



**Policies and Procedures Committee**  
**November 25, 2025 | 12:00pm**  
**Student Chambers (SUN-3305)**  
**<https://csusb.zoom.us/j/82643030258>**

**AGENDA**

1. Call to Order
2. Roll Call
3. Approval of Minutes
  - a. October 14, 2025
4. Open Forum
5. Adoption of Agenda

**OLD BUSINESS:**

- PC 04/26      Accessibility Procurement of Information and Communication Technologies  
(Discussion, Roberson, Strawter)
- PC 06/26      Travel Policy (Action, Oswood)
- PC 11/26      Bylaws (Discussion, Del Rossi)

**NEW BUSINESS:**

No new business to discuss at this meeting.

**Announcements**

**Adjournment**



**Policies and Procedures Committee**  
**October 14, 2025 | 12:00pm**  
**Student Chambers (SUN-3305)**  
**Zoom: <https://csusb.zoom.us/j/82643030258>**

**MINUTES**

Members Present: Anjali, Sukhpreet Kaur, Mark Oswood, Diego Rendon, Katie Wallen, Robinpreet Waraich

Members Absent: All members present.

Staff Present: Vilayat Del Rossi, Elizabeth Junker, Jennifer Puccinelli

Guests Present: No guest present.

Call to Order: 12:06pm

Roll Call: A verbal roll call was conducted. Quorum was met.

Approval of Minutes: M/S Wallen/Oswood; motion to open approval of minutes from September 16, 2025.  
*Motion passed.*

Open Forum: No guest present for open forum.

Adoption of Agenda: M/S Rendon/Sukhpreet; motion to open adoption of agenda.  
*Motion passed.*

**OLD BUSINESS:**

PC 04/26 Accessibility Procurement of Information and Communication Technologies  
(Discussion, Roberson, Strawter)

M/S Wallen/Waraich; motion to open PC 04/26 Accessibility Procurement of Information and Communication Technologies.

Mr. Roberson discussed the SMSU Accessibility Procurement of Information and Communication Technology Policy, noting that it aligns with university and state standards and

ensures proper vetting for all technology purchases. He confirmed there are no recommended changes at this time but agreed to share the current policy with the committee for review. Members expressed interest in comparing SMSU's policy with the campus policy and possibly adopting the state policy by reference. It was also noted that internal control standards may require formal documentation stating adherence to external policies. The committee agreed to revisit the item at a future meeting for further consideration.

## **NEW BUSINESS:**

PC 06/26      Travel Policy (Action, Oswood)

M/S Rendon/Sukhpreet; motion to open PC 06/26 Travel Policy.

The committee opened discussion regarding the Travel Policy. Mr. Oswood shared that the policy draft, not yet included in the packet, proposes adopting the updated CSU travel policy, which now spans 58 pages and provides greater detail than SMSU's current 7-page policy. Key changes include transitioning from Excel-based travel claims to a centralized travel software system, standardizing meal reimbursements to IRS-compliant rates, and improving risk management tracking. While Mr. Oswood expressed support for the policy and outlined its benefits, including compliance, efficiency, and cost savings, the committee acknowledged the need for a full review before acting. It was agreed the item would be tabled and revisited at the next meeting, where the draft policy would be provided with a cover sheet summarizing major changes and auxiliary-specific carve-outs.

M/S Wallen/Rendon; motion to table PC 06/26 to next meeting.

*Motion passed.*

PC 07/26      Approval of Fiscal Policy 101 – Budget Development and Control (Action, Najera-Neri)

M/S Rendon/Kaur; motion to open PC 07/26 Approval of Fiscal Policy 101 – Budget Development and Control.

Ms. Pucinelli reviewed the red line revisions to the Financial Policy. Mr. Del Rossi explained that the updates separate policy from procedure to ensure the policy manual contains only governing principles, while procedural details will be housed elsewhere. He noted that the previous fiscal manual combined multiple topics into one document, and the updated structure will divide each financial topic into its own standalone policy, mirroring the Personnel Policies Manual format. The proposed revised policy states that SMSU will adopt an annual operating and capital budget following a published timeline, with approval by the Finance & Contracts Committee, two readings by the Board of Directors, and final approval by the University President. Mr. Del Rossi added that 15–17 fiscal policies will be brought to the committee in small, manageable groups over upcoming meetings to balance workload and support clear review. The committee had no further questions.

**Roll Call Vote:**        6 – In Favor    0 – Opposed    0 – Abstentions  
*Motion passed.*

PC 08/26        Approval of Fiscal Policy 102 – Accounting Structure and Records (Action, Najera-Neri)

M/S Wallen/Kaur motion to open PC 08/26 Approval of Fiscal Policy 102 – Accounting Structure and Records.

The committee reviewed proposed revisions to the accounting policy, which restructures and simplifies the original content by separating procedural details from the core policy. The updated version, now titled “Section 102 – Accounting Structure and Records,” outlines that accounting records will be maintained by function and in accordance with CSU chart standards, with oversight by SMSU governance and University Auxiliary Accounting. Mr. Del Rossi noted this change aligns with efforts to reorganize the financial policy manual into discrete, clearly defined policy sections. The revised language was presented for committee consideration with no further questions or discussion.

**Roll Call Vote:**        6 – In Favor    0 – Opposed    0 – Abstentions  
*Motion passed.*

PC 09/26        Approval of Fiscal Policy 103 – Financial Reporting (Action, Najera-Neri)

M/S Kaur/Robin; motion to open PC 09/26 Approval of Fiscal Policy 103 – Financial Reporting.

Ms. Puccinelli introduced Fiscal Policy 103 – Financial Reporting, which outlines how SMSU will report its financials moving forward. The policy specifies that quarterly financial statements and function-level reports will be prepared by the Budget Office, reviewed with functional leads, and presented to the Finance and Contracts Committee and Board to explain any variances. The committee reviewed the policy with no further questions or discussion.

**Roll Call Vote:**        6 – In Favor    0 – Opposed    0 – Abstentions  
*Motion passed.*

PC 10/26        BOD Student Incentives Policy (Action, Del Rossi)

M/S Wallen/Rendon; motion to open PC 10/26 BOD Student Incentives Policy.

The committee opened discussion on Action Item PC10-26 regarding the proposed Board of Directors (BOD) Student Incentives Policy. Mr. Del Rossi clarified that although the item appeared on the agenda as an action item, no formal action was being requested at this time, as the policy remains under development and currently lacks supporting documentation. He explained that SMSU does not have a formal BOD incentive policy and that the existing

language in the bylaws refers to “incentives,” though “scholarships” would be more appropriate and compliant terminology. The intention is to revise the bylaws to reflect this terminology change before bringing forward a new Board of Directors Scholarship Policy for consideration, ensuring alignment and avoiding contradictions. Committee members briefly discussed current practices—such as parking permits and Coyote Cash—and expressed satisfaction with the current structure. The item will return for action after bylaw revisions are completed.

PC 11/26      Bylaws (Discussion, Del Rossi)

M/S Wallen/Kaur; motion to open PC 11/26 Bylaws.

The committee opened discussion regarding the SMSU Board of Directors Bylaws. Mr. Del Rossi provided an overview of the current bylaws, last revised in 2021, and explained the intention to revise them for alignment with best practices, compliance requirements, and operational improvements, such as the ability to hold board meetings at the Palm Desert Campus. He shared that the review has been informed by comparisons with other CSU auxiliaries and identified gaps in compliance, open meeting standards, and governance structure. A compliance review document and the current bylaws will be provided to the committee for further review. Mr. Del Rossi recommended opening the bylaws for feedback at a future Board meeting and emphasized the importance of revising them thoroughly and collaboratively before introducing related policies, such as a Board of Directors Scholarship Policy. Committee members supported the idea of reviewing the bylaws through a shared Google Doc with commenting functionality to track feedback and suggestions. Members were encouraged to add comments (rather than red lines) and include their names for clarity. No formal action was taken, and the bylaws will return for further discussion in future meetings.

### **Announcements**

- Mr. Del Rossi announced that SMSU will participate in Homecoming festivities this weekend from 2:00–5:00 PM, the first floor of SMSU will be open with access to the Cantina, bowling, pool tables, food vendors, and a beer garden hosted by alumni. Attendees are also encouraged to support the CSUSB women’s volleyball team as they face CSU San Marcos at 5:30 PM.

### **Adjournment**

M/S Wallen/Kaur motion to adjourn meeting at 1:01pm.

*Motion passed.*

Reviewed and respectfully submitted by:

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Anjali, Committee Chair

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Date

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

**FINANCE POLICY**

**SUBJECT:** Accessible Procurement of Information and Communication Technologies

**REFERENCE:** SMSU Financial Policies Manual

**POLICY:**

~~CSU Executive Order 1111 mandates that procurement of ICT be vetted for accessibility prior to any technological purchase, thereby promoting equal access to technology. The CSU's commitment to meeting the requirements of Sections 504 and 508 of the Federal Rehabilitation Act of 1973 and California Education Code 11135 are outlined in Executive Order 1111, The CSU's Board of Trustees Policy on Disability Support and Accommodations.~~

~~These regulations mandate that, as a public institution, CSU San Bernardino must provide an equal academic and professional experience regardless of disability. To this end, CSUSB is charged with eliminating usability barriers related to ICT. Thus, all ICT acquired/purchased by the University shall be reviewed for accessibility using federally determined accessibility standards. The mandate is to review all ICT purchases for accessibility applies to all university groups, including auxiliaries, who frequently purchase ICT independently of central purchasing using non-state funds.~~

~~This policy does not apply to computing equipment that is personal property of staff and students except to the extent that the use of personal equipment, when linked to SMSU/CSUSB's computing and communications facilities, will be subject to ICT accessible procurement provisions. In all cases, applicable statutes and regulations will take precedence over this policy.~~

~~Accessibility and Security Review Process~~

- ~~I. Accessible Technology Services (ATS) and the Compliance Initiatives Office will conduct information and communication technology (ICT) product accessibility and security reviews for all SMSU technology purchases.~~
- ~~II. Before an ICT purchase is made, an ICT Accessibility & Security Online Review Form must be completed and submitted for approval. The SMSU Executive Director will ensure this form is completed prior to any purchase.~~

~~When an ICT Accessibility & Security Review is Not Required~~

~~An ICT Accessibility & Security Review is not required for the following:~~

- ~~• Certain Hardware, Computers and Peripherals~~
- ~~• Software Already Site Licensed for Campus by Information Technology Services (ITS)~~
- ~~• Standalone Software Maintenance Agreements (Without Renewal of Software)~~
- ~~• Campus Standard Web Applications and Cloud Services~~

Effective: 12.02.2021

Updated: N/A

Supersedes: N/A

Accessible Procurement of Information and Communication Technologies

- ~~• The details of these exemptions may be found at:  
<https://www.csusb.edu/ats/procurement/pre-approved-items> or by calling the ITS  
Accessible Procurement Specialist at 909-537-7282.~~

~~**DEFINITIONS:**~~

- ~~1. ICT: electronic content, software, hardware, and support documentation and services.~~

*The Santos Manuel Student Union follows the CSUSB Accessible Procurement of Information and Communication Technologies Policy : <https://www.csusb.edu/ats/procurement>.*

Accessible Technology Services

# Procurement

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**ICT Review Not Required  
List**

**ICT Procurement Process**

**Submit ICT Accessibility &  
Security Review**

## ICT Accessibility and Security Review are Required **PRIOR** to Procurement

CSUSB believes that all students, faculty, and staff should have access to technology that is implemented on campus, and that the security of their information is of utmost importance.

How may I help you?





Accessible Technology Services (ATS) and the Compliance Initiatives Office conduct information and communication technology (ICT) product accessibility and security reviews for all state and auxiliary purchases. ICT includes information technology and other equipment, systems, technologies, or processes for which the principal function is the creation, manipulation, storage, display, receipt, or transmission of electronic data and information, as well as any associated content. If you are making an ICT purchase, regardless of the payment method, you must complete the [ICT Accessibility & Security Online Review form](#) (excluding those items that do not require ICT review). See [Pre-Approved Items](#) for details.

CSU Executive Order 1111 mandates that Information and Communication Technology (ICT) is vetted for accessibility prior to purchase, as outlined in the [CSU Accessible Procurement Framework](#). Each campus must also adhere to the [CSU Information Security policy and standard](#), ICSUAM 8000.00, to ensure that security guidelines are followed for the protection of information assets.

For an in-depth description of the ICT procurement process, please select the "ICT Procurement Process" link above, or [open a PDF version of the CSUSB Accessible Procurement of Information and Communication Technologies \(ICT\)](#)

## Qualifying Products

The ICT Accessibility and Security Review process applies to all information and communication technology, including, but not limited to:

- Desktop Software
- Electronic Documents and Books
- Electronic Equipment
- Multimedia and multimedia platforms
- Websites and Web Applications
  - LTIs for Learning Management Systems
  - Instructional applications
  - Subscriptions or memberships to third-party sites
  - Surveys administered by a third party
  - Library Databases
  - Research-related sites or applications
  - Vendor-supported integrations in campus website
  - Third-party websites

## Department Contact Block

How may I help you?



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

**FISCAL POLICY**

**SUBJECT: Fiscal Policy xxx – Hospitality Internal Regulations Governing Travel Expenses and Allowances**

**REFERENCES:** CSUSB Travel Policy

**POLICY:**

**~~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.~~**

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- ~~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.~~
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**~~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:-~~

<del>Lodging</del>	<del>Actual Cost</del>
<del>Breakfast</del>	<del>\$20.00</del>
<del>Lunch</del>	<del>\$30.00</del>
<del>Dinner</del>	<del>\$40.00</del>

~~2. 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.-~~

The Santos Manuel Student Union follows the CSUSB Travel and Business Expense Payments Policy: <https://www.csusb.edu/policies/travel-and-business-expense-payments-policy>.

Policies

# Travel and Business Expense Payments Policy

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**Reviewed By:** Administrative Council on March 21, 1994

**Approved By:** Anthony H. Evans, President on March 21, 1994

**Reviewed By:** Administrative Council on March 20, 2025

**Approved By:** Tomás D Morales, President on May 27, 2025

**Policy Effective Date:** July 01, 2025

For interpretation of this policy, please contact: Travel Department, Manorama Sinha, Travel Department Lead, at 909-537-3158

## Policy

The California State University, San Bernardino pays or reimburses employees, students, and others for business-related travel expenses that are ordinary, reasonable, not extravagant, and necessary to conduct official university business. All expense reimbursements and business travel arrangements must comply with CSU policies and procedures, prudent accounting practices, and applicable collective bargaining agreements.

This policy applies to all CSUSB employees, students, and others traveling on university business. The terms set forth in an extramural funding agreement govern only when such terms are more limited than CSU's travel policies and procedures.

Travelers are held accountable for their conduct under any applicable CSU and

campus policies, procedures, collective bargaining agreements, and applicable state and federal laws. Where the provisions of this policy conflict with the collective bargaining agreements pursuant to Higher Education Employee Relations Act (HEERA), the collective bargaining agreements shall take precedence.

Exceptions to this policy must be documented and approved by the chancellor, campus president, or designee.

## Travel Procedures

This set of procedures has been developed to provide guidance to business travelers, approving authority, and payment processors for travel conducted on behalf of the University. It supplies the details to the policy and explains the taxability of certain travel and business expenses.

The travel procedures have been separated into sections based on travel destinations, lengths of stay, mode of travel, and type of traveler, due to different rules. These procedures are applicable to all travel unless specified to the contrary.

Exceptions for expenses that are typically non-reimbursable and arise because of special or unusual circumstances must be authorized, approved, and documented by the appropriate approving authority.

### A. Scope

This policy and the procedures contained in this document shall apply to all official University travel, including sabbaticals funded by the University and travel funded under federal grants and contracts and applies to all campus business units within the CSUSB. This policy and procedures supersede any practices in existence prior to its effective date. This policy governs the appropriate use of state and auxiliary organizations. CSUSB and its auxiliary organizations will comply with additional restrictions when established by funding sources. Pursuant to the Code of Federal Regulations 2 CFR §200, costs incurred by travelers shall be considered reasonable and allowable only to the extent that such costs do not exceed charges normally allowed by the University in its regular operations as a result of the University's travel policy and procedures, and the amounts claimed under sponsored agreements represent reasonable and allocable costs. The terms of an extramural funding agreement will govern only when such terms are more restrictive than the policy and procedures.

