fee (P.O.#)			200.00
Other			50.00
		Total $	1317.70

TRAVEL ADVANCE

ACCOUNT CODE	SUBCODE		EXPENDITURE

JOURNAL ENTRY

EXPENDITURE	REVENUE
Total	0.00

Actual Travel Expenditures

Date & Time of Departure: Feb 10,1996 10:15 (xx)
Date & Time of Return: Feb 25,1996 7:57 (xx)

Per Diem:

Depart Day	Full Days	Return Days	Total Days	Rate	Amount	Less Meals/ Lodging Rec'd
.25	3	1	4.25	$ 130.	= $ 552.50	( ) =
					$ 552.50	

Excess Lodging: No. of Days x Rate $

Subsistence: ☐ Breakfast ☐ Lunch ☐ Dinner

Mileage/Taxi/Car Rental	
Conference Fee	250.00
Other Costs	
Total Expenditures	$ 802.50
Less: Travel Advance Received	
Claim Due/(Amount Refunded to UH)	$ 802.50

Comments (Purpose/Justification/Addendum for Travel)

* Personal portion.

(Travel Reimbursement - No Advance)

Travel Advance Check No.	U.H. Treas. Deposit Rcpt No.

* Other Costs - Itemized Listing:

Claim for Expenditures Not Covered by Advance

ACCOUNT CODE	SUBCODE	U/C	PREPAY	AMOUNT
130896	4550	0	N	552.50
"	4850		N	250.00
			Total	802.50

APPROVAL OF TRAVEL COMPLETION REPORT

Submitted by:

John Doe
Traveler — Date

Supervisor — Date

Originating Date: 4/3/95

Gary Kawika — 07/01/96 — 030
Fiscal Officer — Date — F.O. Code

Pualani Kane 7/1/96
Travel Addendum - Dean/Dir./Chanc./Vice-Pres./President — Date

Revision Date: 5/9/96

1. No travel advance issued. Total travel expenses ($802.50) are reported on the Travel Completion Report.
2. Reflect each travel expenses claimed with the proper account code(s) and subcode(s) in the "Claims for Expenditures Not covered by Advance"
3. Attach original travel request to travel completion report.

TRAVEL REIMBURSEMENT - NO ADVANCE

UNIVERSITY OF HAWAII
Honolulu Hawaii

Effective Implementation Date 07/01/91

Office of the Vice-President for Finance and Operations

Business Affairs Circular No. 792

Travel Mileage and Per Diem Rates
July 1, 1991 - June 30, 1992

PERSONNEL INCLUDED IN BARGAINING UNITS:		RATES		
		Mileage	Per Diem	
BU Code	Description	Per Mile	Intra-State	Out-of-State
01	Blue Collar, Nonsupvry.....	$0.37	$80	$130
02	Blue Collar, Supvry.....	$0.37	$80	$130
03	White Collar, Nonsupvry.....	$0.37	$80	$130
04	White Collar, Supvry.....	$0.37	$80	$130
07	Faculty.....	$0.37	$80	$130
08	Other than Faculty (APT).....	$0.37	$80	$130
09	Registered Prof Nurs, Nonsupvry.....	$0.37	$80	$130
13	Prof'l & Scientific, Nonsupvry.....	$0.37	$80	$130
PERSONNEL EXCLUDED FROM BARGAINING UNITS:				
BU Code	Description			
1/ 57	Graduate Assistants.....	$0.37	$80	$130
61	Blue Collar, Nonsupvry.....	$0.37	$80	$130
63	White Collar, Nonsupvry.....	$0.37	$80	$130
67	Faculty, excluded by FTE of less than 50% or temporary appointment of three months or less.....	$0.37	$80	$130
68	Other than Faculty, excluded by FTE of less than 50% or temporary appointment of three or less.....	$0.37	$80	$130
73	Prof'l & Scientific, Nonsupvry.....	$0.37	$80	$130
87	Faculty, excluded by position, HPERB decision.....	$0.37	$80	$130
88	Other than Faculty, excluded by position, HPERB decision.....	$0.37	$80	$130
OTHERS:				
	Board of Regents Members.....	$0.37	$80	$130
1/	Casuals/Student Employees.....	$0.37	$80	$130
2/	Student Representatives.....	**	**	**

1/ Per BOR policy, all University personnel traveling on University business shall be authorized per diem rates and benefits equal to comparable bargaining unit's policies.

2/ Student Representatives traveling on University business are not employees of the University and are therefore not covered by laws and policies governing per diem rates. Travel expenses of such representatives should be authorized by the appropriate student organization and approved by the appropriate University official.

Note: As of July 1, 1996, these rates are still current.
You will be notified of subsequent changes.

Effective Implementation Date 07/01/96

FY 1996-97 - APPLICABLE RATES

A. Subsistence Rates

	Intra-State ($80.00)	Out-of-State ($l30.00)
Breakfast	6.00	10.00
Lunch	10.00	16.00
Dinner	16.00	26.00
	32.00	52.00

B. Food Allowance - Mountainous or Remote Areas (Same Island and Off-Island)

$20.00 per day (Breakfast - $6.66; Lunch - $6.67; Dinner - $6.67)

C. Excess Commercial Lodging Expense - Daily Limit

Intra-State	Out-of-State
$50.00	$85.00

Attachment 7

Excess Commercial Lodging Expense Certification Form

I certify that this request for commercial lodging expenses in excess of daily limits as specified in applicable collective bargaining agreements represents a necessary and proper expenditure of public funds for University business and that the amount requested is reasonable.

*Daily Excess Lodging Expense		*Number of Days		Total Claim
_____	X	_____	=	_____

_____ _____
Signature of Traveler Date

_____ _____
Signature of Fiscal Officer Date

_____ _____
Signature of Approving Authority Date
Dean or Director (Manoa Campus)
Chancellor (CC, UHH, WOC)
Vice President (Systemwide)
President (Chancellors & V.P.s)

*Supporting Documents Attached

Effective Implementation Date 07/01/90

Excess Commercial Lodging Expense Certification Form

I certify that this request for commercial lodging expenses in excess of daily limits as specified in applicable collective bargaining agreements represents a necessary and proper expenditure of public funds for University business and that the amount requested is reasonable.

	*Daily Excess Lodging Expense		*Number of Days		Total Claim
/1	$30.00	X	8	=	$240.00

Jane Jones — 07/22/90
Signature of Traveler — Date

John Smith — 07/22/90
Signature of Fiscal Officer — Date

Edward Brown — 07/22/90
Signature of Approving Authority — Date
Dean or Director (Manoa Campus)
Chancellor (CC, UHH, WOC)
Vice President (Systemwide)
President (Chancellors & V.P.s)

***Supporting Documents Attached**

/1 $115 = expected daily room rate
- 85 = lodging allowance for out-of-state travel
$ 30 = Daily Excess Lodging Expense

Type of Payment	Destination	Tax Status		EMPLOYEE (E) W-2	NON-EMPLOYEE *Non Employee (NE) 1099	NON-EMPLOYEE Fellowship/ Traineeship 1099	NON-EMPLOYEE Foreign Non Employee (FNE) 1042
CAR MILEAGE	N/A	Non-Reportable	NR	4150	4140		
		Reportable	R	4151	4141		4163
		Taxable	T	4152			
CAR MILEAGE ALLOWANCE	N/A	Taxable	T	4192			
HIRE PASSENGER CAR	Domestic	Non-Reportable	NR	4650	4640		
		Reportable	R		4641		4663
HIRE PASSENGER CAR	Foreign	Non-Reportable	NR	4680	4670		
		Reportable	R		4671		4693
OTHER CURRENT EXPENDITURES	N/A	Non-Reportable	NR	7200	7200	7200	7200
OTHER TRAVEL	Domestic	Non-Reportable	NR	4850	4840		
		Reportable	R		4841		4863
OTHER TRAVEL	Foreign	Non-Reportable	NR	4880	4870		
		Reportable	R		4871		4893
REGISTRATION FEE - STAFF	N/A	Non-Reportable	NR	7230	7230	7230	7230
SUBSISTENCE, PER DIEM TRAVEL ADVANCE	In State	Non-Reportable	NR	**4301**	**4301**	**4301**	**4301**
SUBSISTENCE, PER DIEM	In State	Non-Reportable	NR	4350	4340		
		Reportable	R	4351	4341		4363
		Taxable	T	4352			

Type of Payment	Destination	Tax Status		EMPLOYEE (E) W-2	NON-EMPLOYEE *Non Employee (NE) 1099	NON-EMPLOYEE Fellowship/ Traineeship 1099	NON-EMPLOYEE Foreign Non Employee (FNE) 1042
SUBSISTENCE, PER DIEM TRAVEL ADVANCE	Out of State & Foreign	Non-Reportable	NR	**4501**	**4501**	**4501**	**4501**
SUBSISTENCE, PER DIEM	Out of State	Non-Reportable	NR	4550	4540		
		Reportable	R	4551	4541		4563
		Taxable	T	4552			
SUBSISTENCE, PER DIEM	Foreign	Non-Reportable	NR	4580	4570		
		Reportable	R	4581	4571		4593
		Taxable	T	4582			
TRAINEESHIP, PER DIEM (Grants In Aid)	N/A	Reportable	R			6551	6553
TRAINEESHIP, TRAVEL (Grants In Aid)	N/A	Reportable	R			6541	6543
TRAINING & TRAINING MATERIALS	N/A	Non-Reportable	NR	7225	7225	7225	7225
TRANSPORTATION	In State	Non-Reportable	NR	4250	4240		
		Reportable	R		4241		4263
TRANSPORTATION	Out of State	Non-Reportable	NR	4450	4440		
		Reportable	R		4441		4463
TRANSPORTATION	Foreign	Non-Reportable	NR	4480	4470		
		Reportable	R		4471		4493

NR = Non-Reportable

R = Reportable (employees = excludable from income, non-employees = income)

T = Taxable (for employees only, reported thru payroll and taxes withheld)

E = Employee	* Non-Employee Types:	Post Doctoral
NE = Non-Employee	Collaborative Researcher	Student Athlete
FNE = Foreign Non-Employee	Emeritus Researcher	Student Representative
	Graduate Student	Student Volunteer
	Non Comp Appointment	Visiting Scientist
	Participants	Volunteer

EMPLOYEES:

Mileage and Subsistence/Per Diem amounts paid employees below or equal to the Federal allowable rate are Non -Reportable.

Mileage and Subsistence/Per Diem amounts paid employees greater than the Federal allowable rate must be pro-rated between the reportable object code and the taxable object code.

NON-EMPLOYEES:

Includes RCUH employees and other State Agency employees. Must code non-reportable, copy of FMIS-33 and FMIS-4 submitted to RCUH and State employee's payroll office for withholding.

Where the two conditions of reportable and non-reportable exist:

Amounts reimbursed non-employees against receipts will not be reported. (Exception: Mileage reimbursements will be reported in its entirety, as no receipts involved.)

Amounts advanced non-employees will be reported in its entirety.

Payments made directly to the vendor for travel expenses (i.e., airline tickets, hotel accommodations) are non-reportable, with the exception of foreign non-employees. Direct payments would be considered substantiation in and of itself, and coded NE, NR object codes, again with the exception of foreign non-employees.

FELLOWSHIPS/TRAINEESHIPS:

Use object codes as marked, non-reportable or reportable. There are no decisions to be made.

FOREIGN NON-EMPLOYEES:

Use object codes as marked, non-reportable or reportable. There are no decisions to be made.

