



## POLICIES AND PROCEDURES

### FINANCIAL SERVICES

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Subject: Travel Policy

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Cal Poly Pomona Foundation (CPP Enterprises or CPPE) Accounts Payable in the Financial Services department is responsible for the accurate and timely processing of business travel reimbursement when a traveler has turned in a complete and accurate travel reimbursement expense report and is conducting business on behalf of the University, CPPE, or Philanthropic Foundation. The following policy has been updated to align, where appropriate, with CSU and University policies and procedures.

For information on CPP University Travel and Business Expense Reimbursement, please refer to: [CPP University Travel](#)

#### **A. Purpose**

The purpose of this policy is to clarify the procedures for filing travel reimbursement. For CPPE employees (full time/part time) and students, travel authorization, advance and expense reporting are combined into a single form. Please use the most current [FS02101F Travel Authorization and Expense Report Form](#) located on the CPPE Financial Services website.

For University employees who is funded with CPPE funds for their travel must use CPP Concur to file for travel authorization and reimbursement.

#### **B. Authorization to Travel/Request for Travel Advance**



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Per University requirements, University employees (domestic or international travel paid through the CPPE) must submit a travel approval request through CPP Concur prior to the trip.

For CPPE employees, the Travel Authorization (Section I) on the travel form must be completed and approved by the supervisor **prior** to the traveler's travel. Expense Report (Section II) must be completed and submitted **after** the travel has occurred. Students must also complete a [Student Travel Release of Liability](#) required by the University.

In addition, all travel to Countries on the (1) U.S. State Department Travel Advisory Level 3 and 4 list and the (2) CSURMA High Hazard Country list by University shall require the pre-approval required by CSU or the University, or for CPPE employees by the CPPE CEO or designee of the delegated travel approval authority.

Specific to Grants and Contracts, if travel expenditures are paid via P-card (credit card), all travel transactions are considered advances and will be classified under a specific object code/place holder. A Travel Authorization and Expense form must be submitted to clear all travel advances. See section C, for details on how to clear travel advances.

### C. Travel Expense Claim

For University employee (faculty/staff) business related travel, use the Concur system [CPP Concur Login](#). An approved travel request from Concur should be included to the expense claim. See [CPP Travel Forms](#).

For CPPE employees and student travel, use the CPPE [FS02101F Travel Authorization and Expense Report Form](#).

1. Reimbursements will be processed when the Travel Authorization (when required) and Expense Report (or web reimbursement) is properly completed, signed, dated, approved and submitted to CPPE. In addition, for student travel, the department will also need to submit a copy of the completed [Student Travel Release of Liability](#) form along with Travel Pre-Authorization.
2. Expenses:
  - a. Must be accounted for on a daily basis on the form.
  - b. Must be properly accounted for and accompanied by the necessary receipts or support in accordance with this policy. Detailed itemized receipts for all applicable items must be attached to the form.
  - c. Must be submitted no more than 30 days after travel has been completed.
  - d. Business related expenses need to be ordinary, reasonable, not extravagant, and necessary for the purpose of the trip. Traveling employees are responsible for costs in excess of these guidelines.
  - e. Itemized receipts for all expenses must be submitted with the Travel Expenses Claim, except for per diem daily meal allowances and incidentals.
3. Business purpose and Inclusive dates must be shown for each trip.
4. An agenda/itinerary or supporting documentation must be attached to substantiate the dates of travel and location.



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In the event that an employee received reimbursement for travel related expenses and subsequently receives a full or partial refund related to those expenses from another source, the refunded amount must be returned to the CPPE Project Account no later than 120 days after the refund was received.

\* Specific to **Grants and Contracts**, when a travel advance was issued, the Travel Authorization and Expense Form along with a completed travel claim is required to be submitted to CPPE Grants & Contracts department within sixty (60) working days after the travel is completed. Itemized receipts required for all expenses, copy of P-card statement, and google maps page indicating current mileage rate, if requesting mileage reimbursement. Advances for conference/seminar registration fees require an agenda, itinerary, etc., along with a Travel Authorization and Expense Form, whether there were additional travel expenses or not.

### **Escalation Process for Late Travel Expense Submittals**

Reminders will be sent for travel claim submittal past 30-, 60-, and 90-day filing period intervals as detailed below. When travel expenses are not submitted in a timely manner after returning from travel, CPPE will take the following actions:

- For expense submittals delayed 30 days after the statement is due, an initial reminder email will be sent to the employee and their direct supervisor.
- For expense submittals delayed 60 days after the statement is due, a second reminder email will be sent to the employee and their direct supervisor. The CPPE P-card assigned to the employee will be deactivated.
- If the travel claim is overdue for 90 days after the statement is due, the employee will be required to submit a justification for the delay signed by their direct supervisor, the Authorized Project Signer, and Division Vice President/ Division Director (For CPPE employees), along with the completed travel claim.

