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To: CSU Presidents

From: George V. Ashkar
Interim Assistant Vice Chancellor, Controller
Financial Services

Subject: *CSU Policy and Procedures Governing Travel Expense Reimbursement*

Overview

Audience: Human Resources Directors, Accounting Officers and/or campus designees responsible for administering CSU policy and procedures governing business travel reimbursement.

Action Item: Implement and communicate New Mileage Rates for business travel and moving expenses effective January 1, 2010.

Affected Employee Groups/Units: All CSU employees authorized to travel on official University business.

Summary

The Federal standard mileage rate for business travel has decreased from 55.0 cents per mile to 50.0 cents per mile, effective January 1, 2010. The Internal Revenue Service (IRS) has made this adjustment to reflect the generally lower transportation costs and the CSU has elected to adopt it.

The Federal standard mileage rate for moving expenses has decreased from 24 cents per mile to 16.5 cents per mile, effective January 1, 2010. The coded memorandum for relocation may be found at <http://www.calstate.edu/HRAdm/memos.shtml>

Campus designees responsible for administering the CSU travel policy should read the rest of this Financial Services coded memorandum located at <http://www.calstate.edu/sfo/CodedMemos/coded.shtml>

The Internal Procedures Governing Reimbursement for Travel Expenses and Allowances; Rates for Housing and Lodging (Attachment A) have been revised and are effective January 1, 2010. The revision is summarized below:

Travel Procedures (Attachment A)

The IRS has issued the 2010 standard mileage rates used for calculating the costs of operating a personal vehicle for business purposes. Effective January 1, 2010 the standard mileage rate will be 50 cents per business mile business driven.

This new rate is slightly lower than last year and reflects generally lower transportation costs as compared to a year ago.

The complete IRS announcement IR-2009-111 may be found at:

<http://www.irs.gov/newsroom/article/0,,id=216048,00.html>

This policy does not address specific issues related to taxability of reimbursed expenses. Please refer to the SCO Payroll Procedures Manual (PPM) for guidance, and tax reporting instructions, as appropriate.

Questions regarding travel procedures may be directed to Accounts Payable at (562) 951-4690. This Financial Services memorandum is also available at

<http://www.calstate.edu/FinancialServices/codedmemos/>

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[Attachment A](#) (.pdf)

**California State University
Internal Procedures Governing Reimbursement for
Travel Expenses and Allowances;
Rates for Housing and Lodging**

100. Scope.

These procedures apply to all California State University employees authorized to travel on official University business. The Chancellor or designee is authorized to issue interpretations and take such other action as may be necessary or appropriate to implement the provisions of these procedures.

101. Definitions.

For the purpose of these Procedures, the following definitions will apply:

- A. Headquarters. Headquarters shall be established for each employee and shall be defined as the place where the employee spends the largest portion of regular work days or working time, or the place to which the employee returns on completion of special assignments, or as the Chancellor's Office may define in special situations.
1. Where an office building or similar definite place constitutes the employee's headquarters, no subsistence expenses shall be allowed at any location within 25 miles of said headquarters as determined by the normal commute distance.
 2. Where the major portion of an employee's working time is spent within a specifically assigned or limited geographical area, such as a patrol area or beat where the same routes are traveled frequently and routinely on one-day trips, no subsistence expenses shall be allowed at any location within 25 miles from any point in this assigned area as determined by the normal commute distance.

In order to ensure equity in special cases, the President may disregard this subsection and authorize individual claims based on subdivision 1 of this rule.
 3. In cases where adherence to the 25-mile limitation creates an unusual and unavoidable hardship to the employee, exceptions may be granted by the President.
- B. Residence. A place of primary dwelling shall be designated for each employee. A primary dwelling shall be defined as the actual dwelling place of the employee and shall be determined without regard to any other legal or mailing address. However, if an employee is temporarily required to dwell away from the employee's primary dwelling place due to official travel away from headquarters, and said primary dwelling is either inhabited by the employee's dependents or is maintained by the employee at a net monthly expense in excess of \$200, such dwelling place may be continued as the employee's designated primary dwelling.

