

ABC 2015 Fall Summit

Travel Policy Changes and Fundamentals



Marc Benadiba
Associate Controller, Fiscal Services
November 2015

- Policy Overview
- Traveler and Approving Official Responsibilities
- Travel Pre-Authorization
- Travel Advance Process
- New Travel Claim and Travel Pre-Authorization Forms
- Chancellor's Office Travel Policy Changes effective November 2015
 - Hotel rates
 - Receipts/Substantiation requirements

Agenda

- Domestic Travel Reimbursement Rates and Processes
- International Business Travel Combined with Personal Travel
- Typical Travel Documentation Mistakes
- General Travel Reminders

- Who is subject to this Policy?
 - Cal Poly – University
 - Cal Poly – Corporation
 - Cal Poly – Foundation
 - Cal Poly – ASI

EVERYONE!

Including Students!

- Which funding sources are affected by the CSU travel policy?

ALL OF THEM!

Traveler's Responsibilities

- Receive documented pre-authorization to travel, which includes purpose, inclusive dates of trip, and a cost estimate.
- Submitting a travel claim for reimbursement the traveler makes the following explicit certifications
 - Travel was for official university business
 - Actually spent the amount for listed expenses
 - Verified the amount due is accurate
 - Has not and will not seek reimbursement for amounts previously reimbursed

Approving Officials

- Who is considered an approving official?
 - Employees with the following employment classification or higher with chartfield authority over the funds being used:
 - Department Head
 - Department Chair
 - MPP
 - Confidential

Note: University Campus Program funds and Cal Poly Corporation Funds may have different approval protocol on file

- Ensure that a properly completed Travel Pre-Authorization Form (Pre-Auth) is submitted for approval prior to travel dates
- At a minimum, a properly completed Pre-Auth must include the following:
 - An estimate of the total cost to be incurred
 - The funding source to be used
 - The travel dates and purpose
 - Provost's signature for all international travel

- Make necessary inquiries in order to properly approve travel expenses:
 - Is the trip required for the individual's job?
 - Is there any personal travel being included with the reimbursement request?
 - Is the travel being conducted in the most cost effective manner. e.g. is the trip cost going up considerably due to poor planning?
 - Is the traveler taking the most direct route?
 - Are there any upgrades included?

- Ensuring funding sources used allow the types of expenses submitted
 - This is especially important now that University Campus Program funding sources are being used (i.e. must comply with donor's wishes)
- Approving/denying payment of the travel claim in a timely manner
- Denying expenses not directly related to official University business

Travel Pre -Authorization

- Source of funding does not change requirement
- Entity issuing travel reimbursement doesn't change requirement. e.g. CPC vs. CPSU
- Travel pre-authorization is documented via the Travel Pre-Authorization Form
- Department retains the Pre-Auth
- Pre-Auth is forwarded to accounts payable prior to travel only if a Travel Advance is required
- Pre-Auth must accompany the Travel Claim Form when submitted to the accounts payable for processing

Travel Advances

- Travel Advances are requested via the Pre-Auth
- Advances must be requested at least 15 days prior to your departure date
- Advances will be available in the University Cashiers Office on the day indicated on the Pre-Auth
- Advances may not be requested more than 30 days prior to departure date unless the advance is being requested to secure better pricing and the funds will be spent
 - Note: advances requested > 30 days in advance require a written justification