EMPLOYEE vs NON-EMPLOYEE	TYPE:	Form to Submit	OPTIONS TO PAY			METHOD OF CALCULATING TAXABILITY & REPORTABILITY			
						EMPLOYEES		NON-EMPLOYEES	
			B.U. Rate	< B.U. Rate		> High-Low Appendix II	> OCONUS Appendix I & III	Non-Reportable (Reimburse-ments)	Reportable (Advances) 1099/1042
				Flat Allow.	Flat Daily rate				
Employee	Regular (includes Grad Asst)	FMIS 4, 14	X	X	X	X	X		
	Regular, Excluded B.U.	FMIS 4, 14	X	X	X	X	X		
	Scopis (Student/Casual)	FMIS 4, 14	X	X	X	X	X		
Non-Employee	RCUH	FMIS 4, 14	X	X	X			FMIS-4 sent to	
	State Employee (not w/ UH)	FMIS 4, 14	X	X	X			respective agency	
Non-Employee	Collaborative Researcher	FMIS 4, 14	X	X	X			X	X
	Emeritus Professor	FMIS 4, 14	X	X	X			X	X
	Non Comp Appt	FMIS 4, 14	X	X	X			X	X
	Participants	FMIS 4, 14	X	X	X			X	X
	Post Doctoral	FMIS 4, 14	X	X	X			X	X
	Student Athlete	FMIS 4, 14	X	X	X			X	X
	Student, Graduate	FMIS 4, 14	X	X	X			X	X
	Student Representative	FMIS 4, 14	X	X	X			X	X
	Student Volunteer	FMIS 4, 14	X	X	X			X	X
	Visiting Scientist	FMIS 4, 14	X	X	X			X	X
	Volunteer	FMIS 4, 14	X	X	X			X	X
Non-Employee	Fellowship/Traineeship	FMIS 4, 14	X	X	X				Reimbursements
Non-Employee	Foreign Exempt	FMIS 4, 14	X	X	X				and advances
	Non Exempt(w/hold 30%	FMIS 4, 14	X	X	X				are reportable.

FMIS-4 and FMIS-14 are to be used only by employees and non-employees representing the UH. All advance per diem and subsistence must be coded 4301 and 4501.
(Consultants and Interviewees never meet the conditions of representing the UH and must use P.O.s for reimbursement.)

Employees:

Subsistence/per diem below or equal to the Federal allowable rates are Non-Reportable, use object code 4350, 4550, 4580 as applicable on journal entry.

Subsistence/per diem greater than the Federal rates are both reportable and taxable. The total amount must be pro rated between the amount equal to the Federal rates and the amount greater than the Federal rates. Use object codes 4351/4352, 4551/4552, and 4581/4582 as applicable in journal entry.

The IRS requires documentary evidence (= completed Travel Report, FMIS-4) to support the business expenditures. Any amount not evidenced with a Travel Completion Report or in excess of the days of travel substantiated on the Travel Completion, must be returned within 60 days. Advances to employees who do not comply, will be treated as income. These amounts will be included in the employees wages and taxed. (Re: IRS Reg. 1.62-2)

Non-Employees: (Non-employees must submit a WH-1. Check WH-1 indicator on the vendor table through on-line inquiry or call Travel Clerk to do the same check.)

Reimbursed lodging, meals, & incidental expenses supported by receipts will not be reported. Use 4340, 4540, & 4570 as applicable on Claims for Expenditures.

Advanced subsistence/per diem will be reported in its entirety. RECEIPTS WILL NOT BE ACCEPTED. Use object codes 4341, 4541, or 4571 as applicable on journal entry.

Payments made directly to the vendor for travel expenses are non-reportable, with the exception of foreign non-employees and should be coded with NE, NR object codes.

PER DIEM/SUBSISTENCE TAX CALCULATION FORM INSTRUCTIONS (UH Form 4A)

General Instructions

- Detailed tax calculations are required to be reflected on the Per Diem/Subsistence Tax Calculation Form (UH Form 4A) and a copy transmitted to the traveler for his/her records. The original and a copy are to be submitted as attachments to the Travel Completion Report (FMIS-4).

- The UH Form 4A is not required to be completed if per diem payments to all destinations are Non-Reportable and Non-Taxable (Per diem based on a rate that is equal to or below the applicable Federal allowable rate).

- The UH Form 4A is required to be completed if the per diem advance payment is not substantiated with a Travel Completion Report and the trip has been confirmed by the Dean/Directors.

Detailed Instructions

1) Travel Completion Document No.: Enter the document number of the attached Travel Completion Report (FMIS-4) for which this UH Form 4A is a support document.

2) Employee Name (Last, First, MI): Enter the employee's last name, first name, and middle initial.

3) Social Security No.: Enter the employee's 9-digit Social Security Number.

4) Payroll No.: Enter the employee's Payroll Number (e.g. F53, F1).

5) No. of Days (Column A): Enter the number of days for each line item entry. A separate line item entry is required for each destination or group of destinations (e.g. Low rate-Continental U.S.) and Federal allowable rate involved.

6) Destination: Enter the destination or group of destinations (e.g. Low Rate-Continental U.S.).

   a) If continental U.S. travel is involved and collective bargaining rates are applied, use one of the two preprinted lines (either the low rate or the high rate depending on the location). Refer to the Listing of High Cost Localities Within the Continental United States.
   If a rate other than the collective bargaining rate is claimed, do not use the preprinted lines. Reflect the calculations on a blank line.

b) More than one line item entry will be required to reflect each different tax calculation when multiple destinations and multiple Federal allowable rates are involved.
c) Indicate "(Subs.)" after the destination to notate subsistence calculations.

7) Actual Per Diem Rate (Column B): Enter the per diem rate used to calculate the per diem claim for each destination.

8) Federal Allowable Per Diem Rate (Column C): Enter the Federal allowable rate for each destination.

9) Actual Rate - Federal Rate Difference (Column D): Actual per diem rate minus the Federal allowable per diem rate (Column B-C). The amount must be positive. If a negative figure is calculated, reflect a zero as there is no tax liability for this destination. **Receiving less than the Federal allowable rate for one destination cannot offset taxable amounts for another destination**.

10) Taxable Amount (Column E): Calculate by multiplying the Number of Days by the Actual Rate-Federal Rate Difference (Column AxD).

11) Non-Reportable (Non-Taxable) Amount (Column F): This section is to be completed only if the Actual Per Diem Rate is equal to or lower than the Federal Allowable Per Diem Rate for the destination or if excess lodging is involved. If regular per diem or subsistence is being claimed and the actual rate is equal to or lower than the Federal rate, multiply the Number of Days (Column A) by the Actual Per Diem Rate (Column B). If Excess Lodging is being claimed and a taxable amount is calculated, multiply the Number of Days (Column A) by the base lodging amount in the per diem rate (currently $85.00 for out-of-state travel rather than the **$45.00** reflected in Column B). If Excess Lodging is being claimed and there is no taxable amount, multiply the Number of Days (Column A) by the "actual" per diem rate (normally **$130.00** rather than the **$45.00** reflected in Column B).

12) Totals:

a) Taxable Amount (Column E): The summary total (bottom line) for this column should equal to the total payments reflected on the Travel Completion Report under the object codes **4352** ,**4552, 4582** in both the Journal Entry section and the Claim for Expenditures Not Covered by Advance section.

b) Non-Reportable (Non-Taxable) Amount (Column F): The summary total (bottom line) for this column plus any excess lodging claim should equal to the total payments reflected

on the Travel Completion Report under the object codes **4350, 4550**, **4580**, in both the Journal Entry section and the Claim for Expenditures Not Covered by Advance section.

c) Total Per Diem/Subsistence Received (Column G): This amount must equal to the total per diem payments reflected on the Travel Completion Report (excluding Excess Lodging payments).

d) Reportable (Non-Taxable) Amount: Calculate by subtracting the Total Taxable Amount and the Total Non-Reportable (Non-Taxable) Amount from the Total Per Diem/Subsistence Received (Column G-(E+F)). The amount in this column should equal to the total payments reflected on the Travel Completion Report under the object codes **4351**, **4551**, **4581** in both the Journal Entry section and the Claim for Expenditures Not Covered by Advance section.

Availability of Forms

Supplies of the Per Diem/Subsistence Tax Calculation Form (UH Form 4A) are available upon request from the Disbursing Office.

MULTIPLE DESTINATION/MULTIPLE FEDERAL RATE WORKSHEET INSTRUCTIONS (UH FORM 4B)

Detailed Instructions

1) Arrival Date & Time: Enter the date and time of arrival for each individual destination. Use the dates and times as reflected on the flight schedule/itinerary (Do not attempt to convert time to Hawai'i Standard Time).

2) Business Destinations: List all destinations as reflected on the flight schedule/itinerary. However, calculations for per diem days applies only to business destinations.

3) Departure Date & Time: Enter the date and time of departure for each individual destination. Use the dates and times as reflected on the flight schedule/itinerary (Do not attempt to convert time to Hawai'i Standard Time).

4) Per Diem Days: Calculate the number of per diem days that are to be assigned to each listed destination. In-transit days (or partial days) will be assigned to the succeeding business destination with the last leg back to Hawai'i being based on the preceeding business destination. Do not calculate per diem days for connecting/transfer stops and personal leave stops where no business is involved.

   Use the existing Hawai'i Departure/Return Partial Day Per Diem Schedule (printed on the bottom of the UH Form 4B) to assign partial days to the departure day from Hawai'i and the return day to Hawai'i. Use the Business Destination Partial Day Per Diem Schedule (printed on the bottom of the UH Form 4B) to assign partial days to the departure days from Business Destinations.

   Even with the use of the two schedules, the sum of the assigned per diem days may not equal to the total per diem days as reflected on the Travel Completion Report because of time zone differences. In these situations, adjustments are required to adjust one of the assigned per diem days for a destination such that the total per diem days will become consistent.

   The total per diem days must equal to the total reflected on the Travel Completion Report.

5) Federal Allowable Rate: Enter the applicable Federal allowable per diem rate for each business destination.

6) Excess Lodging: Enter a check mark for any business destination where excess lodging is being claimed. Special tax calculations are required on the UH Form 4A for these situations.

7) Notes: Enter any notes to clarify calculation of per diem days (e.g. connecting flight, partial days, etc.).

Once the Multiple Destination/Multiple Federal Rate Worksheet (UH Form 4B) is completed and the total per diem days are equal to that reflected on the Travel Completion Report, the per diem days can be grouped by Federal allowable rates and one line item entry is required for each different rate on the Per Diem/Subsistence Tax Calculation Form (UH Form 4A). The original and a copy of the UH Form 4A and the UH Form 4B are required to be submitted with the Travel Completion Report.

Availability of Forms

Supplies of the Multiple Destination/Multiple Federal Rate Worksheet (UH Form 4B) are available upon request from the Disbursing Office.

SUGGESTED STEPS FOR PER DIEM/SUBSISTENCE TAX CALCULATIONS

I. Calculate Total Per Diem Days and Per Diem/Subsistence Amounts on the Travel Completion Report

Calculate per diem days allowable and total per diem/subsistence amounts as is currently done by considering the date and time of departure from Hawaii, the date and time of return to Hawaii, and personal leave time. Complete the "Actual Travel Expenditures" section of the Travel Completion Report. Once this section is completed, the next step is to assign the proper object codes to the per diem/subsistence amounts.

The travel advance section is extended to allow reconciliation of the travel advance with actual travel expenditure incurred by processing a compound journal entry.

II. Review Business Destinations

Non-Reportable (Non-Taxable) Situations

Do not consider connecting/transfer stops and personal leave stops.

Based on all of the destinations involved, determine if the actual per diem/subsistence rates are equal to or lower than the applicable Federal allowable rates. If this is true for all destinations, assign the appropriate Debit entry for Non-Reportable (Non-Taxable) object codes 4350, 4550, 4580 to the per diem/subsistence amounts in the Journal Entry Section, expenditure column, and the Debit "D"/Credit "C" column, and the "Claim for Expenditures Not Covered by Advance" section of the Travel Completion Report.

Note: Based on current collective bargaining rates and Federal allowable rates, all intra-state travel claims are Non-Reportable (Non-Taxable). Continental U.S. travel claims require tax calculations if the out-of-state collective bargaining rate of $130.00 is claimed. Foreign travel claims may or may not require tax calculations (depending on the specific destinations involved).

