



# Administrative Procedure

<b>Number:</b>	<b>206</b>
Effective:	5/10/85
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**Subject:** TRAVEL EXPENSES

1.0. PURPOSE:

To establish the policies and procedures by which the Accounting Office will process in-State and out-of-State travel expenses. These procedures do not apply to expenses incurred by candidates for positions at the University (recruitment expenses) or to relocation expenses for new employees or transferred State employees (moving expenses).

2.0. ORGANIZATIONS AFFECTED:

- 2.1. All organizational units of the University, excluding Auxiliary organizations.
- 2.2. Important: This procedure, or portions thereof, may be superseded by an agreement between The California State University and an exclusive employee representative.

When referring to this procedure as it relates to actions affecting represented employees, consult the agreement that applies to employees within the represented unit.

3.0. REFERENCES:

- 3.1. Education Code, Section 89500 subsection (a).
- 3.2. State Administrative Manual (SAM), Sections 0700, 0710, 0721.1, 0722, 1243, 8116 and 8711.2.
- 3.3. Governor's Executive Order D-33-84 Mandatory Use of Vehicle Seat Belts.
- 3.4. Office of the Chancellor Executive Orders:
  - 3.4.1. Number 156, Subject: Approval of Out-of-State and In-State Travel Requests.

**Approved:**

**Date:**

- 3.4.2. Number 422, Subject: Expanded Delegation of Fiscal Authority to CSU Presidents.
- 3.5. Office of the Chancellor memorandum, FSR 83-21, and FSR 83-21 Supplement #2, Subject: Internal Regulations Governing Travel Expenses and Allowances.
- 3.6. University and Colleges Administrative Manual (UCAM), Section 2474.
- 3.7. State Vehicles - Regulations and Policies on Use of State Vehicles, published by The California State University.
- 3.8. Cal State L.A. Administrative Procedures, Subjects:
  - 3.8.1. Travel Expenses for Interviews.
  - 3.8.2. Moving Expenses.
- 3.9. Travel Information Guide, published by the Division of Financial Management and Services.
- 4.0. POLICY:
  - 4.1. Policies and regulations concerning travel expenses and allowances are under the internal control of The CSU as determined by the Trustees.
  - 4.2. Travel regulations affecting University employees, although based on those which were previously in existence, have been specifically modified to meet the particular needs of The CSU. Authorization to grant certain exceptions to these regulations is delegated to the Chief Fiscal Officer by the President. In order for the State Controller's office to process such exceptions, the claim forwarded for payment must be accompanied by a copy of the request for an exception signed and dated by the Chief Fiscal Officer.
  - 4.3. The University is charged with the responsibility of determining the necessity for, and the method of travel provided that once such necessity has been determined, reimbursement shall be governed by these rules. Language of these regulations providing a specific time, distance, or amount shall be rigidly interpreted. Language such as "not more than" or "up to" a specified amount shall be interpreted as a rigid ceiling with University discretion below such ceiling.

- 4.4. Expense Claims -- No travel expense account will be paid unless rendered upon a Travel Expense Claim (Standard Form 262). All expense accounts shall be properly itemized accompanied by the necessary receipts or vouchers and be approved by the duly authorized officer. In no event shall expense accounts totaling less than \$1.00 be rendered or paid.

Expense accounts shall be rendered at least once a month and not more than twice a month, except that if the amount claimable for any month does not exceed \$10.00, the filing may be deferred until the total amount claimable exceeds \$10.00 or until June 30, whichever occurs first.

- 4.5. Subsistence Allowance -- When University employees are on travel status, payment of a subsistence allowance will be authorized for both in-State and out-of-State travel. The circumstances of travel will determine the rate allowed.

4.5.1 Employees will be eligible to claim the appropriate allowance for every 24-hour period on travel status. Allowance for partial day travel status will be as follows:

- a. Less than 12 hours, one-half the appropriate allowance, rounded to the nearest dollar.
- b. From 12 to 24 hours, the full allowance.

4.5.2. In computing the allowance for travel, reimbursement will be allowed for any 24-hour period or fractional part thereof, based on the rates authorized.

