

University Corporation at Monterey Bay

Travel Procedures Handbook



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I. INTRODUCTION

This University Corporation at Monterey Bay (Corporation) Travel Procedures Handbook is designed to inform both CSUMB and Corporation employees of travel procedures and guide them in the proper preparation of travel documents. Travelers are responsible for complying with the Corporation Travel Policy (Travel Policy) and this handbook, both of which are located at <https://csumb.edu/corporation>. The Travel Policy and Travel Procedures Handbook apply to all travel expenses paid by the Corporation regardless of the source of funds. Where travel costs are to be charged to a grant project, the terms of the applicable contract or grant, if more prohibitive, will supersede this Travel Procedures Handbook. Please check with your grant administrator to determine which travel procedures apply to your project.

The Corporation shall reimburse individuals for necessary and reasonable travel expenses incurred for properly authorized, official Corporation business in accordance with established Corporation procedures. Individuals traveling on Corporation business should exercise the care in incurring expenses that a prudent person would exercise if traveling on personal business and expending personal funds. **Under no circumstances will personal travel be funded from Corporation resources.** In addition, circuitous routes, excessive delays, additional costs or luxury accommodations and services are unnecessary or unjustified in the performance of business and therefore not acceptable under this standard. Individuals are responsible for excessive costs or any additional expenses incurred for personal preference or convenience.

The Corporation assumes no financial responsibility for expenditures incurred by travelers who fail to adhere to the policy and handbook. The traveler may choose to spend more than the reimbursement allowance but will not be reimbursed for any amount above the allowance unless a business purpose is provided and an exception approval is obtained.

A. Definitions

Accounts Payable - All non-payroll payments are handled by this department. The University Corporation Accounts Payable department is located at 8 Upper Ragsdale, Ryan Ranch, Building 1001.

Approving Authority - Person(s) to whom authority has been delegated in writing to approve expenses in accordance with Corporation policy.

Buyer/Risk Management Analyst - Contact for questions related to procurement, procurement card travel privileges, foreign travel insurance, and defensive driving requirements. The University Corporation's Buyer/Risk Management Analyst is located at 8 Upper Ragsdale, Ryan Ranch, Building 1001.

Contiguous States - Refers to the 48 adjoining states that do not include Alaska or Hawaii.

Corporation - The University Corporation at Monterey Bay.

CSUMB - California State University, Monterey Bay.

CSUMB Vehicle - A vehicle owned by CSUMB and not by the Corporation.

Employee - Officers, administrators, faculty, staff, student employees of the Corporation or CSUMB, both full and part time.

Foreign Travel - Any travel occurring outside the contiguous 48 states, Alaska, Hawaii and all U.S. possessions.

Headquarters - The place where the employee spends the largest portion of their regular work days or work time or the place to which the employee returns during working hours upon completion of special assignments. The employee's department determines what constitutes an individual employee's work location for the purpose of these procedures.

ICSUAM - Integrated CSU Administrative Manual.

Incidental Expenses - Includes fees and tips given to porters, baggage carriers, bellhops, hotel housekeepers, stewards or stewardesses and others on ships, and hotel staff in foreign countries.

Independent Contractor - An Independent Contractor is engaged in a distinct profession and is in the business of providing services related to the job being contracted. Independent Contractors have control over the work being performed, set their own hours, pay for their own business expenses, and provide their own equipment, liability insurance and office space.

Meal Allowance - The daily meal allocation for business travel or short-term assignments (less than 30 days) within the 48 contiguous states is \$55 per day. Travelers may only seek reimbursement for their actual expenses up to this daily allocation. This daily allowance shall not be treated as a per diem. Receipts are necessary for expenses of \$75 or more. This receipt amount may be superseded by stricter receipt or support requirements of a specific grant or contract.

Non-Employee - This includes independent contractors and consultants, prospective employees, spouses, registered domestic partners, guest lecturers, speakers, volunteers, or students who are not employed by the Corporation or CSUMB.

Out of Pocket Expenses - Expenses that are incurred and paid for by the traveler using cash or other mechanisms with traveler liability (e.g., a credit card in which the traveler is liable).

Per Diem - The daily subsistence allowance to cover the cost of lodging, meals and certain incidental expenses authorized under the GSA and Federal per diem rates. The amount varies based on destination of travel. Per diems are authorized for all international travel; travel meals within Alaska, Hawaii, and U.S. possessions; domestic travel assignments of 30 days or more; and domestic travel assignments that exceed one year. Per diems do not have to be substantiated with receipts.

RAT - Request for Approval of Travel form. This form is required from all travelers, except for when travel is less than 25 miles from headquarters and the only expense is registration. See **notes regarding COVID-19 travel restrictions**.

Receipt - A written acknowledgment of money received as confirmation of an expense. . For substantiation of an expense, a receipt indicates what was purchased, the amount due, the form of payment and preferably a zero balance on the face of the receipt.

Residence - The primary dwelling or actual residence of the employee, regardless of other legal or mailing addresses.

Sponsored Programs - Projects and/or activities which are originated and conducted by members of the faculty or, in some instances, by staff members. Such programs are supported wholly or in part by externally restricted funds awarded to CSUMB or the Corporation.

Subsistence Expenses - Expenses such as (1) lodging, including taxes and service charges; (2) meals including taxes and tips; and (3) incidental expenses (see Incidental Expenses above).

Travel Advance - A payment provided to an employee in advance of travel to offset anticipated out of pocket expenses.

Travel Expense Claim - Also referred to as a “TEC”. A TEC shall be used to account for all travel advances, procurement card payments, and expenses incurred in connection with official Corporation travel. When properly completed and approved, this form is used to reimburse the traveler for any additional amounts due. For direct billing arrangements made with a Corporation check or procurement card, that have been approved in advance, a claim must still be processed as verification that the expense was incurred even if no reimbursement is due the traveler.

Travel Expenses - Transportation, meals, lodging, and incidental expenses necessary to accomplish the official business purpose of a trip.

University Corporation Vehicle - A vehicle owned by the Corporation.

B. Contacts

1. Corporation Staff:

For assistance in understanding any of the travel procedures, or processing travel claims please contact the Corporation Accounts Payable department either by email at ucorp_accounts_payable@csumb.edu or the numbers below. To facilitate processing of travel requests, travel advances, and travel claims, each department should designate a contact person to handle problems and questions.

Accounts Payable-Heather Wilks	(831) 582-4017
Accounts Payable-Ruby Chiu	(831) 582-4162
Accounts Payable-Therese Chambers	(831) 582-3125
Risk Management Analyst	(831) 582-3396

2. Preferred Travel Agencies:

The Corporation does not have preferred travel agencies. Arrangements can be made in the manner that is most cost effective for the traveler and the Corporation.

Note: CalTravelStore is not available to the Corporation.

3. Enterprise Rent-A-Car

The Corporation has a national direct bill account with Enterprise Rent-A-Car. To ensure that the Corporation's contracted rate is applied, please follow the process outlined in section II-B-3b. (**Mileage and Vehicle Rental – Page 11**)

C. Reimbursement Standards

These guidelines are intended to ensure that reimbursements are made according to an accountable plan as defined by the Internal Revenue Service. Reimbursements made according to an accountable plan are not considered taxable income. Reimbursed travel expenses are considered by the IRS to be taxable income to the traveler under the following conditions:

- Eligible meals (breakfast and dinner) reimbursed on single day travel,
- Meals and incidentals reimbursed in excess of published federal rates without appropriate documentation,
- Expenses for travel in excess of one year, or
- Certain travel expenses related to moving a new appointee or a current employee.

When a Corporation employee travels under the sponsorship of an outside entity, travel expenses, including advances, prepayments, or billings, shall not be charged nor billed to a Corporation account.

