Will you be traveling to conduct business on behalf of California State University, Sacramento, including attending conferences, participating in meetings, performing research?

Will you be authorizing travel for someone else and approving reimbursement for travel expenses? Or preparing claims or processing payment?

For any of these conditions, it is your responsibility to become familiar with what is expected of you regarding official University travel.

This presentation has been created to introduce and highlight basic points of the NEW Sacramento State Travel Policy and Procedures.
The newly revised and updated Sacramento State Travel Policy and Procedures will be effective for all official travel occurring on or after April 1, 2011.

Existing rates and requirements will be in effect for travel conducted before April 1st.
Financial Services at Sacramento State maintains and updates both the Travel Policy and the Travel Procedures & Regulations based on the CSU policy and procedures. Revised October 2011

The most current versions of each document are online at the **Updated Sac State Travel Website**

http://www.csus.edu/aba/accounts-payable/Travel/index.html

Specific details that cannot be covered in this presentation are included in the procedures along with examples and formulas in appendices.
The Sacramento State Travel Policy applies to all travel which will be paid for by the University for employees, students and others. Any funds used for travel reimbursement must be:

- Appropriately used
- Properly authorized
- For a documented business purpose
- Substantiated by applicable receipts
- Correctly processed for payment
- Compliant with all applicable regulations and agreements

HEERA or collective bargaining agreements will take precedence over any of the provisions of the policy or procedures if there is a conflict. Grant terms, or extramural funding agreements would likewise take precedence if they are more restrictive in nature.
The University will only pay or reimburse for travel related expenditures that are ordinary, reasonable, not extravagant and necessary to conduct official University business. Travelers should keep in mind that these are public funds, and travelers are representing the CSU.

It is expected that University employees will act in an ethical and responsible manner, regardless of whether a particular rule or policy statement addresses a specific situation.

A traveler may choose to spend more than the allowances provided – however, he/she would be responsible for the amounts above the allowances; unless a business related purpose is provided and an exception approval is obtained.
Approval to Travel: All reimbursable travel must be approved prior to departure. Approval of the on-line CFS requisition by the traveler’s approving authority (as designated in the Delegation of Authority in CFS) meets this requirement.

Note – CO Reimbursed Travel now must be placed on a requisition and will later be reimbursed to the department.

• Specifies requirement for documented Pre-Approval of Travel.
  • Sac State pre-approval is through our on-line travel requisition
  • Travel Expense Justification required before Travel PO issued (since 7/1/11)
  
  *http://www.csus.edu/aba/Forms/2011/Travel%20Expense%20Justification%20Form.pdf*

  NOTE - Academic Affairs requires for ALL Funds; Attach a copy of the Requisition - funding

• Academic Affairs requires a Foreign Travel Justification for ALL Foreign Travel
• Work with Risk Management for Foreign Travel Insurance required for ALL funds
Making reservations: Travelers are expected to use CSU preferred vendors and CSU negotiated terms and conditions whenever possible.

Getting to another location and while there: Employees are expected to behave in an ethical and responsible manner and minimize risk to themselves and to the University.
Travel related expenses:

- Travel expenses directly related to official University business are reimbursable.

- Reimbursable allowances vary by type of travel and length of stay. The allowances are noted in the Travel Procedures and will be updated as needed.

- Travelers may alter travel for personal convenience if there is no additional cost to the University or loss of productivity.
Approvals:

- All expenses must be approved by an authorized approver, an individual given that authority by the delegation of authority process as noted in CFS.

- Exceptions to the policy or procedures must be approved by the President or the Traveler’s Vice President. If the policy and procedures are prudently followed – exception requests should be minimal.

- The Accounts Payable and Travel Office (SQU311, ext.86476, Zip 6004, ABA-FIN-ap-travel) will review documents for compliance with the policy and procedures.

Revised October 2011
Sacramento State
Travel Policy and Procedures
Looking for the details? The Travel Procedures contain all of the information on reimbursable travel costs, insurance requirements and claims documentation.

The procedures are organized by type of travel:

- **Short term (less than 30 days) or longer term (30 days or more) within the contiguous 48 U.S. states**
- **Travel to Hawaii, Alaska and the U.S. Possessions (short and longer term).**
- **International Travel (short and longer term)**

The procedures and cost limits have been set up to meet the IRS standards so that most travel reimbursements will generally not be considered taxable income to the traveler; however, some travel reimbursements may be taxable to the individual – so be informed!
Most of Sac State’s reimbursable travel occurs in the lower 48 contiguous U.S. states.