In addition, the terms of a collective bargaining agreement shall govern when such terms do not conform to the provisions of these procedures. These procedures are neither intended to nor shall be interpreted in any manner that would diminish the rights of employees under a settlement agreement.

These procedures include special rules for non-employees.

### B. Reporting Travel Expenses

A Travel Expense Claim from the campus university travel system shall be used to account for all travel advances and expenses incurred in connection with official University travel. Electronic expense reports are considered equivalent to the Travel Expense Claim.

When properly completed and approved, this system is used to reimburse the

traveler for any additional amounts due. For direct billing arrangements that have been approved in advance, a travel expense claim must still be processed as verification that the expense was incurred, even if no reimbursement is due to the traveler.

## **a. Reporting Period**

The Travel Expense Claim must be submitted to the campus Travel Office within 60 days after the expenses were paid or incurred unless there is recurrent travel, in which case Travel Expense Claims may be aggregated and submitted monthly. Expense reports for out-of-pocket expenses must be submitted within 60 days from the date the expense was incurred (in the case of travel, within 60 days from end of trip).

Per federal tax regulations, expenses submitted after 60 days may be reported as taxable income to the employee, and applicable Federal, State, FICA and Medicare taxes may be deducted from a subsequent salary check unless extenuating circumstances exist, such as employee illness, recurring travel or in other situations where prior arrangements have been made with the travel office to postpone reconciliation.

Timely reporting and submission of expense reports is the responsibility of the employee being reimbursed regardless of whether the employee self-submits or has designated a delegate for expense reporting reimbursements.

When a trip lasts more than 90 days, the traveler must submit a quarterly report of expenses to the Travel Office.

## **b. Completion of a Travel Expense Claim**

The total amount of all expenses and advances pertaining to a particular trip must be accounted for when submitting a Travel Expense Claim. Except for trips that require quarterly reporting, all expenses for a trip should be reported on one Travel Expense Claim including University paid expenses. Previously reimbursed amounts related to the trip should be detailed on the Travel Expense Claim. Supplemental Travel Expense Claims may be submitted, if necessary, but must be clearly marked "amended" and must identify the original Travel Expense Claim submitted in connection with the travel.

## **c. Substantiation of Expenses**

Substantiation must include the following:

1. The origin and destination of the trip and the route taken. Travel within a local area also should be indicated; continuous travel between major points, such as from city to city, should be shown separately. Any substantial deviation from the distance shown in a standard highway mileage guide must be explained;
2. The purpose for the travel or the nature of the business benefit derived as a result of the travel;
3. The amount of each expenditure listed by date and location;
4. Claims for reimbursement of expenses paid by others shall be submitted by the group leader and must include the names of persons on whose behalf expenses were incurred, an itemization of the expenses, and other pertinent supporting documentation. For additional information on group expenses, see Payment of Group Subsistence Expenses;

5. All employees are required to pay for their own expenses and submit their own travel requests and expense reports; submissions or payments on behalf of another employee are not permitted, except in specific instances such as cases involving the Recreation Center or when employees share a room. Contact the Travel Department for assistance;
6. If needed for calculating meal/incidental reimbursements, the claim package must contain documentation to discern the date and time of departure from and return to the traveler's normal work location or residence;
7. If any personal leave is taken while on official travel status, the dates of personal leave must be specified within the claim package.

## **d. Documentation Requirements**

### **Agenda/Meeting Invitation, etc.**

Provide an agenda for business expense documentation. An agenda is necessary to verify attendance, confirm the meeting's purpose, outline the schedule (including lunch and break periods), and determine if meals or other expenses were provided or necessary, ensuring all costs are justified as business-related. Below are the typical criteria:

- Date and Time
- Location
- Purpose of Event
- Basic Details of the Event
- Agenda Topics and Time Allocations
- Names and Titles of Attendees (when applicable)

### **Receipts**

An itemized receipt:

1. Demonstrates the cost (shows what was purchased), and
2. Provides proof of payment (shows how it was paid).
3. Itemized receipts for all expenses in excess of \$75 dollars must be submitted with the Travel Expense Claim.

### **Electronic Receipts**

Electronic receipts are acceptable provided that the detail contained in an electronic receipt is equivalent to the level of detail contained in an acceptable paper record. For example, an electronic receipt must show the name of the payee, the amount of the charge, the transaction date, and the form of payment. When required to ensure adequate documentation of the costs incurred, the traveler is responsible for providing additional detail, e.g., a receipt with itemized hotel charges.

Emailed or faxed documentation provided by an airline or travel agency for electronic ticketing expenses for airfare is acceptable for substantiating such expenses. A copy of the faxed itinerary and receipt or a copy of the e-mail itinerary and receipt printed locally should be attached to the Travel Expense Claim.

### **Missing Original Receipts**

When original receipts are required but cannot be obtained or have been lost and all measures to obtain a duplicate receipt have been exhausted, a Lost Receipt Affidavit should be provided explaining why such receipts are not being submitted with the Travel Expense Claim. The statement must include a certification that the amount shown is the amount actually paid and that the traveler has not and will not seek reimbursement from any other source. The Lost Receipt Affidavit can be found at the following link: <https://www.csusb.edu/accounts-payable/forms-documents>

The approving authority must approve the travel claim form for the expense. In the absence of a satisfactory explanation or administrator approval, the amount involved will not be reimbursed.

### **e. Certification of Travel Expenses**

The traveler must certify that the amounts claimed are a true statement of the expenses incurred while on official University business and that the original of all required receipts has been submitted. For expenses where a receipt is not required, the employee's signature is substantiation for that expense.

Submission of the Travel Expense Claim under a traveler's electronic authorization will be considered certification that the traveler incurred the expenses being claimed. In accordance with IRS regulations, an electronic signature must:

1. Identify the traveler who is submitting the electronic form;
2. Authenticate and verify the submission; and
3. Be the final entry in the submission.

### **f. Return of Excess Advance Amount**

If the amount of an advance exceeds the reimbursable expenses, payment or a cashier's receipt for the amount due shall be submitted with the Travel Expense Claim. Checks must be made payable to the trustees of CSU or the campus.

### **g. Unused Travel Requests (Travel Authorizations)**

- Unused travel requests will automatically close after 60 days but can be reopened if necessary. Contact the Travel Department for assistance.
- If there is a travel advance associated with the request, the standard procedure requires either obtaining a travel expense report from the traveler or reporting the funds as taxable income through Payroll.

### **C. Approval of Travel Expense Claim**

The approving signature provides additional substantiation to ensure expenses are appropriate and in compliance with policy. Approvers may request receipts or additional documentation.

Authorized approvers shall not approve:

1. Travel expenses of individuals to whom they report to either directly or indirectly, that is, the approving authority should be the supervisor (or higher level) of the traveler. Campus presidents are an exception. The chief

financial officer of the campus shall approve the travel expenses of their campus president, including the spouse, registered domestic partner, or an associate of the president.

2. Travel expenses of a near relative (e.g., spouse, registered domestic partner, significant other, child, or parent);
3. Their own travel expenses.

Travel expenses incurred by vice presidents and deans may be approved by a vice president (or another responsible administrator) designated by the president. Authority delegated to the designated vice president may not be re-delegated to another individual, except when the vice president is not available due to business travel, vacation, illness, or other leave. The president or designee must approve travel expenses of the designated vice president, provided that the designee does not report to the vice president.

## **D. Use of Contracted Suppliers**

University business travelers are asked to be diligent about the cost effectiveness of travel related expenses. Travelers are expected to purchase travel services, when available, from CSU, campus, or State of California contracted suppliers.

The CSU, campus, or State of California contracted suppliers deliver competitive value in the range of services required by university travelers. Such suppliers could include airlines, car rental agencies, hotels, travel agencies, and online booking providers. Although it might be possible to obtain a lower cost from other sources, use of CSU, campus, or State of California contracted suppliers should, on average and over time, reduce the University's overall travel costs and provide the best value to the traveler.

## **E. Payment Standards**

These guidelines are intended to conform to the accountable plan rules as defined by the Internal Revenue Service (IRS). Payments for travel expenses according to the accountable plan are not considered taxable income.

Travel expenses are considered by the IRS to be taxable income for the traveler under the following conditions:

- Travel Expense Claims that are not properly substantiated;
- Meals & incidental expenses (M&IE) reimbursed on single day travel with no overnight stay;
- M&IE reimbursed in excess of published federal rates without appropriate documentation;
- Travel Expense Claims submitted 60 days after the expenses were paid or incurred;
- Excess amounts not returned to the University within 120 days after the expenses were paid or incurred;
- Expenses for travel in excess of one year;
- Reimbursement of an employee's spouse or registered domestic partner's travel expenses that do not serve a bona fide University business purpose;
- Travel expenses reimbursed during a period that lasts more than one year



in a single work location;

- Certain international travel expenses combined with personal travel; or
- Certain travel expenses related to moving a new appointee or a current employee. See CSUSB Internal Procedures Governing Payment or Reimbursement for Moving and Relocation Expenses.
  - Relocation Policy – CSUSB Management Employees: <https://www.csusb.edu/policies/relocation-policy-csusb-management-employees>
  - Relocation Policy – Faculty: <https://www.csusb.edu/travel/moving-relocation-reimbursements-information>

When a University employee travels under the sponsorship of a non-University entity, travel expenses, including advances, prepayments, or billings, shall not be charged to a University account or billed to the University. Airline tickets must be obtained from the sponsor. Payment of travel costs for CSU employees by another party may constitute a conflict of interest. See Conflict of Interest Handbook by the Office of General Counsel for additional information. <https://www.calstate.edu/csu-system/administration/general-counsel/Pages/manuals-on-CSU-legal-issues.aspx>

Under no circumstances shall expenses for personal travel be charged to, or be temporarily funded by, the University, unless otherwise noted in these procedures.

## F. Responsibilities

It is the responsibility of everyone who spends funds related to official University business travel and for each administrator and approving authority who approves use of funds related to official business travel to adhere to the policy and related procedures in effect at the time of travel.

### 1. Traveler

The traveler is responsible for:

1. Utilizing CSU preferred vendors and CSU negotiated terms and conditions whenever possible. Using additional waivers and discounts available to government employees is strongly encouraged;
2. Taking all steps to minimize risk to themselves and the University. This includes utilizing safe transportation and lodging options and appropriate insurance coverage;
3. Making certain that the business-related expenses they incur are ordinary, reasonable, not extravagant, and necessary for the purpose of the trip;
4. Submitting Travel Expense Claims, no more than 60 days after the expenses were paid or incurred;
5. Submitting quarterly Travel Expense Claims when trip lasts more than 90 days;
6. Providing the business purpose and inclusive dates of each trip;
7. Returning the refunded amount to the University if the payment for travel related expenses received a full or partial refund, no later than 120 days after the expense was paid or incurred; and
8. Certifying that the traveler:
  1. Was authorized to travel with an approved travel request in the university travel system, unless otherwise exempted by this policy;
  2. Expenses are in compliance with travel policy;

3. Has not and will not seek reimbursement for (1) a duplicate claim or (2) from any other source;
4. Has verified that the amount due is accurate; and
5. Traveled on official business.

## 2. Approving Authority

The approving authority is responsible for:

1. Ensuring expenses are charged to funds authorized for the purpose and in compliance with the travel policy and related procedures.
2. Ensuring expenses requested are ordinary, reasonable, not extravagant, necessary, and supported by a business purpose or justification, as appropriate.
3. Validating, to the extent possible, that the approving authority reasonably believes expenses listed were incurred by the employee and appropriate supporting documentation is attached, such as conference agenda, meeting schedules, etc.;
4. Reviewing and approving the business purpose and ensuring the request is in compliance with any applicable sponsored project/grant requirements;
5. Approving/denying payment of the Travel Expense Claim in a timely manner;
6. Denying expenses are not directly related to official University business.

## 3. Travel Office

The designated travel office is responsible for:

1. Reviewing the submitted Travel Expense Claim for compliance with the travel policy and related procedures.
2. Verifying the appropriate approver.
3. Ensuring appropriate documentation is submitted.
4. Processing reimbursements and payments.

## 4. Exceptions

The chancellor, campus president, or their designee may approve exceptions to the travel policy and these procedures. Any delegation of such authority by the chancellor or president must be made in writing.

## G. Payment of Travel

Prepaid expenses, direct charges, and travel advances may be authorized when these methods are more cost effective than the normal method of payment in arrears. In order to document the business purpose for these payment methods, the traveler must submit a Travel Expense Claim no later than 60 days after the expenses were paid or incurred, even if no additional reimbursement is owed.

**See Reporting Travel Expenses** for information on substantiation of travel expenses and returning excess travel advance amounts. Visiting academic appointees details special requirements related to handling advances for such appointees.

## 1. University Paid Expenses

The University may choose to pay travel related expenses directly, either through direct payment, or through CSUSB issued Corporate Card, with the exception of per diem meals.

Travel payments, such as registration fees, and airline tickets, issued to a third party by the University on behalf of an employee who has not submitted a Travel Expense Claim within the 60-day period are excluded as taxable income to the employee, provided the expenses are ordinary and necessary. This requirement will be satisfied if the payment procedures (e.g., check request form) substantiate the time, place, and business purpose of the trip.

### **Meals and Corporate Card Use**

The University may cover certain travel-related expenses directly through either direct payment or a CSUSB-issued card. However, individual employee meals are not allowable on the Corporate Card.

Allowable meal expenses on the Corporate Card include:

- Group meals for student travel
- Group meals for program-related travel
- Athletics team meals

These group meals must adhere to the U.S. General Services Administration (GSA) standard rates in effect at the time of travel, and all meal expenses require pre-approval and must be documented according to university travel policy.

Individual meal expenses, except in the situations listed above, should be submitted for reimbursement through the per diem process upon return of travel, rather than charged to the Corporate Card.

## **2. Prepaid Expense Reimbursement**

Employees may also request reimbursement for costs incurred prior to the actual dates of travel by submitting a Travel Expense Claim for reimbursement. This includes situations, such as conference registration fees, where credit card expenses must be paid before a trip is completed or when the trip requires special handling, such as international travel, group travel for athletics, bowl games and student groups.

## **3. Travel Advances**

In accordance with the procedures established by the campus, travelers may request travel advances from the University to cover estimated out of pocket expenses.

Travel advances may be requested by submitting an approved Request via the automated university travel system.

- An employee travel advance is limited to up to 80% of the total estimated out-of-pocket business travel expenses, when those total estimated expenses are \$250.00 or more (minimum \$200.00 advance).
- The advance will be issued in the name of the claimant not more than 30 days prior to the start date of the trip. Exceptions will be made for the 30-day restriction when discounts are offered, to meet registration deadlines,

or when there is a demonstrated business need.

- Travel Expense Reports should be submitted through the university travel system with all required receipts within sixty (60) business days after the completion of each trip.

Travel advances should not be authorized under the following circumstances:

1. More than 60 days have elapsed since expenses have been paid or incurred and no Travel Expense Claim has been submitted;
2. There is an outstanding travel advance. No more than one travel advance should be granted at a time. Each travel advance should be accounted for before another is granted. Exceptions may be made when there is a demonstrated business need;
3. The CSUSB issued Corporate Card has been lost. Lost cards should be reported to the appropriate credit card company immediately and arrangements made for the issuance of a replacement card;
4. The CSUSB Corporate Card cannot be used due to the traveler's failure to meet the terms of the card usage.

## **Returning Unused Travel Advances**

### **a. Tax Considerations**

If the employee received the travel advance within 30 days of when the expense was paid or incurred and the employee fails to substantiate expenses within 60 days after it is paid or incurred, and return any unused travel advance amounts within 120 days after the expense is paid or incurred, the University is obligated under IRS regulations to consider such amounts as income to the employee, regardless of the amount.

As a result, the amount of unsubstantiated expenses and unrecovered advances will be reported through payroll as taxable income to the employee, subject to withholding, no later than the first payroll period following the end of the 120-day period. No refund of such taxes or any adjustment to gross income shall be made with respect to any substantiation or reimbursement received from the employee after the 120-day period.

### **b. Recovery Procedures**

The Travel Office should initiate proceedings for the recovery of any outstanding travel advances 60 days after expenses have been paid or incurred. Recovery procedures may include reminder letters and notifications to the appropriate administrator.

Travel advances cannot be recovered using payroll deduction. Accounts Receivable Management limits the collections by payroll deduction to receivables resulting from payroll overpayments. Receivables resulting from travel advances that cannot be recovered from the traveler shall be cleared by charging the account indicated on the travel advance request or check request form, or as otherwise designated by the Travel Office.