Under no circumstance shall expenses for personal travel be charged to, or be temporarily funded by, the Corporation, unless otherwise noted in these procedures.

D. Responsibilities

1. Traveler

Individuals traveling on official Corporation business must familiarize themselves with and adhere to the Corporation Travel Policy and these procedures. Also, employees should make certain that the business related expenses they incur are ordinary, reasonable, not extravagant, and necessary for the purpose of the trip. Employees planning to travel to foreign destinations on official Corporation business are required to review and comply with additional requirements in Section II D of this manual.

The person due the reimbursement for travel costs incurred is responsible for:

- a) Submitting travel claims within 30 days after the expenses were paid or incurred.
- b) Providing the business purpose and inclusive dates for each trip.

- c) Certifying he/she:
 - o Received authorization to travel when required
 - o Traveled on official business
 - o Actually spent the amount for listed expenses
 - o Has verified that the amount due is accurate
 - o Has not and will not seek reimbursement for (1) a duplicate claim or (2) from any other source.

2. Approving Authority

The approving authority designated to approve travel claims ensures all expenses are reasonable in terms of price, purpose, and necessity. Persons delegated the authority to approve travel shall not approve their own travel. A person who reports directly or indirectly to the traveler, also may not approve the Travel Expense Claim. In addition, travelers may not approve the travel of a near relative, e.g., spouse, registered domestic partner, significant other, child, or parent.

Travel expenses incurred by Vice Presidents and Deans may be approved by a Vice President (or other responsible administrator) designated by the President. The President may designate more than one approving Vice President.

The approving authority is responsible for:

- a. Ensuring expenses charged to funds are authorized for the purpose.
- b. Ensuring expenses requested are ordinary, reasonable, necessary, and supported by a business purpose or justification, as appropriate.
- c. Validating, to the extent possible, that the expenses listed were actually incurred by the traveler and that appropriate documentation is attached.
- d. Reviewing and approving the business purpose and ensuring the request is in compliance with any applicable sponsored project/grant requirements.
- e. Approving/denying payment of the travel claim in a timely manner.
- f. Denying expenses not directly related to official Corporation business.

3. Travel Reimbursement Office

The designated travel reimbursement office (University Corporation Accounts Payable) will perform the following functions:

- a. Review/audit for compliance with policy and procedures.
- b. Verify appropriate approver.
- c. Ensure appropriate documentation is submitted.
- d. Process reimbursements and payments.

E. Exceptions

The Executive Director of the Corporation or designee may approve exceptions to the Corporation Travel policy and/or these procedures. Any delegation of such authority by the Executive Director must be made in writing.

II. PRE-TRAVEL ARRANGEMENTS

Important note - Due to Chancellor's Office travel restrictions related to COVID-19, *all* travel must be pre-approved as "Essential Travel" by the VP of the department and submitted to UCorp Accounts Payable prior to travel taking place.

A. Requests for Approval of Travel (RAT)

A RAT is used to secure approval for travel on behalf of the Corporation. Depending on the circumstances, one of the following may apply:

1. RAT

A RAT is required for each employee (See definition of Employee) intending to travel. There are two exceptions: (1) A RAT is not required when the only travel expense will be for local mileage. (2) A RAT is not required when the only expense is for registration and the travel is less than 25 miles. Local mileage is defined as infrequent travel that is within 25 miles from headquarters. For each trip where reimbursable expenses other than local mileage are to be claimed, a RAT and an agenda must be prepared, submitted for approval and received by the Accounts Payable department no later than 10 business days prior to the first day of travel if no advance is requested or 15 business days if a travel advance is requested.

All Corporation RATs should be routed directly to Corporation Accounts Payable for review. Any RAT that is not completed correctly may be returned to the designated contact on the form. Upon conclusion of the review, any RAT that includes grant program funds, incentive funds or donation funds will be forwarded to Grants Accounting or General Accounting to be checked for availability and allowability. After the RAT has been reviewed by the appropriate area, it is returned to the Corporation Accounts Payable department. Here the RAT will be assigned a tracking number and a PDF copy will be emailed to the contact person listed on the RAT. If the contact person does not receive an approved copy of the RAT in advance of the travel, contact the Accounts Payable department to confirm the status. **Keep in mind that expenses are not to be incurred prior to receiving the fully approved RAT.** If an expense is incurred and deemed not allowable by the funding source, the traveler will be held responsible for the expense or if available and justifiable, it may be charged to the department's incentive account or other discretionary funds.

A RAT for foreign travel requires the purchase of foreign travel insurance. The foreign travel insurance will be secured by the Buyer/Risk Management Analyst. A foreign travel RAT also requires the approval of both the Provost and the President of CSUMB. For additional information, please refer to Section II-D, "Foreign Travel".

If the traveler will be making intermittent trips or the trip involves numerous employees, students or volunteers, a Blanket RAT will be required. (See Blanket RAT section below). A separate RAT is required for each leg of back-to-back travel, such as when an employee is traveling to Houston, followed immediately and directly by travel to Washington, D.C. In this instance, two RATs will be required, one for travel from CSUMB to Houston and a second RAT for travel from Houston to Washington and back to CSUMB.

It is important to be as accurate as possible when estimating expenses on the RAT. These estimates help determine if there are available funds for the trip and are compared against the TEC to ensure the actual expenses are reasonable. Calculations for these estimated amounts on the RAT may be required of the traveler if deemed excessive. If the actual expenses incurred on a trip are substantially greater (20%) from the estimates approved on the RAT, justification needs to be provided. A revised RAT is not necessary as the Approving Officer's signature on the TEC will authorize the final reimbursement. If the authorizing person does not approve an amount greater than what was listed on the RAT, the amount to be reimbursed to the traveler should be revised and initialed on the TEC.

If the **only** expense is prepaid registration and travel is less than 25 miles from headquarters, a RAT and TEC are not required. If travel is less than 25 miles from headquarters, registration fees were paid, and there's mileage, a RAT is not necessary, but in order to claim mileage, the traveler must be certified to drive a private vehicle and submit a TEC for reimbursement. **(See COVID-19 notes regarding required pre-approvals)**

If a traveler does not anticipate any travel expenses, including expenses on a procard or Corporation check, but travel is 25 miles or more from headquarters, a RAT is still required. Upon return, the traveler should email Accounts Payable informing them the trip is complete and there were no expenses. This email will in effect close out the RAT.

2. Blanket RAT

A blanket RAT can cover a range of time (extended period RAT) for several local intermittent trips, or a trip covering numerous employees, students, or volunteers (group RAT). An extended period blanket RAT cannot exceed three months nor exceed the expiration date of a grant or contract project. Also, if possible, please try to keep blanket RAT dates within fiscal quarters (Jul-Sep, Oct-Dec, Jan-Mar, and Apr-June) so as to avoid overlapping fiscal years. Blanket RATs are renewable every quarter.

A blanket RAT is required for any person who uses a vehicle on a frequent and routine basis while conducting Corporation business. A group blanket RAT covering numerous individuals requires a named custodian and must clearly indicate the names of employees, students, and/or volunteers on the RAT Addendum. Non-Employee students listed on the addendum require a waiver or hold harmless agreement, which can be found attached to the Non-Employee RAT referred to in the next paragraph. Examples of instances in which a blanket RAT is applicable include: (a) research travel that is weather dependent allowing travel to occur only in certain conditions, (b) consistent travel to a Corporation office located at a remote location (greater than 25 miles from headquarters), or (c) frequent site visits to local schools or organizations. Other instances may also warrant the use of a blanket RAT; examples are for illustrative purposes only.

3. Non-Employee RAT

A Non-Employee RAT is to be used for anyone who is not employed by the Corporation or CSUMB. This includes but is not limited to guests, lecturers, consultants and prospective employees (refer to the Non-Employee definition in Section A).