III. Review Business Destinations

Taxable Situation

Do not consider connecting/transfer stops and personal leave stops. Special processing is required for travel documents with Excess Lodging claims. Although Excess Lodging claims are non-reportable and non-taxable, they alter the tax calculation procedures for regular per diem claims.

If the actual per diem/subsistence rate exceeds the Federal allowable rate for any location, the per diem/subsistence amount must be separated into Taxable and Reportable (Non-Taxable) amounts and the Per Diem/Subsistence Tax Calculation Form (UH Form 4A) is required to be completed.

A. One Destination

1) One Destination - No Excess Lodging

If only one destination is involved, only one line item entry is required on the Tax Calculation Form (UH Form 4A). Input the total number of per diem days claimed (equals to Travel Completion Report figure), the actual per diem rate, and the appropriate Federal allowable rate in calculating the Taxable amount. No calculation is required for the Non-Reportable (Non-Taxable) Amount (column F) in this situation.

Subtract the calculated Taxable amount from the Total Per Diem Received (equals to Travel Completion Report figure) to obtain the Reportable (Non-Taxable) amount. The individual object code entries reflected on the Travel Completion Report in the Journal Entry section and the "Claim for Expenditures Not Covered by Advance" section must equal to the bottom line totals on the Tax Calculation Form (UH Form 4A). Sample A reflects the required entries on the Travel Completion Report and the UH Form 4A (Only parts of the sample Travel Completion Report have been completed to illustrate the requirements).

Note: If multiple account codes are involved, object code assignment on the Travel Completion Report is left to the discretion of the Fiscal Officer but the object code totals must be consistent with the bottom line totals on the UH Form 4A.

If subsistence (meals only) is claimed, the actual subsistence rate (Normally 40% of the per diem rate) will be compared against the "Meals and Incidental Expense" Federal rate, in determination of the taxable amounts. The Federal rate is **$28** for low cost locations and **$36** for high cost locations for travel on the continental United States. For locations other than the Continental U.S., the actual subsistence rate (normally 40% of the per diem rate) will be compared against the

MI&E Rederal rate under the new GSA lodgings-plus foreign area per diem system. Refer to monthly Business Affairs Circular which reference Appendix I and III for MI&E rates. On the UH Form 4A, indicate "(Subs)" after the destination to notate subsistence calculations. Sample B reflects the required entries for a subsistence claim.

2) <u>One Destination - Excess Lodging Claimed</u>

If only one destination is involved but excess lodging is being claimed, an additional line item entry is required on the Tax Calculation Form (UH Form 4A). The tax calculations become more complex (modified subsistence calculation) because the base lodging amount in the per diem (currently $85.00 for out-of-state travel) is <u>not</u> taxable or reportable. The difference between the actual per diem rate and the excess lodging limit (normally **$130.00** - $85.00 = **$45.00)** is to be reflected as "Actual Per Diem Rate" (column B). This amount must be matched against the appropriate "Federal Allowable Per Diem Rate" (Continental U.S.: Low=**$28.00**, High=**$36.00** or Other: 40% of Federal rate). The number of per diem days for which excess lodging is claimed will then used to calculate the Taxable amount. The normal per diem tax calculations would apply for the in-transit days and a separate line item entry is required. If a taxable amount is calculated, the base lodging amount (currently $85.00 for out-of-state travel) must be multiplied by the number of per diem days for which excess lodging is claimed to calculate the Non-Reportable (Non-Taxable) Amount to be reflected in column F. If there is no taxable amount, the total per diem amount (actual per diem rate multiplied by the number of days claimed) is to be reflected in column F.

Subtract the total Taxable amount and the Non-Reportable (Non-Taxable) amount from the Total Per Diem Received (equals to Travel Completion Report figure) to obtain the Reportable (Non-Taxable) amount. The individual object code entries reflected on the Travel Completion Report in the Journal Entry Section, expenditure column with Debit "D" entries in the Debit "D"/Credit "C" column and the "Claim for Expenditures Not Covered by Advance" section must equal to the bottom line totals on the Tax Calculation Form (UH Form 4A). Sample C reflects the required entries on the Travel Completion Report and the UH Form 4A.

Note: If multiple account codes are involved, code assignment on the Travel Completion Report is left to the discretion of the Fiscal Officer but the object code totals must be consistent with the bottom line totals on the Tax Calculation Form (UH

Form 4A).

B. Multiple Destinations - One Federal Per Diem Rate

1) Multiple Destinations - One Federal Per Diem Rate - No Excess Lodging

Although multiple destinations may be involved, only one Federal allowable rate may be involved (e.g. Continental U.S. destinations may be all High-cost locations or all Low-cost locations). In this case, individual calculations of Taxable amount are not required for each destination. Only one line item entry is required on the Tax Calculation Form (UH Form 4A) as described in section III.A.1. Sample D reflects the required entries on the Travel Completion Report and the UH Form 4A.

2) Multiple Destinations- One Federal Per Diem Rate - Excess Lodging Claimed

If multiple destinations with only one Federal Allowable rate are involved but excess lodging is being claimed at all destinations, the line item entry as described in section III.A.2 is required on the Tax Calculation Form (UH Form 4A).

If excess lodging is claimed only at some destinations and not at others, the excess lodging claim days would have to be separated from the rest of the per diem days (due to the difference in the tax calculation procedures). The per diem days would have to be separated by destinations with the use of the Multiple Destination/Multiple Federal Rate Worksheet (UH Form 4B) as described in section III.C.1.

C. Multiple Destinations - Multiple Federal Per Diem Rates

1) Multiple Destinations - Multiple Federal Per Diem Rates - No Excess Lodging

If multiple destinations and multiple Federal allowable rates are involved, multiple entries on the Tax Calculation Form (UH Form 4A) are required. Due to the complexity of the situation, the Multiple Destination/Multiple Federal Rate Worksheet (UH Form 4B) is to be completed as an aid in the tax calculation process. The form is designed to systematically examine each business destination to distribute the total per diem days. The number of days can then be summarized by each different Federal allowable rate and then posted as individual line item entries on the UH Form 4A.

Note: In distributing the per diem days between business destinations on the Multiple Destination Worksheet (UH Form 4B), **the key factor is that the total equals to the number of per diem days as reflected on the Travel Completion Report**.

Use the dates and times as reflected on the flight schedule itinerary (Do not attempt to convert time to Hawai‘i Standard Time). Use the existing Hawai‘i Departure/Return Partial Day Per Diem Schedule (printed on the bottom of the UH Form 4B) to assign partial days to the departure day from Hawai‘i and the return day to Hawai‘i. Use the Business Destination Partial Day Per Diem Schedule (printed on the bottom of the UH Form 4B) to assign partial days to the departure days from Business Destinations.

Even with the use of the two schedules, the sum of the assigned per diem days may not equal to the total per diem days as reflected on the Travel Completion Report because of time zone differences. In these situations, adjustments are required to adjust one of the assigned per diem days for a destination such that the total per diem days will become consistent.

Once the Multiple Destination Worksheet (UH Form 4B) is completed and the total per diem days are equal to that reflected on the Travel Completion Report, the per diem days can be grouped by Federal allowable rates and one line item entry is required for each different rate on the Tax Calculation Form (UH Form 4A). The Taxable amounts are calculated for each line item entry and are summarized on the Total line (bottom line). If the actual per diem rate exceeds the Federal allowable per diem rate for all destinations, no calculation is required for the Non-Reportable (Non-Taxable) Amount (column F).

Subtract the calculated Taxable amount from the Total Per Diem Received (equals to Travel Completion Report figure) to obtain the Reportable (Non-Taxable) amount. The individual object code entries reflected on the Travel Completion Report in the Journal Entry Section, expenditure column with Debit "D" entries in the Debit "D"/Credit "C" column and the "Claim for Expenditures Not Covered by Advance" section must equal to the bottom line totals on the Tax Calculation Form (UH Form 4A). Sample E reflects the required entries on the Travel Completion Report, the UH Form 4A, and the UH Form 4B.

Note: If multiple account codes are involved, object code assignment on the Travel Completion Report

is left to the discretion of the Fiscal Officer but the object code totals must be consistent with the bottom line totals on the Tax Calculation Form (UH Form 4A).

If multiple destinations, multiple Federal allowable rates, and a destination with no tax liability are involved, the situation becomes more complex. If the actual per diem rate is equal to or lower than the Federal allowable per diem rate for any destination (no tax liability), the per diem amounts assigned to the destination must be coded with the Non-Reportable (Non-Taxable) object code 4350, 4550, 4580. These amounts are calculated under the Non-Reportable (Non-Taxable) Amount (Column F) by multiplying the Number of Days by the Actual Per Diem Rate (Column AxB). The amounts are summarized on the Total line (bottom line). Subtract the Taxable Amount and the Non-Reportable (Non-Taxable) Amount from the Total Per Diem/Subsistence Received to obtain the Reportable (Non-Taxable) Amount (Column G-(E+F)). The individual object code entries reflected on the Travel Completion Report in the Journal Entry Section, expenditure column with Debit "D" entries in the Debit "D"/Credit "C" column and the "Claim for Expenditures Not Covered by Advance" section must equal to the bottom line totals on the Tax Calculation Form (UH Form 4A). Sample F reflects the required entries on the Travel Completion Report, the UH Form 4A, and the UH Form 4B.

2) <u>Multiple Destinations - Multiple Federal Per Diem Rates - Excess Lodging Claimed</u>

If multiple destinations, multiple Federal allowable rates, and excess lodging claims are involved, multiple entries are required on the Tax Calculation Form (UH Form 4A). The same steps described above in section III.C.1 are to be followed. The excess lodging claims just requires additional line item entries on the Tax Calculation Form (UH Form 4A) due to the difference in the tax calculation process for regular per diem. Sample G reflects the required entries on the Travel Completion Report, the UH Form 4A, and the UH Form 4B.

If multiple destinations, multiple Federal allowable rates, excess lodging claims, and a destination with no tax liability are involved, the situation becomes more complex. As in Sample F, the Non-Reportable (Non-Taxable) Amount must be calculated for the destination in which the actual per diem rate is equal to or is lower than the Federal rate. However, separate calculations are required for the excess lodging days claimed and the in-transit days assigned to the

destination. The amounts for the in-transit days are calculated by multiplying the Number of Days by the Actual Per Diem Rate (Column AxB). The amounts for the excess lodging days claimed are calculated by multiplying the Number of Days by the "actual" per diem rate (normally $130.00 rather than the $45.00 reflected in column B). Sample H reflects the required entries on the Travel Completion Report, the UH Form 4A, and the UH Form 4B.

D. Travel Advance Exceeds Substantiated Payments

If the travel advance exceeds the substantiated per diem payments due to reduced number of per diem days, perform the tax calculations using the same methods as described above. Simply reflect the Taxable and Reportable (Non-Taxable) amounts by the proper object codes in the "Expenditure" column of the Journal Entry section, expenditure column with Debit "D" entries in the Debit "D"/Credit "C" column. A personal check from the traveler made payable to the "University of Hawai‘i" for the excess amount is to be attached to the Travel Completion Report. Sample I reflects the required entries on the Travel Completion Report and the UH Form 4A.

INFORMATION FOR EMPLOYEE:

ON THESE 2 SHEETS IS YOUR SET OF FORM W-2 (WAGE AND TAX STATEMENT) FOR 1995. PLEASE READ CAREFULLY THE "NOTICE TO EMPLOYEE" ON THE BACK OF COPY C FOR MORE INFORMATION AND AN EXPLANATION OF BOX 13 ON THE W-2.