Travel Pre-Authorization Form

TRAVEL INFORMATION						
Employee Name: <input type="text" value="Marc Benadiba"/>			Empl ID: <input type="text" value="12345"/>			
Department: <input type="text" value="Fiscal Services"/>			Phone: <input type="text" value="6-5555"/>			
Departure/Return:		From: <input type="text" value="11/1/15"/>	<input type="text" value="8AM"/>	To: <input type="text" value="11/2/15"/>	<input type="text" value="8PM"/>	
Destination: <input type="text" value="Los Angeles"/>						
Purpose of Trip: <input type="text" value="Attend CSU Conference"/>						
<input type="checkbox"/> My per night lodging expenses will exceed \$275, excluding taxes and fees. Please include explanation below. <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>						
<input type="checkbox"/> My travel expenses submitted for reimbursement will include expenses for my spouse or registered domestic partner. Travel expense claim must include documentation to demonstrate the spouse or registered domestic partner attendance served a business purpose and he/she played a significant role in the proceedings or made an important contribution to the event. Please include an event or meeting agenda or a letter of invitation requesting the spouse's or registered domestic partner's attendance.						
<input checked="" type="checkbox"/> TRUE to Use Privately Owned Vehicle Form (Form 261)			Vehicle License #: ABC 1234			
STATE FINANCIAL INFORMATION (Including University Campus Programs)						
Fund	DeptID	Account	Program	Class	Project/Grant	Amount
SL001	111111	606001				
Travel Advance Request:		Amount: <input type="text" value="\$ 200.00"/>	Date Needed: <input type="text" value="10/15/15"/>		State expenses not to exceed:	<input type="text" value="\$ 600.00"/>
PLEASE NOTE THE FOLLOWING: 1) Travel advances must be requested at least 15 business days prior to departure. 2) Travel advances requested more than 30 days prior to departure require a written justification. In the box below, please explain why this travel advance is being requested more than 30 days prior to departure and attach any substantiating documentation. Explanation:						
CAL POLY CORPORATION FINANCIAL INFORMATION (All Other Org Key #'s)						
CPC Travel Advance Request:	OrgKey <input type="text"/>	ObjCode <input type="text"/>	Advance Amount <input type="text"/>		CPC expenses not to exceed:	<input type="text"/>
Date Needed:	<input type="text"/>		(Estimated total cost)			

CERTIFICATION AND APPROVAL INFORMATION

I certify that if I am driving a privately owned vehicle that I have liability insurance in force in at least the following amounts: \$15,000 for personal injury to, or death of, one person, \$30,000 for personal injury to two or more persons in one accident, \$5,000 for property damage. I further certify that my vehicle is adequate for the work performed, equipped with seat belts and in safe mechanical condition, and that any accident that may occur while the vehicle is being operated on State business will be reported to my supervisor within 48 hours using Form STD 270.

Traveler:	_____	Marc Benadiba	10/5/2015
	signature	print name	date
Approving Official ‡	_____	Brett Holman	University Controller
	signature	print name	print title
			10/5/2015
			date

International Travel Requires the Following Additional Approvals:

Dean	_____	_____	_____
	signature	print name	date
Provost	_____	_____	_____
	signature	print name	date

‡ Must have signature authority on chartfields listed, and hold an employment classification of MPP, Dept. Head, Dept. Chair or Confidential

Hotel Rate Changes

- Effective immediately, the cap for allowable hotel rates has been increased from \$195 to \$275
 - Rate = base rate exclusive of taxes and fees
- Hotel rates should always be as reasonable and economical as possible for your travel situation
- The Travel Pre-Authorization Form (Pre-Auth) has been modified to include the \$275 rate

Hotel Rate Changes

- In the rare situation that \$275 is insufficient to cover the cost of hotel, the reasons should be documented on the Pre-Auth. Allowable reasons for exceeding the rate include:
 - Conference rate for the hotel exceeds \$275
 - Travel destination is expensive (i.e. San Francisco, or Manhattan)
 - Availability (i.e. only hotel available was >\$275)

Receipt Limit Change

- Effective immediately, Fiscal Services no longer requires receipt submission to accounts payable for any individual travel expense up to \$40
- Approving officials should still require receipts in order to properly conduct their review and approval regardless of amount

Meals-Domestic Travel

- CSU Travel Policy allows traveler to claim actual meal expenses incurred up to a \$55 cap per day
- Travelers should not submit meal expenses for reimbursement when a conference includes meals as part of the event
- Per the CSU Travel Policy, the \$55 cap shall not be used as a per diem