The Non-Employee RAT is for infrequent travel only. If a non-employee will be conducting business on a regular basis, it is suggested that a contract for services be negotiated on his or her behalf. Contact the Buyer/Risk Management Analyst for additional information.

The process for using the Non-Employee RAT form is:

- a. The Approving Authority or other appropriate administrator or designee prepares the Non-Employee RAT form as the requester. The requester should get the required information from the non-employee including the non-employee's signature on the Waiver of Liability and Hold Harmless form. The Vendor Data Record and the Hold Harmless form are required and should be attached to the Non-Employee RAT. The Vendor Data Record needs to be completed only once. These forms can be found on the Corporation website, www.csumb.org. As with a regular RAT, an agenda is required when attending a conference or convention.
- b. The non-employee will provide the requester with an estimation of expenses in each of the predetermined categories on the form as well as any additional information the requester may need. The Non-Employee RAT is then signed by the appropriate authorized signer and submitted to the Corporation Accounts Payable Department. If the travel involves the use of grant program funds or donation funds, the Non-Employee RAT will be forwarded to Grants Accounting or General Accounting for final approval, then returned to the Accounts Payable department.
- c. Upon completion of the travel, the non-employee must provide an itemized invoice supported by receipts for any approved out-of-pocket expenses. It is the responsibility of the requester to ensure that actual receipts support all reimbursement claims and are within reasonable limits as approved on the Non-Employee RAT. The requester will sign the invoice, attach a copy of the Non-Employee RAT and forward to the Accounts Payable department for processing.
- d. If a Procard is used for any pre-approved payments, include the name of the non-employee being covered on the Procard reconciliation statement.

B. Making Travel Arrangements

Transportation expenses include charges for commercial carrier fares, travel agency service fees, car and aircraft rental charges, including fuel for rentals, private car mileage allowances, emergency repair to Corporation or CSUMB cars, overnight and day auto parking, bridge and toll roads, taxi and public transportation fares, and all other charges for transportation services necessary to accomplish the official business purpose of the trip. Reimbursable travel expenses will be paid directly to the employee; therefore, the general rule is that each employee must pay for his/her own lodging, meals, and any other travel expenses. The following travel guidelines provide reimbursement levels for necessary out-of-pocket expenses incurred by an employee traveling on official Corporation business. Where travel costs are to be charged to a sponsored program, the terms of the applicable contract or grant, if more

prohibitive, will take precedence if at variance with the Corporation procedures.

1. Registration Payment Request form

Registration fees may be paid by procurement card, Corporation check, a personal check or credit card. Generally, registration fees are not allowed for travel reimbursement when conventions or conferences are sponsored by the Corporation or CSUMB for the purpose of providing information to its own employees unless the funding source specifically allows it.

Note: Registration Payment Request Form has been replaced by the Check Request Form. VP pre-approval as "Essential Travel" must be obtained prior to the start of travel due to COVID-19 restrictions.

See Above - Note: If the Registration fee is the only expense and travel is less than 25 miles from headquarters, a RAT is not required. However, if mileage will be claimed, a TEC is required and the claimant must be certified to drive a private vehicle.

To request payment of registration fees submit the following:

The Check Request form is located at www.csumb.org. An original and one copy of the invoice or registration form is required along with a copy of the fully approved RAT.

It is the responsibility of the employee to confirm the registration was processed.

2. Air Travel

Transportation tickets should be procured in advance in order to obtain any discounts offered by the carrier. Individuals are responsible for making their own travel arrangements. Any reasonable means may be used to make air travel arrangements, including use of the internet. Travelers will not be reimbursed for non-cash certificates used for the purchase of transportation tickets, e.g. frequent flyer miles. **Do NOT use CalTravel Store to book airfare for Corporation travel needs. The Travel Store can only be used by CSUMB employees for CSUMB travel.**

It is important to keep in mind that travel arrangements should not be made unless an approved RAT is on file with the Corporation Accounts Payable department.

Only economy or coach class airfare is reimbursable. Any cost above and beyond economy or coach will be the responsibility of the traveler. An itemized receipt or flight itinerary (copies are adequate) must be provided as documentation to support the expense on the TEC. Airfare expenses such as “Early Bird Boarding” and “Preferred Seating” are considered for personal convenience, not reimbursable and are the travelers’ responsibility. When booking airfare, the point of origin or return shall be an appropriate airport serving the area of the employee's headquarters or residence, whichever results in the lesser distance or amount.

3. Mileage and Vehicle Rental

- a. Personal Vehicles. When authorized to operate a personal vehicle, a rate of 56 cents per mile will be allowed as of January 1, 2021. The Corporation generally follows the federal government’s mileage rate so this rate may fluctuate every year. Mileage claims require a Mapquest or Google Maps printout of the route.

Expenses for travel between home and headquarters are not allowed. When a trip is commenced or terminated at the claimant's home and does not require an overnight stay, the distance traveled shall be computed from *either* the employee's headquarters or home, *whichever results in the lesser distance*.

With the exception of law enforcement, no reimbursement will be allowed for transportation expenses when the employee uses a privately owned motorcycle or motor-driven cycle in the conduct of official Corporation business.

Physical Disability Exception: Employees with a physical disability who must use a specially equipped or modified automobile may claim reimbursement at the standard rate per mile. However, if higher than standard operating costs are incurred, the employee may seek reimbursement by including the following signed statement either on the TEC in the “Remarks or Details” area or on a separate sheet of paper: *I certify that the actual cost of operating my vehicle is greater than the standard rate in effect.*

- b. **Rental Vehicle Reimbursements:** Any car rental agency that has rates comparable to the average for the area may be used, but the Corporation generally pays only rates for economy, subcompact or intermediate cars. Rental of four-wheel drive vehicles and larger vehicles based on the need to enter certain land types, carry several passengers, etc. are acceptable for justifiable Corporation business purposes. The rental fee, additional insurance as necessary, and fuel will be reimbursed with an itemized receipt (copies are adequate). The Corporation encourages travelers to refuel rental vehicles prior to returning them because rental agencies tend to have high refueling charges and other applicable fees. Prepaid fuel service options from the rental agencies should be declined and may not be reimbursed by the Corporation.

The Corporation has a national direct bill account with **Enterprise Rent-A-Car**. To ensure that the Corporation’s contracted rate is applied, please do the following:

On Line (Direct Bill, Business Use):

1. Log on to Enterprise Rent-A-Car or National Car Rental’s website at www.enterprise.com or www.nationalcar.com.
2. **Start a reservation** – Enter the following:
 - a. Rental location where you would like to pick up your rental car. If you enter a zip code or city, you will be able to select your location on the next page.
 - b. Pick up and return dates and times.
 - c. Enter the account number in the “Promotional Code or Account Number” field (not optional) and click “Continue”.
3. **Choose a Vehicle Class** – Select under vehicle class.
4. **Add Extras** – Click “Continue to Review”.
5. **Review & Reserve** – Enter the following:
 - a. **Renter’s Detail**-enter all required information and include an email address to receive a confirmation.
 - b. **Confirm Trip Purpose**-click “Yes” or “No” to verify if travel is business related.

- c. **Billing**-click “Yes” or “No” to verify if Direct Bill is approved.
 - i. If you click “Yes”, you will be required to enter your billing number in order to set up Direct Bill to the Corporation.
 - ii. If you click “No”, Direct Bill will not be set up and the renter will be required to present a credit card at the time of rental.
 - ci. **Save Time at Counter**-enter additional information here to speed up the rental process. List your fund or project number and department ID in the “Additional Details” area.
 - cii. Scroll to the bottom of the page and click on “Reserve Now”.
6. **Reservation Confirmed** – Will display with the information regarding your reservation as well as options to modify/cancel the reservation.
 7. You will need to have a valid driver’s license and reservation number to pick up the vehicle. If the reservation is set up without a Billing Number, you will also need a credit card (that will not be charged) at the time of rental.

