

I. TRAVEL POLICIES AND AUTHORIZATIONS

It is the policy of the Division that all official travel shall be properly authorized, reported, and reimbursed in accordance with University travel regulations. Under no circumstances are travel expenses for personal travel to be charged to the University, nor shall travel expenses for personal travel be temporarily funded by the University. When a Division staff member travels under the sponsorship of a non-University entity, the travel expenses will not be charged to a University account; travel advances and tickets should be obtained from the sponsor. Division staff traveling on official business shall observe normally accepted standards of propriety in the type and manner of expenses incurred.

All official Division travel shall be authorized in advance by an appropriate administrator. Travelers who fail to obtain prior authorization may be liable for the expenses incurred. To aid the orderly functioning of Division programs, the following authorizations are set forth:

A. Administrators and Cooperative Extension Specialists

Administrators and Cooperative Extension Specialists in Statewide Special Programs and Projects are hereby authorized to undertake in-state travel as necessary within the budgeted resources available to them for completion of their assigned responsibilities. Procedures governing out-of-state travel and travel to professional meetings are set forth in section IV and Section 262, respectively.

B. Cooperative Extension Advisors

Travel expenses of county-based advisors are normally paid by the counties in which the advisor is located. Certain advisors are provided travel budgets out of special programs on which they work. These advisors are hereby authorized to undertake in-state travel as necessary for completion of their assigned responsibilities within budgeted resources available. For all other advisors, when it is appropriate for their expenses to be paid by Cooperative Extension at "state expense," the following procedures will apply:

1. Expenses to attend officially scheduled administrative meetings of the Division will be paid at Division expense. No special authorization is required in advance on such travel except that the person responsible for calling the meeting must provide the Regional office and/or Budget and Financial Services Office concerned a copy of the notice and the names of the committee members.
2. Any other travel at University expense within the state will be submitted on a "Travel Approval Form," form MF 16. This form is to be submitted to the Regional Director through the County Director for review and approval.

C. All Other Staff

Travel by all other staff will be approved in advance by the individual's supervisor.

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D. Non-University Personnel

Travel by non-University personnel will not be reimbursed from University funds unless the travel is for official Division business and has been approved in advance by the responsible administrator. Travel performed by non-University personnel shall be in accordance with these regulations.

II. TRAVEL ADVANCES

A. Corporate Travel Cards

Frequent travelers are expected to use corporate travel credit cards. Corporate travel credit cards may be obtained through the Regional office or Budget and Financial Services office for purposes primarily of defraying travel expenses related to official University business, including but not limited to the costs of transportation, lodging, subsistence, and incidentals. While issued through the University, such cards are issued only on the condition that billing by the card company shall be made directly to the card holder, not to the University. The card holder is responsible for paying any charges billed and should claim reimbursement on the Travel Expense Voucher.

Travelers holding a University corporate travel card shall not ordinarily be entitled to a travel cash advance.

B. Cash Advances

Cash advances may be requested by an individual to pay travel expenses while on official University business when such expenses, exclusive of transportation costs, are expected to be \$100 or more. To obtain a travel advance, a request should be forwarded to the appropriate Regional or Budget and Financial Services Office stating the amount of advance desired, the purpose, when needed, and period of time for which the advance is requested. An advance should be accounted within 10 days after the travel is completed.

C. Transportation Tickets

For staff paid through the Berkeley Accounting Office, tickets for air transportation may be charged to the University and are treated as an advance to the individual. As such, they must be accounted for in the same manner as a cash advance. It is the staff member's responsibility to turn in any unused portions of air tickets to the travel agency from which they were purchased. If a refund is due, when the University has paid the agency directly, the travel agency should be instructed to send a check payable to The Regents of the University of California in the amount of the refund to the cognizant administrative office so that the advance will be credited properly.

For staff paid through the Davis Accounting Office, air transportation tickets are expected to be procured by the traveler with the use of a travel credit card as covered in section A. above.

D. Recovery of Advances

The traveler must account for the total amount of all advances pertaining to a particular trip by submitting a Travel Expense Voucher within 10 days of the completion of the trip. If the advance exceeds the reimbursable expenses, the traveler shall submit with the voucher a check for the excess made payable to "The Regents of the University of California."

If the travel voucher has not been submitted within 60 days of the due date, the University will initiate recovery proceedings. If the advances cannot be recovered from the traveler, directly or with the concurrence of the employee through payroll deduction, action normally will be taken through the use of a collection agency. Any unrecovered amounts are considered to be of economic benefit and are reportable as income to taxing authorities.