- 4.6. Meal Expenses

4.6.1. Overtime Meals -- When employees are required to work overtime, they may receive an overtime meal allowance for actual expenses supported by a voucher not to exceed the maximum prescribed in The CSU internal regulations governing travel expenses and allowances. To be eligible for this allowance, employees are required to report to work at least two hours prior to, or be required to remain at least two hours past, their regularly scheduled work day.

4.6.2. Business Related Meals -- When it is necessary for University employees to conduct official University business during a meal, they may be reimbursed for actual meal expenses supported by a voucher up to the maximum prescribed in The CSU internal regulations governing travel expenses and allowances.

In order to claim reimbursement for a business-related meal, the circumstances surrounding the meal must be beyond the control of the employee and it must be impractical to complete the business during normal working hours.

4.7. Convention, Conference, or Business Meeting Attendance

- 4.7.1. All regulations governing short-term travel and subsistence allowances will apply except that employees may be reimbursed for actual subsistence expenses, supported by voucher, when the convention or conference is planned and arranged by a non-CSU agency if such expenses are beyond the control of the employee.
- 4.7.2. Registration fees will be allowed for conventions or conferences called by a campus for the dissemination of information to its own employees. Reimbursement for registration fees exceeding \$50.00 must be approved by the Chief Fiscal Officer.
- 4.7.3. When more than two individuals from the same department are attending the same convention or conference each claim must be approved by the Chief Fiscal Officer.
- 4.7.4. Exceptions to these rules may be approved in advance by the Chief Fiscal Officer.

4.8. Receipts or Vouchers

- 4.8.1. Receipts or vouchers shall be submitted for every item of expense except as follows:
  - a. Railroad and bus fare, where the fares are available in published tariffs and the travel is wholly within the State of California. However, vouchers must be submitted in the case of cash purchases of airplane travel, Pullman accommodations, or extra fare train, and travel by any common carrier outside of the State except taxi or hotel bus fares.
  - b. Subsistence allowances, except when specified.
  - c. Street car, ferry fares, bridge and road tolls.
  - d. Long distance telephone or telegraph charges, if date, place and party called is shown, unless the telephone call is in excess of \$2.50 in which case vouchers or other supporting evidence shall be provided.

- e. Taxi or hotel bus fares, when necessary upon official business.
  - f. All legal expenditures of \$1.00 or less.
  - g. Parking fees of \$3.50 or less for any one continuous period of parking.
- 4.8.2. In cases where receipts cannot be obtained or have been lost, a statement to that effect shall be made in the expense account and the reason given. In the absence of a satisfactory explanation, that amount involved shall not be allowed.

4.9. Transportation Expenses

- 4.9.1. Expenses subject to reimbursement by the State consist of the charges for commercial carrier fares, private car mileage allowance; emergency repairs to State cars; overnight and day parking of State or privately owned cars; bridge and road tolls; necessary taxi, bus or street car fares; and all other charges essential to the transport from or to official headquarters.
- 4.9.2. Reimbursement will be made only for the method of transportation which is in the best interest of The CSU considering both direct expense as well as the employee's time.
- Provided the mode of transportation selected does not conflict with the needs of the University, the employee may use a more expensive form of transportation and be reimbursed at the amount required for a less expensive mode of travel. Both modes of transportation will be shown on the travel claim with reference to this section.
- 4.9.3. Expenses arising from travel between home or garage and headquarters shall not be allowed.
- 4.9.4. Automobile Rental -- Reimbursement for commercial automobile rental will be for the actual and necessary costs of such rental when substantiated by voucher. Where it is necessary to pay extra charges or premium rental rates for air conditioning, expensive or luxury items, a full explanation shall accompany the expense claim. Reimbursement will not be made for a damage waiver. Reimbursement will be made to the employee for any loss necessarily sustained by reason of the employee not having purchased such waiver.

4.9.5. Air Travel -- Claims for transportation by scheduled airline shall be allowed at the lowest fare available in conformity with the regular published tariffs for scheduling airlines in effect on the date of origination of the flight. Employees should take advantage, whenever possible, of reduced rates offered by carriers via statewide contracts, i.e., reduced PSA rates.