By Phone:

1. You can **a)** Contact your local Enterprise Rent-A-Car rental branch or **b)** Dial **1-855-266-9289** to be connected to the closest branch to you.
2. Provide the branch with your account number **CONTACT AP X.4017**
3. The rental branch will set up a reservation that fits your needs and provide you with a reservation number.
4. You will need to have a valid driver’s license, credit card (that will not be charged) and reservation to pick up the vehicle.

Employees providing this account number and billing number (**CONTACT AP X.4017**) as well as departmental chart string to be charged when booking with Enterprise Rent-A-Car, will not receive individual bills. The employee should continue to attach the receipt showing return of the vehicle with the TEC.

c. **Insurance Coverage on Rental Vehicles**

For insurance coverage purposes, an official Corporation business trip begins when the traveler leaves his/her residence or normal work location, whichever occurs last, and ends when the traveler returns to his/her residence or work location, whichever occurs first. When renting vehicles for Corporation business an employee does not need to purchase liability insurance or physical damage insurance (often called Loss Damage Waiver or “**LDW**”) from the vehicle rental agency. Corporation maintains this insurance on your behalf to cover you while driving on Corporation business. If you purchase it you will, in essence, be purchasing duplicate coverage. Please be sure to read the coverage information provided by the rental agency to fully understand what liability limitations are provided by the rental agency should an accident occur. When a vehicle is rented from a contracted rental agency and the purpose of the rental is for personal use, insurance coverage provided by the Corporation is not available to the traveler.

LDW is automatically included only when renting through Enterprise or National under the University Corporation account number. It is recommended the traveler secure his/her reservation directly through Enterprise or National, however, booking through a third party is acceptable as long as the reservation includes the Corporation account number. It is the traveler's responsibility to verify this account number is tied to the reservation when picking up the vehicle. If renting a vehicle with other rental agencies and LDW is purchased, a cost comparison should be provided.

Exceptions to Rental Vehicle Coverage:

Personal Belongings: Personal belongings in the vehicle are not covered under the Corporation's insurance policy. For more information regarding insuring your personal items, please refer to the Defensive Driving Handbook.

Fifteen Passenger Vans: Fifteen passenger vans are not covered under the Corporation's policy and an employee must obtain insurance for fifteen passenger vans through the rental agency.

Thirty Days or More: The Corporation's insurance coverage only extends to vehicles rented for a period of no more than thirty (30) consecutive days. If you intend to enter into a rental arrangement for longer, please purchase insurance at the rental agency or contact the Corporation Buyer/Risk Management Analyst to assist you with purchasing supplemental insurance through the Corporation's insurer.

Inapplicable to Volunteers: Insurance coverage is not extended to vehicles rented or borrowed by volunteers. Volunteers must provide their own proof of personal automobile liability coverage with state of California minimum limits or purchase liability and physical damage insurance coverage from the rental agency.

Students/Non-Employees/Minors: Students, non-Employees, and any drivers under the age of 18, who rent a vehicle for Corporation business, need to purchase the optional motor vehicle coverage offered by the vehicle renting agency to assure coverage of the vehicle.

d. Traveling with Non-Employees

A Corporation supported activity/field trip that requires the transportation of students, participants, volunteers, or anyone other than a Corporation employee may require that Participant Accident Insurance ("PAI") be purchased. Consult the Corporation's Buyer/Risk Management Analyst to determine if PAI is necessary. In addition, a Waiver of Liability, Indemnification, and Hold Harmless Agreement must be signed by all participants and non-employees. Volunteers are the exception to this waiver.

When traveling by rental, including charter bus and vans, a certificate of insurance from the vendor shall be required if no contract or certificate is already on file with the Corporation Buyer/Risk Management Analyst.

Note: If a Volunteer is driving on Corporation business they must be cleared through the Corporation's Defensive Driver Program.

e. Reporting Accidents

If you are involved in an accident, you must immediately report the accident to the Corporation's Buyer/Risk Management Analyst. At your first opportunity, you should complete the Automobile Accident Form that is located at <http://csumb.org/sites/default/files/61/attachments/files/automobileaccident.pdf>.

f. Corporation's Defensive Driving Program

The Corporation is committed to ensuring the safety of all individuals driving on Corporation business and to containing the cost of automobile insurance. As such, employees operating vehicles on official Corporation business must abide by this Defensive Driving Program.

In order to be considered for the Defensive Driving Program, employees must submit the Defensive Driving Packet. ***An employee will not be eligible to drive on Corporation business until all forms are approved by the Buyer/Risk Management Analyst. An employee will not be paid for mileage reimbursement or any driving related expenses prior to being certified, nor will their certification be retroactive allowing them to recoup mileage during the time they were not certified.*** Note that Manpower and other temporary employees may drive on Corporation business but shall also abide by the Defensive Driving Program. For further information about procedures please refer to the Defensive Driving Employee Handbook.

Driving Corporation vehicles: In order to use Corporation vehicles, the Defensive Driving Packet must be submitted with the following forms:

1. University Corporation Defensive Driving Applicant Information Form (www.csumb.org) under Forms, Risk Management
2. A copy of the employee's valid Driver's license
3. DMV issued Driving Record-the record cannot be older than 30 days.
4. Form INF 1101 Pull Notice Enrollment. Located at: www.csumb.org under Forms, Risk Management
5. Defensive Driving Program Certificate of Completion. Certificate is generated upon successful completion of the course.
6. Stateside Defensive Driving is accepted by the Corporation.

Driving Privately Owned Vehicles for mileage reimbursement: In order for an employee to be fully reimbursed for mileage, the following forms must be submitted along with the Defensive Driving Packet:

1. Form STD 261 signed by the employee's approving official.
2. Current proof of automobile insurance meeting California's minimum automobile insurance requirements.
3. Stateside Private Car authorization is ***not accepted*** by the University Corporation.

Note: The submission of required documentation does not automatically approve

an employee to drive on Corporation business. For possible disqualifications refer to the Defensive Driving Handbook. As these forms expire, the Corporation will request updated forms. Employees will become ineligible to drive if these forms expire.

Volunteers driving on Corporation business: Volunteers driving on behalf of the Corporation must have a Volunteer Form on file with Corporation HR prior to driving. For proper procedures for short term and long term volunteers, please see Defensive Driving Handbook.

Safety: Employees must drive safely and obey all traffic safety, vehicle safety, and parking laws or regulations, state and federal, while driving on Corporation business. CSUMB employees driving Corporation-owned vehicles and Corporation employees driving CSUMB-owned vehicles: Please refer to the Defensive Driving Handbook or contact the Buyer/Risk Management Analyst.

g. Special Requirements

Special License Requirements for Vans: For passenger vans up to and including 14-passenger vans, a Class C license is acceptable. But for vans designed to carry more than 10 passengers the driver must also have a medical report on file, carry a valid medical card, and sign a certification statement regarding his last 5 years of driving. For details see the California Department of Motor Vehicles and VC section 12804.9[j]. Any employee whose duties include driving a 15-passenger van must possess a valid Class B driver's license with a passenger endorsement. Note that Corporation discourages but does not disallow the use of 15-passenger vans. For more information regarding 15-passenger vans, please contact the Corporation's Buyer/Risk Management Analyst.