THE FOLLOWING INFORMATION IS BEING FURNISHED TO YOU ONLY FOR THE PURPOSE OF EXPLAINING THE WAGE AMOUNTS SHOWN ON YOUR 1995 FORM W-2:

YEAR TO DATE GROSS EARNINGS (COMBINED AMOUNT FROM ALL PAY STATEMENTS)		$49,344.00
PREMIUM CONVERSION PLAN (PCP) REDUCTIONS	-	.00
COST OF LIVING ALLOWANCE (COLA) REDUCTIONS	-	.00
ANNUITY PREMIUM (AP) REDUCTION	-	3,600.00
DEFERRED COMPENSATION (DC) REDUCTIONS	-	.00
WORKERS' COMPENSATION (NON-TAXABLE)	-	.00
AUTO WAGES-IN-KIND (TAXABLE)	+	.00
NON-CASH FRINGE BENEFIT (TAXABLE)	+	.00
EMPLOYEE BUSINESS EXPENSE REIMBURSEMENTS (TAXABLE PORTION)	+	437.50
"STATE WAGES" (BOX 17, REPORT FOR HAWAII INCOME TAX RETURN)		$46,181.50
RETIREMENT CONTRIBUTION REDUCTIONS	-	.00
"FEDERAL WAGES" (BOX 1, REPORT FOR FEDERAL INCOME TAX RETURN)		$46,181.50

THE CODES IN BOX 14 IDENTIFY YOUR PAYROLL NUMBER AND PAYROLL DISTRIBUTION. THESE CODES ARE FOR INTERNAL REFERENCE PURPOSES ONLY AND ARE NOT FOR YOUR INCOME TAX RETURNS.

KEEP THESE 2 SHEETS IN A SAFE PLACE UNTIL YOU PREPARE YOUR INCOME TAX RETURNS. IF YOU LOSE THIS SET OF FORM W-2 AND REQUIRE A DUPLICATE SET, YOU WILL BE CHARGED $10 IN CASH FOR THE DUPLICATE SET. A REQUEST FOR A DUPLICATE SET MUST BE MADE THROUGH YOUR EMPLOYING DEPARTMENT'S PAYROLL/PERSONNEL OFFICE.

IF YOU HAVE ANY QUESTIONS ON THE INFORMATION SHOWN ON YOUR FORM W-2, PLEASE CONTACT YOUR EMPLOYING DEPARTMENT'S PAYROLL/PERSONNEL OFFICE.

a Control number		OMB No. 1545-0008	This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.
b Employer's identification number 99-6001081		1 Wages, tips, other compensation 46,181.50	2 Federal income tax withheld 5,672.26
c Employer's name, address, and ZIP code STATE OF HAWAII CENTRAL PAYROLL P.O. Box 119 Honolulu, Hawaii 96810 SSA No.: 69-0260001-1		3 Social security wages 49,781.50	4 Social security tax withheld 3,086.40
		5 Medicare wages and tips 49,781.50	6 Medicare tax withheld 721.79
		7 Social security tips	8 Allocated tips
d Employee's social security number		9 Advance EIC payment	10 Dependent care benefits
e Employee's name, address, and ZIP code		11 Nonqualified plans	12 Benefits included in box 1
		13 See instrs. for box 13 E 3,600.00 L 1,187.50	14 Other F53-037
		15 Statutory employee ☐ Deceased ☐ Pension plan ☒ Legal rep. ☐ Hshld. emp. ☐ Subtotal ☐ Deferred compensation ☒	

16 State Employer's state I.D. No.	17 State wages, tips, etc.	18 State income tax	19 Locality name	20 Local wages, tips, etc.	21 Local income tax
HI 10016105	46,181.50	3,589.50			

Department of the Treasury—Internal Revenue Service

FORM W-2 WAGE AND TAX STATEMENT 1995

Copy C For EMPLOYEE'S RECORDS (See Notice on back)

FMIS-4

(Shaded items represent information to be completed by Disbursing. See reverse side for instructions.)

UNIVERSITY OF HAWAII
TRAVEL COMPLETION REPORT

☐ INTRA-STATE ☒ OUT-OF-STATE

CAMPUS: HI

DATE: 08 / 01 / 96 (MM/DD/YY)

Social Security No.	Last Name, First Name, Middle Initial	Document No.
xxx xx xxxx	SMITH, JOHN T.	T056001

☒ EMPLOYEE	☐ NON-EMPLOYEE	Traveler's Title	VENDOR CODE
		Lecturer	

PR No.	B.U. No.	Type	Department	JV NUMBER	VOUCHER NO.
F67	07		UH Hilo		

Proposed Depart Date	Proposed Return Date	Proposed Itinerary
July 16, 1996	July 25, 1996	Hon., Hi. - Seattle, Wash - Hon., Hi.

Source of Funds (Contract/Grant No., Account No (s) and Amounts)

110037 $1550.00

Estimated Travel Costs

Per Diem Rate $ 130 No. of Days 10 $ 1,300.00

Excess Lodging $ ____ No. of Days ____

Air Fare (P.O.#) P703456 150.00

Mileage/Taxi/Car (P.O.#) ____

Conference Fee (P.O.#) 100.00

Other

Total $ 1,550.00

TRAVEL ADVANCE

ACCOUNT CODE	SUBCODE	EXPENDITURE
110037	4501	1400.00
"	4551	
"	4552	
"	7230	
Total		1400.00

JOURNAL ENTRY

EXPENDITURE	DEBIT (D) / CREDIT (C)
1400.00	C
1045.00	D
255.00	D
100.00	D
0.00	

Actual Travel Expenditures

Date & Time of Departure July 16, 1996 5:00 a.m.

Date & Time of Return July 26, 1996 7:00 p.m.

Per Diem:

Depart Day	Full Days	Return Days	Total Days	Rate	Amount	Less Meals/ Lodging Rec'd	
1	+ 9	+ 1	= 11	x $ 130.00	$ 1,430.00	( ) =	$ 1,430.00

Excess Lodging: No. of Days ____ x Rate $ ____

Subsistence: ☐ Breakfast ☐ Lunch ☐ Dinner

Mileage/Taxi/Car Rental 20.00

Conference Fee 100.00

Other Costs

Total Expenditures $ 1550.00

Less: Travel Advance Received 1400.00

Claim Due/(Amount Refunded to UH) $ 150.00

Comments (Purpose/Justification/Addendum for Travel)

Sample A

(One Destination)

Travel Advance Check No.

U.H. Treas. Deposit Rec'd No.

* Other Costs - Itemized Listing:

Claim for Expenditures Not Covered by Advance

ACCOUNT CODE	SUB CODE	TYPE	P/F/N	AMOUNT
110037	4552	0	N	130.00
"	4850		N	20.00
			Total	150.00

APPROVAL OF TRAVEL COMPLETION REPORT

Submitted by:

John T. Smith
Traveler — Date

Supervisor — Date

Origination Date: 4/3/95

Myra Mae 08/01/96 056
Fiscal Officer — Date — F.O. Code

Valerie Johnson 8/1/96
Travel Addendum - Dean/Dir./Chanc./Vice-Pres./President — Date

Revision Date:3/31/96

UH Form 4A (Disb)
Revised 07/96

UNIVERSITY OF HAWAII
PER DIEM / SUBSISTENCE TAX CALCULATION FORM

Travel Completion Document No.: T 056001

Employee Name: Smith, John T.
Last, First, MI

Social Security No.: xxx xx xxxx

Payroll No.: F67

*Reflect zero if negative figure calculated

Tax Calculations:

A No. of Days	Destination	B Actual Per Diem Rate	C Federal Allowable Per Diem Rate	*D Actual - Fed Rate Difference (B - C)	E Taxable Amount (A x D)	F Non-Reportable (Non-Taxable) Amount	G Total Per Diem/ Subsistence Received	Reportable (Non-Taxable) Amount (G - (E + F))
11	*Low Rate-Continental U.S.*	*$130.00*	*$95.00*	*$35.00*	385.00			
	High Rate-Continental U.S.	*$130.00*	*$152.00*	*-0-*				
Totals					385.00		1430.00	1045.00

(Equals to: Total Days on TCR)

(Equals to: Object Symbols 4352, 4552, 4582 on TCR)

(This amount plus Excess Lodging Equals to: Object Symbols 4350, 4550, 4580 on TCR)

(Equals to: Total Per Diem/ Subsistence Paid on TCR)

(Equals to: Object Symbols 4351, 4551, 4581 on TCR)

Note: Totals must be consistent with amounts reflected on the attached Travel Completion Report.

Note to the Traveler:

The taxable per diem amounts calculated above will be reported as income to the IRS. Taxable per diem amounts will be processed through the State Payroll System and will result in the withholding of Federal, State, and FICA taxes from gross payroll wages.

The Form 4A is to be completed any time the actual per diem rate paid (normally the Collective Bargaining Per Diem rate) exceeds the allowable Federal Per Diem rate which results in a portion of the per diem amount becoming taxable The form is not required if the actual per diem rate does not exceed the allowable Federal Per Diem rate ***(No tax liability)***

FMIS-4

(Shaded items represent information to be completed by Disbursing. See reverse side for instructions.)

UNIVERSITY OF HAWAII
TRAVEL COMPLETION REPORT

☐ INTRA-STATE ☒ OUT-OF-STATE

CAMPUS: HI

DATE: 08 /01 /96 (MM/DD/YY)

Social Security No.	Last Name, First Name, Middle Initial	Document No
xxx xx xxxx	Smith, John T.	T056002

☒ EMPLOYEE	☐ NON-EMPLOYEE	Traveler's Title	VENDOR CODE
		Lecturer	

PR No.	B.U. No.	Type	Department	JV NUMBER	VOUCHER NO.
F67	07		UH Hilo		

Proposed Depart Date	Proposed Return Date	Proposed Itinerary
July 16, 1996	July 25, 1996	Honolulu, HI - Seattle, WA - Honolulu, HI

Source of Funds (Contract/Grant No., Account No. (s) and Amounts)

110037 $770.00

Estimated Travel Costs

Per Diem Rate $ 52 No of X Days 10 $ 520.00

Excess Lodging $ ____ No of X Days ____

Air Fare (P.O.#) P703456 150.00

Mileage/Taxi/Car (P.O.#) ____

Conference Fee (P.O.#) ____ 100.00

Other ____

Total $ 770.00

TRAVEL ADVANCE

ACCOUNT CODE	SUBCODE	EXPENDITURE
110037	4501	620.00
"	4551	
"	4552	
"	7230	

JOURNAL ENTRY

EXPENDITURE	REVERSING CODE
620.00	C
308.00	D
212.00	D
100.00	D
Total 620.00	0.00

Actual Travel Expenditures

Date & Time of Departure July 16, 1996 5:00 a.m.

Date & Time of Return July 26, 1996 7:00 p.m.

Less Meals/ Lodging Rec'd

Per Diem:

Depart Day	+ Full Days	+ Return Days	= Total Days	x Rate	= Amount	( ) =
____	____	____	____	$ ____	$ ____	$ ____

Excess Lodging: No. of Days ____ x Rate $ ____

Subsistence: ☒ Breakfast ☒ Lunch ☒ Dinner 572.00

Mileage/Taxi/Car Rental 11 days 20.00

Conference Fee 100.00

Other Costs ____

Total Expenditures $ 692.00

Less: Travel Advance Received 620.00

Claim Due/(Amount Refunded to UH) $ 72.00

Comments (Purpose/Justification/Addendum for Travel)

Sample B

One Destination
(Subsistence)

Travel Advance Check No.	U.H. Treas. Deposit Rec'd No.