Unused travel advances must be returned to Student Financial Services, which will issue a receipt for the returned funds. This receipt must be attached to the expense report to ensure proper accountability and reconciliation. A Travel Expense Claim must be submitted even if no additional reimbursement is due to

the traveler.

## 4. Payment of Expenses on Behalf of Others

University travelers normally shall not be reimbursed for expenses paid on behalf of other persons, except in the case of co-travelers who are sharing a room. If paying on behalf of someone else, it must be clear who/how many attendees so daily max can be taken into account for the other traveler(s). **See Payment of Group Subsistence Expenses** for more information.

## 5. Cancellations and Postponements

If a trip must be canceled or changed, the traveler must make every effort to cancel/change any travel reservations. Fees incurred because 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. Charges or lost refunds resulting from failure to cancel reservations, registrations, etc. shall not be paid unless the traveler can show that such failure was the result of circumstances beyond the traveler's control.

If the reservation was paid by the University, then the traveler must promptly return any refunds received to the University. A travel advance must be returned immediately if a trip is cancelled or indefinitely postponed. If a travel advance has been issued and the trip is subsequently canceled, the traveler must return the full advance amount to Student Financial Services and submit a copy of the receipt to the Travel Office. Only in this scenario will the Travel Administrator clear the advance, and an expense report will not be required in the university travel system.

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 employees' next trip.

## H. Transportation Expenses

Transportation expenses shall be reimbursed based on the most economical mode of transportation and the most traveled route consistent with the purpose of the trip. Transportation expenses allowable under this policy and procedures are those that are considered necessary to accomplish the official business purpose of the trip.

### a. Transportation Tickets

Transportation tickets should be procured in advance to obtain any discounts offered by the carrier or negotiated by the University. Such tickets should be purchased from the campus contracted travel agency. Travelers will not be reimbursed for travel certificates, vouchers or frequent traveler miles that are used for the purchase of transportation tickets.

## **b. Lost Tickets**

Service charges for tickets lost by travelers may be reimbursed, provided such occurrences are infrequent. Charges for reticketing, schedule changes, etc., are reimbursable if incurred for a valid business reason. The reason for the charge must be specified in the Travel Expense Claim.

## **c. Indirect or Interrupted Itineraries**

Additional expenses resulting from an indirect route or interrupted travel for other than University business shall be borne by the traveler. Reimbursement of expenses shall be limited to the lesser of actual costs incurred or the charges that would have been incurred via the usually traveled route.

Any resulting excess travel time will not be considered work time and will be charged to the appropriate type of leave. The employee shall be responsible for accurate reporting of such leave time.

## **d. Surface Transportation Used In lieu of Air Travel**

If advance approval has been obtained, a traveler may use surface transportation for personal reasons even though air travel is the appropriate mode of transportation. Lodging, parking, mileage, tolls, taxis, ferries, and M&IE incurred while in transit by surface transportation may be reimbursed.

Such costs, however, shall not exceed the cost of airfare, based on the lower of the regular coach fare available for the location of travel from a standard commercial air carrier or the campus travel program fare, plus transportation costs to and from the terminals. Documentation demonstrating the cost of regular coach in effect at the time of travel should be included with the Travel Expense Claim form.

## **e. Travel Extended to Save Costs**

Additional expenses associated with travel extended to saving costs (e.g., a Saturday night stay for domestic travel) may be reimbursed when the cost of airfare would be less than the cost of airfare had the traveler not extended the trip, provided the expenses were incurred in compliance with the policy and procedures.

Such expenses, which include lodging, car rental, M&IE incurred within the vicinity of the business destination, shall not exceed the amount the University would have paid had the traveler not extended the trip.

# **I. Air Travel**

## **1. Commercial Airlines**

### **a. Coach or Economy Class**

Coach or any other discounted economy class fare shall be used whenever ticketing restrictions are reasonable. This applies to all travel (domestic or international, or any combination thereof) regardless of purpose or fund source.

## b. Business or First Class

When a traveler prefers to use a higher class than the one authorized for reimbursement, the traveler must personally pay the incremental cost of the airfare. A documented cost comparison must be attached to the Travel Expense Claim.

Use of business or first class, preboarding or other higher cost services may be authorized by the approving authority under the circumstances listed below. Documentation of such circumstances must be provided on the Travel Expense Claim as described below:

1. Business or first-class is the only service offered between two points;
2. The use of coach class would be more expensive or time consuming (e.g., when, because of scheduling difficulties, traveling by air coach would require an unnecessary hotel expense, circuitous routing, or an unduly long layover when making connections);
3. An itinerary involves overnight travel without an opportunity for a normal rest before the commencement of working hours; or
4. When necessary to reasonably accommodate a disability or medical need of the traveler.

## c. Flight Comparison Requirements

A flight cost comparison is required when a traveler makes non-business-related deviations, such as selecting a different class of service, choosing an alternate airport, or extending their trip for personal reasons. This ensures that reimbursement is based only on the cost of the business portion of the travel and that the university does not incur additional expenses for personal travel choices, regardless of whether the flight is domestic or international.

If a traveler does not provide an accurate cost comparison the calculation for determining the reimbursable portion of airfare when a traveler includes personal days in a business trip is to use a prorated percentage based on the ratio of business days to total trip days. Here's how the reimbursable amount will be calculated:

### Formula for Reimbursable Amount

Reimbursable Amount = Total Airfare Cost x (Business Days / Total Trip Days)

Example Calculation

- Total airfare cost: \$600
- Business days: 3
- Personal days: 2
- Total trip days: 3 (business) + 2 (personal) = 5

Reimbursable Amount =  $600 \times (3 / 5) = 600 \times 0.6 = 360$

In this case, the university would reimburse \$360, and the traveler would be responsible for the remaining \$240 since those costs are attributed to personal travel.

## d. No Frills and Low-Cost Carriers

Low-cost carriers (LCCs) and ultra-low-cost carriers (ULCCs) are generally not available for booking through the university's travel system, and travelers may be required to pay out-of-pocket if choosing these airlines. Due to their limitations—such as restrictive policies, additional fees, higher risk of delays, and the use of secondary airports, the Travel Department does not endorse the use of low-cost carriers for university business travel. Travelers should consider the potential risks and ensure that any personal bookings comply with reimbursement policies, including providing a cost comparison with traditional airlines.

## **e. Baggage Fees**

The University will pay the cost for checked baggage that is considered reasonable and necessary for the business purpose and length of the trip. The approving authority is responsible for determining if the fees are appropriate.

## **f. Airline memberships**

The occasional use of a one-day airline or airport membership may be approved, provided there is a significant business purpose of the use of the membership such as a planned meeting or conference call.

## **g. U.S. Flag Air Carriers**

Under the Fly America Act, only US carriers shall be used for travel reimbursed by federal grants and contracts, unless one of the following exceptions applies:

1. A US air carrier is not available
2. Use of US carrier service would extend travel time, including delay at origin, by 24 hours or more;
3. U.S. carriers do not offer nonstop or direct service between origin and destination. However, a U.S. carrier must be used on every portion of the route where it provides service unless, when compared to using an international air carrier, such use would:
4. Increase the number of aircraft changes outside the United States by two or more; or
5. Extend travel time by at least 6 hours or more; or
6. Require a connecting time of 4 hours or more at an overseas interchange point.
7. When the costs of transportation are reimbursed in full by a third party, such as an international government or an international agency.
8. When there is an applicable Open Skies Agreement in effect that meets the requirement of the Fly America Act. Open Skies Agreements are bilateral or multilateral agreements between the US Government and the governments of foreign countries that allow travelers to use foreign air carriers from these countries for government-funded international travel.

Code sharing agreements with international air carriers, whereby US carriers purchase or have the right to sell a block of tickets on an international carrier, comply with the Fly America Act Regulations. The ticket, or documentation for an electronic ticket, must identify the US carrier's designator code and flight number.

Reimbursement of travel on an international air carrier may be denied in the absence of such justification.

See **Fly America Act** for more information. <https://www.gsa.gov/policy-regulations/>



[policy/travel-management-policy-overview/fly-america-act](#)

## 2. Private Aircraft

Before a private aircraft (including a rented aircraft) may be used for official travel, the pilot must register with and obtain written approval from the executive vice chancellor/chief financial officer or president. In addition, the following requirements must be met:

1. The pilot must have a valid private license;
2. The pilot must 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 on the trip;
3. To carry passengers, the pilot must either have logged a minimum of 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.
4. A current pilot history form and a certificate of insurance must be on file with the campus risk management office; and
5. Evidence must be provided of Aviation Liability Insurance coverage with the trustees named as additional insured and a minimum combined single limit as specified in Travel Related Insurance: Privately Owned Aircraft, Boats and Motorcycles.

Transportation expenses for a flight carrying passengers shall not be reimbursed if the University pilot does not possess the above qualifications. For purposes of the foregoing rule, anyone traveling in the aircraft other than the pilot is considered to be a passenger.

When the pilot has obtained prior approval to use a private aircraft, reimbursement shall be made based on the lesser cost of one of the following two options:

1. Private Aircraft Option. An amount for mileage using the private reimbursement rate per mile shown in **Appendix B: Mileage Reimbursement Rates**, plus the cost of lodging and M&IE while in transit. Mileage shall be computed based on the shortest air route from origin to destination. The Travel Expense Claim must show the aircraft registration number and shall be clearly marked "Air Miles." Only the pilot will be reimbursed for mileage expenses. Reimbursement shall be made for actual landing and parking fees. Reimbursement is not allowed for storage or parking fees at the location where the aircraft is normally stored. However, parking and transportation costs to and from the place of storage may be reimbursed.
2. Commercial Aircraft Option. The cost of the lowest regular coach fare available for the location of travel from a standard commercial air carrier, plus the cost of transportation to and from the terminals, lodging, and M&IE that would have been allowed had the traveler used a commercial airline. The cost of lodging and M&IE while in transit also may be considered in determining the appropriate reimbursement amount.

## 3. Chartered Aircraft

The actual expenses of chartering an aircraft are allowable; however, prior approval must be obtained from the executive vice chancellor/chief financial officer or president.

## J. Automobile

Individuals traveling by automobile for university business must possess a valid driver's license in the State of California or in another state, with the correct class for the type of vehicle driven. Vehicles shall be used in accordance with established campus procedures. **See Authorization to Use Privately Owned Vehicles Guidelines.** <https://www.csusb.edu/policies/authorization-use-privately-owned-vehicles-state-business-policy>

Individuals receiving a car allowance:

- Are precluded from mileage reimbursement for university related travel when using their personal vehicle.
- May be reimbursed for renting a car when there is a valid business purpose.
- The Human Resources Department will inform the Travel Office whenever an employee is eligible for a car allowance.

## 1. Campus Vehicles

University vehicles, if available, should be used by employees for transportation while conducting University business.

## 2. Rental Cars

When renting a vehicle, travelers are expected to utilize rental agencies with which the State of California or the University have negotiated contracts that include insurance coverage. Renting vehicles from a non-contracted vendor is prohibited, unless vehicles are unavailable from a contracted vendor. **See Travel Related Insurance: Rental Vehicles** for insurance requirements.

### 1. Authorization to Rent

A vehicle may be rented when renting would be more advantageous to the University than other means of commercial transportation, such as using a taxi. Advance reservations should be made whenever possible, and an economy or intermediate class vehicle requested. These classes should be used unless a no cost upgrade is provided or if the recommended sizes are not adequate to meet the business purpose of the trip.

The traveler is responsible for obtaining the best available rate commensurate with the requirements of the trip. The discount negotiated with car rental agencies should be requested when available. The University's identification number should be given to the rental car company at the time of rental to secure the contract rate and ensure that the vehicle is covered by physical damage insurance.

### 2. Fuel Requirements

Travelers are strongly encouraged to return their rental cars with a full tank of gas purchased prior to dropping off the vehicle. Gas should not be purchased from the rental car company due to the increased cost and additional fees that may be applicable. Pre-purchasing fuel is not recommended because the traveler is charged for a full tank of gas regardless of how much gas is actually used.

### 3. Additional Options

Charges for additional options including, but not limited to, items such as ski racks, GPS devices, car seats, and satellite radio will not be reimbursed unless the traveler provides a business-related requirement for these additional options.

#### 4. Payment Options

Rental vehicles should be booked through the university travel system to take advantage of CSUSB's contracted rates with Enterprise Rent-A-Car and National Car Rental. Alternatively, travelers may plan directly through the designated campus travel agency. If Enterprise Rent-A-Car and National Car Rental are unavailable at the travel destination or during situations of emergency travel needs, other rental agencies may be used by booking directly. The recognized forms of payment for commercial rental car contracts with Enterprise Rent-A-Car and National Car Rental are:

1. Direct Bill via the Car Rental Business Travel Account (CRBTA). This has been established in the CSUSB travel system.
2. For emergency rentals when neither Enterprise Rent-A-Car nor National Car Rental is available at the destination, employees may use a CSUSB Corporate Card or auxiliary credit card issued for this purpose; and
3. Personal credit cards

Cash and personal checks are not authorized forms of payment for the commercial rental car contracts.

### 3. Private Vehicles

When using a private vehicle, qualified drivers are responsible for carrying and maintaining liability insurance. **See Travel Related Insurance: Private Vehicles** for insurance requirements and allowable reimbursements in case of an accident.

Individuals requesting mileage reimbursement are certifying the number of miles driven is accurate. When two or more people on university business share a private vehicle, only the driver may claim reimbursement for mileage. A duly completed **STD 261: Authorization to Use Privately Owned Vehicles on State Business**, updated every year and maintained by the employee's department must be on file when using a private vehicle for university business.

#### 1. Allowable Mileage Expense – With Overnight Stay

Mileage shall ordinarily be computed between the traveler's normal work location and the common carrier terminal or assignment location. Common carriers here refer to off campus locations. An approved travel request is required to be submitted before the trip for mileage expenses that are associated with an overnight stay.

Mileage expenses may be allowed between the traveler's residence and the common carrier terminal or assignment location if University business travel occurs during the traveler's non-working hours, or during a regularly scheduled day off. When a traveler is authorized to drive a private vehicle to or from a common carrier terminal, mileage may be reimbursed as follows:

1. One round trip, including parking for the duration of the trip; or
2. Two round trips, including short-term parking expenses, when an employee

is driven to a common carrier terminal.

### 3. Allowable Mileage Expense – No Overnight Stay

Mileage and parking reimbursements are allowed without an approved travel request for trips that do not include an overnight stay. However, if any additional expenses—such as registration fees—are incurred, a travel request must be submitted and approved in the university's travel system.

If an employee has an assignment away from their normal work location, (e.g., single day workshop, local conference, training, assignments at more than one location, etc.) which does not require an overnight stay, reimbursement shall be made for mileage expenses as follows:

#### 1. Mileage between Home and a Single Assignment Location:

Here's the mapped-out mileage reimbursement process for this scenario:

- **Home** → Travel to **Assignment Location** (reimbursed)
- **Assignment Location** → Travel back to **Home** (reimbursed)
- **OR**
- **Normal Work Location** → Travel to **Assignment Location** (reimbursed)
- **Assignment Location** → Travel back to **Normal Work Location** (reimbursed)

#### Key Rule:

Reimbursement covers the shorter of the two options:

- Round trip from **Home** to **Assignment Location**
- Round trip from **Normal Work Location** to **Assignment Location**

#### 2. Mileage between Home and Multiple Assignment Locations:

Here's the mapped-out mileage reimbursement process for this scenario:

- **Home** → Travel to **Normal Work Location** (not reimbursed)
- **Normal Work Location** → Travel to **First Assignment Location** (reimbursed)
- **First Assignment Location** → Travel to **Second Assignment Location** (reimbursed)
- **Second Assignment Location** → Travel to **Third Assignment Location** (reimbursed)
- **Last Assignment Location** → Travel back to **Normal Work Location** (reimbursed)
- **Normal Work Location** → Travel back to **Home** (not reimbursed)

#### Key Rule:

Only the mileage between the **Normal Work Location** and each **Assignment Location** is reimbursed.

#### 3. Mileage between Normal Work Location and Assignment location:

Here's the mapped-out mileage reimbursement process for this scenario:

- **Normal Work Location** → Travel to **Assignment Location** (reimbursed)
- **Assignment Location** → Travel back to **Normal Work Location** (reimbursed)

**Key Rule:**

Only the round trip between the Normal Work Location and the Assignment Location is reimbursed.