1. No reimbursement for subsistence expenses shall be allowed on the premises of an employee's residence.
 2. An employee shall have only one residence at which travel expenses are prohibited. In any case, where an employee maintains more than one dwelling, meeting the definition of residence set forth in subdivision B above, the President shall designate the one place which bears the most logical relationship to the employee's headquarters.
- C. Travel Expenses. Travel expenses include:
1. Subsistence Expenses. Subsistence expenses consist of the charges and attendant expenses for meals and lodging and all charges for personal expenses incurred while on travel status.
 2. Business Expenses. Business expenses consist of the charges for business phone calls and telegrams, emergency clothing, equipment or supply purchases, and all other charges necessary to the completion of official business. Any emergency purchase shall be explained, and if over \$25 must be approved by the President.
- D. President. President where used in these procedures shall mean a campus President or designee. In the case of the Chancellor's Office, it shall mean the Chancellor or designee.
- E. Employee. Employee refers to all officers, administrators, faculty, and staff of The California State University, both full and part time, including volunteer employees.

102. Discontinuance of Subsistence Allowances.

- A. Short-Term Subsistence Allowances authorized by Section 105A1 will be discontinued after the 30th consecutive day in one location unless a continuation has been approved in advance by the President.
- B. Long-Term and Non-Commercial Subsistence Allowances authorized by Sections 105A2, 105A3 may be continued beyond 30 days without the approval of the President.

103. Report of Reimbursed Expense Time Away from Headquarters.

- A. Any employee whose headquarters is fixed by the President who spends the equivalent of more than 10 days a month in the employee's official duties, who receives a salary plus subsistence expenses, and who is away from headquarters and claims travel expense in any one location for more days in any one month than the employee spent at the employee's headquarters, in each of three or more months in any calendar year, shall file a report thereof with the President.
- B. The report shall contain a statement of the days for which travel expense was claimed away from headquarters during the year and the location at which such expense was incurred. Such reports shall specify those circumstances inherent in the reportee's work

assignments which will justify continuation of time away from the headquarters as established by the President. Such reports shall be submitted by the 15th of the month following the third month in which the travel expense was claimed.

104. Expense Account Form.

- A. No travel expense account shall be paid unless rendered upon a Travel Expense Claim, Standard Form 262, or upon some other form adopted by the University and approved by the Controller. All expense accounts shall be properly itemized, accompanied by the necessary vouchers/receipts and approved by the duly authorized campus officer. It is the responsibility of the officer approving the claim to ascertain the necessity and reasonableness of incurring expenses for which reimbursement is claimed. Excessive or unreasonable lodging expenses will be disallowed by the principal campus business officer.
- B. Expense accounts shall be rendered at least once a month and not more often than twice a month except that if the amount claimable for any month does not exceed \$10.00, the filing may be deferred for a reasonable period of time not to exceed 60 days. 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. In no event shall expense accounts totaling less than \$1.00 be rendered or paid.
- C. Each employee, when making a claim for travel expenses, must show the inclusive dates of each trip for which allowances are claimed and the times of departure and return. Time of departure and return, as used herein, means the time employee starts from or returns to the office or, when leaving on a trip or returning from a trip without going to the office, home.
- D. Each employee must state the purpose or objective of each trip for which reimbursement is claimed, and for each meal for which reimbursement is claimed under Sections 107 and 109.
- E. Each employee must show headquarters address and primary dwelling address on the Travel Expense Claim. Employees claiming subsistence expenses pursuant to Section 105A2b will show their headquarters address as the address of their primary dwelling.
- F. Each claim for the payment of travel expenses shall contain a certification as follows:

I hereby certify that the above is a true statement of the travel expenses incurred by me in accordance with the applicable California State University procedures and that all items shown were for the official business of The California State University.