* Other Costs - Itemized Listing:

Claim for Expenditures Not Covered by Advance

ACCOUNT CODE	SUB CODE	TYPE	P/F/N	AMOUNT
110037	4552	0	N	52.00
"	4850		N	20.00
			Total	72.00

APPROVAL OF TRAVEL COMPLETION REPORT

Submitted by:

John T. Smith 8/1/96

Traveler Date

Barbara Mannen 08/01/96 056

Fiscal Officer Date F.O. Code

Supervisor Date

David Iwamoto 8/1/96

Travel Addendum - Dean/Dir./Chanc./Vice-Pres./President Date

Origination Date: 4/3/95

Revision Date: 3/31/96

UH Form 4A (Disb)
Revised 07/96

UNIVERSITY OF HAWAII
PER DIEM / SUBSISTENCE TAX CALCULATION FORM

Travel Completion Document No.: T056002

Employee Name: Smith, John T.
(Last, First, MI)

Social Security No.: xxx xx xxxx

Payroll No.: F67

*Reflect zero if negative figure calculated

Tax Calculations:

A No. of Days	Destination	B Actual Per Diem Rate	C Federal Allowable Per Diem Rate	*D Actual - Fed Rate Difference (B - C)	E Taxable Amount (A x D)	F Non-Reportable (Non-Taxable) Amount	G Total Per Diem/ Subsistence Received	Reportable (Non-Taxable) Amount (G - (E + F))
	Low Rate-Continental U.S.	$130.00	$95.00	$35.00			[redacted]	
	High Rate-Continental U.S.	$130.00	$152.00	-0-				
11	Seattle, Wa (Subs)	52.00	28.00	24.00	264.00			
Totals		[redacted]			264.00		572.00	308.00

(Equals to: Total Days on TCR)

(Equals to: ObjectSymbols 4352, 4552, 4582 on TCR)

(This amount plus Excess Lodging Equals to: Object Symbols 4350, 4550, 4580 on TCR)

(Equals to: Total Per Diem/ Subsistence Paid on TCR)

(Equals to: ObjectSymbols 4351, 4551, 4581 on TCR)

Note: Totals must be consistent with amounts reflected on the attached Travel Completion Report.

Note to the Traveler:

The taxable per diem amounts calculated above will be reported as income to the IRS. Taxable per diem amounts will be processed through the State Payroll System and will result in the withholding of Federal, State, and FICA taxes from gross payroll wages.

The Form 4A is to be completed any time the actual per diem rate paid (normally the Collective Bargaining Per Diem rate) exceeds the allowable Federal Per Diem rate which results in a portion of the per diem amount becoming taxable. The form is not required if the actual per diem rate does not exceed the allowable Federal Per Diem rate (No tax liability).

FMIS-4

(Shaded Items represent information to be completed by Disbursing. See reverse side for instructions.)

UNIVERSITY OF HAWAII
TRAVEL COMPLETION REPORT

☐ INTRA-STATE ☒ OUT-OF-STATE

CAMPUS: HI

DATE: 08 / 01 / 96 (MM/DD/YY)

Social Security No.	Last Name, First Name, Middle Initial	Document No.
xxx xx xxxx	Smith, John T.	T056003

☒ EMPLOYEE	☐ NON-EMPLOYEE	Traveler's Title	VENDOR CODE
		Lecturer	

PR No.	B.U. No.	Type	Department	JV NUMBER	VOUCHER NO.
F67	07		UH Hilo		

Proposed Depart Date	Proposed Return Date	Proposed Itinerary
July 16, 1996	July 25, 1996	Honolulu, HI - Seattle, WA - Honolulu, HI

Source of Funds (Contract/Grant No., Account No. (s) and Amounts)

110037 $1,700.00

Estimated Travel Costs

Per Diem Rate $ 130.00 x No. of Days 10	$	1,300.00
Excess Lodging $ 15.00 x No. of Days 10		150.00
Air Fare (P.O.#) P703456		150.00
Mileage/Taxi/Car (P.O.#)		
Conference Fee (P.O.#)		100.00
Other		
Total	$	1,700.00

TRAVEL ADVANCE

ACCOUNT CODE	SUBCODE	EXPENDITURE
110037	4501	1550.00
"	4550	
"	4551	
"	4552	
"	7230	
Total		1550.00

JOURNAL ENTRY

EXPENDITURE	DEBIT (DL) CREDIT (C)
1550.00	C
1000.00	D
375.00	D
75.00	D
100.00	D
0.00	

Actual Travel Expenditures

Date & Time of Departure July 16, 1996 5:00 a.m.

Date & Time of Return July 26, 1996 7:00 p.m.

Per Diem:

Depart Day	Full Days	Return Days	Total Days	Rate	Amount	Less Meals/ Lodging Rec'd	
1	+ 9	+ 1	= 11	x $ 130	= $ 1,430.00	( ) =	$ 1,430.00

Excess Lodging: No. of Days 10 x Rate $15 = 150.00

Subsistence: ☐ Breakfast ☐ Lunch ☐ Dinner

Mileage/Taxi/Car Rental 20.00

Conference Fee 100.00

Other Costs

Total Expenditures $ 1,700.00

Less: Travel Advance Received 1,550.00

Claim Due/(Amount Refunded to UH) $ 150.00

Comments (Purpose/Justification/Addendum for Travel)

SAMPLE C
One Destination
(Excess Lodging)

Travel Advance Check No.	U.H. Treas. Deposit Rec't No.

* Other Costs - Itemized Listing:

Claim for Expenditures Not Covered by Advance

ACCOUNT CODE	SUB CODE	TYPE	P/F/N	AMOUNT
110037	4552	0	N	130.00
"	4850		"	20.00
			Total	150.00

APPROVAL OF TRAVEL COMPLETION REPORT

Submitted by:

John T Smith 7/1/96
Traveler Date

Supervisor Date

Origination Date: 4/3/95

Diane Chang 07/01/96 056
Fiscal Officer Date F.O. Cd.

Emily Crane 7/1/96
Travel Addendum - Dean/Dir./Chanc./Vice-Pres./President Date

Revision Date:3/31/

UH Form 4A (Disb)
Revised 07/96

UNIVERSITY OF HAWAII
PER DIEM / SUBSISTENCE TAX CALCULATION FORM

Employee Name: Smith, John T.
Last, First, MI

Travel Completion Document No.: T 056003

Social Security No.: xxx xx xxxx

Payroll No.: F67

*Reflect zero if negative figure calculated

Tax Calculations:

A No. of Days	Destination	B Actual Per Diem Rate	C Federal Allowable Per Diem Rate	*D Actual - Fed Rate Difference (B - C)	E Taxable Amount (A x D)	F Non-Reportable (Non-Taxable) Amount	G Total Per Diem/ Subsistence Received	Reportable (Non-Taxable) Amount (G - (E + F))
1	*Low Rate-Continental U.S.*	*$130.00*	*$95.00*	*$35.00*	35.00			
	High Rate-Continental U.S.	*$130.00*	*$152.00*	*-0-*				
10	Seattle, Wa	45.00	28.00	17.00	170.00	850.00		
Totals					205.00	850.00	1430.00	375.00
	(Equals to: Total Days on TCR)				(Equals to: Object Symbols 4352, 4552, 4582 on TCR)	(This amount plus Excess Lodging Equals to: Object Symbols 4350, 4550, 4580 on TCR)	(Equals to: Total Per Diem/ Subsistence Paid on TCR)	(Equals to: Object Symbols 4351, 4551, 4581 on TCR)

Note: Totals must be consistent with amounts reflected on the attached Travel Completion Report.

Note to the Traveler:

The taxable per diem amounts calculated above will be reported as income to the IRS. Taxable per diem amounts will be processed through the State Payroll System and will result in the withholding of Federal, State, and FICA taxes from gross payroll wages.

The Form 4A is to be completed any time the actual per diem rate paid (normally the Collective Bargaining Per Diem rate) exceeds the allowable Federal Per Diem rate which results in a portion of the per diem amount becoming taxable The form is not required if the actual per diem rate does not exceed the allowable Federal Per Diem rate (No tax liability)

AB.851 p 77 of 93 Sample C

FMIS-4

(Shaded items represent information to be completed by Disbursing. See reverse side for instructions.)

UNIVERSITY OF HAWAII
TRAVEL COMPLETION REPORT

☐ INTRA-STATE ☒ OUT-OF-STATE

CAMPUS: HI

DATE: 08 / 01 / 96 (MM/DD/YY)

Social Security No.	Last Name, First Name, Middle Initial	Document No.
xxx xx xxxx	Smith, John T.	T 056022

☒ EMPLOYEE	☐ NON-EMPLOYEE	Traveler's Title	VENDOR CODE
		Lecturer	

PR No.	B.U. No.	Type	Department	JV NUMBER	VOUCHER NO.
F67	07		UH Hilo		

Proposed Depart Date	Proposed Return Date	Proposed Itinerary
July 16, 1996	July 27, 1996	Hon., Hi. - Chicago, Ill. - Washington, DC - Los Angeles, Ca. - Hon., Hi.

Source of Funds (Contract/Grant No., Account No. (s) and Amounts)

110887 $2,560.00
110897 $ 100.00

Estimated Travel Costs

Per Diem Rate $ 130.00 x No of Days 12 $ 1,560.00

Excess Lodging $ _____ x No of Days _____

Air Fare (P.O.#) P703559 1,000.00

Mileage/Taxi/Car (P.O.#) _____

Conference Fee (P.O.#) 100.00

Other _____

Total $ 2,660.00

TRAVEL ADVANCE

ACCOUNT CODE	SUBCODE		EXPENDITURE
110887	4501		1560.00
110897	4501		100.00
110887	4550		
110897	7230		
Total			$1660.00

JOURNAL ENTRY

EXPENDITURE	DEBIT (DL) CREDIT (C)
1560.00	C
100.00	C
1560.00	D
100.00	D
0.00	

Actual Travel Expenditures

Date & Time of Departure July 16, 1996 3:00 AM

Date & Time of Return July 28, 1996 11:00 PM

Per Diem:

Depart Day	+ Full Days	+ Return Days	= Total Days	Rate	Amount	Less Meals/ Lodging Rec'd
1	+ 11	+ 1	= 13	x $ 130	= $ 1690.00	( ) = $ 1,690.00

Excess Lodging: No. of Days _____ x Rate $ _____

Subsistence: ☐ Breakfast ☐ Lunch ☐ Dinner _____

Mileage/Taxi/Car Rental _____

Conference Fee 100.00

Other Costs _____

Total Expenditures $ 1,790.00

Less: Travel Advance Received 1,660.00

Claim Due/(Amount Refunded to UH) $ 130.00

Comments (Purpose/Justification/Addendum for Travel)

Sample D
(Multiple Destinations/
One Federal Rate)

Travel Advance Check No.	U.H. Treas. Deposit Rec'l No.

* Other Costs - Itemized Listing:

Claim for Expenditures Not Covered by Advance

ACCOUNT CODE	SUB CODE	TYPE	P/F/N	AMOUNT
110887	4550	0	N	130.00
			Total	$130.00

APPROVAL OF TRAVEL COMPLETION REPORT

Submitted by:

John T Smith 8/1/96
Traveler Date

_____
Supervisor Date

Origination Date: 4/3/95

Joann Blane 08/01/96 056
Fiscal Officer Date F.O. Code

William Harrison 8/1/96
Travel Addendum - Dean/Dir./Chanc./Vice-Pres./President Date

Revision Date: 3/31/96

UH Form 4A (Disb)
Revised 07/96

UNIVERSITY OF HAWAII
PER DIEM/SUBSISTENCE TAX CALCULATION FORM

Employee Name: Smith, John T.
Last, First, MI

Travel Completion Document No.: T056022

Social Security No.: xxx xx xxxx

Payroll No.: F67

*Reflect zero if negative figure calculated

Tax Calculations:

A No. of Days	Destination	B Actual Per Diem Rate	C Federal Allowable Per Diem Rate	*D Actual - Fed Rate Difference (B - C)	E Taxable Amount (A x D)	F Non-Reportable (Non-Taxable) Amount	G Total Per Diem/ Subsistence Received	Reportable (Non-Taxable) Amount (G - (E + F))
	Low Rate-Continental U.S.	*$130.00*	*$95.00*	*$35.00*				
13	*High Rate-Continental U.S.*	*$130.00*	*$152.00*	*-0-*		1,690.00		
Totals 13						1,690.00	1,690.00	

(Equals to: Total Days on TCR)

(Equals to: ObjectSymbols 4352, 4552, 4582 on TCR)

(This amount plus Excess Lodging Equals to: Object Symbols 4350, 4550, 4580 on TCR)

(Equals to: Total Per Diem/ Subsistence Paid on TCR)

(Equals to: ObjectSymbols 4351, 4551, 4581 on TCR)

Note: Totals must be consistent with amounts reflected on the attached Travel Completion Report.