**4. Mileage between Home, Normal Work Location and then on to a Single Assignment Location (or any combination thereof):**

Here's the mapped-out mileage reimbursement process for this scenario:

- **Start at Home** → Travel to **Normal Work Location** (not reimbursed)
- **Normal Work Location** → Travel to **Single Assignment Location** (reimbursed)
- **Single Assignment Location** → Travel back to **Normal Work Location** (reimbursed)
- **Normal Work Location** → Travel back to **Home** (not reimbursed)

**Key Rule:**

Only the round trip between the **Normal Work Location** and the **Assignment Location** is reimbursed.

**5. Mileage between Home, Normal Work Location and then on to Multiple Assignment Locations (or any combination thereof):**

Here's the mapped-out mileage reimbursement process for this scenario:

- **Start at Home** → Travel to **Normal Work Location** (not reimbursed)
- **Normal Work Location** → Travel to **Assignment Location** (reimbursed)
- **Assignment Location** → Travel back to **Normal Work Location** (reimbursed)
- **Normal Work Location** → Travel back to **Home** (not reimbursed)

**Key Rule:**

Only the round trip between the **Normal Work Location** and the **Assignment Location** is reimbursed.

### 3. Standard Mileage Rate

The standard business reimbursement rate per mile is published annually by the IRS. This rate considers all actual automobile expenses such as fuel and lubrication, towing charges, maintenance and repairs, tires, depreciation, vehicle registration, and insurance. Travelers who claim this rate are not required to substantiate the actual costs of operating the vehicle. See **Appendix B: Mileage Reimbursement Rates**.

According to IRS regulations, travelers who claim this rate are not required to substantiate the actual costs of operating the vehicle.

#### 4. Rate for Travelers with Physical Disabilities

A traveler with a physical disability who must use a specially equipped or modified automobile may claim reimbursement at the standard rate per mile. However, if the traveler incurred higher than standard operating costs, the traveler may seek reimbursement by submitting a statement with the Travel Expense Claim certifying that higher operating costs were incurred associated with a specially equipped vehicle. The actual fixed and variable costs must be specified in the statement.

**Refer to IRS Form 2106 Employee Business Expenses**, to obtain additional information on the calculation of actual vehicle operating costs. The form is available from the following IRS web site: <https://www.irs.gov/forms-instructions-and-publications>

#### 5. Miscellaneous Automobile-Related Expenses

The driver may claim charges for ferries, bridges, tunnels, or toll roads. Reasonable charges for parking while an employee is on travel status or on university business away from regular duties also will be allowed for the following:

1. Day parking on trips away from an employee's normal work location;
2. Day and all-night parking on overnight trips away from an employee's normal work location or residence if free overnight parking is not available; and
3. Parking charges are incurred when an employee without a parking permit is occasionally required to drive to and from their normal work location.

#### 4. Rail or Bus

Rail transportation may be used when required by destination or by business necessity. When a traveler's destination is served by a regularly scheduled airline, use of rail transportation shall be reimbursed in accordance with the procedures specified in **Transportation Expenses: Surface Transportation Used In lieu of Air Travel**. This rule does not apply to intercity rail travel that is equivalent to air transportation in total travel time.

Reimbursement for the cost of Pullman Roomette accommodation is allowed. If more expensive accommodation is used, the traveler must justify the expense in a written explanation submitted with the Travel Expense Claim. If accommodation is included in the rail fare (e.g., Pullman Roomette accommodation), lodging expenses shall not be reimbursed for each night that such accommodation is used.

### L. Other Forms of Transportation

#### 1. Local Public Transportation, Shuttle Service, and Taxis

Local public transportation fares (e.g., buses, subway, streetcars) shall be allowed. The cost of shuttle service (including airport car service, if appropriate) to and from an airport or railroad station, plus reasonable tips, is allowable to the extent such service is not included in air or rail fares. Taxi fares and other ride-hailing services, including tips, shall be allowed when the use of public transportation or airport shuttle service is impractical or not available. The cost must be reasonable in relation to personal car use costs, including parking, tolls, etc.

## 2. Motorcycles

Motorcycles, except those of university police department employees on motorcycle assignments, shall not be authorized for use on official University business, nor shall any reimbursement be made for the use of such vehicles.

## M. Subsistence Expenses

Subsistence expenses incurred while on travel status consist of charges for lodging, and M&IE. For purposes of determining the applicability of this section, an official University business trip begins upon leaving the traveler's residence or normal work location, whichever occurs last and ends upon returning to the traveler's residence or normal work location, whichever occurs first. Subsistence expenses for travel within 25 miles of an employee's normal work location or residence shall not be reimbursed.

No expenses for M&IE will be reimbursed for travel of less than 12 hours except under the circumstances listed below in **Subsistence Expenses: Meals & Incidental Expenses (M&IE): Less than 24 Hours Travel**

### 1. Lodging

Travelers may secure lodging when traveling on business more than 25 miles one way, from their normal work location or home whichever is closer. The nightly lodging rate for domestic travel based on actual expense incurred may not exceed \$333.00 per night, excluding taxes and other related charges. University employees are always expected to seek the best value whenever they obtain lodging.

If the lodging rate exceeds the standard allowance, the Dean or Division Vice President has the authority to approve the overage. Travelers must provide a justification for the higher rate, and prior approval must be obtained before booking lodging.

Lodging expenses must be substantiated with a receipt. If the traveler is unable to provide a required receipt, they must include a Lost Receipt Affidavit with the Travel Expense Claim explaining why a receipt is not available. Lost Receipt Affidavit form can be located at the following link: <https://www.csusb.edu/accounts-payable/forms-documents>

**See Travel to Alaska, Hawaii, or the US Possessions and International Travel for lodging outside the contiguous US.**

### 1. California City and County Transient Occupancy Taxes Exemption

In some California cities and counties, employees traveling on official business are granted an exemption from the payment of occupancy taxes imposed by these cities or counties on the transient rental of rooms.

Travelers should identify themselves as university employees and claim exemption from the tax upon arrival. The traveler may be required to complete an exemption certificate, **STD 236: Hotel/Motel Transient Occupancy Tax Waiver**. This form can be located at the following link: <https://www.csusb.edu/travel/forms-policies> The option to grant the exemption is at the discretion of the hotel.

## 2. Use of Non-Commercial Facilities

When non-commercial facilities such as cabins, house trailers, vans, field camping equipment, or other such facilities are used, the traveler shall be paid for actual expenses incurred (e.g., fees for connection, use, and disconnection of utilities, electricity, gas, water and sewage, bath or shower fees, and dumping fees) as lodging expense up to the maximum daily limit.

## 3. Lodging with a Friend or Relative

When a traveler lodges with a friend or relative while on official business for the University, a noncash gift, such as flowers, groceries, or a restaurant meal, may be provided to the host. The type of gift provided should follow the rules surrounding the funds used for reimbursement. The actual cost of such a gift may be reimbursed up to \$75. Only one reimbursable gift per stay may be provided to the host.

## 2. Meals and Incidental Expenses

The reimbursement of daily M&IE for travel is a per diem allowance as set forth in **Appendix E: M&IE Reimbursement Limits**. Travelers are eligible for 75% of the total per diem rate on the first and last day of travel. Expenses above the per diem rate will not be paid and are the responsibility of the traveler.

### 1. Meals Provided Without Charge

When meal expenses are paid directly by the University, are reimbursed as entertainment expenses, or are otherwise furnished to the traveler without charge (e.g. conferences, professional meetings, etc.), the maximum M&IE per diem rate authorized for travel must be adjusted.

If a meal is provided, the daily per diem amount must be reduced by the applicable meal amounts for the meal provided. **See Appendix G: Meals Provided as Part of Event**. Situations that may require an adjustment include, but are not limited to, the following:

- Meals furnished as part of a conference or professional meeting;
- Meals are furnished as part of official University entertainment (see Hospitality Policy);
- Meal expenses are included in the event registration fee; or
- Group expenses are billed directly to the University.

In the event the traveler must forego the provided meal for health or business reasons, an explanation for the purchase of the meal replacement must accompany the Travel Expense Claim. Supporting documentation may be required and payment will be at the applicable per diem amount.

The method provided in **Appendix H: M&IE Per Diem Rate for Travel Involving Multiple Locations** may be used to determine the appropriate per diem when travel to more than one location occurs. This method may not be used if an alternative method is contractually mandated by the funding source.

## 2. Hospitality Meals



Expenses for meals incurred by employees who provided hospitality while on travel status are reimbursable in accordance with the Hospitality Policy and are subject to the campus limitations.

### 3. Travel of Less Than 24 Hours

The IRS Fringe Benefit Guide states that for the reimbursement of M&IE to be excludable from a traveler's income, the individual must be "away from home" in the pursuit of business on a temporary basis. Merely working overtime or at a great distance from an employee's residence does not create excludable reimbursements for travel expenses if the employee returns home without spending the night or stopping for substantial "sleep or rest."

When the entire length of a trip is less than 24 hours, M&IE shall not be reimbursed unless the "traveler is away from home overnight" as supported by a lodging receipt. If the traveler is unable to provide a lodging receipt, a statement must be included with the Travel Expense Claim explaining why a receipt is not available (e.g., the traveler lodged with a friend or relative, stayed overnight at the airport, or took alternative transportation that required the traveler to be away overnight). The overnight stay requirement does not apply to meal reimbursements authorized under the Hospitality Policy. This can be found at the following link: <https://www.csusb.edu/policies/hospitality-policy>

For a trip of less than 24 hours that includes an overnight stay, reimbursement shall be authorized for 75% of the total per diem rate for M&IE. The maximum amount for a single day shall be authorized for the entire trip, even if the trip takes place over two consecutive workdays.

### 4. Payment of Group Subsistence Expenses

#### Student Groups

The University may negotiate agreements with restaurants, hotels, and similar establishments to provide subsistence for groups of students when it is to the University's advantage.

Under such agreements, the vendor may be paid directly by the group leader or by billing the University. When the vendor bills the University directly, the group leader should reconcile these charges on their expense report as "university paid" so that the entire cost of the travel is included in the expense report. The group leader is responsible for managing all expenses on behalf of the group and may seek reimbursement as follows:

- The group leader who pays all or part of the group's expenses may be reimbursed by submitting a claim for the actual expenses incurred. The claim must be accompanied by the vendor's invoice/receipt showing payment in full.
- A group leader with Corporate Card access may use the card to cover group travel expenses. In such cases, these expenses must be reconciled as corporate card transactions.
- Members of a group who have some portion of their subsistence expenses paid by the group leader may claim reimbursement for the remainder of their subsistence expenses.

When negotiated agreements are not feasible, or when a university-issued Corporate Card cannot be used, the University may issue travel advances to faculty or staff acting as the group leader to cover student meals related to group travel.

Travel advances distributed to students by the group leader must be acknowledged in writing at the time of receipt. This written acknowledgment must be attached to the travel claim filed by the group leader for the travel advance. The acknowledgment will serve as substantiation of the expenditure in lieu of actual receipts.

Acknowledgement Forms can be located at this link: <https://www.csusb.edu/travel/forms-policies>

## Participants in Program Related Travel

In the context of program-related travel, participants refer to individuals other than students of CSUSB who engage in travel activities directly tied to an academic or university-sponsored program.

### **CSUSB Recreation & Wellness Center Travel:**

Travel through the CSUSB Recreation & Wellness Center includes organized adventure trips such as hiking, camping, kayaking, snowboarding, and cultural excursions. These trips are open to students, faculty, staff, and affiliates and are considered personal travel. As such, the attendees do not require action in the university travel system and are not eligible for university reimbursement. The employee who is administering the travel on behalf of the university must submit a request and business travel claim in the university travel system.

### **Program-Related Travel for Students and Employees Representing the University:**

Program-related travel refers to university-sponsored travel for students or employees that supports academic, research, extracurricular, or other university-affiliated activities. This includes travel for academic programs, research projects, competitions, conferences, performances, field trips, engagement opportunities, service-learning, and student organizations, where students may not represent the university in an official capacity.

For **students**, this may involve:

- Attending or presenting at academic conferences.
- Competing in university-sanctioned events (e.g., athletics, academic competitions).
- Participating in study abroad, fieldwork, or service-learning programs.
- Engaging in leadership or professional development activities on behalf of CSUSB.

For **employees**, this includes:

- Traveling as faculty advisors, chaperones, or coaches for student groups.
- Representing CSUSB at conferences, workshops, or professional meetings.
- Conducting university business, research, or outreach on behalf of CSUSB.

All program-related travel must comply with CSUSB travel policies, require prior approval, and be processed through the university travel system for reimbursement. Contact Risk Management for liability coverage.

- **CSUSB Employee, In official capacity** – File a Travel Request and Expense claim in the university travel system
- **CSUSB Employee – Personal Use:** For example, if an employee registers for an event through the Recreation Center solely for personal participation, no action is needed in the university travel system
  - **Student** – Follow the clause above
  - **Non CSUSB Employee** – No action is needed in the university travel system
  - **Non CSUSB Student** – No action is needed in the university travel system

## N. Miscellaneous and Business-Related Travel Expenses

Miscellaneous and business-related travel expenses are reimbursable when they are ordinary and necessary to accomplish the official business purpose of the trip. The Travel Expense Claim must include an explanation of why expenses are being claimed. These expenses are not part of M&IE allowance and require substantiation in the form of receipts to be excluded as taxable income.

### 1. Registration/Event Fees

These include fees for attendance at conferences, conventions, or meetings of professional or learned societies.

### 2. Lodging Taxes

Lodging taxes, which are excluded in the maximum limit of lodging cost, are reimbursable to the traveler limited to the taxes on reimbursable lodging cost. Payment of actual lodging taxes as miscellaneous travel expense is applicable for travel to contiguous US and to Alaska, Hawaii, and the US Possessions. For international travel, lodging taxes have not been removed from foreign per diem rates established by the Department of State. Separate claims for lodging taxes incurred in foreign areas are not allowed.

### 3. Tips and Gratuities

Tips paid for taxi, shuttle service, courtesy transportation driver, or valet parking attendant will be reimbursed based on reasonable and customary gratuities (generally up to 20% of the total bill). However, tips for meals, hotel staff, porters, and baggage carriers are included in the M&IE per diem rates and will not be reimbursed separately. **See Appendix C: Reporting Tips and Gratuities.**

### 4. Business Related Travel Expense

Business related expenses include: internet and travel booking fees; word processing services; equipment rentals; fax and computer expenses; copy services; overnight delivery/postage; purchase of materials and supplies, when

normal purchasing procedures cannot be followed; rental of a room or other facility for the transaction of official business; local and long-distance telephone calls; and laundering, cleaning, or pressing of clothing if a trip exceeds six (6) days.

## **O. Non-Reimbursable Expenses**

This section identifies various expenses not addressed elsewhere in this policy that are not permitted using University funds. Non-reimbursable expenditures can be characterized as those with a personal purpose and will not be reimbursed by the University. 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 the University. 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, see Personal Property or Baggage Loss)
- Personal entertainment
- Personal care
- Dependent care
- Pet care

## **P. Special Travel Situations**

### **1. Employee Travelers**

Travelers in this category include faculty members on sabbatical leave, school site teacher candidate supervisors, athletic coaches, visiting academic appointees, post-doctorates, if employed by the university, and employees on temporary assignments. Travel expenses for these travelers must be paid, reimbursed, and reported in accordance with the travel policy and procedures.

#### **a. Faculty Member on Sabbatical Leave**

Travel expenses incurred by faculty members on sabbatical leave are reimbursable if the travel is undertaken to perform study or research that cannot be done elsewhere. At the discretion of the department, a faculty member may be reimbursed for additional lodging expenses incurred at the sabbatical location, less any income received for renting out the individual's primary residence.

Sabbatical travel expenses are not reimbursable if the travel is for a personal, recreational, or educational purpose that has no direct relationship to the individual's area of study.

A faculty member who is on sabbatical leave of less than one year is considered to be temporarily away from home and therefore may be reimbursed for reasonable travel expenses incurred at the temporary location, including M&IE, and lodging. **See Travel Within the Contiguous US – 30 Days or More, Travel to Alaska, Hawaii or the U.S. Possessions: 30 Days or More Travel, and International Travel: 30 Days or More Travel**, accordingly.

Any sabbatical travel expenses allocable to a spouse or registered domestic partner are considered taxable, and such expenses may not be reimbursed. See Non-Employee Travelers: Spouse or Registered Domestic Partner.