4. Lodging

Travelers may secure lodging when traveling on business more than 25 miles (one way) from their normal work location or home, whichever is closer. The Corporation generally pays a single occupancy rate for one traveler and not double occupancy or suite rates. One way to be sure your accommodation's price is reasonable is to compare it to the AAA Travel Guide rates for Three Diamond Hotels/Motels: <http://www.csaa.com/travel>. Lodging accommodations exceeding **\$275 per night** (not including tax) are considered unreasonable and must be accompanied by a justification statement detailing the reason(s) why more reasonable accommodations were not used. If reservations are made at a hotel where the traveler is attending a conference, the conference's special lodging rate must be requested. If the conference's lodging rate exceeds \$275 per night (not including tax), please provide justification. An itemized receipt (copies are adequate) must be provided when requesting reimbursement for lodging expenses.

5. Meals

The maximum meal allowance per 24 hour period is \$55.00 when travel is 25 miles or more from headquarters, is within the contiguous 48 states and the trip is for 30 days or less. The daily meal reimbursement is based on actual amounts and the allowance maximum of

\$55.00 should not be treated as a per diem. Personal meals while on travel status are an out-of-pocket expense, and should not be charged to your Corporation Procurement. See the Procurement Card Manual for more information.

For travel claims based on a 24 hour period of time with overnight stay meals may be claimed in accordance with the following:

Departure Before:	6:00 a.m.	All Meals (100% of meal allocation)
	12:00 p.m.	Lunch and Dinner (67% of meal allocation)
	6:00 p.m.	Dinner only (33% of meal allocation)
Returning After:	9:00 a.m.	Breakfast (33% of meal allocation)
	2:00 p.m.	Breakfast & Lunch (67% of meal allocation)
	6:00 p.m.	All Meals (100% of meal allocation)

Itemized receipts, not just the credit card receipt, are required for all meals \$75.00 and over for which the traveler is requesting reimbursement. Included in the cost of meals are any applicable taxes and gratuities. Gratuities exceeding 20% will require written justification. Below is an example of a credit card receipt and an itemized receipt.



For travel of less than 24 hours within the contiguous United States, meals shall not be reimbursed unless the travel includes an overnight stay. Reimbursement shall be

authorized for the actual cost of lodging and meals and incidental expenses subject to the daily maximum amounts.

Meal reimbursement for travel of less than 24 hours and no overnight stay is generally not permitted. However, if an exception to the “overnight stay” requirement is requested and approved, breakfast and dinner may be reimbursed if traveling 25 miles or more from headquarters with no overnight stay and departure and return times are two hours or more before or after regular work hours. For example, if a normal work day starts at 8:00 a.m. and the traveler departed his/her home at 6:00 a.m. for the airport or travel destination, a breakfast meal can be reimbursed. The amount of the meal(s) reimbursed becomes reportable and taxable. The amount will be reported to Payroll and included in Box 1 of the employee’s W-2 form. **Lunch is not reimbursable for travel of less than 24 hours.**

Travelers opting to commute daily (no overnight stay) to attend a conference or workshop covering more than one day are subject to the same treatment if the conditions outlined above are met.

When the major portion of an employee’s work time is spent within a specifically assigned or limited geographical area, such as a remote or alternative office location, and the same routes are traveled frequently and routinely on one-day trips, no meal expenses shall be reimbursed for any location within 25 miles of any point in this assigned area. In order to ensure equity in special cases, the Corporation Executive Director or Controller may disregard this subsection and authorize individual claims based on special circumstances unforeseen at the time of drafting this Travel Procedures Handbook, and, in cases where adherence to the 25 mile limitation creates an unusual and unavoidable hardship to the employee, exceptions may be granted by the Corporation Executive Director or Controller. In no event shall meal reimbursement be allowed on the premises of an employee’s residence.

For travel outside the contiguous United States (Alaska, Hawaii, United States territories and foreign countries), relative meal per diems will apply with no receipts required. Travel per diems for Alaska, Hawaii, United States Possessions and international travel are set by the Department of Defense. <http://www.gsa.gov/portal/category/21287>.

When claiming meal reimbursement, departure and arrival times must be entered on your TEC and are defined as the time departing from or arriving to your residence or headquarters.

Grant and contract funds may carry expense restrictions and such restrictions prevail even if at variance with this policy and Corporation’s standard per diem and/or allowance rates.

Examples of travel less than 24 hours can be found in APPENDIX A.

a. Provided Meals

In the event the traveler must forgo the conference provided meal for health or business reasons, an explanation for the purchase of the meal replacement must accompany the claim. A copy of the conference registration form/brochure/agenda must be attached to

your TEC when requesting a meal reimbursement. Not attaching the form/brochure/agenda can result in the TEC being returned to the traveler. If the cost of the provided meal is identified on any documentation, that amount will be taken into account when calculating the \$55 per day maximum allowance.

b. Overtime Meals

When a non-exempt (hourly/eligible for overtime) employee is required to work overtime while traveling on official Corporation business, the non-exempt employee may receive an overtime meal per diem of \$15. Overtime meal per diems shall be recorded on the TEC under "Other Expenses". To be eligible for this per diem, the non-exempt 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 and work at least 10 hours during a single shift, excluding provided meal breaks. If the non-exempt employee is required to work for more extended periods of time, the non-exempt employee may be reimbursed for meal per diems of \$15 for each additional six-hour period thereafter. 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. The non-exempt employee, if seeking an overtime meal reimbursement, shall include a copy of his timesheet showing overtime hours worked to the Accounts Payable department along with his TEC. Exempt employees are not eligible for overtime meal reimbursements.

c. Group Meals

The Corporation may negotiate agreements with restaurants or hotels to furnish subsistence to a group or groups of travelers when it is to the Corporation's advantage. In this case, the vendor may be paid by the group leader or by billing the Corporation.

If the group consists of participants and staff chaperones, travel is 25 miles or more from headquarters, and the employee chaperones are required to supervise the participants during lunch, the employees are considered to be participating in a working lunch. This is not considered taxable and reportable to the employee chaperone as it is deemed a working meal, it's for the employer's convenience, and it has a significant business purpose. In addition, if the vendor is providing some benefit to the Corporation by paying for all the meals at once or in advance, to include staff meals, the Corporation procard may be used for the negotiated group meal, to include lunch.

d. Hospitality Meals

Hospitality meals promote the CSUMB, the Corporation, or a program to the public, usually with the expectation of benefits accruing directly or indirectly in the future. Expenses for hospitality meals incurred by travelers while on travel status are reimbursable in accordance with Corporation hospitality guidelines and ICSUAM 1301-Hospitality, Payment or Reimbursement of Expenses.

6. Business Related Expenses

Such expenses include, but are not limited to: internet and travel booking fees; word processing services; equipment rentals; fax and computer expenses; copy services;

overnight delivery/postage; rental of a room or other facility for the transaction of official Corporation business; and local and long-distance business telephone calls (including one reasonably brief, non-emergency, personal call home per day). Hotel receipts/folios with telephone charges must indicate if the call was “business” or “personal.” Itemized receipts (copies are adequate) must be submitted with the TEC.

7. Non-Reimbursable Expenses

Non-reimbursable expenses include, but are not limited to: alcohol; ATM/credit card fees; dependent/pet care; traffic and parking fines; fitness room fees; country club dues; in-room movies; personal entertainment; personal care; luggage and briefcases; in-flight movies; magazines; clothing, accessories; room service fees (unless justified); commuting expenses such as tolls and FastTrack, and “convenience” fees such as “early bird” boarding fees or preferred seating.

8. Cancellation of Reservations

If a trip must be cancelled or changed, the traveler must make every effort to cancel/change any travel reservations or arrangements. Fees incurred as a result of cancelling/changing a trip will be covered if the cancellation/change was work related or due to unforeseen circumstances beyond the control of the traveler. A business justification must be submitted and approved by the approving authority.