105. Subsistence Allowance.

When employees are on travel status, as defined in these Procedures, payment of a subsistence allowance is authorized for both in-state and out-of-state travel. The circumstances of travel will determine the rate allowed. Campuses will authorize payment for lodging, meals and incidental

expenses as claimed by the employee in accordance with this section. Each campus will be responsible for determining which of the following allowances is applicable:

A. In-State Subsistence Allowance.

1. Short-Term Allowance. A short-term allowance will be authorized when the circumstances and duration of travel are such that the traveler incurs expenses comparable to those arising from the use of good, moderately priced establishments, catering to the general public. The short-term allowance is intended for trips of such duration that weekly or monthly rates are not obtainable.

a. For in-state travel, University employees will be reimbursed actual lodging expenses, supported by a voucher/receipt. No reimbursement will be authorized without an actual voucher/receipt. Wherever feasible, employees should obtain lodging at establishments offering discounted rates for state employees when such rates are favorable for the area.

b. For in-state travel, actual meal costs will be reimbursed up to the rates in Section 105C1; the incidental allowance in Section 105C2 also will apply.

2. Long-term subsistence allowance of \$68.00 per day will be authorized when the traveler incurs expenses in one location comparable to those arising from the use of establishments catering to the long-term visitor.

a. An employee on long-term field assignment who maintains a permanent residence elsewhere while living at the job location may claim the full long-term allowance if one of the following exists:

(1) Permanent residence is occupied by employee's dependents;
or,

(2) Permanent residence is maintained at a net expense to the employee exceeding \$200 per month.

To qualify for this allowance, an employee must submit substantiating evidence of either condition to the appointing power in accordance with its requirements.

b. An employee on long-term field assignment who does not maintain a permanent residence away from the job site will be authorized at 50% of the long-term subsistence allowance.

c. Employees may claim the appropriate allowance for every 24-hour period on travel status. Allowances for partial day travel status will be as follows:

(1) Less than 12 hours.....\$34.00
(or \$17.00 should 105A2b apply)

(2) 12 to 24 hours.....\$68.00
(or \$34.00 should 105A2b apply)

3. A non-commercial subsistence allowance of \$68.00 per day will be authorized when the traveler incurs expenses comparable to those arising from the use of non-commercial subsistence facilities such as, but not limited to, house trailers or camping equipment.

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

(1) Less than 12 hours.....\$34.00

(2) 12 to 24 hours..... \$68.00

B. Out-of-State Subsistence Allowance. For out-of-state travel, state employees will be reimbursed actual lodging expenses, supported by a voucher/receipt. No reimbursement will be authorized without an appropriate voucher/receipt. Actual meal costs will be reimbursed based on the rates in Section 105C1; the incidental allowance (Section 105C2) will apply.

1. Out-of-Country Subsistence Allowance. When employees are authorized to travel outside the United States, and maintain a permanent U.S. residence occupied by the employees' dependents or maintained at a net monthly expense exceeding \$200, reimbursement of subsistence expenses may exceed established rates only upon prior approval of the specific rates by the President or designee, in consultation with the Chancellor's Office.

2. A claim for expense of out-of-state travel must be submitted on a separate expense account form, if required by the campus.

C. Computation of Allowances.

1. In computing the allowance for travel, the following maximum reimbursement may be allowed:

a. Up to \$50.00 for actual meal costs and \$5.00 for incidentals may be reimbursed for each complete 24-hour period. Maximum meal reimbursement amounts are authorized as follows:

Breakfast	\$10.00
Lunch	\$15.00
Dinner	\$25.00

Itemized claims for reimbursement up to this amount may be paid. In addition, actual lodging costs (supported by a voucher/receipt) also will be reimbursed.

b. For travel which is the last fractional part of a period of travel of more than 24 hours, actual meal costs may be claimed, if itemized, in accord with the following: if the travel extends past 9 a.m., a breakfast may be

claimed; if the travel extends past 2 p.m., a lunch may be claimed; if the travel extends past 6 p.m., a dinner may be claimed.

If the travel extends overnight, actual lodging costs (supported by a voucher/receipt) may also be claimed.