Example: If you spent \$10/\$15/\$20 on breakfast/lunch/dinner, then you should only be claiming \$45 in meals for the day, not \$55

Meals < 24 Hour Travel

- If travel includes an overnight stay then meal expenses incurred may be reimbursed up to the \$55 cap
- If travel does not include an overnight stay then breakfast and dinner expenses incurred may be reimbursed up to the \$55 cap and will be treated as income for payroll tax purposes
- Under no circumstances will lunch expenses be reimbursed for < 24 hour travel

Incidentals-Domestic Travel

- Reimbursement for incidental expenses incurred are capped at \$7 per day
- No incidental expense reimbursement for the first day of travel

Examples:

Incidentals can include tips to baggage carriers, mailing costs, hotel business center charges, etc.

Lodging-Domestic Travel

- Lodging expenses incurred are claimed
- Expenses claimed should be reasonable
- Itemized hotel receipts are always required
- Nightly rate, excluding taxes, cannot exceed \$275 unless supported with justification and pre-approval
 - >\$275 justification is documented and approved on the Pre-Auth
 - Example justification: The conference rate for the hotel attended exceeded \$275
- Hotels should not charge occupancy taxes if presented with a Occupancy Waiver Form, your Pre-Auth and a State ID

Mileage-Domestic Travel

- Mileage is reimbursed at 57.5 cents per mile
- Rate includes reimbursement for fuel, insurance, registration and wear and tear
- Travelers using a private vehicle should not submit actual fuel charges for reimbursement (only allowed for rental car arrangements)
- In order to travel using a privately owned vehicle you must have an “Authorization to use Privately owned vehicle on State Business” on file in your department

Marc Benadiba

Type of Traveler: Faculty Staff Management Student Guest Speaker Recruitment Candidate Other, Explain:

EmpID (not SS#): **000123456** Department: **Fiscal Services** Telephone #: **6-5555** Vehicle License #: **ABC 1234** Mileage Rate Claimed: **0.575**

Travel Destination (city & state, or city & country): **Los Angeles** Purpose of Trip: **Attend CSU Conference**

Departure and Arrival		City and State or City and Country where expenses were incurred	Domestic Travel Meals Costs			Domestic Meals Total	Domestic Travel Incidental Expenses	Foreign Travel Meals & Incidental Rate	Lodging Cost	Airfare Cost	Private Car Use		Misc. Travel Expense (Enter below)	Total Expenses
Date	Time		B	L	D						Miles	Amount		
11/1/15	8AM	San Luis Obispo to LA	4.99	15.66	24.88	45.53		155.00		200.0	115.00	0.00	315.53	
11/2/15	8PM	LA to San Luis Obispo	8.55	14.23	24.99	47.77				200.0	115.00	0.00	162.77	
						0.00					0.00	0.00	0.00	
						0.00					0.00	0.00	0.00	
						0.00					0.00	0.00	0.00	
						0.00					0.00	0.00	0.00	
						0.00					0.00	0.00	0.00	
						0.00					0.00	0.00	0.00	
						0.00					0.00	0.00	0.00	
						0.00					0.00	0.00	0.00	
						0.00					0.00	0.00	0.00	
						0.00					0.00	0.00	0.00	
						0.00					0.00	0.00	0.00	
			13.54	29.89	49.87	93.30	0.00	0.00	155.00	0.00	400.00	230.00	0.00	478.30

STATE (CPSU, including University Campus Programs)								Fund	DeptID	Account	Program	Class	Project	Amount
								SL001	111111	606001				400.00
Expenses paid by traveler's ProCard (University Advancement only)										107803				
												CPSU Advance Received		\$200.00
												Total State Amount Authorized		\$400.00
												CPSU Reimbursement Total		\$200.00