### **D. Allowance Information**

*In accordance with CSU Travel and Business Expense Reimbursement Policy, travel expenses not directly related to official University or CPPE business are not reimbursable.*

#### **Lodging**

1. Lodging is allowed at a reasonable rate for the area. Employees should select the most reasonably priced option from the designated conference/host hotel, or a more affordable alternative. Traveler pays cost difference for room upgrades, including larger rooms to accommodate family, and added amenities that do not have a business purpose. Extra nights are the responsibility of traveler.
2. Specific to Grants and Contracts, travelers must adhere to the lodging rates provided by their grant program when applicable.



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### Subsistence

1. Reimbursement will be based on actual expenses from original detailed itemized receipts except for per diem daily meal allowances and incidentals. The reimbursement of daily meals should be for the actual amounts incurred, subject to the maximum per diem daily meal allowance. For University employees, use the Approval for Alcohol Purchase form to request approval by the Division Vice President and the President for alcohol purchases when necessary.
2. Requests for reimbursement for expenses greater than the per diem daily meal allowances must be accompanied by a business justification, explaining why the actual meal expenses incurred were required of the traveler seeking reimbursement. For University employees, include Approval for Alcohol Purchases form when necessary. Detailed itemized receipts must be submitted to support the actual expenses with the exception of per diem daily meal allowances and incidentals.
  - \* For **Grants and Contracts**, if no receipt is included with the travel reimbursement, reimbursement cannot be paid.For all programs other than Grants and Contracts, if a detailed itemized receipt is lost or otherwise unavailable, a [Certification of Receipt of Goods](#) form must accompany the request for reimbursement.
3. A person will be eligible to claim all the appropriate travel expenses for each day of travel if their duties require them to be away from the general area of their home for a period substantially longer than an ordinary day's work and they need to obtain sleep or rest to meet the demands of their work while away from home.
  - \* For **Grants and Contracts**, if the granting agency specifies in the agreement that their travel policies may differ from the above, the CPPE will adhere to those agency's policies.
4. Expenses incurred on behalf of spouses of the University President, Provost, Vice Presidents, CPPE Executives, and fellow travelers are allowable and must be clearly identified and justification of the business purpose provided. Refer to section E - Reimbursement for Spouse or Domestic Partner in this document. The University President, Provost, Vice Presidents, CPPE Executives, and fellow travelers will either: a) include the spouse's name with their pre-approval travel authorization form and corresponding spousal travel expenses in their travel expense claim form, or b) submit these forms separately for their spouse.

### Domestic Per Diem Daily Meal Allowances

When using CPPE funds, the domestic per diem daily meal allowance will match those of the University for simplicity. See [Meals & Incidentals](#) from University Accounting Services for meal reimbursement rates.

For grants, the [domestic per diem daily meal allowance](#) follows the guidelines established by US General Services Administration.



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- When the host organization, hotel, vendor, or other party provides a complimentary meal, or includes a meal as part of registration or other fee, for a convention, conference, workshop, meeting, or event, claims for meal expenses cannot be reimbursed. Please provide the agenda or itinerary. In the event the employee must forgo the provided meal, provide sufficient documentation i.e. for health reasons, a detailed itemized receipt must be submitted for the meal that is purchased in lieu of the provided meal. An explanation/justification for the purchased meal must accompany the claim. The purchased meal will be reimbursed up to the per diem daily meal allowance prescribed above.
- When the entire length of a trip is less than 24 hours, Internal Revenue Service (IRS) regulations state that meals and incidental expenses shall not be reimbursed unless the travel includes an “overnight stay” as supported by a lodging receipt.
- Meal reimbursements associated with trips without an overnight stay must be reported to the IRS as taxable income. The amount reimbursed will be supported by receipt and an explanation/justification. Under no circumstances will expenses for lunch be reimbursed for travel of less than 24 hours.

The most current [international per diem](#) information available, published by the U.S. State Department will be used to determine reasonableness of international costs. Actual lodging receipts must accompany the travel claim, Conventions, Conferences or Workshops.

### Transportation Expenses

Transportation expenses reimbursable consist of charges for commercial coach or economy carrier fares; private car mileage allowances; overnight and day parking of vehicle; bridge and road tolls; necessary taxi, bus, streetcar, or ride-hailing service fares to your business destination. An explanation and business justification for executive transportation, airfare changes, cancellations, seat upgrades, refundable airfare, and similar must accompany the travel expense report. Those premium/upgrade costs are otherwise the responsibility of the traveler.