- a. Claims for reimbursement of higher fare or extra charges for transportation by scheduled airline may be allowed if accompanied by a full explanation stating the facts constituting the official necessity.
- b. No reimbursement will be allowed for any additional charges to the airfare when tickets are picked up at the airport. All reservations should be made through travel agencies with whom accounts have been established.

4.9.6. Private Automobiles --

- a. Where claimant is authorized to operate a privately owned automobile even though a State automobile is available, a fixed rate per mile will be allowed (refer to Appendix 8.6.).
- b. Where a privately owned automobile is authorized by the appropriate supervisor because it has been determined that a State automobile is not available to the employee, the employee will be allowed to claim a fixed rate (refer to Appendix 8.6.) without certification or a higher rate per mile with certification as follows:

"I certify that the actual cost of operating my vehicle is equal to or greater than the rate claimed".

Even though a State automobile may, in fact, be on hand, it may not be available to the employee because it is reserved for other purposes, because it is more advantageous economically for the employee to use the employee's own automobile, or because use of a State automobile is unreasonable, considering all circumstances in a particular situation.

- c. Where use of a privately owned automobile is authorized for travel to or from a common carrier terminal and the automobile is not parked at the terminal during the period of absence, a fixed rate per mile may be claimed only while the employee is an occupant of the vehicle for the distance between the terminal and the employee's residence or headquarters, whichever is less. If the employee commences or terminates travel before or after the regularly scheduled work day or on a regularly scheduled day off, mileage may be computed from the employee's residence (See Appendix 8.6.). Claims in excess of the fixed rate per mile must have the required certification.
- d. Ferry, bridge, or toll road charges shall be allowed.
- e. Charges shall be allowed for necessary parking while on University business for:
  - 1) Day parking when on trips away from the headquarters office and residence.
  - 2) Overnight public parking when on trips away from the headquarters city and city of residence. Claim should not be made if expense-free overnight parking is available.
  - 3) Day parking adjacent to claimant's headquarters, provided that claimant had other reimbursable private car expenses for the same day.
- f. Expenses for gasoline or routine repairs shall not be allowed.
- g. The rates of reimbursement for mileage shown in Appendix 8.6. include the cost of maintaining liability insurance at the minimum amount prescribed by law and collision insurance sufficient to cover the reasonable value of the vehicle, less a standard deductible. When a privately owned vehicle operated by an employee is damaged by collision or receives other accidental damage, reasonable reimbursement for repair shall be allowed under the following conditions:
  - 1) The damage occurred while the vehicle was being used on University business with the permission or authorization of the employing campus;

- 2) The vehicle was damaged through no fault of the employee;
  - 3) The amount claimed is an actual loss to the employee, which is not recoverable either directly from or through the insurance coverage of any of the parties involved in the accident;
  - 4) The amount of the loss claimed does not result from a decision of an employee not to maintain collision coverage;
  - 5) The claim is processed in accordance with prescribed procedures.
- h. Allowance of transportation expenses by privately owned automobile incurred in travel outside the State is limited by these rules and the requirement of the authorization.
- i. Specialized Vehicles -- Employees who must operate a motor vehicle on official University business and who, because of a physical disability, may operate only specially equipped or modified vehicles may claim a fixed rate per mile with the required certification (See Appendix 8.6.). Supervisors who approve such claims have the responsibility of determining the need for the use of such vehicles.

4.9.7. Allowances for Extension Program

Payment for necessary actual subsistence expense of a teaching extension faculty member is allowed where the class location is more than 40 miles from both the employee's normal workplace and the employee's residence. An individual teaching an extension course may be provided, or reimbursed for, transportation required by such teaching. An extension teacher who is not a full-time employee will compute private car mileage from the actual point of departure to where the extension course is taught and to the point of return, whether normal workplace or home.