- c. For travel which is less than 24 hours in duration, actual meal costs up to the maximum meal reimbursement amounts as shown in 105C1a may be claimed: for breakfast, if the travel begins before 7 a.m., and for dinner, if the travel extends past 6 p.m. Actual lodging costs (supported by a voucher/receipt) may be claimed if the travel extends overnight. Expenses must be incurred more than 25 miles from the employee's normal work location, except that an employee who travels by air may claim breakfast or dinner if the hours involved are before 7 a.m. or after 6 p.m. Employees who travel for less than 24 hours may not claim any reimbursement for lunch except as allowed in 106B (Business-Related Meals) or 106C (Meals of Appointees).
 2. An additional \$5.00 incidental allowance may be claimed for each 24-hour period. The term "incidental allowance" includes, but is not limited to fees and tips for services such as for waiters and baggage handlers. It does not include expenses for laundry, cleaning and pressing of clothes, lodging taxes, cab fares, telegrams, telephone calls and the like.
 3. Actual meal expenses and incidentals, as appropriate, shall be reimbursed in accordance with 105C1a, 105C1b, and 105C1c above. Receipts do not need to be submitted; however, the expense must be incurred to be reimbursed.
- D. Subsistence Expense Negotiated or Paid for by The California State University. When a significant portion of the subsistence expenses (either meals or lodging) is negotiated or otherwise paid for by The California State University (e.g., billed to The California State University, paid by a group leader, included in overnight train fare, etc.), the employee will not be reimbursed for such expenses. The employee will be allowed to claim reimbursement in accordance with Section 105C for any subsistence not provided.

106. Meal Expenses.

- A. Overtime Meals. When any employee is required to work overtime, the employee may receive an overtime meal allowance for actual expenses supported by a voucher/receipt not to exceed the maximums prescribed in Section 105C1 for lunches. To be eligible for this allowance, the employee must be required to report to work at least two hours prior to or be required to remain at least two hours past the regularly scheduled work day.

If the employee is required to work for more extended periods of time, the employee may be reimbursed for actual meal expenses for each additional six-hour period not to exceed the maximums prescribed in Section 105C1. No more than three overtime meal allowances may be claimed during any 24-hour period. The meal time shall not be included in the computation of overtime for the purposes of this allowance.

Campuses which operate facilities for feeding employees and official guests may instead furnish an official guest meal to an employee. Campuses shall maintain a record of all guest meals furnished for this purpose. An employee may not claim reimbursement for an overtime meal nor will the employee be furnished a meal free of charge if also claiming subsistence reimbursement.

- B. Business-Related Meals. When it is necessary for employees to conduct official University business during a meal, they may be reimbursed for actual meal expenses substantiated by a voucher/receipt up to the maximums described in Section 105C1.

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. Employees may not claim reimbursement for a business-related meal if they are also claiming subsistence reimbursement.

Claims for meal expenses where business is incidental to the meal or where attendance is primarily for public or community relations are specifically prohibited under this policy.

The intent of this section is to allow reimbursement of employees for meal expenses in the limited number of instances where they are required to incur such expenses in connection with the conduct of official University business.

- C. Meals of Appointees. Members of duly constituted advisory committees may be reimbursed for actual meal expenses up to the maximums prescribed in Section 105C when attending committee meetings. The restriction of Section 101A1 does not apply. They may not claim this allowance if they are also claiming subsistence reimbursement.
- D. Meals at Conventions, Conferences or Workshops. Where a registration or other fee for a convention, conference or workshop includes meals, claims for meal expenses also may not be submitted. In the event the employee must forgo the provided meal for health and business reasons, a receipt must be submitted for the meal that is purchased in lieu of the provided meal. An explanation for the purchase must accompany the claim. The purchased meal will be reimbursed not to exceed the maximums prescribed in Section 105C1.

107. Attendance at Conventions, Conferences, or Business Meetings.

- A. All procedures governing short-term travel and subsistence allowances will apply except that employees may be reimbursed for actual subsistence expenses, supported by voucher/receipt, when the convention or conference is planned and arranged by a non-CSU agency if such expenses are beyond the control of the employees and the campus travel officer so certifies.
- B. Registration fees will be allowed except for conventions or conferences called by a campus for the dissemination of information to its own employees. Registration fees exceeding \$500.00 must be approved by the President.

- C. Where more than two employees from the same campus are attending the same convention or conference, each claim must be approved by the President. This requirement does not apply to business meetings, training or workshops.
- D. Exceptions to these procedures may be approved in advance by the President.

108. Travel Advances.

Employees may receive a travel advance no sooner than 30 days before a travel expense is to be paid or incurred. The travel advance must be reasonably calculated not to exceed anticipated expenses. If a trip is cancelled or postponed indefinitely, the advance must be returned immediately, but not later than 30 calendar days from the date of the advance.