1. All transportation expenses will require full explanation, as well as detailed itemized receipts for actual expenses. Expenses not at a reasonable rate must be documented and justified or the difference may be covered by the traveler.
  - a. Automobile rental, fares for train, bus, taxis, ride-hailing service or other types of transportation are allowable.
  - b. Scheduled airline is allowable at a reasonable fare available.
    - i. If a scheduled flight, whether for arrival or departure, location and/or arrival/departure dates are different than the official business event, explanation must be provided and any additional cost is the responsibility of the traveler.
    - ii. Air travel seat reimbursement is for commercial coach or economy class. Upgraded seat assignment costs are generally the responsibility of the traveler. Reimbursement for an upgraded seat assignment must have substantiation with sufficient documentation from the relevant authority, i.e. for health reasons and also include prior written approval from the Authorized Project Signer, when



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- requesting for reimbursement.
- iii. To avoid air fares variances, when a group of student travelers are attending the same event, flight tickets should be booked together to ensure minimal pricing differences.
  - iv. Travel insurance is not reimbursable. If incurred rebooking fee due to a cancelled flight, the rescheduled airfare must have written approval from the Authorized Project Signer.
  - c. Private automobile mileage is reimbursable at the [current CSU rate](#) if the actual miles driven is provided, no receipts for gasoline will be reimbursed. If the cost of mileage exceeds the cost of airfare, the lesser of the two will be reimbursed, unless the mode of transportation is approved prior to travel by the Authorized Project Signer.
  - d. Reimbursement claim for charging station fees, plus 5%, in lieu of automobile mileage is acceptable for electric vehicles.
  - e. When attending a conference at the home university during regular work schedule, the distance traveling to and from home is considered as normal commute and will not be reimbursed.
  - f. A receipt must be submitted when using taxi or ride-hailing services. Whenever possible, bus or streetcar fares should be identified and documented in transportation expenses.
2. When paying travel expenses to a consultant or independent contractor and no consultant or service agreement has been entered into, please use the financial services form [FS01116F Independent Contractor Request Form](#). Please obtain the consultant or independent contractor signature on the form prior to submittal.

### **E. Reimbursement for Spouse or Domestic Partner**

Under IRS regulations, the travel expenses of a spouse or registered domestic partner are not taxable, provided it can be established that his/her presence serves a bona fide business purpose. A spouse or registered domestic partner who attends a function is considered to have a business purpose if he or she has a significant role in the proceedings or makes an important contribution to the success of an event.

Generally, protocol or tradition dictates when the participation of a high-level official's spouse or registered domestic partner is required at official University functions, such as alumni gatherings, fundraising or ceremonial activities, certain athletic events (see below), and community events. Documentation should be provided with the Travel Expense Claim to show that the spouse or registered domestic partner's attendance at the function meets the above conditions (e.g., an event or meeting agenda, or a letter of invitation requesting that the spouse or registered domestic partner attend the meeting or event).

If a spouse or registered domestic partner has no significant role in the proceedings, or performs only incidental duties of a social or clerical nature, attendance does not constitute a bona fide business purpose. Such expenses are taxable to the employee and therefore may not be reimbursed under this policy.

### **F. Travel Expenses – Invoice the University**



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If there is a travel expense to be charged and invoiced to the University, please indicate the travel expense amount and use object code #5161 – ‘To be Invoiced’ in Section I of the Travel Authorization and Expense Report. A request for invoice must be completed (including the appropriate People Soft Chart field number) submitted to accounts receivable and an invoice will be created.

### **G. Cancellation of Reservations**

If a trip must be canceled or changed, the traveler must make every effort to cancel/change any travel reservations. Fees incurred as a result of cancelling/changing a trip will be covered if the cancelation/change was work related or due to unforeseen circumstances out of 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 canceling the reservation in compliance with the cancellation terms established by the vendor. If the reservation was paid by the traveler and the traveler was reimbursed by the university, then the traveler must return any refundable deposits to the University.

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 the traveler’s control.

### **H. Cancelled or Postponed Trips**

A cash advance must be returned immediately if a trip is cancelled or indefinitely postponed.

Funds paid on behalf of or reimbursed to the traveler for expenses incurred prior to the actual dates of travel should be returned to the department. Refunds should be requested for registration fees paid directly to a vendor unless applied to another participant from the department. A non-refundable ticket associated with a cancelled trip must be used for the employee’s next trip.

### **I. Non-Reimbursable Expenses**

Non-reimbursable expenditures can be characterized as those with a personal purpose and will not be reimbursed by CPPE. Per California Government Code § 8314 (b)(1), “Personal purpose” means those activities the purpose of which is for personal enjoyment, private gain or advantage, or an outside endeavor not related to state business.”

The following non-reimbursable expenditures are only meant to provide examples of expenses that will not be reimbursed by CPPE. Such expenses include but are not limited to personal domestic ATM/credit card fees; fines/citations; clothing and accessories; frequent traveler program participation and points; account fees or deposits for FastTrack (or equivalent) that are not related to individual toll charges; club membership fees; luggage (lost luggage may be covered); personal entertainment; personal care; airport lounge access, and dependent/pet care.

### **J. Student Traveler**



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A student may be reimbursed for travel expenses when there is a direct connection between the expense and the business purposes of the University or CPPE. Refer to the California State University Student Travel Policy for the *Release of Liability, Promise Not to Sue, Assumption of Risk and Agreement to Pay Claims* requirement. The department must retain the travel expense claim form with a copy of the completed [Student Travel Release of Liability](#) and Travel pre-authorization. The business purpose of the travel must be substantiated on the Travel Expense Claim, or other substantiating documentation must be provided, such as a copy of the meeting/conference program.