The procedures covering Payment of Travel, Transportation, Insurance Requirements and Miscellaneous Expenses for the Lower 48 are generally applicable to all types of travel and lengths of stay.

Subsistence expense (lodging, meals and incidentals) allowances and documentation requirements will vary by type and location of travel. Travel Procedures Appendix C
How do you pay for Sac State travel?

Direct billing: Some prepaid transportation tickets and conference fees can be direct billed. (e.g. Rental Car)

ProCards: Departments issued such cards should use the card for conference or training registration fees.

American Express Government Personal Liability Cards (AmEx): Travelers issued such cards should use the card for any travel expense.

Personal credit cards or cash: If a traveler does not have an AmEx credit card, a personal credit card may be used. Cash advances may be obtained by employees under certain circumstances.
More on Cash Advances....

- Cash advances must be issued 1 – 30 days of when an expense is to be paid or incurred. It must be requested at least two weeks prior to the required date on the CFS travel requisition.
- Employees may be reimbursed for out-of-pocket costs occurring prior to the actual dates of travel via a travel advance request (receipts are required).
- A traveler should have no more than one outstanding advance at a time.
- If a trip is cancelled or postponed, or employment ceases, the advance must be returned immediately to the Cashier’s Office in Lassen Hall 1001.
Getting there...

Actual transportation expenses will be reimbursed based on the most economical mode and route. Transportation expenses include: carrier fares, car rental charges, private car mileage allowances, parking, tolls, taxis, etc.

Receipts are required for expenses equal to $25 or more.

A group of employees should avoid traveling together on the same aircraft, automobile or other transportation if an accident could seriously affect the functioning of the University.
Surface Transportation and Extended Travel....

With prior approval, surface transportation may be used for personal reasons, although air travel would have been the most appropriate mode.

Costs incurred during the time of travel, however, may not exceed the documented total cost of the same travel by air carrier.

If staying longer on travel reduces overall cost, this is also permitted with appropriate documentation.
Traveling by Private Automobile…..

Mileage costs for a private vehicle will ordinarily be reimbursed based on miles from the traveler’s work location to the destination.

For travel without an overnight stay (local conference, training, etc.) reimbursement will be made for mileage costs from the work location or home, whichever is less.

Per mile reimbursement costs will be adjusted when announced by the CSU Chancellor’s Office. *Travel Procedures Appendix B*

Travelers are responsible for maintaining appropriate liability insurance if using a private vehicle.
Using Rental Cars…

A compact, economy or intermediate class vehicle should be requested unless these sizes are not adequate for the purpose of the trip (justification required).

Discounts negotiated by the State or University should be requested when available, and the car returned with a full tank of gas to minimize costs.
Other Forms of Transportation….

The Procedures include instructions for other modes including:

- Rail or bus,
- Passenger ship,
- Local public transport & taxis, and
- Private aircraft.

*Motorcycles and bicycles are not authorized for official University business and costs for these modes will not be reimbursed.*
Subsistence expenses consist of lodging, meals and incidental expenses.

Incidentals may include tips and fees for baggage carriers, housekeeping, etc., that are customary in travel and not included on other bills.

The applicability for reimbursement of these expenses begins when the traveler leaves his/her residence or normal work location – *whichever occurs last* – and ends when the traveler arrives back to residence or work location – *whichever occurs first*.
Example of travel time and subsistence

An 8:00 – 5:00 pm employee commutes to her work location and begins work at 8:00 a.m. At 10:00 am she departs for the airport or other destination. She spends the night at a location more than 25 miles from her work location and returns directly to her home at 6:00 pm the next day. Travel is considered to begin at 10:00 am on day 1 and conclude at 6:00 pm on day 2 in this example. Actual expenses incurred for lunch and dinner on day 1 would be reimbursed, and breakfast and lunch on day 2.
**Meals – General Information:**

Meals are reimbursed for travel that includes an overnight stay. Daily allowances differ for various locations & lengths of stay.

**Per** meal reimbursement levels are not defined. *Travelers are expected to expend funds in a non-extravagant manner with total meal expenses for the day capped at a daily allowance amount.*

Meals for groups can be paid by one individual. Attendees cannot separately claim such meals.

