

**SANTOS MANUEL STUDENT UNION
OF
CALIFORNIA STATE UNIVERSITY, SAN BERNARDINO**

5500 University Parkway
San Bernardino, CA 92407

Internal Regulations Governing Travel Expenses and Allowances

RATES FOR HOUSING AND LODGING

100 *Scope:*

It is the purpose of these regulations to provide reimbursement for the necessary out-of-pocket expenses incurred by the Santos Manuel Student Union of California State University, San Bernardino employees and volunteers because of travel on official Santos Manuel Student Union (SMSU) business. Each supervisor is charged with the responsibility of determining the necessity for, and the method of, travel, provided, however, that once such necessity has been determined, reimbursement shall be governed by these rules. Language of these regulations providing a specific time, distance, or amount shall be rigidly interpreted. Language such as "not more than" or "up to" a specified amount shall be interpreted as a rigid ceiling with SMSU discretion below such ceiling.

101 *Definitions:*

For the purpose of these regulations, the following definition will apply:

- A. **Headquarters.** Headquarters shall be established for each employee and volunteer and shall be defined as the place where the employee or volunteer spends the largest portion of regular work days or working time, or the place to which the employee or volunteer returns on completion of special assignments.
1. Where an office building or similar definite place constitutes the employee's or volunteer's headquarters, no per diem expenses shall be allowed at any location within 25 miles of said headquarters as determined by the normal commute distance.

For travel which is less than 24 hours in duration, the allowance in 103b will be allowed: for breakfast if the travel begins before 7:00 a.m., for dinner if the travel extends past 6:00 p.m., for lodging if the travel extends overnight. Expenses must be incurred more than 25 miles from the employee's or volunteer's normal work location, except that an employee or volunteer who travels by air may claim breakfast or dinner if the hours involved are before 7:00 a.m. or after 6:00 p.m. Employees or volunteers who travel for less than 24 hours may not claim any lunch allowance. Per Internal Revenue Service and Chancellor's Office Regulations, effective January 1, 1999 reimbursements for meals for employees who travel for less than 24 hours are subject to employment tax withholding and reporting including federal and state income tax.

- B. **Residence:** A place of primary dwelling shall be designated for each employee or volunteer. A primary dwelling shall be defined as the actual dwelling place of the employee and shall be

determined without regard to any other legal or mailing address. However, if an employee or volunteer is temporarily required to dwell away from the employee's or volunteer's primary dwelling place due to official travel away from inhabited by the employee's or volunteer's dependents or is maintained by the employee or volunteer at a net monthly expense in excess of \$200.00, such dwelling place may be continued as the employee's or volunteer's designated primary dwelling.

1. No reimbursement for per diem or other subsistence expenses shall be allowed on the premises of an employee's or volunteer's residence.
2. An employee or volunteer shall have only one residence at which travel expenses are prohibited. In any case, where an employee or volunteer maintains more than one dwelling, meeting the definition of residence set for the in subsection B above, the SMSU Executive Director shall designate the one place which bears the most logical relationship to the employee's or volunteer's headquarters.

C. **Travel Expenses:** Travel expenses include:

1. **Per Diem Expenses.** Per diem expenses consist of the charges and attendant expenses for meals and lodging and all charges for personal expenses incurred while on travel status.
2. **Business Expenses.** Business expenses consist of the charges for business phone calls and telegrams, emergency clothing, equipment or supply purchases, and all other charges necessary to the completion of official business. Any emergency purchase shall be explained, and if over \$25.00 must be approved by the SMSU Board of Directors.

102 Expense Account Form.

- A. No travel expense account shall be paid unless rendered upon a SMSU Travel Expense Claim form. All expense accounts shall be properly itemized, accompanied by the necessary receipts and approved by the duly authorized SMSU or campus officer. It is the responsibility of the Executive Director to ascertain the necessity and reasonableness of incurring expenses for which reimbursement is claimed.
- B. Each employee or volunteer making a claim for travel expenses must show the inclusive dates of each trip for which allowances are claimed and the times of departure and return. Time of departure and return, as used herein, means the time employee or volunteer starts from or returns to the office or, when leaving on a trip or returning from a trip without going to the office, home.
- C. Each employee or volunteer must state the purpose or objective of each trip for which reimbursement is claimed.
- D. Each employee or volunteer must show headquarters address and primary dwelling address on the Travel Expense Claim.
- E. Travel advances will not be issued for Travel Authorizations of less than \$50.00.
- F. Student travel is limited to those airlines which meet the specific requirements as outlined by the Chancellor's office.