Travelers who are unable to honor a reservation shall be responsible for cancelling the reservation in compliance with the cancellation terms established by the vendor. The traveler must return any refundable deposits to the Corporation. Charges or lost refunds resulting from failure to cancel reservations, registrations, etc. shall not be reimbursed unless the traveler can show that such failure was the result of circumstances beyond his/her control.

9. Incidental Allowance

An incidental allowance of up to \$ 7.00 per day may be claimed if the traveler is on travel status for a period greater than 24 hours. Keep in mind that the Incidental allowance is not a gift or automatic if the expenses did not occur. The incidental allowance of up to \$7.00 may be claimed on both the day you leave and the day you return so long as the trip length is 24 hours or more. The term “Incidental Allowance” includes, but is not limited to fees and tips for services such as for bell hops, baggage carriers, porters, hotel housekeepers, stewards or stewardesses, other ship personnel and hotel servants in foreign countries. No receipts are required to claim the incidental allowance and actual cost must be incurred in order to claim it. Expenses NOT considered incidental are meal tips, drinks, tips to shuttle or taxi drivers and parking valet tips. See Appendix C for additional information.

C. Methods of Paying for Travel

1. Personally Expensed

Employees may pay for travel out-of-pocket and may charge travel expenses to personal

credit cards. However, please be aware that interest which may accrue as a result of the use of a personal credit card is not a reimbursable business expense. If a personal credit card is used, a copy of your personal credit card statement and receipts (copies are adequate) showing these charges must be included with your TEC as proof of personal payment. This alerts the Accounts Payable department that a personal reimbursement is requested; otherwise it is assumed that a Corporation procurement card was used and no personal reimbursement is needed. Also, a Corporation employee normally shall not be reimbursed for expenses paid on behalf of another person, except in the case of co-travelers who are sharing a room. Exception to this rule is supervised group travel.

2. Travel Advance

- a. Amounts - A travel advance may be issued to the employee or the custodian of a blanket RAT for up to 90% of the total projected out-of-pocket travel expenses listed on the RAT or blanket RAT. The employee/custodian must complete and sign the "Travel Advance Request" section of the RAT. The employee/custodian's signature constitutes acknowledgement that the advance is a debt to the Corporation and must be accounted for in accordance with Corporation policy. A RAT with a travel advance request should be submitted at least **3 weeks** prior to departure. A travel advance will not be issued for less than \$100 and not more than 30 days prior to departure.
- b. Eligibility - Generally, travel advances are issued to Corporation employees and CSUMB employees managing grant project funds on an "individual basis" only. Please note the reason behind this is to encourage each employee to be responsible for his/her own expenses and to abide by IRS regulations which requires the Corporation to report on each employee's W-2 any travel advances that remain outstanding for which the Corporation has not received an acceptable TEC. This also helps streamline Corporation administration and audit/compliance concerns.

Two exceptions exist to the "individual basis" requirement and both involve the completion of a blanket RAT. (1) When the composition of a travel party requires a campus custodian to administer travel funds for several individuals, a travel advance covering those individuals may be issued to the custodian. (2) Travel advances to students and volunteers are not allowed with the exception that an employee, as a custodian, may request a travel advance for students or volunteers provided that the employee maintains responsibility for the TEC and any necessary follow-up regarding the travel advance. Examples of when this exception would apply are for outreach, an athletic team, or for field work. To clear the travel advance, a single TEC covering the traveler identified as the Blanket RAT custodian may be submitted or a TEC may be submitted for each individual traveler. If the custodian of the travel advance elects to submit a single TEC, in addition to the normal documentation requirements, a travel roster form must also be attached. The travel roster form is located at <http://csumb.org/forms-flowcharts-and-handbooks#Travel> and should include the name and signature of each traveler acknowledging funds expensed on his/her behalf.

An employee or custodian with an outstanding travel advance in delinquent status will not be allowed to receive any additional travel advance funds or any other form of reimbursements until all outstanding advances are cleared. A travel advance is

considered delinquent when the Accounts Payable department has not received a TEC within 60 days of the completion of travel. After 60 days, a written notice to the employee or custodian regarding the delinquent travel advance will be given. The employee/custodian has 14 days to file the TEC. If a TEC has not been filed after 120 days, the Corporation is obligated under IRS regulations to report the advance as taxable wages on the employee's W-2 form regardless of the amount.

- c. Timelines for Obtaining Advances. The Accounts Payable department should receive the RAT or Blanket RAT **at least three (3)** weeks prior to the start date of the trip. If the RAT or Blanket RAT must be authorized by Grants Accounting or General Accounting, please allow additional time for processing. Remember that checks are issued on Thursdays so plan accordingly. The employee or custodian may pick up their travel advance at the Accounts Payable department located at the Corporation Building at Ryan Ranch.
- d. Negative Due Amount. A negative due amount occurs when the amount given as a travel advance exceeds the actual out-of-pocket expenses reported on the TEC. If the Total Amount Due is negative, the claimant is responsible for depositing cash, check or a money order made payable to the University Corporation at Monterey Bay for the amount due at the University Cashier's office located at Mountain Hall, Suite C. The procedure is as follows:
 1. Print a deposit slip from the Corporation website (<http://csumb.org/forms-flowcharts-and-handbooks%23Acct#Acct>)
 2. Note in the description that the money being returned is for a travel advance
 3. List the dates of travel
 4. Use account **107801** and the chart string on your RAT
 5. Take two copies of the deposit slip with your cash, check or money order to the University cashier located in Mountain Hall, Suite C. The employee will receive a stamped copy from the cashier.
 6. Attach the stamped copy of the deposit slip to the TEC upon submittal. If the Accounts Payable department's verification of the TEC reveals an additional amount owed to the Corporation, the employee will be contacted and asked to submit another deposit for the difference. Repeated negative due amounts or misuse of the travel advance process may result in revocation of travel advance privileges.

3. Procurement Cards with Travel Privileges

Only Procurement Card owners with travel privileges may use their ProCard for travel related expenses other than personal meals. Examples of allowable expenses are lodging or conference and registration fees. To obtain travel privileges, the card holder must complete the Procurement Travel Needs Statement. This form is on the Corporation website, <http://csumb.org/forms-flowcharts-and-handbooks#Procurement>. Please contact the Corporation Buyer/Risk Management Analyst located in the Corporation Building at Ryan Ranch.

4. Billing the Corporation Directly

Prepayment may be made either through the use of a procard with travel privileges or by a Corporation check made payable to the vendor.

D. Foreign Travel

ALL foreign travel requires the authorization of CSUMB's Provost and President, or their designees prior to both incurring any expenses and the start of such foreign travel.

RAT's for foreign travel, must be submitted 30-45 days in advance to the Corporation Accounts Payable department for review. If the RAT involves grant or donation funding, it is forwarded to Grants Accounting or General Accounting to review for allowability, then the RAT is returned to the Accounts Payable department and they will work with the Buyer Risk Management Analyst to secure foreign travel insurance for the traveler. Once insurance is secured, confirmation will be sent to the traveler and the RAT will then be forwarded to the Provost and President for approval.

Individuals participating in foreign travel while on Corporation business must report their travel plans to the Buyer/Risk Management Analyst at least 30 days in advance of their trip to be covered by the Corporation's foreign travel liability insurance policy ("Foreign Travel Insurance"). The Corporation will obtain foreign travel insurance on the traveler's behalf for any destination in the world except for a country that is subject to trade sanctions or embargos (e.g. Cuba, Iran, North Korea, etc.) by the United States government. A list of sanctioned or prohibited countries is located at: <http://www.ustreas.gov/offices/enforcement/ofac/programs/>. The cost of foreign travel insurance is charged to the individual's department or grant project.