## **b. School Site Teacher Candidate Supervisors**

In their roles as School Site Teacher Candidate Supervisors, faculty will be reimbursed in accordance with the Memorandum of Understanding between the California Faculty Association and California State University. This Memorandum may be found at <https://www.calstate.edu/csu-system/faculty-staff/labor-and-employee-relations>

## **c. Athletic Coaches**

Travel expenses incurred by Athletic Department personnel, including coaches, for the purpose of recruiting will be reimbursed in accordance with the policy and procedures. These employees are responsible for compliance with the pertinent National Collegiate Athletic Association (NCAA) and conference rules regarding student recruits.

## **d. Visiting Academic Appointees**

An academic appointee with a visiting title who is employed on a full time, temporary basis may be reimbursed for travel and related expenses incurred by reason of appointment. The amount of any authorized advance may not exceed the actual cost of transportation (which may be prepaid) plus 80% of the anticipated allowable subsistence and miscellaneous expenses. After completion of the term of appointment, reimbursement may be made for return travel to the point of origin or another destination, whichever is shorter.

## **e. Post-Doctorates**

Post-doctoral fellows, if employed by the University, may be reimbursed for travel expenses if there is a university business related reason for the trip (e.g., the individual is required to present a paper, deliver a speech or lecture, serve on a panel, etc.), as an official representative of the University. The department should substantiate the University business purpose or provide other documentation, such as a copy of the meeting/conference program on the Travel Expense Claim.

Such individuals may also be reimbursed for travel related to their training (e.g., to visit a field site or an off-campus laboratory). The department must certify that the trip directly supports faculty research or other scholarly programs.

Travel funded under a scholarship or fellowship is subject to IRS reporting as set forth in IRS Revenue Code, Title 26, §117: Qualified Scholarships and IRS Revenue

Code, Title 26, §162: Trade or Business Expenses. **See IRS Publication 970: Tax Benefits for Education** at the following link: <https://www.irs.gov/forms-pubs/about-publication-970>

## f. Temporary Work Assignments

Temporary work assignments given that take employees away from their normal work location for a period not expected to exceed one year may be reimbursed for travel expenses, including M&IE, and lodging. Individuals must incur lodging expenses that duplicate the expenses of a permanent residence in another location and satisfy one of the following criteria:

1. The traveler has a family member or members currently residing at the permanent home; or
2. The traveler intends to return to the vicinity where claimed residence is located.

The reimbursement for lodging shall be reduced by any amount received for renting out the primary residence by the traveler.

Expenses to be reimbursed for temporary assignments are subject to the reporting and substantiation rules outlined in this policy and related procedures, including for those extended length of stay, depending on the location. **See Travel Within the Contiguous US – 30 Days or More, Travel to Alaska, Hawaii or the U.S. Possessions: 30 Days or More Travel, and International Travel: 30 Days or More Travel**, accordingly.

## 2. Non-Employee Travelers

Travelers in this category include prospective employees, independent contractors and consultants, students and non-degree candidates, volunteers, foreign visiting scholars, spouses and registered domestic partners.

STD. 204 Payee Data Record for each non-employee traveler is required to be on file with the University prior to making a payment when it does not follow the university accountable plan. This is required by the California Revenue and Taxation Code, Section 18646 to facilitate tax compliance and the preparation of Form 1099 and other information returns as required by the Internal Revenue Code, Section 6109(a).

It is mandatory for vendors to furnish the information requested. Federal law requires that payments for which the requested information is not provided may be subject to federal withholding.

Allowable travel expenses for non-employee travelers are subject to the provisions of the travel policy and related procedures. A Travel Expense Claim must be submitted on behalf of a non-employee traveler in accordance with the requirements set forth in Reporting Travel Expenses.

## 3. Prospective Employees

The University may reimburse the actual travel expenses related to interviewing prospective employees, when such expenses are necessary to acquire key personnel for employment at the University. Authorization shall be obtained before any commitment to reimburse travel expenses is made to the prospective employee.

Reimbursement of allowable expenses is not reportable and taxable, if the expenses are properly substantiated. In addition, at the executive vice chancellor/ chief financial officer or president's discretion, actual travel expenses may be reimbursed for spouses or registered domestic partner who accompany candidates for faculty or high-level administrative positions, including manager and senior professional positions, on final interviews.

Actual transportation expenses shall not exceed one round-trip coach airfare between the prospective employee's current residence and the interview location for each round of interviews. Subsistence and miscellaneous and business-related travel expenses may also be reimbursed. Transportation and lodging expenses for such individuals may be paid directly by the University. The department, through the campus' designated travel agency, should make such travel arrangements.

## 4. Independent Contractors and Consultants

Reasonable travel expenses incurred by university-retained independent contractors or consultants are reimbursable in accordance with these procedures. Such reimbursements are not taxable, provided the amounts claimed are properly substantiated. Unsubstantiated amounts must be reported as income to the contractor, on the appropriate IRS document (e.g. Form 1099-NEC Nonemployee Compensation, Form 1042-S Foreign Person's U.S. Source Income Subject to Withholding, etc.).

## 5. Students and Non-Degree Candidates

A student may be reimbursed for travel expenses when there is a direct connection between the expense and the business purposes of the University. 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 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.

Travel will be considered to have a university business purpose if the travel:

- Directly supports a faculty member's project or research program;
- Is an integral part of the student's degree work, (e.g. attend a conference; visit a field site or laboratory facility);
- Is required for attendance at student-oriented meetings, student government events, University athletic events by student athletes, and the like;
- Enables the student to attend a conference to present research findings for the University or to act in some other capacity on behalf of the University.

Transportation expenses for group travelers may be billed directly to the University, in accordance with Payment of Group Subsistence Expenses. Travel arrangements should be made through the campus designated travel agency.

Student athletes who participate in off-site athletic events are also subject to NCAA rules and regulations governing travel. Refer to CSU Policy Intercollegiate Athletics Administration and Athletic Group Travel for additional information.

<https://calstate.policystat.com/policy/9945966/latest/>

## 6. Volunteers

Volunteers who perform services on behalf of the University may be reimbursed for actual travel expenses provided the expenses are properly substantiated. If the reimbursement does not exceed the substantiated expenses, such payments are not subject to withholding or reporting.

## 7. Witnesses

The University may reimburse the actual travel expenses related to interviewing witnesses or other parties involved in litigation matters when such expenses are necessary to acquire key information for legal purposes. Authorization shall be obtained before any commitment to reimburse travel expenses is made.

## 8. Foreign Visiting Scholars

A foreign visiting scholar who is an employee of another entity (e.g., a foreign university) may be reimbursed for substantiated travel expenses. Such amounts are excludable from the individual's income, are not reported as compensation, and are exempt from withholding and payment of employment taxes.

A foreign visiting scholar who is an independent contractor may be reimbursed for travel expenses provided the expenses are properly substantiated and the amount of the reimbursement does not exceed the substantiated expenses. If these requirements are met, such payments are not subject to withholding or reporting.

Payments to foreign visitors, including advances for airfare, travel advances, and reimbursements for travel expenses, may be restricted by the visitor's visa status or other requirements established by the Department of Homeland Security (DHS). In most cases, additional documentation must be provided by the visitor in advance of reimbursement. Refer to the campus Tax Compliance Office for more information.

## 9. Spouse or Registered Domestic Partner Travel

Travel expenses of a spouse or registered domestic partner who accompanies a university business traveler (e.g., the chancellor, provost, executive vice chancellor, presidents, vice presidents, principal officers of the trustees, or other employees as approved by the chancellor or president) are reimbursable under these procedures, provided it can be established that the significant other's presence serves a bona fide University business purpose.

Under IRS regulations, the travel expenses of a spouse or registered domestic partner are not taxable, provided it can be established that their 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 they have a significant role in the proceedings or make 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.

## **10. Athletic Travel – Spouse/Domestic Partner and Other Family Members**

Travel by a spouse or registered domestic partner who accompanies an athletic director (or assistant director or head coach) to sporting events such as bowl games and tournaments is presumed to have a bona fide University business purpose in situations where the NCAA or potential donors expect that certain high ranking members of the athletic department, and their spouses or registered domestic partners, will participate in events associated with these athletic activities.

The travel expenses of a spouse or registered domestic partner incurred in the pursuit of such activities may be reimbursed provided documentation, such as an NCAA event agenda, is provided to substantiate the business purpose of the travel. Such amounts are not taxable or subject to reporting.

Travel expenses incurred by other family members generally do not satisfy the bona fide University business purpose test and therefore are not reimbursable.

## **Q. Travel Related Insurance**

### **a. Employees**

All University employees, including those engaged by the University in connection with research grants and contracts, are routinely covered 24 hours a day, worldwide, against accidental death or dismemberment while on an official University business trip or while engaged in designated extra-hazardous activities on behalf of the University.

In addition, all University employees are provided with workers' compensation coverage for work related injury or illness that occurs during a university approved and funded business trip.

Employees who travel internationally on university business are required to use the Foreign Travel Insurance Program (FTIP) provided by the California State University Risk Management Authority (CSURMA). Refer to the information under International Travel Resources located at: [http://www.calstate.edu/risk\\_management/rm/](http://www.calstate.edu/risk_management/rm/) or contact your campus Risk Management Office at <https://www.csusb.edu/risk-management/insurance/insurance-purchase/foreign-travel>

For insurance coverage purposes, an official University business trip begins upon leaving the traveler's residence or normal work location, whichever occurs last, and ends upon returning to the traveler's residence or normal work location, whichever occurs first.

Refer to the following web site for information on university insurance coverage for employees: <https://www.csusb.edu/risk-management>. Specific questions should be directed to the campus Risk Management Office.

## b. Rental Vehicles

Travelers are expected to use rental agencies with which the State of California or the University has negotiated contracts that include insurance coverage. The following rules apply to insurance coverage for rental cars:

1. For contract rental vehicles used in the contiguous United States, charges for additional insurance are not allowable, including any charge for a collision damage waiver (CDW).
2. Additional charges for insurance coverage will not be reimbursed if a non-contract agency is used, unless no car rental company in the area has such an agreement with the University.
3. The cost of full collision coverage for rental cars used in Alaska, Hawaii, U.S. possessions, and foreign countries, is allowable.
4. A vehicle rented from an agency with which the University has an agreement is not covered by insurance when it is being used for a personal day of travel.

Some rental car agreements contain special coverage provisions that differ from the general coverage rules detailed above. For additional information on rental car insurance coverage, see: <http://www.dgs.ca.gov/orim/Home.aspx> The campus Risk Management Office should be contacted for information on campus-specific contracts or insurance coverage.

A University traveler may be reimbursed for property damage to a rental vehicle only if such expenses were incurred on days the vehicle was being used for university business purposes. The amount reimbursed may be charged to the traveler's department, the department sponsoring the traveler, or to an account designated by the executive vice chancellor/chief financial officer or president, as appropriate.

The traveler shall submit with the Travel Expense Claim a brief description of the damage to the vehicle, including an explanation of the cause of such damage, and either a police report or a report prepared by the rental company.

## c. Private Vehicles

An employee who regularly uses a private vehicle on university business is required to have, and provide upon request, satisfactory evidence of liability insurance coverage. Regular use on University or State business is defined as being equal to or greater than once a month or equal to or greater than 12 times annually.

When private vehicles are used on university business, the appropriate campus officials are responsible for requiring that employees have adequate liability insurance coverage. The minimum prescribed liability insurance coverage is as follows:

- \$15,000 for personal injury to, or death of, one person;
- \$30,000 for injury to, or death of, two or more persons in one accident; and
- \$5,000 for property damage.

When a privately owned vehicle operated by an employee is damaged by collision or receives other accidental damage, reasonable reimbursement for repairs incurred by the employee shall be allowed under the following conditions:

- The damage occurred while the vehicle was being used on university business with the authorization of the employing University;
- The vehicle was damaged through no fault of the employee;
- The amount claimed is an actual loss to the employee, which is not recoverable either directly from or through the insurance coverage of any of the parties involved in the accident;
- The amount of the loss claimed does not result from the decision of an employee not to maintain collision coverage;
- The claim is processed in accordance with prescribed procedures.

Expenses that can be recouped from insurance are not eligible for reimbursement. The amount reimbursed shall be based on receipts submitted by the employee to the individual who approved of the travel.

**See Use of University & Private Vehicles Guidelines for additional guidelines.**

## **d. Privately Owned Aircraft, Boats, Motorcycles**

Traveler must obtain prior approval and is required to provide evidence of personal liability insurance if using privately owned aircraft or boats for the purpose of conducting University business.

When private aircraft are used on university business, the appropriate campus officials are responsible for requiring that employees have adequate Bodily Injury, Property Damage, and Passenger Liability insurance coverage. The minimum prescribed liability insurance coverage is as follows:

1. Fixed Wing General Aviation Aircraft. Maximum seating capacity of 6. Aircraft Liability Insurance with \$10,000,000 Combined Single Limit per occurrence.
2. Rotor Wing General Aviation Aircraft with crew. Maximum seating capacity of 6. Aircraft Liability Insurance with \$10,000,000 Combined Single Limit per occurrence.
3. Fixed Wing General Aviation Aircraft with or without crew. Maximum seating capacity of 20 but not less than 7. Aircraft Liability Insurance with \$50,000,000 Combined Single Limit per occurrence.

Motorcycle use is not allowed.

## **e. Personal Property or Baggage Loss**

If an employee incurs a loss to personal belongings, the first common carrier is typically responsible for reimbursement of losses, and the employee should file an appropriate claim as instructed by the common carrier.

If the common carrier does not provide full reimbursement to the employee for personal effects, then an "equity claim" may be filed with the University Risk Management/Insurance officer. Documentation to substantiate the claim is required. The claim form may be found at: <https://www.calstate.edu/csu-system/administration/business-finance/systemwide-risk-management/Pages/risk-management.aspx>

## **f. Emergencies**

In case of emergencies while on travel status, the traveler should first contact emergency responders at their location. The traveler's appropriate administrator and campus Risk Management Office should be informed as soon as possible.

Employees covered by the CSU Group Life insurance plan through Standard Insurance Company are also covered by the MEDEX Travel Assist program when traveling at least 100 miles from home or in a foreign country. For more information, see your Payroll/Benefits office. Additional information about coverage can be found at: <https://www.calstate.edu/csu-system/careers/benefits>

## **R. Travel Within the Contiguous United States—30 Days or More**

A long-term daily expense rate shall be authorized when a traveler can reasonably be expected to incur expenses in one location comparable to those arising from the use of establishments catering to long-term visitors, and when the traveler is expected to be in one location for 30 or more consecutive days but not more than one year.

For travel assignments of 30 days or more within the contiguous US, an authorized per diem allowance for lodging (excluding taxes), and M&IE should be determined by the authorized approver based on an estimate of actual daily expenses. Actual costs paid for lodging taxes, which are not included in the published per diem rates, may be reimbursed as a miscellaneous expense.

The agreed upon rate for payment shall not exceed the maximum applicable federal per diem rate for the destination as published by the General Services Administration. <https://www.gsa.gov/travel/%20plan-book/per-diem-rates>

The daily expense rate is computed by dividing the monthly lodging costs plus an appropriate amount for M&IE (determined by estimating actual expenses), by the number of days of occupancy in the rental period. Receipts are not required for M&IE when applying the daily expense rate.

The following recurring expenses may be considered part of the lodging cost when a traveler rents a room, apartment, house, or other lodging on a long-term basis:

- Rental cost of a furnished dwelling;
- Utilities;
- Monthly base telephone charges

## **S. Indefinite Travel—Assignments That Exceed One Year**

Under the IRS one year rule, travel away from home that lasts more than one year in a single work location is considered indefinite. Any related travel expenses reimbursed during that period must be treated as taxable income subject to withholding.

Accordingly, for an employee whose indefinite assignment requires a change of residence in order to undertake an assignment, who plans to return at the end of the assignment, and who expects to remain in a single location for more than one year, subsistence expense reimbursement shall be treated as follows:

1. The entire reimbursement, effective as of the first day of the traveler's assignment, shall be included in the employee's gross income subject to withholding;
2. The subsistence reimbursement must be paid through payroll as additional income subject to withholding;
3. The reimbursement for such assignments shall be limited to two years. An exception may be granted by the president to extend the reimbursement for a longer period of time; and
4. The cost of moving the employee to and from the location of the indefinite assignment shall be reimbursed in accordance with university policy CSU Internal Procedures Governing Payment or Reimbursement for Moving and Relocation Expenses.

To compensate for additional federal and state income taxes and employment taxes owed by the employee, the reimbursement rate for subsistence expenses may be increased up to 150% of the per diem rate that has been negotiated for domestic travel of 30 days or more.