*Because meal reimbursements generate frequent questions from travelers, the following slide provides some additional specificity for travel under 24 hours.*
More on meals for trips of less than 24 hours in the Continental U.S.

<table>
<thead>
<tr>
<th></th>
<th>Breakfast</th>
<th>Lunch</th>
<th>Dinner</th>
</tr>
</thead>
<tbody>
<tr>
<td>With an overnight stay</td>
<td>Reimbursable</td>
<td>Reimbursable</td>
<td>Reimbursable</td>
</tr>
<tr>
<td>Less than 12 hours if exception is approved</td>
<td>Reimbursed if travel begins 2 hrs before regular work hours. Amount is reportable as income.</td>
<td>Not reimbursable unless there is a specific business purpose.</td>
<td>Reimbursed if travel ends 2 hrs after regular work hours. Amount is reportable as income.</td>
</tr>
<tr>
<td>Hospitality meals under E.O. 761</td>
<td>Reimbursable</td>
<td>Reimbursable</td>
<td>Reimbursable</td>
</tr>
</tbody>
</table>
Lodging – general information:

Travelers may be reimbursed for lodging expenses when traveling on business 25 or more miles (one way) from their work location or residence, whichever is closer to the destination.

Whenever possible, University employees should request tax waivers and/or the government rate.

As with all other expenses, lodging costs are expected to be reasonable and not extravagant.

Costs for non-commercial facilities (campsites, trailers, etc.) have specific reimbursement limits.

If staying with a friend or relative, one non-cash gift to the host per stay may be submitted for reimbursement. *Submit receipts for gifts of $25 or more.*
### Continental U.S. Travel: *Daily Reimbursement*

**Allowances and Documentation Requirements**

<table>
<thead>
<tr>
<th></th>
<th>Less than 30 days with an overnight stay</th>
<th>30 days or More</th>
<th>In Excess of One Year</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Lodging</strong></td>
<td>Actual Lodging costs; detailed receipt required.</td>
<td>Per diem determined by Auth. Approver, up to 100% of Federal Per Diem for the location. No receipts required.</td>
<td>Per diem (up to 150% of 30 day per diem for tax gross-up) No receipts required.</td>
</tr>
<tr>
<td><strong>Meals</strong></td>
<td>Actual meal expenses up to $55 / day. Per meal reimbursement levels are not defined. Receipts required for expenses of $25 or more.</td>
<td>Same as above.</td>
<td>Same as above.</td>
</tr>
<tr>
<td><strong>Incidentals</strong></td>
<td>$7 per 24 hours; no receipts required.</td>
<td>Same as above</td>
<td>Same as above.</td>
</tr>
</tbody>
</table>
## Alaska, Hawaii and U.S. Possessions: Reimbursement Allowances and Documentation Requirements

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</tr>
<tr>
<td><strong>Meals</strong></td>
<td>Federal Per diem for specific location; no receipts required.</td>
<td>Same as above.</td>
<td>Same as above.</td>
</tr>
<tr>
<td><strong>Incidentals</strong></td>
<td>Federal Per diem for specific location; no receipts required.</td>
<td>Same as above</td>
<td>Same as above.</td>
</tr>
</tbody>
</table>
## International Locations: Reimbursement Allowances and Documentation Requirements

<table>
<thead>
<tr>
<th>Expense Type</th>
<th>Less than 30 days with an overnight stay</th>
<th>30 days or More</th>
<th>In Excess of One Year</th>
</tr>
</thead>
<tbody>
<tr>
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</tr>
<tr>
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<td>Federal Per diem for specific location; no receipts required.</td>
<td>Same as above</td>
<td>Same as above.</td>
</tr>
</tbody>
</table>
Federal Per Diem rates:

Updated regularly by the Federal Department of Defense, accessed from anywhere at:

www.defensetravel.dod.mil/site/perdiemCalc.cfm
Other reimbursable travel expenses:

- Registration fees for conferences, conventions, meetings of professional or learned societies
  - Note – *Professional Development fees should use Accounts 660009 or 660090 instead of travel Account Codes*
- Tips that are reasonable and customary
- Business expenses such as copying, mailing, equipment rentals, Wi-Fi, local and long distance phone calls, etc.
- Expenses that would not ordinarily be reimbursed but arise because of special or unusual circumstances and are approved as an exception.
NON - reimbursable travel expense examples:

- fines or citations
- clothing and personal care items
- commuting expense
- dependent/pet care
- personal entertainment
Special Traveler Situations:

The University will reimburse travel expenses under certain conditions for the following:

• Faculty members on sabbatical leave
• School site teacher candidate supervisors
• Visiting academic appointees
• Students performing business for the University or participating in educational related activities (i.e., supporting research, attending conferences, presenting papers, etc.)
Non-University Travelers:
Sacramento State will also reimburse travel expenses for the following travelers given a bona fide business purpose and if all regulations are followed:

- Prospective employees
- Independent contractors and consultants
- Foreign visiting scholars
- Spouse/registered domestic partners
- Witnesses to litigation matters

As usual, review of the Travel Procedures prior to making arrangements is strongly recommended.
Travel Procedures

Insurance

Insurance Coverage and Requirements:

• Employees are routinely covered 24 hours a day, worldwide against accidental death or dismemberment while on official University business.

[Note: *International travel to areas on the State Department’s Travel Warning list requires prior written approval from the Chancellor and the use of the Foreign Travel Insurance Program (FTIP) at least 30 days in advance.*]

• Employees regularly using a private vehicle on University business must maintain adequate insurance coverage.

• Rental vehicles should be obtained from agencies with which the University has contracts which include insurance coverage.
The Travel Procedures contain additional information regarding:

- Privately owned aircraft and boat insurance requirements
- Personal property or baggage loss
- What to do in case of emergencies while on travel status
How do you get reimbursed for travel expenses?

Each party in the travel reimbursement process has specific responsibilities. The following slides cover the required actions of:

- The Traveler
- The Authorized Approver
- The Accounts Payable and Travel Office
Traveler’s Responsibilities:

- Complete an official travel expense claim within 30 days of the end of a trip.
- Note the purpose of the trip on the claim.
- Indicate the start and end times of the trip (if trip is less than 24hrs) and any personal travel that is included.
- List each expenditure by date and location.
- Total all expenditures and provide appropriate Department ID.
- Attach all receipts for any expense of $25 or more (if not a per diem item) or a written explanation of why the receipt is not available. Note the PO number on the claim which indicates pre-approval of the travel.
- Sign the claim as verification that the expenses were incurred.
- If CO reimbursing, check box and attach CO approval documentation.
Authorized Approver’s Responsibilities:

Prior to signing the travel claim, an authorized approver must:

• Confirm the PO # is included indicating pre-approval
• Verify that the dates and purpose of travel noted are accurate
• Confirm that all expenses claimed are reasonable, appropriate and supported by required receipts
• Check the calculation totals and department coding
• Obtain the Vice President’s approval for any exceptions

Once signed by the approver, the travel claim, with all appropriate documentation is then forwarded to the Accounts Payable and Travel Office, zip 6004.
Processing a reimbursement…

The Accounts Payable and Travel Office will:

✓ Review the submitted claim to ensure proper authorization,

✓ Ensure that required receipts are included (or the written explanation of why a receipt is missing), and

✓ Verify pre-paid expenses or advances are deducted and close any outstanding advances.

If all is in order, reimbursement will be processed and the amounts recorded in the accounting records.

*If additional information is needed, the claim will be returned to the authorized approver.*
The Travel Procedures contain the following appendices that will help to answer questions:

A – Definitions
B – Mileage Reimbursement Rates
C – Subsistence Reimbursement Caps and Receipt Reqms.
D – Travel of less than 24 hours.
E – Prorating Per Diems for Travel to Multiple Locations
F – IRS Tax Gross Up Formula
G – Taxability of International Travel with Personal Use

Travelers are encouraged to utilize these references.
Important Documents can be accessed at the:

**Sac State Travel Website**

http://www.csus.edu/aba/accounts-payable/Travel/index.html

University Travel Policy
Travel Procedures and Regulations
Travel Expense Claim (TEC) Form & Instructions
Resources (e.g. Car Rental Info, Exchange Rates)
QUESTIONS regarding the Policy or Procedures?

Contact Accounts Payable & Travel Office via email at ABA-FIN-ap-travel@saclink.csus.edu or call 278-6476

Susan Johnson, Accounts Payable & Travel Office Manager, sjohns@csus.edu
http://www.csus.edu/aba/accounts-payable/Travel/index.html