103 *Subsistence Allowance*

When employees or volunteers are on travel status as defined in these regulations, payment of a subsistence allowance is authorized for both in-state and out-of-state travel. The circumstances of travel will determine the rate allowed.

A. **Subsistence Allowance.**

1. **In-state and out-of-state travel.** SMSU employees or volunteers will be reimbursed actual lodging expenses, supported by a receipt. Meals will be reimbursed based on the rates in Section 103B1; the incidental allowance (Section 103B2) will apply.
2. **Out-of-Country travel.** When employees or volunteers are authorized to travel outside the United States, and maintain a permanent U.S. residence occupied by the employee's dependents or maintained at a net monthly expense exceeding \$200.00, reimbursement of subsistence expenses may exceed established rates only upon prior approval of the specific rates by the SMSU Board of Directors, but shall not exceed travel per diem rates as set by the U. S. Secretary of State.
3. A claim for expense of SMSU travel must be submitted on a separate *Travel Expense Claim form*.

B. **Computation of Allowances.**

1. In computing the allowance for travel, the following reimbursement will be allowed:
 - a. The following for each 24-hour period*:

Lodging Actual Cost (with receipt)**
Meals & Incidentals \$95.00

*Itemized claims for reimbursement up to the amount may be paid. Any item of expense for \$25.00 or more must be substantiated by a receipt.

**The SMSU will only reimburse the single occupancy rate for one business traveler.

- b. For travel which is the last fractional part of a period of more than 24 hours, the authorized allowance for meals or lodging will be paid.

If the travel starts at or before 7:00 a.m. on the day of departure or extends past 9 a.m. on the day of return, a breakfast may be claimed; if the travel starts at or before 12:00 noon on the day of departure or extends past 2 p.m. on the day of return, a lunch may be claimed; if the travel starts at or before 6:00 p.m. on the day of departure or extends past 6 p.m. on the day of return, a dinner may be claimed; if the travel extends overnight, lodging may be claimed. The following amounts are authorized:

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|-----------|-------------|
| Lodging | Actual Cost |
| Breakfast | \$20.00 |
| Lunch | \$30.00 |
| Dinner | \$40.00 |

- An additional \$5.00 incidental allowance may be claimed for each 24-hour period.

104 Receipts or Vouchers.

- A. Receipts or vouchers shall be submitted for every item of expense *except* as follows:
 1. Railroad and bus fares, where the fares are available in published tariffs, and travel is wholly within the State of California. However, receipts must be submitted in the case of cash purchases of airplane travel, Pullman accommodations, or extra fare train, travel by any common carrier outside of the State except taxi or hotel bus fares.
 2. Subsistence allowances, except when specified.
 3. Streetcar, bus, rapid transit and ferry fares; bridge and road tolls, if expenditure is less than \$25.00.
 4. In order to be reimbursed for business related calls, each call must include the following information:
 - Name and number of party called
 - City and State called
 - Time and date of call
 - Purpose of call
 5. Taxi or hotel bus fares, when necessary upon official business, if expenditure is less than \$25.00.
 6. All legal and miscellaneous expenditures of \$1.00 or less.
 7. Parking fees of \$10.00 or less for any one continuous period of parking.
- B. In cases where receipts cannot be obtained or have been lost, a statement to that effect shall be made on the Travel Expense Claim and the reason given. In the absence of satisfactory explanation, the amount involved shall not be allowed.
- C. A copy of registration and meeting agenda must be submitted with the travel expense claim

105 Transportation Expenses.

- A. Transportation expenses consist of the charges for commercial carrier fares; private car mileage allowance; overnight and day parking of privately owned cars; bridge and road tolls, necessary taxi, bus, streetcar, rapid transit fares, and all other charges essential to the transport from and to the official headquarters.

- B. Reimbursement will be made only for the method of transportation which is in the best interest of the SMSU, considering both direct expense as well as the employee's or volunteer's time. Provided the mode of transportation selected does not conflict with the needs of the campus, the employee or volunteer may use a more expensive form of transportation and be reimbursed at the amount required for a less expensive mode of travel. Both modes of transportation will be shown on the Travel Expense Claim with reference to this section.
- C. In any case in which reimbursement for expenses of transportation by private automobile is claimed, the license number of the automobile as well as the name of each employee or volunteer transported on the trip shall be stated. As such reimbursement is for the expense of use of the automobile regardless of the number of persons transported, no reimbursement for such transportation shall be allowed any passenger in any automobile operated by another such employee or volunteer.
- D. Expenses arising from travel between home or garage and headquarters shall not be allowed. If an employee reports to an alternate work site, i.e., for a workshop, and the travel distance is farther than the employee's regular commute, the employee will be reimbursed mileage for the difference of the distance only. Employees will not be reimbursed for mileage which is less than the employee's regular commute.
- E. No reimbursement will be allowed for transportation expense when the employee or volunteer uses a privately owned motorcycle or motor driven cycle in the conduct of official SMSU business.