III. TRANSPORTATION EXPENSES

All travel must utilize the most economical mode of transportation and the most usually traveled route consistent with the authorized purpose of the trip. Any exception must be approved in advance as set forth in this section.

A. University-Owned Automobiles

The following policies govern the use of the University vehicles:

1. University vehicles will be used only for official University business in accordance with policy on Use of University Vehicles (Business and Finance Bulletin BUS-46).
2. Administrative officials are responsible for ensuring the proper use of University vehicles by persons under their jurisdiction. They shall be required to pay or obtain payment from the responsible person for all costs arising from the misuse or unauthorized use of University vehicles.
3. Administrative officials authorizing the use of a University vehicle shall be required to pay or to obtain payment from the person responsible for damage to the vehicle resulting from its operation in a negligent manner.
4. Authorized operators of a University vehicle shall be academic and staff employees or other persons on official University business who are approved by appropriate officials of the University. Persons who are not employees of the University (e.g. 4-H Volunteer Leaders) may operate University vehicles for official University business. The criterion is not whether the person is an employee, but whether the use is for official business.
5. University fleet vehicles shall not be used for regular travel between personal residences and University campuses or other headquarters locations. The only appropriate use of University fleet vehicles for transportation between home and office is in connection with departure

or return on official business, and then only when such use is more efficient and economical than available alternatives. Any other use of a fleet vehicle for regular transportation between home and office must be specifically authorized by the Vice President in advance and in writing as an exception to this policy and justified by a regular and frequent work requirement of the University that cannot reasonably be met by other means.

6. Each driver of a University vehicle must hold a valid operator's license.
7. The driver of a University vehicle is responsible for the payment of any traffic citations issued during his or her operation of the vehicle.
8. Users of University vehicles may claim reimbursement for costs of necessary parking and storage of the vehicle in public garages; ferry, bridge, or toll road charges; and charges for emergency repairs to the vehicle in accordance with policies of the applicable campus garage.

B. Use of Privately Owned Automobiles

1. Use of a privately owned automobile is authorized when it is the most economical mode of transportation for the most usually traveled route consistent with the authorized purpose of the trip. When authorized, reimbursement will be made on the per mile rate set forth in Appendix II.
 - a. A staff member desiring to use a personal car on a continuing basis will need to obtain a "University of California Automobile Permit" by obtaining a form for submittal through the appropriate Director to the campus Business Office servicing the region.
 - b. When a privately owned automobile is used on University business, the staff member must have the following minimum liability insurance coverage: (1) \$15,000 for personal injury to, or death of, one person; (2) \$30,000 for injury to, or death of, two or more persons in one accident; and (3) \$5,000 for property damage.
 - c. When a privately owned vehicle operated by a University employee in the course of conducting University business is damaged by collision or receives other accidental damage, reimbursement for repair expenses borne by the employee up to \$500 may be allowed. Expenses covered from insurance coverage are not allowable.
 - d. Claims for reimbursement must indicate the points traveled between and the route traveled. Charges for ferries, bridges, or toll roads and reasonable charges for parking may be claimed.

2. When a person desires to use a personal vehicle as a matter of convenience for transportation to an area served by public transportation, the person will be allowed the fare that the University would have had to pay had the claimant traveled by available public transportation. Reimbursement will be made at the lowest available air fare plus the cost of terminal transportation. The allowance for subsistence expenses shall be limited to the amount per day Meals and Incidental Expense (M&IE) that would have been allowed had the trip been made by public transportation.

C. Use of Rental Cars

Rental vehicles may be used when such rental is considered to be more advantageous to the University than the use of other means of transportation. The University has agreements with some rental companies for special rental rates. The traveler is responsible for using these rates or for obtaining the best available rate commensurate with the requirement of the trip. Charges for optional insurance on rental cars used in the United States are not an allowable expense. Expenses incurred by a traveler because of property damage to a car rented while on University business is reimbursable as a travel expense.

D. Travel by Air

1. Commercial Airlines

Coach class or any discounted class shall be used in the interests of economy. This policy applies to all travel (in-state, out-of-state, foreign, or any combination thereof) regardless of the purpose or the fund source of the travel. The use of first class, premium, or higher cost services may be authorized under the following circumstances:

- a. When first-class service is the only service offered between two points (advance approval is not necessary, but the Travel Expense Voucher must have an explanatory statement); or
- b. When the use of air coach as described above would adversely affect economy, e.g., when, because of scheduling difficulties, traveling by air coach would require an extra day; or
- c. When an itinerary involves overnight travel without opportunity for normal rest before commencement of working hours.

Requests to use first-class travel instead of available coach services should be made in writing to the Assistant Vice President through administrative channels justifying the use of first-class travel. If approval is granted, a copy will be returned to the traveler for attachment to the Travel Expense Voucher.