A separate calculation of the amount of the increase must be made for each employee, considering each employee's additional federal and state income tax liability, including liability for employment taxes. The formula provided by the IRS for grossing up payments to cover an employee's tax liability should be used to calculate the increase. **See Appendix I: IRS Tax Gross Up Formula for examples.**

Under IRS regulations, the following situations also are considered indefinite assignments:

1. **Indefinite Assignment Ends Prematurely.** An indefinite assignment that is realistically expected to last more than one year shall be considered indefinite regardless of whether it exceeds one year. Thus, any amounts withheld in connection with the employee's travel expense reimbursements would not be refundable if the assignment ended prematurely.
2. **Temporary Assignment Extended.** If a temporary assignment is realistically expected to last for one year or less, but at some later date is extended to exceed one year, then the assignment shall be treated as temporary until the date the employee's realistic expectations change. Thus, travel reimbursements would not be taxable for the period of the assignment that was expected to be temporary. Travel expenses reimbursed thereafter must be included in the employees' income subject to withholding.
3. **Indefinite Assignment Interrupted by Trips to Former Residence or to Normal work location.** An indefinite assignment that is interrupted by occasional trips to the employee's former residence or normal work location shall be subject to the one-year rule. Such return trips do not change the tax status of an indefinite assignment.

## T. Travel to Alaska, Hawaii or the U.S. Possessions

### a. Assignments for Less Than 30 Days

Costs are generally higher in areas outside the 48 contiguous US, including domestic areas such as Alaska, Hawaii and US possessions. Travelers to these areas will receive a fixed amount per diem for M&IE based on the federal per diem rate for the destination of travel established by the Department of Defense, Per Diem, Travel and Transportation Allowance Committee (PDTATAC), updated at least once a year. These rates are recognized by the IRS and are in effect on the

date of travel.

Lodging shall be reimbursed based on actual costs incurred as supported by an original itemized receipt up to the maximum daily lodging rate set forth in

#### **Appendix D: Lodging Limits**

### **b. Travel Less Than 24 Hours**

When the entire length of a trip is less than 24 hours, M&IE shall not be reimbursed unless the traveler is away from home overnight as supported by a lodging receipt. If the traveler is unable to provide a lodging receipt, a statement must be included with the Travel Expense Claim explaining why a receipt is not available (e.g., the traveler lodged with a friend or relative, stayed overnight at the airport, or took alternative transportation that required the traveler to be away overnight). **See Subsistence Expenses: Meals and Incidental Expenses (M&IE): Less than 24 Hours Travel.**

### **c. Assignments for 30 Days or More**

The per diem allowance for travel assignments of 30 days or more within Alaska, Hawaii and US possessions should be determined by the traveler's management based on an estimate of actual daily expenses. **See Travel within the Contiguous United States – 30 Days or More** for instructions on calculating the daily expense rate.

The rate for payment shall not exceed the maximum non-foreign locality per diem rate applicable for the destination. The traveler is expected to seek long-term accommodation when staying in one location for 30 or more consecutive days but less than one year.

Actual costs paid for lodging taxes, which are not included in the published per diem rates, may be reimbursed as a miscellaneous expense.

### **d. Indefinite Travel - Assignments that Exceed One Year**

Under the IRS one year rule, travel away from home that lasts more than one year in a single work location is considered indefinite. Any related travel expenses paid during that period must be treated as taxable income subject to withholding. See **Travel Within the Contiguous US - Assignments of 30 Days or More: Indefinite Travel – Assignments that Exceed One Year Travel Within the Contiguous US**

### **e. Adjustment of Per Diem Rates**

When meal expenses lodging or meals incurred for travel in Alaska, Hawaii, or the US Possessions are paid directly by the University, are reimbursed as entertainment expenses, or are otherwise furnished to the traveler without charge (e.g. conferences, professional meetings, etc.), the maximum per diem rate authorized for Alaska and Hawaii travel must be adjusted.

If a meal is provided, the meals and incidentals rate must be reduced by the value of the furnished meal. If the actual value of the meal is not known, the traveler may provide an estimated cost. A breakdown by meal is available for every per diem amount at: <https://aoprals.state.gov/>

Situations that may require an adjustment include, but are not limited to, the

following:

- Meals furnished as part of a conference or professional meeting,
- Meals are furnished as part of official University entertainment,
- Meal expenses are included in the event registration fee,
- Group expenses are billed directly to the University.

Travelers may not request reimbursement of actual meal expenses for one portion of a trip and per diem for the remainder. The method selected must be used for the entire trip.

The method provided in **Appendix F-Prorating Per Diems for Travel Involving Multiple Locations** may be used to prorate per diems when travel to more than one location occurs. This method may not be used if an alternative method is contractually mandated by the funding source.

When lodging is provided without charge, only the M&IE portion of the maximum per diem will be reimbursed. If a meal is provided, the M&IE rate must be reduced by the applicable meal amounts for the meal provided. See Subsistence Expenses: Meals & Incidental Expenses (M&IE): Meals Provided Without Charge for more information. **See also Appendix G: Meals Provided as Part of Event** for example.

**See Payment of Group Subsistence Expenses** for more information on claiming group expenses.

## U. International Travel

Employees planning to travel to foreign destinations must request approval from their campus president, or their designee prior to making any travel arrangements and should contact their campus Risk Management Office for guidance. Travel to countries on the US Department of State, Bureau of Consular Affairs Current Travel Warning List or those deemed high hazard risk require approval from the Office of the Chancellor.

Campuses have authority to approve travel to high hazard areas, countries on the US Department of State Travel Warning List, and the CSURMA High Hazard Country List. It is recommended that authority only be delegated on occasions wherein the president is not on campus. President travel to high hazard areas will continue to be approved by the chancellor or designee. Campuses must refer to the Office of the Chancellor for approval for travel to countries designated as “war risk” by the Foreign Travel Insurance Program (FTIP) underwriters. Refer to the information provided by System wide Risk Management under International Travel Resources located at: <https://www.calstate.edu/csu-system/administration/business-finance/systemwide-risk-management/Pages/risk-management.aspx>

### a. Less Than 30 Days Travel

Travelers to foreign destinations will receive a fixed amount per diem for M&IE in accordance with the federal per diem rate for the destination of travel established by the Department of State, updated monthly. Receipts will not be required for reimbursement.

If actual meal expenses are claimed due to special or unusual circumstances, the traveler must document such circumstances by submitting a written explanation

with the Travel Expense Claim. The amount reimbursed, however, may not exceed 300% of the applicable federal rate established for the location of travel. The reimbursement of actual expenses must be supported by receipts, as specified in

**Reporting Travel Expenses: Completion of a Travel Expense Claim: Documentation Requirements.**

Following is an example of a special or unusual circumstance that warrants reimbursement of actual expenses:

1. The trip is to an area where the per diem is normally adequate, but subsistence costs have temporarily increased because of a special event or function, e.g., a national or international sports event.

## **b. Travel Less Than 24 Hours**

When the entire length of a trip is less than 24 hours, M&IE will not be reimbursed unless the traveler is away from home overnight, and lodging is supported by a receipt not to exceed the maximum per diem rate. If the traveler is unable to provide a lodging receipt, a statement must be included with the Travel Expense Claim explaining why a receipt is not available (e.g., the traveler lodged with a friend or relative, stayed overnight at the airport, or took alternative transportation that required the traveler to be away overnight). See **Subsistence Expenses: Meals & Incidental Expenses (M&IE): Less than 24 Hours Travel**.

## **c. Assignments for 30 Days or More**

The per-diem allowance for travel assignments of 30 days or more for international travel should be determined by the traveler's management based on an estimate of actual daily expenses. **Refer to Travel within the Contiguous United States – 30 Days or More** for instructions on calculating the daily expense rate.

The rate for payment shall not exceed the maximum per diem rate applicable for the destination location. The traveler is expected to seek long-term accommodation when staying in one location for 30 or more consecutive days but less than one year.

Actual costs paid for lodging taxes are included in the published per diem rates. Separate claim for lodging taxes incurred in foreign areas are not allowed.

## **d. Indefinite Assignments That Exceed One Year**

The rules for domestic indefinite travel set forth in **Travel Within the Contiguous US - Assignments of 30 Days or More: Indefinite Travel** – Assignments that Exceed One Year, also apply to the reimbursement of travel expenses incurred in connection with indefinite international assignments of one year or more, with the following exceptions:

1. To compensate for additional federal and state income taxes and employment taxes owed by the employee, the reimbursement rate for subsistence expenses may be increased by up to 150% of the applicable federal per diem rate authorized for long-term travel.
2. The amount of the increase, if any, calculated for each employee must consider the effect of the annual foreign earned income exclusion that may be available to the employee.



## e. Adjustment of International Per Diem Rates

When international lodging or meals are paid for directly by the University, are reimbursed as entertainment expenses, or are otherwise furnished to the traveler without charge, the maximum per diem rate authorized for international travel must be adjusted.

When lodging is provided without charge, only the M&IE portion of the maximum per diem will be reimbursed. If a meal is provided, the M&IE rate must be reduced by the applicable meal amounts for the meal provided. **See Subsistence Expenses: Meals & Incidental Expenses (M&IE): Meals Provided Without Charge** for more information. **See also Appendix G: Meals Provided as Part of Event** for example.

See Payment of Group Subsistence Expenses for more information on claiming group expenses.

## f. Taxability of International Travel with Personal Use

The IRS allows a deduction of all travel expenses to get to and from the assignment location when international travel is considered entirely for business. When an employee spends a portion of time on personal travel, any employer reimbursement applicable to the personal portion of the trip is taxable unless an exception applies.

The traveler's international flight cost is considered entirely for business and is nontaxable, if the traveler meets at least one of the following four exceptions:

1. No substantial control. The trip is considered entirely for business if the traveler doesn't have substantial control over arranging the trip. Control over the timing of the trip doesn't by itself mean that there is substantial control over arranging the trip. The traveler doesn't have substantial control over the trip if the traveler is:
  2. An employee who was reimbursed or paid a travel expense allowance; and
  3. Not related to the employer; or
  4. Not a managing executive. A managing executive is an employee who has the authority and responsibility, without being subject to the veto of another, to decide on the need for business travel.
5. Outside U.S. no more than a week. The trip is considered entirely for business if the traveler is outside the US for a week or less, combining business and non-business activities. One week means 7 consecutive days. In counting the days, don't count the day the traveler leaves the US, but count the day when the traveler returns to the US.
6. Less than 25% of the time is spent on personal activities. The trip is considered entirely for business if the traveler:
  1. Is outside of the US for more than a week; and
  2. Spent less than 25% of the total time outside of the US on nonbusiness activities.
7. Vacation is not a major consideration. The trip is considered entirely for business if the traveler can establish that personal vacation wasn't a major consideration, even if there is a substantial control over arranging the trip.

If none of the four exceptions listed above applies, then an employee's international travel is primarily not for business. Only the business portion of the cost of getting to and from the destination is nontaxable. To determine the taxable portion of the round-trip flight, apply the following ratio to the total cost of the

flight:

$$\text{Taxable portion of the roundtrip flight cost} = \frac{\text{Number of nonbusiness days during travel outside the US}}{\text{Total number of days outside the US}} \times \text{Roundtrip flight cost}$$

*When a travel day consists of both business and personal time, the day will be classified as a business day in order to determine the percentage of personal time associated with the trip.*

The rules set forth in this section are limited to the cost of transportation to and from an international destination. To determine the taxability of other travel expenses reimbursed by the employer, besides transportation, refer to the relevant part of this policy and procedures. Travel associated with sabbaticals will be treated as official University business. **See Appendix J: Taxability of International Travel with Personal Use** for examples.

See IRS Revenue Code, Title 26, §1.274-4 Disallowance of Certain Foreign Travel Expenses at <https://www.law.cornell.edu/cfr/text/26/1.274-4> and IRS Publication 463: Travel, Gift, and Car Expenses at <https://www.irs.gov/forms-pubs/about-publication-463>.

## g. Special Fees for International Travel

Travelers may be reimbursed for unique costs associated with international travel, such as: the actual cost of obtaining or renewing a passport, visa, tourist card, and necessary photographs, Electronic Travel Authorization (ETA) fees; cost for certificates of birth, health, identity, and related affidavits; charges for required inoculations and medical evacuation insurance; currency conversion, ATM and check cashing fees outside the U.S.; the cost of traveler's checks; costs related to hiring guides, translators, and local labor; and the cost of full collision insurance on automobiles rented in foreign countries.

## h. Risk Management Requirements

Individuals wishing to travel internationally must follow the process outlined below:

## i. International Approval Process and Guidelines

International travel that is funded either by State or Auxiliary or self-support funds, requires additional information to be included in the university travel system Travel Request and seek authorization. The Travel Request should be submitted 30 days before the start date, so that the required international travel insurance can be issued in a timely manner. Listed below are some guidelines to be aware of when submitting an international travel request in the Travel system, and the approval workflow, for Stateside as well as Auxiliary.

An international travel request should include the following information in addition to the fields on the university travel system request header.

- Clearly state **the business purpose** of your international travel in the "benefit to the university" field or in the comment box. If there is not sufficient space, please attach the business purpose/benefit to the university to the request.
- If your trip **includes students**, please attach a list of student travelers to the request. The list should include the following:
  - The student contact information that includes an email address, a phone number,

- Additionally, please include the student's emergency contact name, email and phone number.
- If your trip is **high hazard**, please attach a document that specifies the safety measures you will be taking when traveling in a high hazard country. Also, please include if you will be visiting any tourist locations or if you are planning to attend local events such as concerts, sporting events, etc.
- If your **trip includes personal travel**, please attach a document that outlines specific dates of personal travel and the business trip. Please note insurance coverage is provided for up to 14 days of personal travel IF personal travel is included in the itinerary that is submitted on the university travel system travel request.
- An estimate of airfare and departure and arrival locations must be included in the request, **please attach a detailed itinerary** (even if the itinerary may change) that includes any layovers or excursions to the request. If the itinerary information does change after your request has been submitted and approved, please update the itinerary in the request by attaching the updated version to the approved request.
- For **international lodging**, please **include specific information about where you are staying** while in another country. Provide the name and address for each location in the International Lodging Allowance comment field in the university travel system travel request. Feel free to attach a document with multiple locations if needed. Simply put in the comment box "please see attachment".
  - Complete the Risk Management Survey by following this link: <https://www.csusb.edu/risk-management/insurance/insurance-purchase/foreign-travel>

## j. International Approval Workflow

International travel should be approved by the below approvers: Please note that the provost is must to be added as a user added approver only for Academic Affairs and Colleges.