Note to the Traveler:

The taxable per diem amounts calculated above will be reported as income to the IRS. Taxable per diem amounts will be processed through the State Payroll System and will result in the withholding of Federal, State, and FICA taxes from gross payroll wages.

The Form 4A is to be completed any time the actual per diem rate paid (normally the Collective Bargaining Per Diem rate) exceeds the allowable Federal Per Diem rate which results in a portion of the per diem amount becoming taxable. The form is not required if the actual per diem rate does not exceed the allowable Federal Per Diem rate (No tax liability)

FMIS 4B
Revised 05/96

Multiple Destination / Multiple Federal Rate Worksheet
(Required if more than one Federal Rate Involved)

Arrival Date	Arrival Time	Business Destinations (Do not calculate per diem days for connecting/transfer and personal stops)	Departure Date	Departure Time	Per Diem Days	Federal Allowable Rate	Excess Lodging (✓)	Notes
[redacted]		Honolulu, Hawaii	7/16/96	3:00 am	[redacted]			
7/16/96	5:00 pm	Chicago, Il	7/21/96	2:10 pm	5 3/4	High-US		
7/21/96	3:40 pm	Washington DC	7/28/96	5:00 pm				
7/28/96	7:00 pm	Los Angeles, Ca	7/28/96	9:00 pm				connecting flight
7/28/96	11:00 pm	Honolulu, Hi			7¼	High-US		
[redacted]		Total Per Diem Days Claimed on Travel Completion Report			13	[redacted]		

Hawaii Departure/Return Partial Day Per Diem Schedule

Time of Departure/Return	Allowed on Day of: Departure	Return
12:01AM-6:00AM	1 day	1/4 day
6:01AM-Noon	3/4 day	1/2 day
12:01PM-6:00PM	1/2 day	3/4 day
6:01PM-Midnight	1/4 day	1 day

Business Destination Partial day Per diem Schedule

Time of Departure	Partial Day Assigned to: Destination	Next Destination
12:01AM-6:00AM	1/4 day	3/4 day
6:01AM-Noon	1/2 day	1/2 day
12:01PM-6:00PM	3/4 day	1/4 day
6:01PM-Midnight	1 day	0 day

Use the Hawaii Departure/Return Partial day Per Diem Schedule to assign partial days to the departure day from hawaii and the return day to Hawaii. Use the Business Destinations. Partial day Per diem schedule to assign partial days to the departure days from business destinations.
The total per diem days must equal to the total reflected on the Travel Completion Report.

FMIS-4

(Shaded Items represent information to be completed by Disbursing. See reverse side for instructions.)

UNIVERSITY OF HAWAII
TRAVEL COMPLETION REPORT

☐ INTRA-STATE ☒ OUT-OF-STATE

CAMPUS: HI

DATE: 08 /01 /96 (MM/DD/YY)

Social Security No.	Last Name, First Name, Middle Initial	Document No
xxx xx xxxx	Smith, John T.	T056023

☒ EMPLOYEE	☐ NON-EMPLOYEE	Traveler's Title	VENDOR CODE
		Lecturer	

PR No.	B.U. No.	Type	Department	JV NUMBER	VOUCHER NO.
F67	07		UH Hilo		

Proposed Depart Date	Proposed Return Date	Proposed Itinerary
July 16, 1996	July 28, 1996	Hon., Hi. - Los Angeles, Ca. (connecting) - Seattle, Wash. - Chicago, Ill. - Hon., Hi.

Source of Funds (Contract/Grant No., Account No. (s) and Amounts)

110137 $2,660.00

Estimated Travel Costs

Per Diem Rate $ 130.00	No. of Days 12	$ 1,560.00
Excess Lodging $	No. of Days	
Air Fare (P.O.#) P703476		1,000.00
Mileage/Taxi/Car (P.O.#)		
Conference Fee (P.O.#)		100.00
Other		
Total		$ 2,660.00

TRAVEL ADVANCE

ACCOUNT CODE	SUBCODE	EXPENDITURE
110137	4501	1660.00
"	4550	
"	4551	
"	4552	
"	7230	
Total		$1660.00

JOURNAL ENTRY

EXPENDITURE	DEBIT (DR) CREDIT (CR)
1660.00	C
1007.50	D
451.25	D
101.25	D
100.00	D
0.00	

Actual Travel Expenditures

Date & Time of Departure July 16, 1996 5:00 a.m.

Date & Time of Return July 28, 1996 11:00 a.m.

Per Diem:

Depart Day	Full Days	Return Days	Total Days	Rate	Amount	Less Meals/ Lodging Rec'd
1 +	11 +	1/2	12 1/2 x	$130	= $ 1,625.00	( ) = $ 1,625.00

Excess Lodging: No. of Days x Rate $

Subsistence: ☐ Breakfast ☐ Lunch ☐ Dinner

Mileage/Taxi/Car Rental

Conference Fee 100.00

Other Costs

Total Expenditures $ 1,725.00

Less: Travel Advance Received 1,660.00

Claim Due/(Amount Refunded to UH) $ 65.00

Comments (Purpose/Justification/Addendum for Travel)

Sample E
(Multiple Destinations/
Multiple Federal Rates)

Travel Advance Check No.	U.H. Treas. Deposit Rec't No.

* Other Costs - Itemized Listing:

Claim for Expenditures Not Covered by Advance

ACCOUNT CODE	SUB CODE	TYPE	P/F/N	AMOUNT
110137	4552	0	N	65.00
			Total	65.00

APPROVAL OF TRAVEL COMPLETION REPORT

Submitted by:

John T Smith 8/1/96
Traveler Date

Supervisor Date

Origination Date: 4/3/95

Darren Chang 08/01/96 056
Fiscal Officer Date F.O. Code

Philip Conon 8/1/96
Travel Addendum - Dean/Dir./Chanc./Vice-Pres./President Date

Revision Date: 3/31/9

UH Form 4A (Disb)
Revised 07/96

UNIVERSITY OF HAWAII
PER DIEM / SUBSISTENCE TAX CALCULATION FORM

Travel Completion Document No.: T 056023

Employee Name: Smith, John T.
Last, First, MI

Social Security No.: xxx xx xxxx

Payroll No.: F67

*Reflect zero if negative figure calculated

Tax Calculations:

A No. of Days	Destination	B Actual Per Diem Rate	C Federal Allowable Per Diem Rate	*D Actual - Fed Rate Difference (B - C)	E Taxable Amount (A x D)	F Non-Reportable (Non-Taxable) Amount	G Total Per Diem/ Subsistence Received	Reportable (Non-Taxable) Amount (G - (E + F))
4 3/4	*Low Rate-Continental U.S.*	*$130.00*	*$95.00*	*$35.00*	166.25			
7 3/4	*High Rate-Continental U.S.*	*$130.00*	*$152.00*	*-0-*		1007.50		
Totals	12 1/2				166.25	1007.50	1625.00	451.25

(Equals to: Total Days on TCR)

(Equals to: Object Symbols 4352, 4552, 4582 on TCR)

(This amount plus Excess Lodging Equals to: Object Symbols 4350, 4550, 4580 on TCR)

(Equals to: Total Per Diem/ Subsistence Paid on TCR)

(Equals to: Object Symbols 4351, 4551, 4581 on TCR)

Note: Totals must be consistent with amounts reflected on the attached Travel Completion Report.

Note to the Traveler:

The taxable per diem amounts calculated above will be reported as income to the IRS. Taxable per diem amounts will be processed through the State Payroll System and will result in the withholding of Federal, State, and FICA taxes from gross payroll wages.

The Form 4A is to be completed any time the actual per diem rate paid (normally the Collective Bargaining Per Diem rate) exceeds the allowable Federal Per Diem rate which results in a portion of the per diem amount becoming taxable. The form is not required if the actual per diem rate does not exceed the allowable Federal Per Diem rate (No tax liability).

UH Form 4B
Initiated 02/12/91

Multiple Destination / Multiple Federal Rate Worksheet
(Required if more than one Federal Rate Involved)

Arrival Date	Arrival Time	Business Destinations (Do not calculate per diem days for connecting/transfer and personal stops)	Departure Date	Departure Time	Per Diem Days	Federal Allowable Rate	Excess Lodging (✓)	Notes
		Honolulu, Hawaii	7/16/96	5:00a.m.				
7/16/96	1:00p.m.	Los Angeles, CA	7/16/96	3:00p.m.				connecting flight
7/16/96	6:00p.m.	Seattle, WA	7/20/96	4:50p.m.	4 3/4	Low-US		
7/20/96	6:00p.m.	Chicago, IL	7/28/96	7:00a.m.	7 3/4	High-US		
7/28/96	11:00a.m.	Honolulu, HI						
		Total Per Diem Days Claimed on Travel Completion Report			12 1/2			

Hawaii Departure/Return Partial Day Per Diem Schedule

Time of Departure/Return	Allowed on Day of: Departure	Return
12:01AM-6:00AM	1 day	1/4 day
6:01AM-Noon	3/4 day	1/2 day
12:01PM-6:00PM	1/2 day	3/4 day
6:01PM-Midnight	1/4 day	1 day

Business Destination Partial day Per diem Schedule

Time of Departure	Partial Day Assigned to: Destination	Next Destination
12:01AM-6:00AM	1/4 day	3/4 day
6:01AM-Noon	1/2 day	1/2 day
12:01PM-6:00PM	3/4 day	1/4 day
6:01PM-Midnight	1 day	0 day

Use the Hawaii Departure/Return Partial day Per Diem Schedule to assign partial days to the departure day from hawaii and the return day to Hawaii. Use the Business Destinations. Partial day Per diem schedule to assign partial days to the departure days from business destinations.
The total per diem days must equal to the total reflected on the Travel Completion Report.

A8.851 p 83 of 93 Sample E

FMIS-4

(Shaded items represent information to be completed by Disbursing. See reverse side for instructions.)

UNIVERSITY OF HAWAII
TRAVEL COMPLETION REPORT

☐ INTRA-STATE ☒ OUT-OF-STATE

CAMPUS: HI

DATE: 08 / 01 / 96 (MM/DD/YY)

Social Security No.	Last Name, First Name, Middle Initial	Document No.
xxx xx xxxx	Smith, John T.	T056024

☒ EMPLOYEE	☐ NON-EMPLOYEE	Traveler's Title	VENDOR CODE
		Lecturer	

PR No.	B.U. No.	Type	Department	JV NUMBER	VOUCHER NO.
F67	07		UH Hilo		

Proposed Depart Date	Proposed Return Date	Proposed Itinerary
July 9, 1996	July 20, 1996	Honolulu, HI - Seoul, Korea (connecting) - Okinawa - Tokyo, Japan - Honolulu, HI

Source of Funds (Contract/Grant No., Account No. (s) and Amounts)

110137 $2,830.00

Estimated Travel Costs

Per Diem Rate $ 130 X No. of Days 11 $ 1,430.00

Excess Lodging $ ____ X No. of Days ____

Air Fare (P.O.#) P733744 1,300.00

Mileage/Taxi/Car (P.O.#)

Conference Fee (P.O.#) 100.00

Other

Total $ 2,830.00

TRAVEL ADVANCE

ACCOUNT CODE	SUBCODE	EXPENDITURE
110137	4501	1530.00
"	4580	
"	4581	
"	4582	
"	7230	
Total		1530.00

JOURNAL ENTRY

EXPENDITURE	DEBIT (D) / CREDIT (C)
1530.00	C
390.00	D
965.25	D
74.75	D
100.00	D
0.00	

Actual Travel Expenditures

Date & Time of Departure July 9, 1996 11:20 a.m.