As business circumstances warrant (e.g. to secure discount airfare, lodging, etc.), an employee may receive a travel advance in excess of 30 days before the expense is paid or incurred if the employee or employer justifies and documents the reasonableness in light of the facts and circumstances.

The Travel Expense Claim (TEC) must be submitted to substantiate travel expenses within a reasonable period of time not to exceed 60 days. If the advance exceeds the substantiated expenses, the employee must submit a check or money order with the TEC to return the excess advance no more than 120 days after the expense is paid or incurred. If an employee does not substantiate and return any excess advances, if applicable, that amount will be deducted from the next payroll warrant.

Permanent travel advances are not permitted.

109. Contracting for Subsistence Expenses.

Agreements may be entered into with restaurants, hotels, and lodging houses for the furnishing of subsistence to groups of employees when such method of handling is advantageous to The California State University. When such agreements are entered into, the vendor may receive payment either from the group leader or by billing The California State University or campus on a regular itemized invoice.

- A. Group leaders who pay subsistence expenses for other personnel may claim reimbursement by submitting a vendor's invoice and a list of names of the employees whose expenses were paid.
- B. Members of a group who have some portion of their subsistence expenses paid by the group leader may claim reimbursement for the remainder of their actual and necessary subsistence expenses in accordance with Section 105C.
- C. The total payment under any such agreement shall not exceed the aggregate of the subsistence allowances otherwise claimable by the participating employees.

110. Receipts or Vouchers.

- A. Receipts or vouchers shall be submitted for every item of expense except as follows:
1. Railroad and bus fares, where the fares are available in published tariffs, and travel is wholly within the State of California. However, vouchers/receipts must be submitted in the case of cash purchases of airplane travel, Pullman accommodations, or extra fare train, travel by any common carrier outside of the State except taxi or hotel bus fares.
 2. Subsistence allowances, except when specified.
 3. Streetcar, bus, rapid transit and ferry fares; bridge and road tolls.
 4. Long distance telephone or telegraph charges, if date, place and party called are shown, unless the telephone call is in excess of \$5.00 in which case vouchers or other supporting evidence shall be provided.
 5. Taxi or hotel bus fares, when necessary upon official business.
 6. All legal expenditures of \$1.00 or less.
 7. Parking fees of \$10.00 or less for any one continuous period of parking.
- B. 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 satisfactory explanation the amount involved shall not be allowed.

111. Transportation Expenses.

- A. Transportation expenses consist of the charges for commercial carrier fares; private car mileage allowances; emergency repairs to state cars; overnight and day parking of state or privately owned cars; bridge and road tolls, necessary taxi, bus, streetcar, rapid transit fares; and all other charges essential to the transport from and to the official headquarters.
- B. 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 campus, 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.
- C. In any case in which reimbursement for expenses of transportation by private automobile or privately owned airplane is claimed, the license number of the automobile or the civilian airplane license number as well as the name of each employee transported on the trip shall be stated. As such reimbursement is for the expense of use of the automobile or airplane regardless of the number of persons transported, no reimbursement for such transportation shall be allowed any passenger in any automobile or airplane operated by another such employee.

In the determination of fares or mileage paid for transportation by airplane, the point of origin or return shall be an appropriate airport facility serving the area of the employee's headquarters or residence, whichever results in the lesser distance or amount.

- D. Expenses arising from travel between home or garage and headquarters shall not be allowed. Where a trip is commenced or terminated at claimant's home, the distance traveled shall be computed from either the employee's headquarters or home, whichever shall result in the lesser distance.

Exceptions to the above are:

- 1. Where such expenses are incurred by call back for overtime work necessitating more than one trip to the work location on a normal work day or by reason of any call back on an employee's normal day off.
- 2. When the headquarters of a permanent, full-time employee is located 15 or more road miles one way from the nearest residential area with available housing, the President may authorize payment of expenses incurred by an employee in the use of a privately owned vehicle.
- 3. When travel to or from a common carrier commences or terminates before or after the regularly scheduled work day or on a regularly scheduled day off, distance may be computed from the employee's residence in accordance with Section 114B.

- E. No reimbursement will be allowed for transportation expense when the employee uses a privately owned motorcycle or motor-driven cycle in the conduct of official state business.