CAL POLY CORPORATION (CPC)				Org Key	Object Code	Amount	
Expenses paid by traveler's CPC ProCard					198100		
						CPC Advance Received	
						Total CPC Amount Authorized	\$0.00
						CPC Reimbursement Total	\$0.00

TRAVEL EXPENSES PAID ON YOUR BEHALF - Direct Billed		Notes:		Airfare Costs	
(You are not claiming these expenses for reimbursement. They have been paid via Enterprise, Giselle's, ProCard, etc.)					
		CSU Conference fee		Conference Fees	\$200.00
				Rental Car Expenses	
				Other Expenses	
				Subtotal	\$200.00
TOTAL COST OF AUTHORIZED EXPENSES				\$600.00	

I hereby certify that the above is a true statement of the travel expenses incurred by me in accordance with applicable California State University procedures and that all items shown were for the official business of The California State University. If a privately owned vehicle was used, and if mileage rates exceed the minimum rate, I certify that the cost of operating the vehicle was equal to or greater than the rate claimed, and that I have met the requirements as prescribed by SAM Sections 0750, 0752, 0753 and 0754 pertaining to vehicle safety and seat belt usage.

CLAIMANT'S SIGNATURE	DATE	APPROVING OFFICIAL SIGNATURE <small>(Must have signature authority on chartfields listed, and hold a minimum employment classification of MPP, Dept. Head, Dept. Chair, or Confidential.)</small>	DATE
PRINT NAME	PRINT NAME FOR APPROVING OFFICIAL		TITLE

Rates for Lodging, Meals and Incidental Expenses vary depending on whether you are traveling in the U.S. or internationally

Rates for U.S. travel: See grid on the "Rates" tab

Rates for international travel:

http://aoprals.state.gov/web920/per_diem.asp

Revised 3/16/15

International Travel

- Significantly different than domestic travel
- Meals and incidentals are combined per day and claimed for amounts incurred up to the published federal government per diem
 - No receipts required to support the meals and incidental rate
- Lodging expenses incurred are claimed up to the published federal government per diem
 - Receipts always required
- The per diem amounts should be used as a cap
- The Federal government per diems can be found at the bottom of the Travel Claim Form

Foreign Per Diem Rates In U.S. Dollars

Country: SPAIN

Publication Date: 11/01/2015

Previous Rates: 11/01/2015

Country Name	Post Name	Season Begin	Season End	Maximum Lodging Rate	M & IE Rate	Maximum Per Diem Rate	Footnote	Effective Date
SPAIN	Almeria	01/01	12/31	157	102	259	N/A	04/01/2015
SPAIN	Balearic Islands	01/01	12/31	184	114	298	N/A	04/01/2015
SPAIN	Barcelona	01/01	12/31	228	117	345	N/A	04/01/2015
SPAIN	Bilbao	01/01	12/31	150	74	224	N/A	04/01/2015
SPAIN	Fuengirola	01/01	12/31	148	84	232	N/A	04/01/2015
SPAIN	La Coruna	01/01	12/31	141	86	227	N/A	04/01/2015
SPAIN	Las Palmas de Gran Canaria	01/01	12/31	179	89	268	N/A	04/01/2015
SPAIN	Madrid	01/01	12/31	219	122	341	N/A	04/01/2015
SPAIN	Malaga	01/01	12/31	140	93	233	N/A	04/01/2015
SPAIN	Marbella	01/01	12/31	140	93	233	N/A	04/01/2015
SPAIN	Other	01/01	12/31	143	93	236	N/A	04/01/2015
SPAIN	Oviedo	01/01	12/31	115	86	201	N/A	04/01/2015
SPAIN	San Sebastian	01/01	12/31	132	83	215	N/A	04/01/2015
SPAIN	Santa Cruz de Tenerife	01/01	12/31	121	85	206	N/A	04/01/2015
SPAIN	Santander	01/01	12/31	161	83	244	N/A	04/01/2015
SPAIN	Santiago de Compostela	01/01	12/31	161	93	254	N/A	04/01/2015
SPAIN	Seville	01/01	12/31	156	82	238	N/A	04/01/2015
SPAIN	Valencia	01/01	12/31	128	89	217	N/A	04/01/2015
SPAIN	Vigo	01/01	12/31	134	85	219	N/A	04/01/2015
SPAIN	Zaragoza	01/01	12/31	234	145	379	N/A	04/01/2008