- 4.9.8. Deceased Employees--When an employee dies while traveling on official University business, reimbursement may be claimed for actual and reasonable expenses incurred in returning the remains to the official headquarters of the deceased. Claims for the reimbursement of such expenses shall be submitted to the State

Controller by the person responsible for payment of the funeral expenses. Each claim shall bear a certification by the President that the employee was traveling on official University business at the time of death.

4.9.9. Travel Allowances While on Sick Leave, Vacation or Compensating Time Off (CTO)

- a. When an employee is granted sick leave while away from the employee's headquarters for purposes of University business, such employee may claim reimbursement for travel expenses in accordance with the allowances prescribed by these rules during such sick leave, provided the allowances for travel expenses shall not be authorized for a period exceeding three days. The time limitation prescribed by this section may be exceeded in unusual cases approved by the President.
- b. When an employee is authorized time off on vacation or CTO while away from the employee's headquarters on University business, reimbursement for subsistence allowance during such vacation or CTO may not be claimed. The provisions of this section may be waived by the University for employees claiming other than short-term allowances who are (1) authorized time off on CTO, or (2) employees in seasonal agricultural work authorized time off on vacation.

4.10. Travel Advances

4.10.1. Temporary Advance -- The University may issue a revolving fund check as a temporary advance to an employee for travel expenses before the travel actually is performed. The revolving fund is reimbursed for such advances by:

- a. Scheduling the employee's travel expense voucher in a claim, requesting that the Controller's warrant be made payable to the revolving fund, and depositing such warrant in the revolving fund.
- b. If the advance exceeds the employee's actual travel expenses, the employee will be required to reimburse the University for that difference promptly. If difference is not reimbursed by the employee within 30 days after return from the trip, such difference may be deducted from employee's pay.

If the employee's completed and audited travel expense voucher exceeds the advance, the employee will be paid for the difference by a revolving fund check.

4.10.2. Continuing Advance—The University may issue a revolving fund check to an employee as a continuing advance for travel expenses provided the amount advanced does not exceed the employee's requirements; the advance is returned by the employee if he/she is expected to cease traveling for a month or more; and the employee's supervisor confirms the continuing need for the amount advanced.

- a. Travel expense vouchers of employees that hold continuous advances may be scheduled for direct mailing of the warrant by the State Controller's Office to the employee. If more immediate reimbursement is desired, the employee may be reimbursed by revolving fund check and the travel expense voucher scheduled for reimbursement to the revolving fund.
- b. An employee shall not request a temporary travel advance while he/she is holding a continuous (permanent) travel advance.
- c. The Accounting Office will review all continuous advances periodically during each year and will adjust the advances as required if they are not related to the "current" requirements of the employee.
- d. In lieu of requesting the return of these advances at the end of each fiscal year, the University will send letters to all employees holding these advances requesting that they confirm their liability. Such letters will not be routed through or reconciled by the persons who authorize or prepare checks for travel advances. Differences noted by the employee will be reconciled immediately. Confirmations will be maintained on file in the Accounting Office. The confirmation form is shown in Appendix 8.7.

5.0. DEFINITIONS:

- 5.1 Chief Fiscal Officer -- Officer appointed by the President pursuant to Executive Order 422 and authorized to approve travel expenses.

- 5.2. Department Administrator -- Person responsible for authorizing travel requests and travel expense claims. In those instances where the President is on travel status, authorization by the Chancellor's Office is required.
- 5.3. Employee -- All officers, administrators, faculty and staff of the University, both full and part time.
- 5.4. Headquarters -- The place where the officer or employee spends the largest portion of the regular workday or work time, or the place to which the employee returns upon completion of special assignments, or as defined by the Chancellor's office in special situations.
- 5.5. Per Diem Expenses -- Charges and attendant expenses for meals and lodging and all charges for personal expenses incurred while on travel status.
- 5.6. Request for Travel Expense Approval – Standard Form 256 prepared when the following travel conditions are met:
  - 5.6.1. Per diem expenses for a period in excess of 30 days in one location.
  - 5.6.2. Other - Registration fees over \$50.00 (B/C 708B) or three or more travelers from the same department (B/C 708A).