112. Special Transportation.

- A. Where it is necessary to hire special conveyances, except automobiles, a full explanation, stating the facts constituting the necessity, shall accompany the expense claim.
- B. Commercial Automobile Rental.
 - 1. Reimbursement will be for actual and necessary costs of such rental when substantiated by a voucher/receipt. Where it is necessary to pay extra charges or premium rental rates for air conditioning, convertible body style, expensive, or other luxury items, a full explanation shall accompany the expense claim.
 - 2. Reimbursement will not be made for a damage waiver. Reimbursement will be made to the employee for any loss necessarily sustained by the employee by reason of not having purchased such waiver.
- C. Where a privately owned bicycle is used in the conduct of official CSU business, the employee will be allowed to claim 4 cents per mile.

113. Transportation by Aircraft.

- A. Scheduled Airline. Claims for transportation by scheduled airline shall be allowed at the lowest fare available in conformity with the regular published tariffs for scheduled airlines in effect on the date of origination of the flight. 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.
1. Extra charges may include administrative fees for itinerary or schedule changes, particularly with regard to discounted/restricted airfare. Such fees may be claimed for reimbursement when incurred for business purposes.
- B. Privately Owned Aircraft. A claim of an employee for transportation by privately owned aircraft shall be allowed where the employee has obtained prior approval of the use of this form of transportation from the President. If an employee is to act as pilot, the employee must satisfy the requirements of the Insurance Officer, Department of General Services, as to liability insurance coverage. This is accomplished by completing an annual self-certification. The State shall not be responsible for payment of the premium for this insurance.
1. Reimbursement for use of the employee's privately owned aircraft shall be made at the rate of 50 cents per statute mile.
 - a. Distance shall be computed on the basis of shortest air route from origin to destination, using airways whenever possible. Distance shown on claim shall be clearly marked "Air Distance." An exception to the shortest air route will be granted when alternate routing is required because of hazardous flying conditions.
 - b. When the trip is limited solely to state business and the "Air Distance" cannot accurately be computed from origin to destination, the President may authorize reimbursement for the actual cost of renting a plane.
 2. Reimbursement for use of a rented aircraft will be for actual and necessary costs of such rental when substantiated by voucher/receipt.
 - a. Reimbursement will be authorized only for the size and type aircraft necessary to complete the assignment.
 3. When substantiated by a voucher/receipt, reimbursement will be made for actual and necessary expenses for landing and parking fees in connection with the use of the aircraft. Reimbursement will not be allowed for storage or parking fees at the location where the privately owned aircraft is normally stored.
 4. If an employee is to act as pilot and carry passengers, the employee must, in addition to adhering to Federal Aviation Administration Regulations related to licensing and currency, have previously logged as a licensed private pilot in command of an aircraft at least 250 hours of actual flight. In addition, the employee pilot must have logged, as a pilot in command of an aircraft, at least 60 hours of actual flight within the preceding 12 months. Any employee pilot who has carried or intends to carry passengers may be required to present a log book substantiating that the employee meets these requirements. For the

purpose of this rule, the term passenger shall be defined as any person other than the pilot traveling in the aircraft. An employee pilot who carries a passenger but fails to meet the above qualifications is not entitled to any reimbursement for that transportation expense.

- C. Payment of Fare. Payment for transportation by aircraft may be made by (1) cash or (2) credit card. In cases where payment is made by cash, the travel expense claim must be accompanied by the traveler's flight coupon if one was issued, in accordance with Section 110A1. If no flight coupon was issued, as may be the case with chartered or private aircraft, a formal receipt must be submitted. If payment was made by credit card, this should be noted on the travel expense claim.
- D. Air Travel Insurance. Any campus may insure its employees against injury or death arising from aircraft accidents incurred while flying on state business in any except regularly scheduled passenger aircraft, subject to the following conditions:
 - 1. Such insurance shall be provided only to those employees who are directed to fly to fulfill their work requirements. Such insurance coverage shall not be provided where the use of a privately owned aircraft is for point-to-point transportation and is a result of voluntary response from the employee, even though such usage may be advantageous to the University.
 - 2. Application for such insurance shall be submitted to, and the insurance procured by, the Department of General Services.
 - 3. The maximum limit of such insurance shall be \$15,000 in the case of death or dismemberment for each employee.