- **Supervisor/Manager Approval**
- Budget Approval
  - **Dean or Vice President (VP) Approval:** For Academic Affairs/Colleges, this approver is the Dean. If the approver is the VP, the Provost is not required to be added as a user added step below
  - User Added Approver: Provost. This step is required for all Academic Affairs/Colleges
  - **CSUSB President**
  - **CSUSB Risk Management**
  - **Request Administrator Approval (Accounts Payable Only)**

## k. Foreign Travel Insurance

- **The traveler will have to work with the campus Risk Management Office to obtain the coverage for the foreign travel**

- All such approvals should be obtained at least 30 days ahead of the trip

## III. Laws, State Codes, Regulations, and Mandates

### Internal Revenue Service (IRS)

- IRS Publication 15-B, Employer's Tax Guide to Fringe Benefits for tax reporting requirements: <https://www.irs.gov/publications/p15b>
- IRS Publication 463, Travel, Entertainment, Gift, and Car Expenses: <https://www.irs.gov/publications/p463>
- IRS Publication 970, Tax Benefits for Education: <https://www.irs.gov/forms-pubs/about-publication-970>
- IRS Revenue Procedure 98-25, 1998-1 CB 689, Automated Records: <https://www.irs.gov/businesses/automated-records>
- IRS Revenue Procedure 97-22, 1997-13IRB, Electronic Record Retention Rules: <https://www.irs.gov/pub/irs-irbs/irb97-13.pdf>
- IRS Revenue Code, Title 26, Section 117, Qualified Scholarships: <https://www.law.cornell.edu/uscode/text/26/117>
- IRS Revenue Code, Title 26, Section 162, Trade or Business Expenses: <https://www.law.cornell.edu/uscode/text/26/162>

## IV. References

### 1. CSU Policies

- Provisions for Extension and Summer Session Independent Study Programs Involving Foreign Travel: <https://calstate.policystat.com/policy/12690381/latest>
- Delegation of Authority; Approval of Travel Requests: <https://calstate.policystat.com/policy/14363343/latest>
- Designation of Chief Financial Officer: <https://calstate.policystat.com/policy/14060001/latest>
- Delegation of Fiscal Authority and Responsibility: <https://calstate.policystat.com/policy/14363468/latest>
- California State University Student Travel Policy: <https://calstate.policystat.com/policy/13647263/latest>
- Intercollegiate Athletics Administration: <https://calstate.policystat.com/policy/6718384/latest>
- Athletic Group Travel: <https://calstate.policystat.com/policy/9945966/latest>
- CSU Hospitality Policy: <https://calstate.policystat.com/policy/13790907/latest>
- Accounts Receivable Management: <https://calstate.policystat.com/policy/14477886/latest>

- High Hazard International Travel Approval Process and Requirement to Purchase Insurance: <https://calstate.policystat.com/policy/13720928/latest>

## 2. Collective Bargaining Agreements

<https://www.calstate.edu/csu-system/faculty-staff/labor-and-employee-relations/Pages/collective-bargaining-agreements.aspx>

- Unit 1: Union of American Physicians and Dentists – UAPD
- Unit 2, 5, 7 and 9: California State University Employees Union – CSUEU
- Unit 3: California Faculty Association – CFA
- Unit 4: Academic Professionals of California - APC
- Unit 6: State Employees Trades Council – SETC
- Unit 8: Statewide University Police Association - SUPA
- Unit 10: International Union of Operating Engineers
- Unit 11: UAW - Academic Student Employees
- Unit 12: SEIU – Head Start
- Unit 13: English Language Program Instructors, CSU Los Angeles

## 3. Per Diem Rates

Maximum Travel per Diem Allowances for Foreign Areas, Section 925, Supplement to the Standardized Regulations, (Government Civilians, Foreign Areas) U.S. State Department.

Prescribed Maximum Per Diem Rates for Continental US, GSA Office of Government-wide Policy Official Department of Defense Overseas/Other than Continental U.S. Per Diem Rates, Per Diem, Travel and Transportation Allowance Committee

Federal Per-diem rates for all locations: <https://www.gsa.gov/travel/plan-book/per-diem-rates>

Maximum travel per diem allowances for various types of travel by location:

For Continental US travel, rates are set annually by General Services Administration;

- For Alaska, Hawaii, or the US Possessions travel, rates annually set by Department of Defense (Per Diem, Travel and Transportation Allowance Committee (PDTATAC)
- For International travel, rates set monthly by Department of State

## 4. Other

- CSU Use of University & Private Vehicles Policy Guideline: <https://www.calstate.edu/csu-system/administration/business-finance/systemwide-risk-management/Documents/VehicleUseGuideBook.pdf>
- Conflict of Interest Handbook: <https://www.calstate.edu/csu-system/>

[administration/general-counsel/Documents/ConflictofInterestHandbook.pdf](#)

- CSU Office of General Counsel University Volunteers Handbook (requires login): <https://csyou.calstate.edu/Divisions-Orgs/OGC/Pages/manuals.aspx>
- California Government Code § 8314 (b)(1): <https://codes.findlaw.com/ca/government-code/gov-sect-8314/>

## V. Authority

This policy is issued pursuant to Section II of the Standing Orders of the Board of Trustees of the California State University as further delegated by the Standing Delegations of Administrative Authority. The president may delegate authority and responsibility described in this policy to other campus officials pursuant to Section VI of the Standing Orders of the Board of Trustees of the California State University.

## VI. Appendix A-Definitions

For the purposes of these procedures, the following definitions shall apply:

A trip is certified by the President or designee to be essential to university operations;

a: A person to whom authority has been delegated in writing to approve expenses in accordance with the University policy.

**Accountable Plan:** A reimbursement or other expense allowance arrangement is under an accountable plan if it meets the requirements of business condition, substantiation, and return amounts in excess of substantiated expenses. Amounts paid under an accountable plan are excluded from the employee's gross income and are exempt from withholding and payment of employment taxes.

**Administrator:** The University Executive Vice Chancellor/Chief Financial Officer or President or University employees who have been re-delegated authority by the Executive Vice Chancellor/Chief Financial Officer or President to approve requests for travel.

**Approving Authority:** The Approving Authority is defined as:

**Assignment Location:** A place, away from an employee's normal work location, and residence, where the employee is authorized to travel. The assignment location is a temporary location, so that when the trip is completed, the traveler will return to their residence, and normal work location.

**Business Purpose:** A statement that adequately describes the expense as necessary, reasonable, and appropriate business expense for the University. Activities that serve a business purpose of a university traveler are consistent with the mission and fiduciary responsibilities of the CSU that include activities that contribute to any one of the University's major functions of teaching, research, or public service. It is the primary reason the employee must incur travel-related expenses.

**Campus:** The campus or other official University location including the Office of the Chancellor's Office under the jurisdiction of a President or the Chancellor.

**Contiguous States US:** Refers to the 48 states and the District of Columbia

excluding Alaska, or Hawaii.

**Daily:** That, which occurs on a calendar day.

**Delegation of Authority:** The Executive Vice Chancellor, Chief Financial Officer and University Presidents have been delegated authority and responsibility for effective oversight of all funds held by the University.

**Incidental Expenses:** The incidental expenses portion of the federal per diem rate includes fees and tips given to porters, baggage carriers, bellhops, stewards or stewardesses and others on ships, and hotel staff in foreign countries; and transportation between places of lodging or business and places where meals are taken.

**Maximum Lodging Rate:** The maximum amount allowed per night, excluding taxes and other related charges, for overnight sleeping facilities. Does not include accommodation on airplanes, trains, buses, or ships, which are included in the cost of transportation.

**Meals and Incidental Expenses (M&IE) Reimbursement Cap:** The maximum amount authorized for reimbursement of actual daily meal and incidental expenses for travel within the contiguous United States. Travelers may only seek reimbursement for their actual expenses up to the cap amount. This reimbursement cap shall not be treated as per diem. For purposes of the reimbursement cap, incidental expenses include tips and fees for services, e.g., for waiters, baggage handlers, etc.

**Non-Degree Candidate:** Students who are not currently matriculated into a degree program.

**Normal Work Location:** The place where the major portion of an employee's working time is spent or the place to which the employee returns during working hours upon completion of special assignments. The employee department determines what constitutes an individual employee's work location for the purpose of this policy and procedures consistent with the definition above.

**Official University Business Travel:** To be considered official university business travel, at least one of the following criteria must apply:

**Out of Pocket Expenses:** Expenses that are incurred and paid for by the traveler using cash or other mechanisms with traveler liability, e.g. a credit card to which the traveler is liable.

**Per Diem:** The daily subsistence allowance to cover the cost of meals and certain incidental expenses authorized under the GSA and Federal per diem rates. The amount varies based on the destination of travel. The payment of a per diem does not require supporting receipts. Per diems are authorized for all international travel; travel meals within Alaska, Hawaii, and United States possessions; domestic travel assignments of 30 days or more; and domestic travel assignments that exceed one year (**see Appendix D-Lodging and Meals & Incidentals Reimbursement Caps and Receipt Requirements**). For purposes of per diem, incidental expenses include tips and fees for services, e.g., for waiters, baggage handlers, etc. Federal per diem rates do not include taxes on lodging, which may be reimbursed separately.

**President:** The chief executive officer of the campus. For the purposes of this policy and procedures, the authorities and responsibilities assigned to the President are also assigned to the Executive Vice Chancellor and Chief Financial Officer, and the Principal Officers of The Trustees.

**Primary Agreement:** An agreement between the California State University and an awarded supplier for a specific service or commodity, which is the result of a university competitive bid process. The primary agreement is established with the supplier considered to have the best combination of value and service and who obtains the most awarded quality points during the evaluation process. This supplier will be the recommended University supplier for the specific service or commodity type (at participating University locations) for the life of the agreement.

**Receipt:** A written acknowledgment of money received. For substantiation of an expense, a receipt indicates what was purchased, the amount due, the form of payment and preferably a zero balance.

**Registered Domestic Partner:** A domestic partnership is established when persons meeting the criteria specified by Family Code section §297, file a Declaration of Domestic Partnership (Form NP/SF DP-1) with the Secretary of State of California or a comparable agency in another jurisdiction.

**Reporting Period:** The sixty (60) day period within which a Travel Expense Claim must be submitted after the end of a trip is paid or incurred. Refer to Reporting Period for more information.

**Residence:** The primary residence where the traveler lives, regardless of other legal or mailing addresses. However, when an employee is required to reside temporarily away from their permanent residence because of official travel away from normal work location, such residence may still be considered permanent if it is unreasonable to expect the employee to move their permanent residence to the temporary job location.

**Subsistence Expenses:** Expenses such as (1) lodging, including taxes and service charges; (2) meals, including taxes and tips; and (3) incidental expenses (see Incidental Expenses above).

**Substantiated Expense:** Generally, a traveler must be able to substantiate claimed expenses by adequate records and/or sufficient evidence corroborating the traveler's own written statement as to (1) amount, (2) time and place, (3) business purpose, and (4) name(s) for whom the expense was incurred.

- The trip has as its primary purpose the recruitment of faculty or administrative personnel
- The trip is to a meeting of a professional association or society to deliver a paper, to serve as moderator or group leader, to serve on a panel, or to fulfill obligations as an association or society officer; or
- The trip relates directly to university programs including professional development activities and objectives;

**Transportation Expenses:** Include charges for commercial carrier fares, travel agency service fees, car and aircraft rental charges including fuel for rentals, private car mileage, emergency repair to university cars, overnight and day auto parking, bridge and toll roads, taxi and public transportation fares, and all other charges for transportation services necessary to accomplish the University business purpose of the trip.

**Travel Advances:** Payment provided in advance of travel to offset anticipated out-of-pocket expenses.

**Travel Expense Claim:** A written request, supported by documentation and receipts where applicable, for reimbursement of expenses incurred in the



performance of official travel.

**Travel Expenses:** Expenses that are ordinary and necessary to accomplish the official business purpose of a trip. Refer to the following sections for a description of travel expenses eligible for reimbursement: Transportation Expenses, Subsistence Expenses and Miscellaneous Travel Expenses.

**Travel Status:** The period during which a traveler is traveling on official University business.

**University Employee:** This is defined as any employee of the CSUSB or its auxiliaries.

**University:** Refers to the university and its auxiliaries.

**Valid Driver's License:** A driver's license shows that you have been given permission to drive on public roadways. Licenses are valid until the date indicated. A license is not valid if it has been suspended, cancelled, or revoked.

**Work Day:** The work day refers to the hours an employee is scheduled for work on any one calendar day, or may consist of consecutive hours an employee is scheduled to work over two (2) consecutive calendar days when the scheduled hours cross midnight.

## VII. Appendix B-Mileage Reimbursement Rates

The following mileage reimbursement rates shall be used to reimburse travelers who use an automobile loaned to the University for assignment to employees or aircraft on official University business:

1. Automobiles employee-owned or procured, including vans: Current IRS Standard Rate Per Mile
2. Standard Rate for travel in connection with move or relocation: Current IRS Standard Rate Per Mile.
3. Automobiles and vans Loaned to the University for assignment to university employee. Refer to **IRS Publication 15-B, Employer's Tax Guide to Fringe Benefits** for tax reporting requirements: 23.5¢
4. Aircraft: Current IRS Standard Rate Per Mile

## VIII. Appendix C-Reporting Tips and Gratuities

Description	Type of Expense	Report on Travel Claim
Tips to bellhops; baggage carriers; porters; hotel housekeepers; stewards; and hotel servants in	Incidental Expense	Included as part of the location-based federal per diem rate for meals &

foreign countries.		incidentals.
Tips for meals	Incidental Expense	Included as part of the location-based federal per diem rate for meals & incidentals.
Tips given to taxi, shuttle service, courtesy transportation driver, or	Transportation Expense	Actual reasonable cost incurred; included as part of transportation expense.
Tips given to valet parking attendant	Parking Expense	Actual reasonable cost incurred; included as part of parking fee.

## IX. Appendix D-Lodging Limits

	48 Contiguous United States	Alaska, Hawaii, Puerto Rico, the Northern Mariana Islands, and US Possessions	International
<b>Less than 24 Hours</b>	Actual lodging not to exceed \$333/night	Actual lodging not to exceed \$333/night	Actual cost of lodging.
<b>Less than 30 Days</b>	Actual lodging not to exceed \$333/night	Actual lodging not to exceed \$333/night	Actual cost of lodging.
<b>30 Days or More</b>	<ul style="list-style-type: none"> <li>Authorized per diem allowance based on estimate of actual daily expenses;</li> <li>Not to exceed the</li> </ul>	<ul style="list-style-type: none"> <li>Authorized per diem allowance based on estimate of actual daily expenses;</li> <li>Not to exceed the</li> </ul>	Actual cost of lodging.

	applicable location- based federal per diem rate	applicable location- based federal per diem rate	
<b>In Excess of One Year</b>	Authorized per diem allowance up to 150% of the applicable 30 Days or More per diem rate	Authorized per diem allowance up to 150% of the applicable 30 Days or More per diem rate	Authorized per diem allowance up to 150% of the applicable 30 Days or More per diem rate

## X. Appendix E-ME&I Reimbursement Limits

The following chart summarizes the applicable reimbursement methods, and the maximum rates authorized for lodging and meal and incidental expenses (M&IE) incurred while on travel status:

	<b>48 Contiguous United States</b>	<b>Alaska, Hawaii, Puerto Rico, the Northern Mariana Islands, and US Possessions</b>	<b>International</b>
<b>Less than 24 Hours</b>	No reimbursement	No reimbursement	No reimbursement
<b>Less than 24 Hours Overnight Stay</b>	75% of the location-based federal per diem rate	75% of the location-based federal per diem rate	75% of the location-based federal per diem rate

<b>Less than 30 Days</b>	75% of the location-based federal per diem rate on the first and last day of travel.	75% of the location-based federal per diem rate on the first and last day of travel.	75% of the location-based federal per diem rate on the first and last day of travel.
	100% of the location-based federal per diem rate on full days of travel.	100% of the location-based federal per diem rate on full days of travel.	100% of the location-based federal per diem rate on full days of travel.
<b>30 Days or More</b>	Authorized per diem allowance based on estimate of actual daily expenses.	Authorized per diem allowance based on estimate of actual daily expenses.	Authorized per diem allowance based on estimate of actual daily expenses.
	Not to exceed the applicable location-based federal per diem rate.	Not to exceed the applicable location-based federal per diem rate.	Not to exceed the applicable location-based federal per diem rate.
<b>In Excess of One Year</b>	Authorized per diem allowance up to 150% of the applicable 30 days or more per diem rate.	Authorized per diem allowance up to 150% of the applicable 30 days or more per diem rate.	Authorized per diem allowance up to 150% of the applicable 30 days or more per diem rate.

#### **XI. Appendix F-Travel of Less than 24 Hours M&IE Reimbursements**

Subsistence Expenses: Meals & Incidental Expenses (M&IE): Less than 24 Hours Travel does not allow for the reimbursement of M&IE for travel of less than 24 hours unless the traveler is away from home overnight as supported by a lodging receipt or other evidence explaining why the traveler was unable to obtain a receipt. The following examples from IRS illustrate the application of the overnight rule:

**Example 1:** A consulting engineer works with clients in a three-state area by making one day trips to each client. The traveler frequently leaves home at 6:30 a.m. and does not return until midnight. During the day, the traveler stops in a rest area for 20 minutes to refresh themselves for the drive home. The cost of M&IE cannot be deducted on these trips because the traveler is not away from home long enough to obtain substantial sleep or rest.

**Example 2:** An employee is required to travel from Milwaukee to Madison to work on a project. The employee leaves home at 11:00 a.m. on Monday, with plans to return home the same day. Unable to complete the project on Monday, the employee spends the night in Madison. After completing the project, the next day, the employee returns to Milwaukee by 10:30 a.m. Even though the employee had not planned to spend the night and is gone for less than 24 hours, the “away from home” rule was met because the traveler spent the night away from residence on business.

**Example 3:** An employee is required to travel from Dallas to Austin to work for the day. The employee leaves home at 6:30 a.m. and returns that night at 10:00 p.m. On the trip home the employee stops for dinner and rests in the car for two hours. Even though the employee has been away from home for substantially longer than her normal workday, it is not considered to be in travel status. The courts have ruled that stopping for a meal or a rest in a car does not meet the substantial “sleep or rest” rule.