Date & Time of Return July 20, 1996 8:50 a.m.

Per Diem:

Depart Day	Full Days	Return Days	Total Days	Rate	Amount	Less Meals/ Lodging Rec'd
3/4	+ 10	+ 1/2	= 11¼	x $130	= $ 1,462.50	( ) =
						$ 1,462.50

Excess Lodging: No. of Days ____ x Rate $ ____

Subsistence: ☐ Breakfast ☐ Lunch ☐ Dinner

Mileage/Taxi/Car Rental

Conference Fee 100.00

Other Costs

Total Expenditures $ 1,562.50

Less: Travel Advance Received 1,530.00

Claim Due/(Amount Refunded to UH) $ 32.50

Comments (Purpose/Justification/Addendum for Travel)

Sample F

(Multiple Destination/ Multiple Federal Rate/ One Destination Non-Reportable/Non-taxable)

Travel Advance Check No.	U.H. Treas. Deposit Rec'l No.

* Other Costs - Itemized Listing:

Claim for Expenditures Not Covered by Advance

ACCOUNT CODE	SUB CODE	TYPE	P/F/N	AMOUNT
110137	4582	0	N	32.50
			Total	32.50

APPROVAL OF TRAVEL COMPLETION REPORT

Submitted by:

John T Smith 7/1/96
Traveler Date

Supervisor Date

Blaine Holsum 07/01/96 056
Fiscal Officer Date F.O. Code

Dean Johnson 7/1/96
Travel Addendum - Dean/Dir./Chanc./Vice-Pres./President Date

Origination Date: 4/3/95

Revision Date: 3/31/96

UH Form 4A (Disb)
Revised 07/96

UNIVERSITY OF HAWAII
PER DIEM / SUBSISTENCE TAX CALCULATION FORM

Employee Name: Smith, John T.
Last, First, MI

Travel Completion Document No.: T 056024

Social Security No.: XXX XX XXXX

Payroll No.: F67

*Reflect zero if negative figure calculated

Tax Calculations:

A No. of Days	Destination	B Actual Per Diem Rate	C Federal Allowable Per Diem Rate	*D Actual - Fed Rate Difference (B - C)	E Taxable Amount (A x D)	F Non-Reportable (Non-Taxable) Amount	G Total Per Diem/ Subsistence Received	Reportable (Non-Taxable) Amount (G - (E + F))
	Low Rate-Continental U.S.	*$130.00*	*$95.00*	*$35.00*				
	High Rate-Continental U.S.	*$130.00*	*$152.00*	*-0-*				
8¼	Okinawa	130.00	117.00	13.00	107.25			
3	Tokyo, Japan	130.00	289.00	0		390.00		
Totals	11¼				107.25	390.00	1462.50	965.25

(Equals to: Total Days on TCR)

(Equals to: Object Symbols 4352, 4552, 4582 on TCR)

(This amount plus Excess Lodging Equals to: Object Symbols 4350, 4550, 4580 on TCR)

(Equals to: Total Per Diem/ Subsistence Paid on TCR)

(Equals to: Object Symbols 4351, 4551, 4581 on TCR)

Note: Totals must be consistent with amounts reflected on the attached Travel Completion Report.

Note to the Traveler:

The taxable per diem amounts calculated above will be reported as income to the IRS. Taxable per diem amounts will be processed through the State Payroll System and will result in the withholding of Federal, State, and FICA taxes from gross payroll wages.

The Form 4A is to be completed any time the actual per diem rate paid (normally the Collective Bargaining Per Diem rate) exceeds the allowable Federal Per Diem rate which results in a portion of the per diem amount becoming taxable The form is not required if the actual per diem rate does not exceed the allowable Federal Per Diem rate (No tax liability)

UH Form 4B
Initiated 02/12/91

Multiple Destination / Multiple Federal Rate Worksheet
(Required if more than one Federal Rate Involved)

Arrival Date	Arrival Time	Business Destinations (Do not calculate per diem days for connecting/transfer and personal stops)	Departure Date	Departure Time	Per Diem Days	Federal Allowable Rate	Excess Lodging (√)	Notes
		Honolulu, Hawaii	7/9/96	11:20a.m.				
7/10/96	6:00p.m.	Seoul, Korea	7/10/96	8:30p.m.				connecting stop
7/10/96	11:00p.m.	Okinawa	7/17/96	10:00a.m.	8 ¼	$117.00		
7/17/96	2:30p.m.	Tokyo, Japan	7/20/96	10.00a.m.	3	$182.00		
7/20/96	8:50a.m.	Honolulu, HI						
		Total Per Diem Days Claimed on Travel Completion Report			11 ¼			

Hawaii Departure/Return Partial Day Per Diem Schedule

Time of Departure/Return	Allowed on Day of: Departure	Return
12:01AM-6:00AM	1 day	1/4 day
6:01AM-Noon	3/4 day	1/2 day
12:01PM-6:00PM	1/2 day	3/4 day
6:01PM-Midnight	1/4 day	1 day

Business Destination Partial day Per diem Schedule

Time of Departure	Partial Day Assigned to: Destination	Next Destination
12:01AM-6:00AM	1/4 day	3/4 day
6:01AM-Noon	1/2 day	1/2 day
12:01PM-6:00PM	3/4 day	1/4 day
6:01PM-Midnight	1 day	0 day

Use the Hawaii Departure/Return Partial day Per Diem Schedule to assign partial days to the departure day from hawaii and the return day to Hawaii. Use the Business Destinations. Partial day Per diem schedule to assign partial days to the departure days from business destinations.
The total per diem days must equal to the total reflected on the Travel Completion Report.

FMIS-4

(Shaded items represent information to be completed by Disbursing. See reverse side for instructions.)

UNIVERSITY OF HAWAII
TRAVEL COMPLETION REPORT

☐ INTRA-STATE ☒ OUT-OF-STATE

CAMPUS: HI

DATE: 08 / 01 / 96 (MM/DD/YY)

Social Security No.	Last Name, First Name, Middle Initial	Document No.
XXX XX XXXX	Smith, John T.	T056025

☒ EMPLOYEE	☐ NON-EMPLOYEE	Traveler's Title	VENDOR CODE
		Lecturer	

PR No.	B.U. No.	Type	Department	JV NUMBER	VOUCHER NO.
F67	07		UH Hilo		

Proposed Depart Date	Proposed Return Date	Proposed Itinerary
July 16, 1996	July 28, 1996	Honolulu, HI - Los Angeles, CA (connecting) - Seattle, Wa - Chicago, IL - Honolulu, HI

Source of Funds (Contract/Grant No., Account No. (s) and Amounts)

110137 $2860.00

Estimated Travel Costs

Per Diem Rate $ 130.00	No. of Days 12		$ 1,560.00
Excess Lodging $ 25.00	No. of Days 8		200.00
Air Fare (P.O.#) P703476			1,000.00
Mileage/Taxi/Car (P.O.#)			
Conference Fee (P.O.#)			100.00
Other			
		Total $	2,860.00

TRAVEL ADVANCE

ACCOUNT CODE	SUBCODE	EXPENDITURE
110137	4501	1860.00
"	4550	
"	4551	
"	4552	
"	7230	
Total		1860.00

JOURNAL ENTRY

EXPENDITURE	DEBIT (D) / CREDIT (C)
1860.00	C
977.50	D
691.75	D
90.75	D
100.00	D
0.00	

Actual Travel Expenditures

Date & Time of Departure July 16, 1996 5:00 a.m.

Date & Time of Return July 28, 1996 10:00 p.m.

Per Diem:

Depart Day	+ Full Days	+ Return Days	= Total Days	Rate	Amount	Less Meals/ Lodging Rec'd	
1	+ 11	+ 1	= 13	x $ 130	= $ 1,690.00	( ) =	$ 1,690.00

Excess Lodging: No. of Days 8* x Rate $ 25 = 200.00

Subsistence: ☐ Breakfast ☐ Lunch ☐ Dinner

Mileage/Taxi/Car Rental

Conference Fee 100.00

Other Costs

Total Expenditures $ 1,990.00

Less: Travel Advance Received 1,860.00

Claim Due/(Amount Refunded to UH) $ 130.00

Comments (Purpose/Justification/Addendum for Travel)

SAMPLE G

(Multiple Destinations/
Multiple Federal Rates/
Excess Lodging Claimed)

Travel Advance Check No.

U.H. Treas. Deposit Rec'l No.

* Other Costs - Itemized Listing:

Claim for Expenditures Not Covered by Advance

ACCOUNT CODE	SUB CODE	TYPE	P/F/N	AMOUNT
110137	4552	0	N	130.00
			Total	$130.00

APPROVAL OF TRAVEL COMPLETION REPORT

Submitted by:

John T Smith 7/1/96

Traveler Date

Supervisor Date

Origination Date: 4/3/95

Colin James 07/01/96 056

Fiscal Officer Date F.O. Code

Mona Olsen 7/1/96

Travel Addendum - Dean/Dir./Chanc./Vice-Pres./President Date

Revision Date:3/31

UH Form 4A (Disb)
Revised 07/96

UNIVERSITY OF HAWAII
PER DIEM / SUBSISTENCE TAX CALCULATION FORM

Employee Name: Smith, John T.
Last, First, MI

Travel Completion Document No.: T 056025

Social Security No.: xxx xx xxxx

Payroll No.: F67

*Reflect zero if negative figure calculated

Tax Calculations:

A No. of Days	Destination	B Actual Per Diem Rate	C Federal Allowable Per Diem Rate	*D Actual - Fed Rate Difference (B - C)	E Taxable Amount (A x D)	F Non-Reportable (Non-Taxable) Amount	G Total Per Diem/ Subsistence Received	Reportable (Non-Taxable) Amount (G - (E + F))
4 1/4	*Low Rate-Continental U.S.*	*$130.00*	*$95.00*	*$35.00*	148.75		[redacted]	
3/4	*High Rate-Continental U.S.*	*$130.00*	*$152.00*	*-0-*		97.50		
8	Chicago, IL	45.00	36.00	9.00	72.00	680.00		
Totals	13	[redacted]			220.75	777.50	1690.00	691.75
	(Equals to: Total Days on TCR)				(Equals to: Object Symbols 4352, 4552, 4582 on TCR)	(This amount plus Excess Lodging Equals to: Object Symbols 4350, 4550, 4580 on TCR)	(Equals to: Total Per Diem/ Subsistence Paid on TCR)	(Equals to: Object Symbols 4351, 4551, 4581 on TCR)

Note: Totals must be consistent with amounts reflected on the attached Travel Completion Report.

Note to the Traveler:

The taxable per diem amounts calculated above will be reported as income to the IRS. Taxable per diem amounts will be processed through the State Payroll System and will result in the withholding of Federal, State, and FICA taxes from gross payroll wages.