114. Transportation by Automobile.

- A. Where claimant is authorized to operate a privately owned automobile, the following rates will be allowed:
 - 1. Standard Rate. The standard business mileage reimbursement rate is 50.0 cents per mile.
 - 2. Rate of Travelers with Physical Disabilities. Employees who must operate a motor vehicle on official University business and who, because of a physical disability, must operate only specially equipped or modified vehicles may claim up to 60 cents 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."

Supervisors who approve claims pursuant to this subsection have the responsibility of determining the need for the use of such vehicles.
- B. 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 rate of 50.0 cents per mile (round trip) 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, except 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. Claims in excess of 50.0 cents per mile must have the certification required by Section 114A2.

- C. Ferry, bridge, or toll road charges shall be allowed.
- D. 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.
- E. Expenses for gasoline or routine repairs shall not be allowed.
- F. The rates of reimbursement for mileage set out in this section 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 official state 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.
- G. Allowance of transportation expenses by privately owned automobile incurred in travel outside the state is limited by these procedures.

115. Railroad Transportation.

- A. No more than actual fare on any transportation service, in accordance with the latest tariffs at the time the trip was made, shall be allowed. Special rates and round-trip rates shall be used whenever possible.
- B. Reimbursement for roomette Pullman accommodations will be allowed. Where it is necessary to use Pullman accommodations more expensive than a roomette, a full explanation stating the facts constituting the official necessity shall accompany the expense account together with a receipted voucher.
- C. Unused portions of railroad and sleeping car tickets are subject to refunds and all steps necessary to secure refunds on such tickets shall be taken.
- D. Meals incurred while on overnight train travel will be reimbursed in accordance with Section 105C.
- E. Tickets for rail transportation or Pullman accommodations may be purchased by (1) the individual or (2) credit card. If purchased by credit card, this should be noted on the individual's expense claim.

116. 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.

117. Travel Expenses for Executive Candidates and Spouses or Domestic Partners.

Reimbursement will be allowed for travel expenses of executive candidates (as defined in Title 5, Section 42700 (n)) and their spouses or domestic partners, who are called for executive employment interviews with the CSU.

- A. Written approval by the Executive Search Advisory Committee or designee is required.
- B. Reimbursement of actual transportation expenses will be allowed in an amount not to exceed ground transportation to and from the nearest airport and round-trip air coach fare each, plus applicable tax, between the place from which the executive candidate and spouse or domestic partner are called and the place where the interview is held. Reimbursement for actual costs of lodging and meals, not to exceed five (5) days, also will be allowed for the executive candidate and his/her spouse or domestic partner. Payment of transportation and lodging is allowed only within the United States, unless reimbursement of international travel expenses is authorized by the Vice Chancellor, Human Resources. The Vice Chancellor, Human Resources may authorize payment of other expenses as deemed appropriate.

118. Travel Expenses for Faculty Recruitment.

- A. A campus may reimburse a candidate for transportation and actual subsistence expenses who is being interviewed for a faculty position. The subsistence reimbursement will be in accordance with Section 105C1 of these Internal Procedures. The transportation expenses will be in accordance with Section 111 of these Internal Procedures. Payment of transportation and lodging is allowed only within the United States, unless reimbursement of international travel expenses is authorized by the President.
- B. At the discretion of the President, a campus also may reimburse transportation and actual subsistence expenses incurred by spouses or domestic partners who accompany faculty candidates to final interviews. This provision is intended to support a late-stage recruitment effort with a high probability of leading to a new faculty appointment. A spouse or domestic partner may be reimbursed for one round-trip period of travel, with actual subsistence costs and transportation expenses reimbursed on the same basis as faculty candidate expenses.