106 *Special Transportation.*

- A. Where it is necessary to hire special conveyances, except automobiles, a full explanation, stating the facts constituting the necessity, shall accompany the expense claim.
- B. **Commercial Automobile Rental.**
 - 1. Reimbursement will be for actual and necessary costs of such rental when substantiated by a receipt. Where it is necessary to pay extra charges or premium rental rates for air conditioning, convertible body style, expensive, or other luxury items, a full explanation shall accompany the Travel Expense Claim.
 - 2. Collision insurance must be purchased and is reimbursable. Other types of insurance are not reimbursable.
- C. Where a privately owned bicycle is used in the conduct of official SMSU business, the employee or volunteer will be allowed to claim 4 cents per mile.

107 *Transportation by Aircraft.*

- A. **Scheduled Airline.** Claims for transportation by scheduled airline shall be allowed at the lowest fare available in conformity with the regular published tariffs for scheduled airlines in effect on the date of origination of the flight. Claims for reimbursement of higher fare or extra charges for transportation by scheduled airline may be allowed if accompanied by a full explanation stating the facts constituting the official necessity.

- B. **Payment of Fare.** Payment for transportation by aircraft may be made by (1) cash, (2) credit card, or (3) ticket order. In cases where payment is made by cash, the travel expense claim must be accompanied by the traveler's flight coupon if one was issued, in accordance with Rule 104A1. If payment was made by credit card or ticket order, this fact should be noted on the travel expense claim.

108 *Transportation by Automobile.*

- A. Where a privately owned automobile is authorized by the appropriate supervisor, the employee or volunteer will be allowed to claim mileage at the rate consistent with California State University, San Bernardino mileage reimbursement rates.

Reimbursement for mileage in excess of the standard mileage reimbursement will be subject to Federal Taxes, per IRS Regulations.

- B. Ferry, bridge, or toll road charges shall be allowed.
- C. Charges shall be allowed for necessary parking while on SMSU business for:
1. Day parking when on trips away from the headquarters office and residence.
 2. Overnight public parking when on trips away from the headquarters city and city of residence. Claim should not be made if expense-free overnight parking is available.
 3. Day parking adjacent to claimant's headquarters, provided that claimant had other reimbursable private car expenses for the same day.
- D. Expenses for gasoline or routine repairs shall not be allowed.
- E. The rates of reimbursement for mileage set out in this section include the cost of maintaining liability insurance at the minimum amount prescribed by law and collision insurance sufficient to cover the reasonable value of the vehicle operated by an employee or volunteer is damaged by collision or receives other accidental damage, reasonable reimbursement for repair shall be allowed under the following conditions:
1. The damage occurred while the vehicle was being used on official SMSU business with the permission or authorization of the employing campus.
 2. The vehicle was damaged through no fault of the employee or volunteer.
 3. The amount claimed is an actual loss to the employee or volunteer, which is not recoverable either directly from or through the insurance coverage of any of the parties involved in the accident.
 4. The amount of the loss claimed does not result from a decision of an employee or volunteer not to maintain collision coverage.
 5. The claim is processed in accordance with prescribed procedures.

109 *Railroad Transportation.*

- A. No more than actual fare on any transportation service, in accordance with the latest tariffs at the time trip was made, shall be allowed. Special rates and round trip rates shall be used whenever possible.
- B. Reimbursement for roomette Pullman accommodations will be allowed. Where it is necessary to use Pullman accommodations more expensive than a roomette, a full explanation stating the facts constituting the official necessity shall accompany the Travel Expense Claim together with a receipted voucher.
- C. Unused portions of railroad and sleeping car tickets are subject to refunds and all steps necessary to secure refunds on such tickets shall be taken.
- D. Meals incurred while on overnight train travel will be reimbursed in accordance with Section 103B.
- E. Tickets for rail transportation or Pullman accommodations may be purchased by (1) the individual, (2) credit card, or (3) ticket order. If purchased by credit card or by ticket order, this fact should be noted on the individual's Travel Expense Claim.

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