International Travel

- Authorization to travel internationally must be obtained through the Cal Poly International Center (CPIC) prior to making any arrangements and must be approved by the Provost (no exceptions).
- CPIC's web site contains the required pre-authorization documents and walks the traveler through the process step by step
- Due to an elevated level of risk and higher cost, international travel must be planned well in advance
 - See CPIC's website for planning timeframes

Travel Pre-Authorization Additional Approval Requirements

Traveler: _____
signature print name date

In accordance with CSU Policy, this travel serves mission-critical needs for the University.

Approving Official ‡ _____
signature print name print title date

International Travel Requires the Following Additional Approvals:

Dean _____
signature print name date

Provost _____
signature print name date

‡ Must have signature authority on chartfields listed, and hold an employment classification of MPP, Dept. Head, Dept. Chair or Confidential

Claimant's Name	Residence Address (Non Employees Only)	City	State	Zip Code
Type of Traveler	<input type="checkbox"/> Faculty <input type="checkbox"/> Staff <input type="checkbox"/> Management <input type="checkbox"/> Student <input type="checkbox"/> Guest Speaker <input type="checkbox"/> Recruitment Candidate <input type="checkbox"/> Other, Explain:			
EmpID (not SS#)	Department	Telephone #	Vehicle License #	Mileage Rate Claimed
				0.575
Travel Destination (city & state, or city & country)		Purpose of Trip		

Departure and Arrival		City and State or City and Country where expenses were incurred	Domestic Travel Meals Costs			Domestic Travel Incidental Expenses	Foreign Travel Meals & Incidental Rate	Lodging Cost	Airfare Cost	Private Car Use		Misc. Travel Expense	Total Expenses
Date	Time		B	L	D					Domestic Meals Total	Miles		
						0.00					0.00		0.00
						0.00					0.00		0.00
						0.00					0.00		0.00
						0.00					0.00		0.00
						0.00					0.00		0.00
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						0.00					0.00		0.00
						0.00					0.00		0.00
						0.00					0.00		0.00
						0.00					0.00		0.00
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

STATE (CPSU, including University Campus Programs)	Fund	DeptID	Account	Program	Class	Project	Amount
Expenses previously paid by ProCard (University Advancement only)			107803				

CPSU Advance Received

Total State Amount Authorized \$0.00

CPSU Reimbursement Total \$0.00

CAL POLY CORPORATION (CPC)	Org Key	Object Code	Amount

Less CPC Advance

Total CPC Amount Authorized \$0.00

CPC Reimbursement Total \$0.00

TRAVEL EXPENSES PAID ON YOUR BEHALF - Direct Billed (You are not claiming these expenses for reimbursement. They have been paid via Enterprise, Giselle's, ProCard, etc.)	Notes: <input style="width: 100%; height: 20px;" type="text"/> <input style="width: 100%; height: 20px;" type="text"/> <input style="width: 100%; height: 20px;" type="text"/> <input style="width: 100%; height: 20px;" type="text"/>	Airfare Costs \$0.00 Conference Fees \$0.00 Rental Car Expenses \$0.00 Other Expenses \$0.00 Subtotal \$0.00
TOTAL COST OF AUTHORIZED EXPENSES		\$0.00