Expenses incurred in foreign countries must be claimed in U.S. currency on the TEC and the traveler must show the conversion rate in effect at the time of travel. Per diem rates for international, Alaska, Hawaii, and U.S. Possessions travel, can be found at the following web address: http://aoprals.state.gov/web920/per_diem.asp. Receipts for meals are not required when federal per diem rates are being claimed. Lodging is reimbursed on actual amounts only, not per diem, and itemized receipts are required.

Note that grant funds involving federal grants or contracts require that American-owned airlines be used. In addition, where travel costs are to be charged to a grant or contract, the terms of the grant, if more prohibitive, will take precedence if at variance with the policy and procedures herein. See the Fly America Act at <http://www.tvlon.com/resources/FlyAct.html>.

Also, it is important to gain as much information as possible about the countries you will be visiting. Travel warnings, public announcements and information on safety abroad are available at the U.S. Department of State website at <http://travel.state.gov>.

E. Travel Outside the 48 Contiguous States (Alaska, Hawaii, and U.S. Possessions)

Travel to Alaska, Hawaii, and U.S. Possessions, is not considered foreign travel, however, the treatment of subsistence expenses is no different than the treatment of foreign travel subsistence. Per diem rates for Alaska, Hawaii, and U.S. Possessions travel, can be found at the following web address: http://aoprals.state.gov/web920/per_diem.asp. Receipts for meals are not required when federal per diem rates are being claimed.

	Contiguous 48 States (less than 30 days with overnight stay)	Alaska, Hawaii, U.S. Possessions, and International (less than 30 days with overnight stay)
Lodging	Actual lodging costs Detailed receipt required	Actual lodging costs Detailed receipt required
Meals	Actual meal expenses up to \$55/day Itemized receipts required for expenses of \$75 or more	Federal <i>per diem</i> for specific location No receipts required

III. POST-TRAVEL PROCESS

A. Reporting Travel Expenses

A TEC is used as a means of capturing all expenses related to any approved trip of 25 miles or more from headquarters.

A TEC (if necessary) is due within thirty (30) days after the travel is completed. If there were no reimbursable expenses to the traveler, but payments were made by the Corporation on the traveler's behalf, a TEC is still required. This allows the Accounts Payable department to ensure that all charges have been accounted for.

It is the employee's and authorized signatory's responsibility to ensure that the TEC is consistent with the RAT.

1. Types of required documentation

Organize your receipts in a logical order, preferably by date. When receipts are taped to a piece of paper, be careful not to tape over any writing. Tape has a corrosive effect on receipts and can cause vital information to fade and eventually disappear, rendering the receipt unreadable.

Electronic receipts are acceptable provided that the detail contained in an electronic receipt

is equivalent to the level of detail contained in an acceptable paper record. For example, an electronic receipt must show the name of the payee, the amount of the charge, the transaction date, and the form of payment. When required to ensure adequate documentation of the costs incurred, the traveler is responsible for providing additional detail, e.g., a receipt with itemized hotel charges.

- a. Airfare – The traveler must attach the flight itinerary provided when the flight was booked. If an online agency was used, the itinerary needs to show the name of the traveler, departure and return dates, amount paid and the method of payment.
- b. Lodging – The traveler must provide a copy of the hotel folio that shows an itemized breakdown of all charges attributed to the stay. The folio will show the amount paid and the method of payment. If greater than \$275 per day, additional justification is required from the traveler.
- c. Parking, taxis, shuttles, trains – Submit the receipt that was provided when you paid for the service.
- d. Registration – A copy of the registration form showing the amount paid and the method of payment.
- e. Rentals – A copy of the agreement that shows the amount paid and the method of payment.
- f. Meals – Itemized receipts (not just the credit card receipt) are needed for a meal reimbursement of \$75.00 or more when traveling within the continental United States for a period of less than 30 days. When a meal covering more than one person is submitted, a roster of all persons being covered is also required. Meal tips, generally up to 20% of the total bill, are reimbursed as part of the meal expense. It is customary for restaurants to include a standard gratuity for large groups, so an additional tip amount may not be reimbursed if the total gratuity is greater than 20%.
- g. Mileage – Provide a printout of the route taken. You may use Google Maps, Map Quest or any recognized mapping service as documentation.

2. Payments

The Corporation's goal is to provide reimbursements within ten (10) business days from receipt of a completed and acceptable TEC. If the Accounts Payable department must obtain another department's approving signature after submittal (e.g. Grants Programs or Donation Funds) more time should be allowed for campus mail and processing. A TEC is considered completed and acceptable by the Accounts Payable department when it is correctly completed, has no correction fluid or similar substance on it, includes all necessary itemized receipts (copies are adequate), is signed by all necessary, authorized signers, and includes sufficient, signed justification statements, if necessary. In the event that the TEC is incomplete or unacceptable, the Accounts Payable department will communicate that immediately upon review. The 10 day turnaround time will begin once all outstanding issues have been resolved and the TEC is deemed complete and acceptable.

If the reimbursement check is for a lesser amount than claimed on the TEC, a copy of the

TEC and a brief description will accompany the reimbursement check. To expedite the reimbursement process, please provide a copy of your RAT and written documentation for any expenses exceeding the estimated amounts on your RAT along with your TEC. This will reduce the number of questions from the Accounts Payable department. Also, refrain from using old RAT and TEC forms from your previous trips as these are more likely to have outdated or inappropriate information that may delay your reimbursement.

3. Unavailable Receipts

If a receipt is required but is lost or unavailable, a duplicate must be obtained in order to process the TEC. In cases where receipts cannot be obtained, a Missing Receipt Declaration form should be completed and attached to the TEC with an explanation why such receipts are not being submitted. The employee must also certify that he/she will not seek reimbursement from any other source. In the absence of a satisfactory justification, the amount involved will not be allowed.

4. Tips

The Corporation will reimburse reasonable and customary gratuities (up to 20% of the total amount) for items such as meals or shuttle driver tips. Meal tips are reimbursed as part of the meal expense, taxi tips are reimbursed as part of the taxi expense, and valet tips are reimbursed as part of the parking fee. It is customary for restaurants to include a standard gratuity for large groups. Any additional tip amount may not be reimbursed if the total gratuity is greater than 20%. Tips and gratuities for extended travel or travel outside the continental U.S. that are over and above are reimbursable if reasonable and incurred while traveling on official Corporation business.

IV. FORMS

A. Forms

You may type or handwrite information into the forms. Do **not** use correction fluid or correction tape on any form (as it is not acceptable to auditors). Such corrected forms will be returned to the claimant and will hold up the processing of reimbursements. If corrections need to be made, please cross out the original entry, write in the correction and have it initialed by the authorized signer.

The Corporation's policies, procedures and forms are available online at www.csumb.org. The following is a list of Corporation travel-related documents that are available on our website:

University Corporation Travel Forms

- Automobile Accident Form
- Request for Approval of Travel/Blanket and (RAT) Travel Roster
- Travel Expense Claim (TEC)
- Registration Pay Request
- Non-Employee Request for Approval of Travel

University Corporation Risk Management Forms

- Authorization to Use Privately Owned Vehicles on University Corporation Business, Std. 261
- Form INF 1101
- Incident Form

University Corporation Personnel Forms

- Volunteer Appointment Form
- Hold Harmless Agreement: (English & Spanish)

V. YEAR END TRAVEL PROCEDURES AND UPDATES

By the end of the fiscal year, June 30th, all TECs for completed trips should be submitted to the Accounts Payable department. If unable to submit a TEC by the end of the fiscal year, the approved amount from the RAT will be accrued. This procedure identifies the amount approved as an obligation of the Corporation at the end of the fiscal year in the accounting records of the Corporation.