2. Privately Owned Aircraft

Before using a privately owned aircraft (including a rented one) for official travel, the traveler must register with and obtain the approval of the Assistant Vice President--Administration. The pilot must have a private license; have logged at least 10 hours of flight time within the preceding 90 days as a pilot in command of an aircraft of the same make and model as the one to be used in the trip; have a current pilot history form on file in the Office of Risk Management, Office of the President; and provide evidence of Aviation Liability Insurance coverage with a minimum combined single limit of \$1 million, naming The Regents as additional insured.

- a. Requests for approval to use a privately owned aircraft should be forwarded with the following information: purpose of trip, inclusive dates of trip, itinerary, passengers, comments and justification, pilot license number (commercial or private), and evidence of adequate insurance protection.
- b. To carry passengers, in addition to the above, the pilot must either have logged 500 hours of flight time as a licensed private pilot in command of an aircraft or possess a valid commercial (or higher type) pilot's license issued by the Federal Aviation Administration. For these purposes, anyone traveling in the aircraft, other than the pilot, is considered to be a passenger.
- c. Reimbursement will be made at the rate per statute mile shown in Appendix II; mileage shall be computed on the basis of the shortest air route from origin to destination. This payment is for the use of the privately owned airplane and applies irrespective of the number of passengers occupying the airplane. In addition, the request for reimbursement must show the aircraft registration number of the airplane used and shall be clearly marked "Air Miles."

E. Railroad or Bus Travel

Railroad or bus transportation may be used when the destination or other circumstances so require. If the destination is served by a regularly scheduled airline, more expensive railroad transportation (including pullman) requires advance approval by the Assistant Vice President. A full explanation of the circumstances must accompany the traveler's claim for reimbursement. This rule does not apply to intercity rail travel that is the equivalent to air transportation in total travel time.

F. Miscellaneous Local Transportation

1. Taxi fares, including tips, shall be allowed only when the use of public transportation or airport limousine service is not practical or available or when use of a taxi results in a savings over public transportation or airport limousine service.

2. Local bus and streetcar fares are allowed.
3. Use of privately owned motorcycles or motor-driven cycles is not authorized.
4. Charges for use of other types of conveyances (such as helicopter and boat) shall be allowed when such use is beneficial to the University and when the fare for such conveyance is not already included in the original cost of the common carrier fare.

IV. OUT OF STATE TRAVEL

A. Within United States

These travel regulations and reimbursement for actual costs for lodging and actual costs for meals and incidental expenses (M&IE) within the per day ceilings set forth in Appendix I are applicable to all travel within the United States.

B. Foreign Travel

These travel regulations and reimbursement by per diem, based upon rates set forth in Federal regulations, are applicable to all travel outside the United States.

C. Approval

Approval by the appropriate Regional Director, Assistant Director--Programs, or other statewide manager is required for out-of-state travel on official time, with or without expenses or other form of reimbursement, and will be governed by the following considerations in conformity with University policy:

1. Where it is in the interest of the Division to send representatives to out-of-state events.
2. Where conferences, workshops, and similar meetings are initiated by the Federal Extension Service or through the cooperation of State Directors of Extension or other similar situations.
3. Where a staff member has a gift or grant to support a research or public service project that requires out-of-state travel.

D. Funding

In addition to approval to be out of the state on Division business, as specified in C above, staff members will need to identify the source of funds to cover related expenditures as follows:

1. When the travel is at the request of the Vice President, Regional Director, or other administrator, the funding source should be specified in the request.

2. When travel is at the request of the staff member, where appropriate, funding may be requested from the Regional Director, Special Program Director, or other administrator.
3. When in connection with a contract or gift-supported project, expenses may be charged to the contract or gift funds.
4. Funding of travel to out-of-state professional society meetings is governed by the regulations set forth in Section 262.

E. Exceptions

In counties that border on the adjacent states of Oregon, Nevada, and Arizona, it is frequently desirable or necessary to make out-of-state trips of one day or less. Such trips are not considered to be out-of-state travel.