119. Travel Expenses of Applicants Who Are Called for Interview.

- A. A campus may reimburse a candidate for transportation and actual subsistence expenses who is being interviewed for a position other than those candidates and spouses or domestic partners covered under Section 117 and those candidates covered under Section 118 of these Internal Procedures. The subsistence reimbursement will be in accordance with Section 105C1 of these Internal Procedures. The transportation expenses will be in accordance with Section 111 of these Internal Procedures. Payment of transportation and lodging is allowed only within the United States, unless reimbursement of international travel expenses is authorized by the President.
- B. At the discretion of the President, a campus also may reimburse transportation and actual subsistence expenses incurred by spouses or domestic partners who accompany candidates to final interviews for senior administrative or professional positions. This provision shall normally apply to Management Personnel Plan (MPP) position vacancies at the Administrator III or IV grade level, and is intended to support late-stage recruitment efforts likely to lead to new MPP appointments. A spouse or domestic partner may be reimbursed for one round-trip period of travel, with actual subsistence costs and transportation expenses reimbursed on the same basis as candidate expenses.

120. Travel Expenses for Applicants With Disabilities

If an applicant called for an interview requests an accommodation for a documented disability, the applicant may be reimbursed for the reasonable accommodation cost. The applicant has the responsibility to notify the CSU in advance of accommodation requests and costs.

Additionally, if any applicant called for an interview has a disability requiring a traveling companion, the companion may be reimbursed for travel and actual subsistence expenses under the rules applicable to the candidate.

121. Return of 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 or place of burial within California. 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. Actual costs of the following will be considered necessary travel expenses for which reimbursement will be made.

- A. In all cases, regardless of mode of transportation:
 - 1. Telephone or telegraph charges for shipment arrangements.
 - 2. Transportation of the remains to the funeral home preparing the remains for shipment, not in excess of \$1.00 per mile one way.
- B. When a portion of the shipment is by common carrier:
 - 1. Transportation by common carrier to the receiving point nearest the official headquarters or place of burial within California.
 - 2. Transportation not in excess of 50 cents per mile one way from a funeral home to the headquarters location or place of burial within California.
 - 3. Outside transportation case and casket or rental metal transfer case not to exceed \$100.00 plus taxes.
- C. When shipment is made by funeral coach alone, transportation costs not to exceed 50 cents per mile one way, from the pickup point to the official headquarters or to the place of burial within California.

122. 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 procedures 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 a campus 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.

150. State University Provided Employee Housing.

The Chancellor or designee shall provide for the periodic review of employee housing and utility charges and, when changes are warranted, implement adjustments to the schedule.

155. Rate Setting Procedure.

In establishing rental rates, the Chancellor or designee should consider the following factors and use the following procedures:

- A. The housing charges proposed shall be equitable in view of the employee's particular employment situation.
- B. Fair market values shall be considered, including inflationary/deflationary changes in rental rates. In estimating the value of the rental unit, the rate may be reduced if the unit is in substandard condition. Substandard conditions include such factors as restricted privacy, inadequate utility services, limited size, disturbing noises or odors, poor design, limited accessibility or isolation, and poor maintenance and repair. Rates also may be adjusted depending on any assessments for possessory interest taxes.
- C. No rental rate shall exceed 25 percent of an employee's gross salaries and wages.
- D. A rental rate ceiling may be used.
- E. The relationship of the housing to the employee's job shall be considered, including prevailing practices at comparable institutions for the provision of similar housing for such employees.
- F. Legal factors affecting the provision of such housing shall be considered, including collective bargaining agreements, contracts, terms of employment, trusts, and whether the housing facility was acquired by gift or similar circumstances.
- G. All dormitory housing and other housing administered under the University's bond financed housing programs need not be reported and shall be administered according to the requirements governing those programs.
- H. Utility and maintenance cost attributable to the personal use of the housing by the employee and the employee's cohabitants shall be considered.
- I. The Chancellor or designee is authorized to set rates for housing.
- J. The Chancellor or designee is authorized to establish rates for any housing provided to student assistants. Such housing, depending on circumstances, also may be provided at no charge or at minimal rates.
- K. Rental rates shall normally be reviewed annually.

165. Effect of Memorandum of Understanding on Internal Procedures.

Notwithstanding any other provision of these Internal Procedures, if a Memorandum of Understanding entered into pursuant to the Higher Education Employer-Employee Relations Act is in conflict with provisions in this subchapter, the terms of the Memorandum of Understanding and not the provisions of the Internal Procedures shall govern as to those employees covered by the Memorandum of Understanding.