The Corporation strives to make its procedures sensible and compliant with all laws and best practice standards. As such the Corporation may make changes such as corrections, updates, etc. to its documents. Corporation employees are encouraged to check the date located after “Revised:” on the front page of this Travel Procedures Handbook to determine if there was a minor update. Major, more substantive updates will be circulated to Corporation employees and posted to the Corporation website. Feedback, comments, and concerns are always welcome. Please direct such to the Corporation’s Accounts Payable department.

APPENDIX A – Additional Examples of Travel Less Than 24 Hours

The IRS Taxable Benefit Guide states that in order for the reimbursement of meals and incidental expenses (M&IE) to be excludable from a traveler’s income, the individual must be “away from home” in the pursuit of business on a temporary basis. Merely working overtime or at a great distance from an employee’s residence does not create excludable reimbursements for travel expenses if the employee returns home without spending the night or stopping for substantial “sleep or rest.”

Section V-C states that travel of less than 24 hours, does not allow for the reimbursement of meal expenses unless the traveler is away from his/her home overnight as supported by a lodging receipt or other evidence explaining why the traveler was unable to obtain a receipt.

Example 1: A research scientist works with clients in a three-state area by making one-day trips to each client. He frequently leaves home at 6:30 a.m. and does not return until midnight. During the day he stops in a rest area and closes his eyes for 20 minutes to refresh himself for the long drive. He cannot deduct the cost of meals on these trips because he is not away from home long enough to obtain substantial sleep or rest. Dinner is taxable.

Example 2: An employee is required to travel from Monterey to San Francisco to work on a project. He leaves home at 11:00 a.m. on Monday, with plans to return home the same day. He is unable to complete the project on Monday so he spends the night in San Francisco. After completing the project early Tuesday morning he returns to Monterey by 10:30 a.m. Even though the employee had not planned to spend the night and is gone for less than 24 hours he has met the “away from home” condition because he spent the night away from his home on business. In this example, meals and lodging are not taxable.

Example 3: An employee is required to travel from Seaside to San Luis Obispo to work for the day. He leaves at 6:30 a.m. and returns that night at 10:00 p.m. On the trip home the employee stops for dinner and rest in his car for two hours. Even though the employee has been away from home for substantially longer than his normal work day, the employee is not considered to be in travel status. Stopping for a meal or a rest in a car does not meet the substantial “sleep or rest” rule, therefore, meals are taxable.

Example 4: We supply scientific instruments to various agencies within California. We send an employee to deliver equipment from our warehouse in Salinas to San Diego. After 10 hours the driver stops and rents a room at a rest stop for a four-hour nap before completing the round trip. Since the driver rented a room in order to sleep, he/she is considered to have met the “sleep and rest” rule. Reimbursements for meals and lodging are not taxable to the employee.

APPENDIX B - Taxability of International Travel with Personal Use

According to the IRS, personal travel combined with international business travel may be subject to tax. The taxable amount depends on how much of the trip outside of the United States was personal in nature. For this purpose, the United States includes the 50 states and the District of Columbia.

Per the IRS, there is a taxable event if **BOTH** of the following conditions are met:

The total period of the trip is longer than one week, and

At least 25% of the trip is personal

Example 1: Trip with a Taxable Event

An employee travels to London for 10 days, of which 7 days are for business and 3 are personal; 70% of the trip is business and 30% is personal.

The traveler is reimbursed for 7 days of meals and lodging. The other 3 days of meals and lodging are considered personal and are not reimbursed.

Since the trip was longer than one week and at least 25% of it is personal, the employee must be taxed on 30% of the airfare, which is considered personal use under IRS regulations.

Example 2: Trip with No Taxable Event

An employee travels to London for 10 days, of which 8 days are for business and 2 are personal; 80% of the trip is business and 20% is personal.

The traveler is reimbursed for airfare and 8 days of meals and lodging. The other 2 days of meals and lodging are considered personal and are not reimbursed.

The cost of airfare, even though it is reimbursed to the traveler, is not taxable since the personal component is not equal to or greater than 25% of the trip.

APPENDIX C --- REPORTING INCIDENTAL EXPENSES

Incidental expenses shall be reimbursed up to the daily total of \$7.00 and only when travel includes an overnight stay. The Corporation will reimburse reasonable and customary gratuities, generally up to 20% of the total expense. The following chart summarizes the applicable reimbursement method for miscellaneous expenses incurred while on travel status.

Description	Type of Expense	Report on Travel Claim
Tips to bellhops; baggage carriers; porters; hotel housekeepers; stewards or stewardesses; other ship personnel; and hotel servants in foreign countries.	Incidental Expense	Actual costs incurred not to exceed daily rate. No receipts required.
Alaska, Hawaii and the U.S. Possessions Daily M&IE	Incidental Expense	The Published Federal Government amount for the geographic location. No receipts required.
International Daily M&IE and Lodging	Incidental Expense	The Published Federal Government amount for the geographic location. No receipts required.
The following expenses are not considered to be incidental expenses and should be reported as indicated.		
Tips for Meals	Include as part of actual expense for meal.	Actual total cost incurred and meal type (e.g. breakfast, lunch, dinner) Any single expense of \$75 or more requires a receipt.
Tips to shuttle or taxi drivers	Include as part of actual expense for shuttle or taxi fare.	Actual total cost incurred and type used. (e.g. taxi, shuttle, etc.) Any single expense of \$75 or more requires a receipt.
Valet tips	Include as part of actual expense for parking fee.	Actual total cost incurred. Any single expense of \$75 or more requires a receipt.

APPENDIX D – Frequently Asked Questions

When do I need a RAT? – You need a RAT when you intend to travel greater than 25 miles from headquarters, and when you plan to claim subsistence or business expenses such as lodging, airfare and mileage.

When don't I need a RAT? – Infrequent travel of less than 25 miles from headquarters or when the only expense is registration and the travel will be less than 25 miles. *See Notes regarding COVID-19 travel restrictions.*

When is a RAT due? – A RAT should be submitted at least 15 working days prior to travel. If the travel requires a travel advance, please submit it as soon as possible, otherwise we cannot guarantee that your advance will be issued in time.

Can I submit a RAT after the travel period? – Strongly discouraged. You should not be incurring expenses prior to the approval of travel. Under certain conditions, your expenses may not be reimbursed and you may be liable for expenses if your travel has not been pre-approved.

When can I request a travel advance? – You can request a travel advance if:

- You are a Corporation employee or Principal Investigator.
- You ask for it at the time you submit your RAT.
- When 90% of your anticipated out-of-pocket expenses are \$100.00 or more.

What is needed with a TEC? – Examples of the types of documentation needed to substantiate expenses are as follows (but not necessarily limited to): **Note - receipts under \$75 are no longer required unless your grant or funding source has stricter requirements.**

Airfare – Provide the flight itinerary that is produced when the flight was booked. The itinerary needs to show the amount paid and the method of payment.

Lodging – The hotel folio produced when you check out. It needs to show the amount paid and the method of payment.

Parking, taxis, shuttles, trains – ask for a receipt when you pay.

Registrations – A copy of the registration form or on-line receipt showing amount and payment method.

Rentals – A copy of the agreement that shows amount and method of payment.

Meals – An itemized receipt, not just the credit card stub, is needed for a meal reimbursement of \$75.00 or more. If you pay for more than just yourself, include a roster of all persons being covered. **No Alcohol will be reimbursed.**

Mileage – Provide a printout of the route taken, you may use Google Maps, Map Quest or any recognized mapping service.

How much of a tip can I leave? – The current customary gratuity should be no more than 20% of the total cost. A greater amount may be considered excessive and not reimbursable.

From where can I claim mileage? – When a private vehicle is used for travel, mileage cost will ordinarily be reimbursed based on miles from the traveler's work location to the destination. However, for travel without an overnight stay reimbursement will be made for mileage cost from the work location or home, whichever is less.