<p>I hereby certify that the above is a true statement of the travel expenses incurred by me in accordance with applicable California State University procedures and that all items shown were for the official business of The California State University. If a privately owned vehicle was used, and if mileage rates exceed the minimum rate, I certify that the cost of operating the vehicle was equal to or greater than the rate claimed, and that I have met the requirements as prescribed by SAM Sections 0750, 0752, 0753 and 0754 pertaining to vehicle safety and seat belt usage.</p>			
CLAIMANT'S SIGNATURE	DATE	APPROVING OFFICIAL SIGNATURE <small>(Must have signature authority on chartfields listed, and hold a minimum employment classification of MPP, Dept. Head, Dept. Chair, or Confidential.)</small>	DATE
PRINT NAME		PRINT NAME FOR APPROVING OFFICIAL	TITLE

Rates for Lodging, Meals and Incidental Expenses vary depending on whether you are traveling in the U.S. or internationally

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Rates for international travel: http://aoprals.state.gov/web920/per_diem.asp

Revised 3/16/15

International Business and Personal Travel Combined

- Depending on the amount of personal travel days that you combine with your Cal Poly travel, some of your travel costs could be subject to income tax
- The CSU has adopted IRS standards to determine when and if the combination of personal and business travel creates a taxable event for the traveler

International Business and Personal Travel Combined

According to 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

Travel Claim Form Reminders

- List any Travel Advances received on the Travel Claim Form
- List the time AND date of departure and arrival
- Submit Travel Claim Form and Travel Pre-Authorization Form within 10 days of trip return
- Include travel expenses not incurred by the traveler (aka direct bill charges):
 - Airfare through Giselle's Travel (attach your bill)
 - Rental car from Enterprise (attach your bill)
 - Conference Fees paid via University ProCard
- Individual travel expenses less than or equal to \$40 do not require receipt submission to accounts payable (CPC has same standard)
- Do not submit documentation with your travel claim that is not pertinent to audit and payment. PLEASE!
- Hotels should not charge occupancy taxes if presented with your Travel Pre-Authorization Form and a State ID. Occupancy rates can be up to 14%!

- Original travel documents submitted to State accounts payable for processing may now be submitted via email* of scanned documents.
 - Scan and email can be done via dept. copiers
 - Make sure to have the copier send you an email and then forward the email to our email below. i.e. don't send directly from copier to accounts payable
 - Make sure the scan is legible, i.e. open the attachment to ensure it's readable before emailing the document

* accounts-payable@calpoly.edu

- One email per document being submitted i.e. if you're sending 3 travel claims then accounts payable should be receiving 3 emails, or one email with three attachments
- Department should retain original copy of emailed document until expense is reflected on dashboards
- Communications to notify departments of missing travel documentation will be handled via email of scanned copies

Expediting Your Travel Reimbursement

- Travel claims submitted incorrectly to accounts payable guarantee that your reimbursement request will be delayed
- 50% to 60% of the claims submitted are incorrect and require the accounts payable technician to follow up with the department
- Some of the most common problems we experience:
 - Missing or non-itemized receipts for expenses greater than \$40
 - Hotel > \$275 without authorization
 - Travel Pre-authorization not included with claim
 - Hand entered forms
 - Wrong/old form used

■ Reference Materials:

- ❑ Cal Poly Travel Web Page

<http://afd.calpoly.edu/fiscalservices/travel.asp?pid=1>

- ❑ Cal Poly Forms

<http://afd.calpoly.edu/fiscalservices/forms.asp>

Contacts

Name	Entity	Title	Email	Phone
Marc Benadiba	University	Associate Controller Fiscal Services	mbenadib@calpoly.edu	756-5864
Francie Murphee	University	Accounts Payable Lead	fmurphee@calpoly.edu	756-6092
Beatrice Jones	University	Accounts Payable-Travel	bjones35@calpoly.edu	756-1717
Cindy Boone	Cal Poly Corporation	Accounting Manager	cmboone@calpoly.edu	756-2457
Julia Perez	Cal Poly Corporation	Accounts Receivable	furtadop@calpoly.edu	756-1125
Netherly Martinek	University	University Campus Programs	nmartine@calpoly.edu	756-5164

Thank you for attending!