V. SUBSISTENCE EXPENSE

A. Travel Within the United States

1. **Short-Term Per Day Expenses** (in excess of 24 hours). Reimbursement of expenses shall be on the basis of actual amount of lodging, meals, and incidental expense incurred in connection with all travel on University business within the United States. A receipt will be required for any individual item of \$25.00 or more. Only expenses that are ordinary and necessary to accomplish the business purpose of the trip are eligible for reimbursement. The per day expense reimbursement ceilings set forth in Appendix I are considered adequate to meet the ordinary and necessary meal and incidental expenses within the United States.
2. **Long-Term Per Day Expenses.** The long-term per day expense reimbursement ceiling set forth in Appendix I is authorized when circumstances are such that the traveler can reasonably be expected to incur expenses in one location comparable to those arising from the use of establishments catering to the long-term visitor, or when the traveler is expected to be in one location for 30 or more consecutive days. The effective date of this rate is the first day of travel unless otherwise specified.
3. **Non-Commercial Per Day Expense.** The non-commercial per day expense reimbursement ceiling set forth in Appendix I is authorized when the circumstances of travel are such that the traveler can reasonably be expected to incur expenses comparable to those arising from the use of non-commercial subsistence facilities such as house trailers or field camping equipment. The effective date of this rate is the first day of travel unless otherwise specified.

When a traveler lodges with a friend or relative while on official business for the University, the cost of a gift to the host may be reimbursed up to \$25.00 in lieu of lodging upon submission of a receipt.

B. Foreign Travel

1. **Short-Term.** For foreign travel, per diem allowances shown in the Federal Civilian Personnel Per Diem Bulletin are authorized. Contact the Regional or Budget and Financial Services Office for information on proration of different per diem rates while traveling on one trip and when claiming on actual rates rather than per diem.

C. Calculation of Total Reimbursement Due

1. **Inside United States.** Reimbursement of subsistence expense shall be based on actual cost incurred, with M&IE, subject to the rule on exception, not to exceed the limits set forth in Appendix I. Persons authorized to travel by automobile shall be reimbursed for actual M&IE incurred during actual time in transit or on 300 miles of travel per day, whichever is less, plus the cost of lodging when expressly authorized. For field trips, actual time in transit is authorized without reference to the mileage alternative.
2. **Foreign.** Contact the Regional or Budget and Financial Services Office for information on preparing Travel Expense Vouchers for reimbursement for travel outside the United States.

D. Travel Expenses Allowed for Periods of 24 Hours or Less

Except for travel that occurs wholly between 7:00 a.m. and 7:00 p.m. in a single day, the following allowances may be authorized:

1. **Inside the United States.** Actual cost of lodging and/or M&IE at no more than the limits set forth in Appendix I.
2. **Foreign.** Actual cost of lodging and/or M&IE in accordance with, or equal to, the applicable per diem rate. With continuous travel of 21 hours or more, one full day per diem should be claimed instead.
3. **Exception.** Reimbursement for actual luncheon costs may be allowed if an employee is authorized to attend a conference or meeting that includes a formal luncheon as part of the agenda even though the travel occurs wholly between 7:00 a.m. and 7:00 p.m.

E. Adjustments and Exceptions

When subsistence expenses are paid directly by the University, the appropriate amount for lodging and M&IE, or the applicable per diem allowance for foreign travel, shall be deducted from the per day/per diem expense reimbursement ceiling. Situations that require adjustments include but are not limited to meals furnished as part of an official University activity, registration fees that include meals or lodging, expenses paid by a group leader, group expenses billed directly to the University, and complimentary accommodations.

F. Contracting for Subsistence Expenses

Arrangements may be made with restaurants, hotels, and similar establishments to furnish subsistence to groups of University employees when it is advantageous to the University. Such arrangements may be made by issuing a University purchase order; in that case payment would be made directly to the vendor by the University, or by the person in charge of the event who would pay for the group expenses and claim reimbursement on a Travel Expense Voucher.

G. Charging the University for Travel Expenses

Except as provided in F above, travelers are prohibited from charging lodging, meals, and miscellaneous expenses directly to the University. Travelers must make personal settlement for such expenses as they are incurred and then submit a request for reimbursement at the conclusion of the trip.

H. As a general rule, University staff traveling on official business are exempt from payment of occupancy taxes imposed by California cities or counties on transient rental of rooms. To avoid any misunderstanding, travelers should identify themselves as University employees and claim exemption when checking in. The traveler may execute an exemption certificate if one is required.

I. Exceptions to Approved Ceilings

The Assistant Vice President--Administration is authorized to approve exceptions to per day/per diem allowances when circumstances warrant such action. Unless there are extenuating circumstances, exceptions to established rates must be approved in advance. Requests for exceptions are to be submitted in writing to the Assistant Vice President.

VI. MISCELLANEOUS TRAVEL EXPENSES

Miscellaneous expenses that are incurred while in travel status--such as purchase of supplies when normal purchasing procedures cannot be followed, local and long-distance telephone calls (including one reasonably brief, personal non-emergency call to home per day), rental of a room or other facility to transact official business, special costs related to foreign travel, and registration fees for conferences or conventions--and that are necessary to accomplish the purpose of the trip are reimbursable. Claims for reimbursement must include an explanation of why the expenditures were incurred and a receipt for each expenditure of \$25 or more. No materials or supplies may be purchased in excess of \$100 while in travel status.