The Form 4A is to be completed any time the actual per diem rate paid (normally the Collective Bargaining Per Diem rate) exceeds the allowable Federal Per Diem rate which results in a portion of the per diem amount becoming taxable. The form is not required if the actual per diem rate does not exceed the allowable Federal Per Diem rate ***(No tax liability)***

UH Form 4B
Initiated 02/12/91

Multiple Destination / Multiple Federal Rate Worksheet
(Required if more than one Federal Rate Involved)

Arrival Date	Arrival Time	Business Destinations (Do not calculate per diem days for connecting/transfer and personal stops)	Departure Date	Departure Time	Per Diem Days	Federal Allowable Rate	Excess Lodging (√)	Notes
		Honolulu, Hawaii	7/16/96	5:00 a.m				
7/16/96	1:00p.m.	Los Angeles, CA	7/16/96	3:00p.m.	-	-	-	connecting flight
7/16/96	6:00p.m.	Seattle, WA	7/20/96	5:30a.m.	4 1/4	Low-US	-	
7/20/96	6:30a.m.	Chicago, IL	7/28/96	6:00p.m.	8 3/4	High-US		Excess per diem claim
7/28/96	10:00p.m.	Honolulu, HI						
		Total Per Diem Days Claimed on Travel Completion Report			13			

Hawaii Departure/Return Partial Day Per Diem Schedule

Time of Departure/Return	Allowed on Day of: Departure	Return
12:01AM-6:00AM	1 day	1/4 day
6:01AM-Noon	3/4 day	1/2 day
12:01PM-6:00PM	1/2 day	3/4 day
6:01PM-Midnight	1/4 day	1 day

Business Destination Partial day Per diem Schedule

Time of Departure	Partial Day Assigned to: Destination	Next Destination
12:01AM-6:00AM	1/4 day	3/4 day
6:01AM-Noon	1/2 day	1/2 day
12:01PM-6:00PM	3/4 day	1/4 day
6:01PM-Midnight	1 day	0 day

Use the Hawaii Departure/Return Partial day Per Diem Schedule to assign partial days to the departure day from hawaii and the return day to Hawaii. Use the Business Destinations. Partial day Per diem schedule to assign partial days to the departure days from business destinations.
The total per diem days must equal to the total reflected on the Travel Completion Report.

FMIS-4
(Shaded items represent information to be completed by Disbursing. See reverse side for instructions.)

UNIVERSITY OF HAWAII
TRAVEL COMPLETION REPORT

☐ INTRA-STATE ☒ OUT-OF-STATE

CAMPUS HI

DATE 08 , 01 , 96 (MM/DD/YY)

Social Security No.	Last Name, First Name, Middle Initial	Document No.
xxx xx xxxx	Smith, John T.	T 056026

☒ EMPLOYEE	☐ NON-EMPLOYEE	Traveler's Title	VENDOR CODE
		Lecturer	

PR No.	B.U. No.	Type	Department	JV NUMBER	VOUCHER NO.
F67	07		UH Hilo		

Proposed Depart Date	Proposed Return Date	Proposed Itinerary
July 9, 1996	July 20, 1996	Honolulu, HI - Seoul, Korea (connecting) - Okinawa - Tokyo, Japan - Honolulu, HI

Source of Funds (Contract/Grant No., Account No. (s) and Amounts)

110997 $2,960.00

Estimated Travel Costs

Per Diem Rate $ 130.00	x No. of Days 11		$ 1,430.00
Excess Lodging $ 65.00	x No. of Days 2		130.00
Air Fare (P.O.#) P733744			1,300.00
Mileage/Taxi/Car (P.O.#)			
Conference Fee (P.O.#)			100.00
Other			
		Total	$ 2,960.00

TRAVEL ADVANCE

ACCOUNT CODE	SUBCODE	EXPENDITURE
110997	4501	1660.00
"	4580	
"	4581	
"	4582	
"	7230	
	Total	1660.00

JOURNAL ENTRY

EXPENDITURE	DEBIT (D) / CREDIT (C)
1660.00	C
520.00	D
965.25	D
74.75	D
100.00	D
0.00	

Actual Travel Expenditures

Date & Time of Departure July 9, 1996 11:20 a.m.
Date & Time of Return July 20, 1996 8:50 a.m.

Per Diem:

Depart Day	Full Days	Return Days	Total Days	Rate	Amount	Less Meals/ Lodging Rec'd	
3/4	+ 10	+ 1/2	= 11 1/4	x $130	= $ 1,462.50	( ) =	$ 1,462.50

Excess Lodging: No. of Days 2 x Rate $ 65 — 130.00

Subsistence: ☐ Breakfast ☐ Lunch ☐ Dinner

Mileage/Taxi/Car Rental

Conference Fee — 100.00

Other Costs

Total Expenditures $ 1,692.50

Less: Travel Advance Received 1,660.00

Claim Due/(Amount Refunded to UH) $ 32.50

Comments (Purpose/Justification/Addendum for Travel)

Sample H

(Multiple Destination/
Multiple Federal Rates/
One Destination Non-reportable
(Non-Taxable)/Excess Lodging)

Travel Advance Check No.	U.H. Treas. Deposit Rec'l No.

* Other Costs - Itemized Listing:

Claim for Expenditures Not Covered by Advance

ACCOUNT CODE	SUB CODE	TYPE	P/F/N	AMOUNT
110997	4582	0	N	32.50
			Total	32.50

APPROVAL OF TRAVEL COMPLETION REPORT

Submitted by:

John T Smith 7/1/96
Traveler Date

Supervisor Date

Originating Date: 4/3/95

Alana Chimen 07/01/96 056
Fiscal Officer Date F.O. Code

Denise Fullerton 7/1/96
Travel Addendum - Dean/Dir./Chanc./Vice-Pres./President Date

Revision Date: 3/31/96

UH Form 4A (Disb)
Revised 07/96

UNIVERSITY OF HAWAII
PER DIEM/SUBSISTENCE TAX CALCULATION FORM

Employee Name: Smith, John T.
Last, First, MI

Travel Completion Document No.: T056026

Social Security No.: xxx xx xxxx

Payroll No.: F67

*Reflect zero if negative figure calculated

Tax Calculations:

A No. of Days	Destination	B Actual Per Diem Rate	C Federal Allowable Per Diem Rate	*D Actual-Fed Rate Difference (B - C)	E Taxable Amount (A x D)	F Non-Reportable (Non-Taxable) Amount	G Total Per Diem/ Subsistence Received	Reportable (Non-Taxable) Amount (G - (E + F))
	Low Rate-Continental U.S.	*$130.00*	*$95.00*	*$35.00*				
	High Rate-Continental U.S.	*$130.00*	*$152.00*	*-0-*				
8 1/4	Okinawa	130.00	117.00	13.00	107.25			
1	Tokyo, Japan	130.00	289.00	-0-		130.00		
2	Tokyo, Japan	45.00	108.00	-0-		260.00		
Totals	11 1/4				107.25	390.00	1462.50	965.25
	(Equals to: Total Days on TCR)				(Equals to: Object Symbols 4352, 4552, 4582 on TCR)	(This amount plus Excess Lodging Equals to: Object Symbols 4350, 4550, 4580 on TCR)	(Equals to: Total Per Diem/ Subsistence Paid on TCR)	(Equals to: Object Symbols 4351, 4551, 4581 on TCR)

Note: Totals must be consistent with amounts reflected on the attached Travel Completion Report.

Note to the Traveler:
The taxable per diem amounts calculated above will be reported as income to the IRS. Taxable per diem amounts will be processed through the State Payroll System and will result in the withholding of Federal, State, and FICA taxes from gross payroll wages.

The Form 4A is to be completed any time the actual per diem rate paid (normally the Collective Bargaining Per Diem rate) exceeds the allowable Federal Per Diem rate which results in a portion of the per diem amount becoming taxable. The form is not required if the actual per diem rate does not exceed the allowable Federal Per Diem rate (No tax liability).

UH Form 4B
Initiated 02/12/91

Multiple Destination / Multiple Federal Rate Worksheet
(Required if more than one Federal Rate Involved)

Arrival Date	Arrival Time	Business Destinations (Do not calculate per diem days for connecting/transfer and personal stops)	Departure Date	Departure Time	Per Diem Days	Federal Allowable Rate	Excess Lodging (✓)	Notes
		Honolulu, Hawaii	7/09/96	11:20a.m.				
7/10/96	6:00p.m.	Seoul, Korea	7/10/96	8:30p.m.				connecting stop
7/10/96	11:00p.m.	Okinawa	7/17/96	10:00a.m.	8 1/4	117.00		
7/17/96	2:30p.m.	Tokyo, Japan	7/20/96	10:00a.m.	3	182.00		Excess Lodging
7/20/96	8:50a.m.	Honolulu, Hawaii						
		Total Per Diem Days Claimed on Travel Completion Report			11 1/4			

Hawaii Departure/Return Partial Day Per Diem Schedule

Time of Departure/Return	Allowed on Day of: Departure	Return
12:01AM-6:00AM	1 day	1/4 day
6:01AM-Noon	3/4 day	1/2 day
12:01PM-6:00PM	1/2 day	3/4 day
6:01PM-Midnight	1/4 day	1 day

Business Destination Partial day Per diem Schedule

Time of Departure	Partial Day Assigned to: Destination	Next Destination
12:01AM-6:00AM	1/4 day	3/4 day
6:01AM-Noon	1/2 day	1/2 day
12:01PM-6:00PM	3/4 day	1/4 day
6:01PM-Midnight	1 day	0 day

Use the Hawaii Departure/Return Partial day Per Diem Schedule to assign partial days to the departure day from hawaii and the return day to Hawaii. Use the Business Destinations. Partial day Per diem schedule to assign partial days to the departure days from business destinations.
The total per diem days must equal to the total reflected on the Travel Completion Report.

(Shaded items represent information to be completed by Disbursing. See reverse side for instructions.)

UNIVERSITY OF HAWAII
TRAVEL COMPLETION REPORT

☐ INTRA-STATE ☒ OUT-OF-STATE

CAMPUS: MA

DATE: 08 / 01 / 96 (MM/DD/YY)

Social Security No.	Last Name, First Name, Middle Initial	Document No.
XXX XX XXXX	Smith, John	T 016514

☒ EMPLOYEE	☐ NON-EMPLOYEE	Traveler's Title	VENDOR CODE
		Lecturer	

PR No.	B.U. No.	Type	Department	JV NUMBER	VOUCHER NO.
F67	07		College of Education		

Proposed Depart Date	Proposed Return Date	Proposed Itinerary
07/16/96	07/19/96	Honolulu, Hi - Los Angeles - Honolulu, Hi

Source of Funds (Contract/Grant No., Account No. (s) and Amounts)
100607 $688.00
100717 $ 50.00

Estimated Travel Costs

Per Diem Rate $ 130. x No. of Days 3 $ 390.00

Excess Lodging $ ____ x No. of Days ____

Air Fare (P.O.#) P713976 298.00
Mileage/Taxi/Car (P.O.#) ____
Conference Fee (P.O.#) (reimb.) 50.00
Other ____
Total $ 738.00

TRAVEL ADVANCE				JOURNAL ENTRY	
ACCOUNT CODE	SUBCODE		EXPENDITURE	EXPENDITURE	DEBIT (D) CREDIT (C)
100607	4501		390.00	390.00	C
100717	4501		50.00	25.00	C
100607	4550			390.00	D
100717	7230			25.00	D
		Total	440.00	0.00	

Actual Travel Expenditures

Date & Time of Departure 07/16/96 5:00 pm
Date & Time of Return 07/19/96 11:50 am

Per Diem: Depart Day ½ + Full Days 2 + Return Days ½ = Total Days 3 x Rate $ 130. = Amount $ 390.00 (____) = $ 390.00

Less Meals/ Lodging Rec'd

Excess Lodging: No. of Days ____ x Rate $ ____
Subsistence: ☐ Breakfast ☐ Lunch ☐ Dinner
Mileage/Taxi/Car Rental ____
Conference Fee 25.00
Other Costs ____
Total Expenditures $ 415.00
Less: Travel Advance Received 440.00
Claim Due/(Amount Refunded to UH) $ (25.00)

Comments (Purpose/Justification/Addendum for Travel)

Sample I
(Advance in Excess)

Travel Advance Check No. ____ U.H. Treas. Deposit Rec't No. ____

* Other Costs - Itemized Listing:

Claim for Expenditures Not Covered by Advance

ACCOUNT CODE	SUB CODE	TYPE	P/F/N	AMOUNT
		0		
			Total	

APPROVAL OF TRAVEL COMPLETION REPORT

Submitted by:

John Smith 8/1/96
Traveler Date

Alan Long 08|01|96 016
Fiscal Officer Date F.O. Code

Robert Lohen 8/1/96
Supervisor Date

Travel Addendum - Dean/Dir./Chanc./Vice-Pres./President Date

Origination Date: 4/3/95 Revision Date: 5/9/9