This form must be approved by the Chief Fiscal Officer.
- 5.7. Subsistence -- Authorized payment for lodging, meals, and incidental expenses claimed by the employee.
- 5.8. Travel Expenses -- Business and per diem expenses. This consists of the charges and attendant expenses for meals and lodging and all charges for personal and business expenses incurred while on travel status.
- 5.9. Travel Expense Claim -- Standard form 262 used to document all expenses claimable while on travel status.
- 5.10. Travel Reimbursement -- Reimbursement of monies due the employee who has been on travel status on the approved allowance rates.

6.0. RESPONSIBILITIES:

- 6.1. Employees requesting travel will:
  - 6.1.1. Complete the required travel request and expense claim forms (See Sections 7.1.1, 7.1.3, and 7.1.5).

- 6.1.2. Retain receipts for services to verify expense claims.
- 6.1.3. Ensure that the actual cost of the trip does not exceed the estimated costs.
- 6.1.4. Upon approval, make the necessary trip reservations.
- 6.1.5. Prior to traveling in a State vehicle, read and understand the booklet, Regulations and Policies on the Use of State Vehicles.

6.2. Department Administrators will:

- 6.2.1. Ensure that travel requests are submitted with sufficient lead time to permit approvals and processing.
- 6.2.2. Determine if there is an actual need for advance payment of registration fees.
- 6.2.3. Review travel requests for compliance with policy and prepare a justification for exemption if the request appears to be in interest of the University.
- 6.2.4. Require employees to process travel expense claims within seven (7) working days after the employee's return to campus.

6.3. Deans and Senior Administrators will:

- 6.3.1. Ensure that requests for travel appropriately serve the interests of the school or division.
- 6.3.2. Monitor costs accrued by travel.
- 6.3.3. Approve travel in their respective divisions.

6.4. The Chief Fiscal Officer will:

- 6.4.1. Review and approve travel requests and justifications where:
  - a. Registration fees are in excess of \$50.00.
  - b. Two or more employees from the same unit will attend the same function.
  - c. Per diem expenses for a period in excess of thirty (30) days in one location are requested.

6.4.2. Review requests for exemption to University travel policy.

6.5. The Accounting Office will:

6.5.1. Ensure that travel documents are prepared completely and accurately.

6.5.2. Secure the signature of the Chief Fiscal Officer as required.

6.5.3. Process travel forms promptly and notify departments if a delay will occur in the processing of the request or claim.

6.5.4. Prepare the final reconciliation to encumber the amount of the claim.

7.0. PROCEDURES:

7.1. The employee will:

7.1.1. Complete the Travel Request form L110 (Appendix 8.1.) and attach a brochure or flyer containing costs when available.

7.1.2. Determine the estimated cost of the trip including:

a. Mileage (when mode of travel is personal automobile);

b. Air fare;

c. Registration fee, if applicable;

d. Car rental;

e. Lodging; and

f. Other anticipated costs.

7.1.3. When registration costs exceed \$50.00, complete the Request for Travel Expense Approval form, Std. 256 (Appendix 8.2.).

7.1.4. If a travel advance is necessary, indicate a request for advance on the Travel Request form (Appendix 8.1.).

7.1.5. If a private car is the mode of transportation, complete the Authorization to Use Privately Owned Vehicles on State Business, Std. 261 (Appendix 8.3.).