VII. TRAVEL EXPENSE CHARGED TO FEDERAL CONTRACTS

Certain Federal contracts entered into prior to November 1988 contain restrictive travel regulations. Any travel undertaken for reimbursement out of these contracts will be subject to these regulations. The Regional or Budget and Financial Services Offices should be contacted for the details related to such regulations.

VIII. CLAIMING TRAVEL EXPENSE

Claims for reimbursement will be submitted by the traveler to the appropriate administrative office on University Travel Expense Voucher, Form U85. These are to be approved by the traveler's supervisor or department head before being forwarded to the Regional or Budget and Financial Services office for processing. Documentation is required as follows:

A. Receipts and Stubs

The original of the following receipts and/or stubs must be submitted with the Travel Expense Voucher:

1. Stubs of transportation tickets.
2. Receipts for local transportation costing \$25 or more.
3. Receipts for each miscellaneous expense of \$25 or more.
4. Receipts for all lodging in all cases in the United States, except for non-commercial per day allowance.
5. Receipts for any meal and incidental expense when the individual item is \$25 or more.
6. Receipts for extraordinary items such as repair of accidental car damage.

B. Receipts Not Available

In cases where receipts are required but cannot be obtained or have been lost, a statement to that effect, giving the reason for the unavailability or loss, shall be made as a part of the travel expense claim documentation. In the absence of satisfactory explanation, the amount involved shall not be allowed.

IX. INTERCAMPUS TRAVEL EXPENSE

The following procedures are to be used when travel expense is to be charged to another campus:

A. Home Campus Method

1. All travel advances and Travel Expense Vouchers will be prepared on the employee's home campus using normal procedures.
2. The Travel Expense Voucher should indicate the name of the coordinator, committee chair, or individual authorized to approve travel on the host campus, and the dates of the meetings or programs.
3. The Accounting Office on the home campus will transmit the Travel Expense Voucher for approval via the Accounting Office on the host campus to the department against which the travel expense will be

charged. Upon return of the approved voucher to the home campus Accounting Office, the voucher will be paid and the charge transferred by journal entry to the host campus account.

B. Host Campus Method

This method allows direct payment to an intercampus traveler by the host campus Accounting Office. It is to be used only when mutually agreed to in advance by the campus Accounting Offices concerned and their agreement is set forth in writing. When this method is to be used, the traveler should consult the Regional or Budget and Financial Services office in advance of making any arrangements for the travel.

X. REFERENCE

Business and Finance Bulletin G-28.

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ORDINARY AND NECESSARY PER DAY EXPENSE REIMBURSEMENT CEILINGS

The following are the maximum allowable daily amounts to be used to reimburse travelers for meals and incidental expenses (M&IE) related to official University travel within the United States. Any single item of expense of \$25 or more must be supported by a receipt.

	<u>Amount</u>
Meal and Incidental Expenses	\$37.00*
Long-Term Per Day Expense	\$47.00**
Non-commercial Per Day Expense	\$47.00*

* Components, based on average meal and incidental costs, are: breakfast, \$5.50; lunch, \$9.50; dinner, \$17.00; and incidentals, \$5.00.

** This includes lodging component, in addition to M&IE, and is to apply when 30-day or more stay in one location is involved.

Note: These rates are subject to change. Any changes will be announced in the ANR Report.

MILEAGE REIMBURSEMENT RATES FOR PRIVATELY OWNED VEHICLES AND AIRCRAFT

	<u>Per Mile</u>
A. Automobiles, employee-owned/-procured, including vans	
Standard or Basic Rate	\$.24
Optional Rate up to	.30*
Specially Equipped or Modified Vehicles for Travelers with Physical Disabilities	.37
B. Automobiles Loaned to University for Assignment to University Employees, including Vans	.12
C. Aircraft	.50

Note: The above standard basic rate does not necessarily apply to represented University employees.

- * A traveler whose actual cost of vehicle operation exceeds the standard or basic rate per mile may claim the actual rate up to \$.30 per mile providing such claimant has substantiating documentation, to meet the requirements of IRS, verifying that the costs exceed the standard or basic rate and provided the following certification is included on every Travel Expense Voucher on which an optional rate is being claimed:

"I certify that the actual cost of operating the vehicle was equal to or greater than the rate claimed in this Travel Expense Voucher, and that I will maintain substantiating records of fixed and variable costs of operating my automobile in support of this claim in the manner and for the period prescribed by law."