- 7.1.6. Sign the form and ensure that the form is routed for approval with sufficient time for processing.
- 7.2. The Department Administrator will review and approve the travel requests and forward approved requests to the Dean or Senior Administrator.
- 7.3. Approving authorities will forward all travel requests to the Accounting Office.
- 7.4. The Accounting Office will review requests and secure the signature of the Chief Fiscal Officer as required.
- 7.5. The Chief Fiscal Officer will review any requests for registration in excess of \$50.00 or travel by two or more employees from the same unit.
- 7.6. Travel Advance—A request for a travel advance must be submitted to the Travel Section on the Travel Request form at least three (3) working days prior to the first day of the trip.
  - 7.6.1. The Accounting Office will issue the advance based on 66% or two thirds of the estimated cost of the trip.
  - 7.6.2. The amounts of direct payments for air fare or advance payments for registration fees when supported by an invoice will be deducted from the amount of the advance.
  - 7.6.3. The Accounting Office will issue a travel advance check payable to the employee within two (2) working days. Travel advance checks will not be issued earlier than fifteen (15) days prior to the first day of the trip.
- 7.7. While on travel status, the employee will:
  - 7.7.1. Request receipts for parking (unless the total parking fee is less than \$3.50); automobile rental; and air travel.
  - 7.7.2. Keep a personal record of meal expenses; hotel and lodging costs; personal car mileage; and other miscellaneous expenses.
  - 7.7.3. Wear seat belts at all times while traveling by automobile on University business.
  - 7.7.4. Monitor costs so that the per diem rate allowed is not exceeded. (See Computation of Subsistence Allowance, Appendix 8.5.).

- 7.8. Within seven (7) working days after return to campus, the employee will:
  - 7.8.1. Complete an expense account of the trip using the Travel Expense Claim, Std. 262 (Appendix 8.4.).
  - 7.8.2. Attach all pertinent expense receipts.
- 7.9. The Department Administrator will:
  - 7.9.1. Ensure that the claim form is completed accurately and that receipts are attached.
  - 7.9.2. Approve the claim and forward the documents to the Accounting Office, Travel Section.
- 7.10. Seven days after receipt of the travel claim, the Accounting Office will reconcile the claim against any travel advance and issue a check for the balance due to the employee or request that the employee pay the difference.
- 7.11. The University Payroll Office will deduct the difference from the employee's pay warrant in the event that the employee fails to reimburse the University within thirty (30) days.
- 7.12. Travel expense claims and the fiscal year period—At the end of a fiscal year, travel expenses claimed for July 1 and beyond must be on a separate travel expense claim from those claimed for June 30 or earlier.
- 8.0. APPENDICES:
  - 8.1. Travel Request, (Form L110).
  - 8.2. Request for Travel Expense Approval, (Form 256).
  - 8.3. Authorization to Use Privately Owned Vehicles on State Business, (Std. 261).
  - 8.4. Travel Expense Claim, (Std. 262).
  - 8.5. Computation of Subsistence Allowances.
  - 8.6. Computation of Travel Allowance, Private Vehicle.
  - 8.7. Permanent Travel Advance Confirmation.

**APPENDIX 8.5.**

**Computation of Subsistence Allowances**

In computing the allowance for travel, the following reimbursement will be allowed in any 24-hour period or fractional part thereof:

Cost Areas	Designated High-	Statewide
Lodging	\$45.00	Up to \$64.00 (with receipt)
Breakfast	4.50	5.50
Lunch	8.00	8.50
Dinner	<u>15.00</u>	<u>16.00</u>
Total	\$72.50*	\$94.00*

Designated High-Cost Areas. To be eligible for the higher lodging allowance, the employee must be required to travel to the downtown areas of San Francisco, Los Angeles, or San Diego and must furnish a commercial lodging receipt for the day(s) of travel which bears one of the following ZIP Codes:

San Francisco: 94102, 94103, 94104, 94105, 94108, 94109, 94010, 94111, 94115, 94128, 94133,

Los Angeles: 90012, 90013, 90014, 90015, 90017, 90021, 90045, 90071, 90230, and 90250

Sacramento: 95814

San Diego: 92101, 92103, 92106, 92108, 92110, 92138

Receipts bearing other than the above ZIP Codes, or no receipts, will limit reimbursement to the statewide rate of \$64.25.

\* An additional \$4.00 incidental allowance may be claimed for each twenty-four (24) hour period.

**APPENDIX 8.6.**

**Computation of Travel Allowance, Private Vehicle**

Use of private vehicle when State vehicle is available	16.5 cents per mile
State vehicle not available	20.5 cents per mile
State vehicle not available and certification that cost is equal to or greater than amount claimed	up to 25 cents per mile
To and from common carrier and vehicle not parked at terminal during absence	41 cents per mile
Specialized vehicle operated by a physically disabled employee	31 cents per mile