**Example 4:** A government agency supplies office equipment to other agencies within the state. An employee drives a tractor-trailer with equipment from the warehouse in Sacramento to an agency in San Diego. After 10 hours, the employee stops and rents a room at a rest stop for a 4-hour nap before completing the round trip. Because the driver rented a room to sleep, he is considered to have met the “sleep or rest” rule. Reimbursements for M&IE and lodging are not taxable to the employee if the accountable plan rules are met.

## **XII. Appendix G-Meals Provided as Part of an Event**

If the trip includes meals that are already paid for, such as through a conference registration fee, the meals provided must be deducted from the meals & incidentals per diem rate by using the GSA M&IE Breakdown. For example:

<b>Meals &amp; Incidentals Total<sup>1</sup></b>	<b>Breakfast</b>	<b>Lunch<sup>2</sup></b>	<b>Dinner</b>	<b>Incidental Expenses</b>	<b>First &amp; Last Day of Travel<sup>3</sup></b>
\$59.00	\$13.00	\$15.00	\$26.00	\$5.00	\$44.25

<sup>1</sup> This column lists the full daily amount employees receive for a single calendar day of travel when the day is not the first or last day of travel.

<sup>2</sup> If lunch is provided as part of an event, \$15.00 must be deducted from the per diem rate for the day.  $\$59.00 - \$15.00 = \$44.00$  is the reimbursable per diem rate for that day.

<sup>3</sup> This column lists the amount employees receive for the first and last calendar day of travel. The first and last calendar day of travel is calculated at 75 percent.

## **XIII. Appendix H – M&IE Per Diem Rate for Travel Involving Multiple Locations**

The following guideline is used to determine M&IE per diem rate when a trip involves multiple locations:

- The traveler's per diem is based on the temporary assignment location.
- The traveler is only eligible for 75% of the per diem rate on their first and

last day of travel.

- The per diem rate should be reduced when meals are provided as part of the event.

**Example:** A traveler will be attending a conference in New York City, New York, for 3 days and afterwards to Las Vegas, Nevada for another 2-day conference. Dinner is provided on the arrival night at the New York conference. Calculation of the traveler's per diem rate is as follows:

- Locate the per diem rate for New York City, New York on the GSA website. The traveler will claim 75% of the per diem rate on the first day of travel.
- Locate the amount associated with the provided meal by using the M&IE allocation on the GSA website.
- Locate the per diem rate for Las Vegas, Nevada on the GSA website. The traveler will claim 75% of the per diem rate on the last day of travel.

	Per Diem Location	Per Diem Amount	
First Day	New York	\$23.25	$\$79 \times 75\% = \$59.25$ less \$36.00 (M&IE Dinner Portion)
Second Day	New York	\$79.00	M&IE for the day
Third Day	New York	\$79.00	M&IE for the day
Fourth Day	Las Vegas	\$69.00	M&IE for the day
Fifth Day	Las Vegas	\$51.75	$\$69.00 \times 75\% = \$51.75$
		<b>\$302.00</b>	<b>Total Meals &amp; Incidental Expenses (M&amp;IE)</b>

#### XIV. Appendix I: IRS Tax Gross Up Formula

Under the IRS one-year rule, travel expense reimbursements for assignments that exceed one (1) year must be treated as taxable income. Thus, to compensate for additional federal and state income and including applicable employment taxes owed by an employee, the reimbursement rate may be increased up to 150% of the applicable federal per diem rate authorized for the location of travel. **Refer to Subsistence Expenses** for additional information.

The following are two examples of the gross up procedure for a trip of more than one (1) year to X. In both examples, a \$91.00 daily reimbursement rate is assumed

to be the final per diem rate where the gross up formula is applied. The Gross Up Formula is applied to the \$91 daily reimbursement rate as follows: W = Gross Up Amount

**Example 1: Salary Subject to Social Security Tax**

This example is based on the following assumptions:

- 15% Federal income tax rate plus 5.1% California income tax rate [6% less 15% Federal tax benefit]
- 15% federal income tax rate
- 5.1% California income tax rate
- 1.45% Medicare rate
- 6.2% Social Security rate

$$\text{Gross Up Amount} = \frac{\text{daily reimbursement rate}}{1 - \text{applicable tax rate}} = \frac{\$91.00}{1 - 15\% - 5.1\% - 1.45\% - 6.2\%} = \frac{\$91.00}{72.25\%}$$

The gross up amount on this example is \$125.96 or 138% of the daily reimbursement rate.

**Example 2: Salary Exceeds Social Security Wage Base**

This example is based on the following assumptions:

- 28% federal income tax rate
- 6.7% California income tax rate
- 1.45% Medicare rate

$$\text{Gross Up Amount} = \frac{\text{daily reimbursement rate}}{1 - \text{applicable tax rate}} = \frac{\$91.00}{1 - 28\% - 6.7\% - 1.45\%} = \frac{\$91.00}{63.85\%}$$

The gross up amount on this example is \$142.53 or 157% of the daily reimbursement rate. The maximum amount reimbursable in this example would be only up to \$136.50 or 150%.

**XV. Appendix J: Taxability of International Travel with Personal Use**

Reimbursements for international travel that have both a business and a personal component may be subject to tax. An employee's international travel will be considered entirely for business, and thus completely nontaxable, when any one of the four exception applies:

1. No substantial control;
2. Outside US no more than a week;
3. Less than 25% of time on personal activities; or
4. Vacation is not a major consideration

Five examples of international travel with personal component are provided below:

**Example 1: Trip with a Taxable Event**

An employee plans a personal vacation to coincide with a business conference in France. Travel to France lasts for 10 days, of which 7 days are business related, and 3 days are personal; 70% of the trip is business and 30% is personal. The employee is a managing executive who does not need authorization for travel. The traveler is reimbursed for airfare and 7 days of M&IE and lodging. The other 3 days of M&IE and lodging are considered personal and are not reimbursed.

Since none of the four exceptions applies: 1. the employee exercised substantial control in arranging the trip; 2. the trip was longer than one week; 3. at least 25% of the time outside the U.S. was spent on personal activities; and 4. vacation was a major consideration in planning the trip, the employee must be taxed on 30% of the airfare, which is considered personal use under IRS regulations

#### **Example 2: Trip with No Taxable Event Due to Exception 3**

An employee travels to Switzerland for 10 days, of which 8 days are business related, and 2 days are personal; 80% of the trip is business and 20% is personal. The traveler is reimbursed for airfare and 8 days of M&IE and lodging. The other 2 days of M&IE and lodging are considered personal and are not reimbursed.

The cost of airfare, even though it is reimbursed to the traveler, is not taxable since the personal component is not equal to or greater than 25% of the trip. In this example, because one of the exceptions is met, there is no need to examine the other 3 exceptions for applicability.

#### **Example 3: Trip with No Taxable Event Due to Exception 1**

An employee who is neither a managing executive of, nor related to Y Company, travels to Japan for a business conference on behalf of the company. The employee is reimbursed for the travel expenses to and from the conference location.

The trip took more than a week and the employee took advantage of the opportunity to enjoy a personal vacation which exceeded 25% of the total time on the trip. Since the employee traveling under a reimbursement arrangement is not a managing executive of, or related to Y Company, and is not considered to have substantial control over the arranging of the business trip, the travel expenses shall be considered fully allocable to the business activity.

#### **Example 4: Trip with no Taxable Event Due to Exception 4**

A managing executive and principal shareholder of X Company, travels from New York to Italy, to attend a series of business meetings. At the conclusion of the series of meetings, which last 1 week, the employee spends one week on a personal vacation in Italy. If the employee establishes either that he did not have substantial control over arranging the trip or that a major consideration in determining to make the trip was not to provide an opportunity for taking a personal vacation, the entire travel expense to and from Italy shall be considered fully allocable to business activity.

#### **Example 5: Trip with No Taxable Event Due to Exception 2**

Employee flew from New York to Rome where business was conducted for 1 day. The next 2 days was spent sightseeing in Rome and then flew back to New York. The entire trip, including 2 days for travel en-route, took 5 days.

Since the time outside the US away from home during the trip did not exceed 1 week, the entire travel expense to and from Rome shall be considered fully allocable to business activity.



**XVI. Appendix K: Useful Guidelines**

Travel Policy Training: <https://www.csusb.edu/travel>

**Frequently Asked Questions (FAQ)****1. Can travelers book AIRBNB, VRBO and the like?**

Yes, with the same requirements listed under Lodging.

**2. What constitutes as "Coach" since many airlines offer other categories (i.e.: Super Saver, Business Class, etc.)?**

The cheapest fare may not be appropriate given some airlines restrictions on the cheapest fare such as no baggage carry-on. Traveler should select the most cost-effective fare given the length of trip.

**3. Will the traveler be reimbursed for per diem M&IE if the official travel is less than 24 hours?**

No. However, 75% of the per diem M&IE may be allowed if the trip includes an overnight stay as supported by a lodging receipt. See Less Than 24 Hours Travel

**4. What determines a traveler's per diem reimbursement rate?**

The traveler's assignment location determines the per diem reimbursement rate.

**5. What per diem reimbursement rate will the traveler receive if a meal(s) is provided or is included in the registration fee?**

The per diem M&IE must be adjusted for meals provided by deducting the appropriate amount based on the GSA website. <https://www.gsa.gov/travel/plan-a-trip/per-diem-rates/mie-breakdowns?gsaredirect=mie>

**6. What allowance will the traveler be paid for M&IE?**

	Allowance Is
<b>First Day of Travel Status</b>	75% of the applicable M&IE per diem rate
<b>Subsequent Day on Travel Status</b>	100% of the applicable M&IE per diem rate
<b>Last Day on Travel Status</b>	75% of the applicable M&IE per diem rate

**7. Where does the traveler find the M&IE per diem rates?**

Traveling To	Update Frequency	Rates Set by and Link
<b>Continental United States</b>	Annually every October 1st	General Services Administration <a href="https://www.gsa.gov/travel/">https://www.gsa.gov/travel/</a>

[plan-book/per-diem-rates?gsaredirect=perdiem](#)

<b>Non-foreign Areas (Alaska, Hawaii, US Possessions)</b>	Annually	Department of Defense (Per Diem, Travel and Transportation Allowance Committee (PDTATAC))  <a href="https://www.travel.dod.mil/">https://www.travel.dod.mil/</a>
<b>International</b>	Beginning of each Month	Department of State  <a href="https://aoprals.state.gov/web920/per_diem.asp">https://aoprals.state.gov/web920/per_diem.asp</a>

**8. What per diem reimbursement rate will the traveler receive if they went to multiple business locations in a single day?**

M&IE per diem rates will be based on the location where the traveler spent the night.

**9. Does the traveler need to submit receipts when claiming per diem allowance?**

No. Expenses reimbursed using per diem allowance do not require supporting receipts as long as the claim meets other substantiation requirements, including date, place, and business purpose.

**10. What expenses are included in the per diem rate for M&IE?**

Meals include expenses for breakfast, lunch, dinner, and related tips and taxes. Incidental expenses include fees and tips given to porters, baggage carriers, and hotel staff.

All Policies
Academics Policies
Administration & Finance Policies
Art & Museum Policies
Athletics Policies
Campus & Workplace Environment Policies
Campus Facilities Policies
Campus Health & Safety Policies
Events Policies
Faculty & Staff Policies

General Policies
Human Resources (Employment) Policies
Parking & Vehicles Policies
Students Policies
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SANTOS MANUEL STUDENT UNION  
OF  
CALIFORNIA STATE UNIVERSITY, SAN BERNARDINO

**BYLAWS**

Amended 3-11-21  
Amended 11-14-19  
Amended 11-29-18  
Amended 2-8-18  
Amended 1-18-18  
Amended 3-9-17  
Amended 2-13-14  
Amended 4-12-12  
Amended 10-8-09  
Amended 3-12-09  
Amended 11-29-07  
Amended 10-7-04  
Amended 6-7-01  
Amended 4-13-00  
Amended 6-10-99  
Amended 4-9-98  
Amended 4-13-95  
Amended 12-1-94  
Amended 5-12-94  
Amended 10-14-93  
Amended 2-25-92  
Amended 2-8-91 (BOD approval 11-15-90; Articles of  
Incorporation approved by Secretary of State on 2-8-91.)  
Amended 5-4-90  
Amended 8-1-86

SANTOS MANUEL STUDENT UNION  
OF  
CALIFORNIA STATE UNIVERSITY, SAN BERNARDINO

**BYLAWS**

**ARTICLE I**

**NAME AND PRINCIPAL OFFICE**

**Section 1. NAME**

The name of this Corporation shall be the Santos Manuel Student Union of California State University, San Bernardino herein referred to as the Corporation.

**Section 2. OFFICES**

The principal office for the transaction of the business of the Corporation is hereby fixed and located at California State University, San Bernardino, in the county of San Bernardino, state of California.

**ARTICLE II**

**PURPOSE**

The Corporation shall have such purposes as are now or may hereafter be set forth in its Articles of Incorporation.

The Corporation is authorized pursuant to its purpose and to California Education Code section 89901 to buy, sell and hold title to real property.

**ARTICLE III**

**POWERS**

The Corporation shall have such powers as are now or may hereafter be granted by the Nonprofit Corporation Law of the State of California, except as limited by the provisions of its Articles of Incorporation or these Bylaws.

**ARTICLE IV**

**BOARD OF DIRECTORS**

**Section 1. QUORUM AND NUMBER**

The corporate powers of this Corporation shall be vested in a Board of Directors of fifteen (15) voting directors with a simple majority of the filled positions of the Board of Directors constituting a quorum for the transaction of business. Members of the Board of Directors may receive an incentive for their services rendered.

**Commented [VR1]:** Suggested revision - Student members of the Board of Directors may be eligible to receive a leadership scholarship in recognition of their contribution to the mission of the Santos Manuel Student Union.

## **Section 2. MEMBERSHIP**

The Corporation shall have no members other than the persons constituting its Board of Directors. The following shall constitute the Board of Directors:

The Associated Students, Inc. President (ex-officio) or designee. Voting member.

The Associated Students, Inc. Executive Vice-President (ex-officio) or designee. Voting member.

Seven (7) student representatives at large, appointed by this Board of Directors for staggered two-year terms. Voting members.

One (1) person who holds membership in the Alumni Association who is non-campus personnel nominated by the Alumni Association Board of Directors and appointed by the Board of Directors for a two-year term. During the term of office, the alumni representative must remain in good standing with the Alumni Association and be available to attend Board of Directors meetings. Voting member.

Two (2) California State University, San Bernardino faculty nominated by the Faculty Senate and appointed by the university President for two-year staggered terms. Voting members.

The University President (ex-officio) or designee. Voting member.

One (1) California State University, San Bernardino administrative representative appointed by the university President. Voting member.

Executive Director of the Corporation, who serves as Chief Financial Officer for the Board. Voting member.

Designees must serve the full term of office and are not subject to removal by the designator. Designees can only be removed by voluntary resignation or if they are no longer eligible to serve.

## **Section 3. STUDENT MEMBER ELIGIBILITY/SELECTION PROCESS**

Student Board of Directors and committee members are required to maintain unit loads and grade point averages as outlined in the Student Union Grade Eligibility Policy and Procedures.

The ASI President and Executive Vice President or their designees hold ex-officio positions on the Board of Directors. Seven (7) student representatives-at-large are appointed by the Board of Directors for staggered two year terms. Alternates are selected as needed; the alternate does not hold a position on the Board of Directors, but is encouraged to participate in Committee meetings. Every spring semester, and as necessary, the Corporation posts flyers and advertises as appropriate, soliciting applicants for open student representative positions. The position openings are advertised for a minimum of two weeks.

Applications submitted by eligible students are forwarded to the Personnel Committee for review and recommendation. The Personnel Committee forwards the names of the most qualified student applicants to the Board of Directors for approval at the Annual Meeting held in May of each year, or as necessary for vacancies occurring outside the annual appointment process.

**Section 4. BOARD OF DIRECTORS ELIGIBILITY AND CONCURRENT OFFICES /EMPLOYMENT**

- 1) In order to ensure the widest possible implementation of student involvement and representation, the following criteria for eligibility shall apply to the Board of Directors representative positions:
  - a) Unless otherwise specified in the Board of Directors' Bylaws, holders of major elected or appointed Association Students, Incorporated offices shall not be eligible to concurrently serve on the Board of Directors
  - b) Major elected or appointed Associated Students, Incorporated offices include:
    - Vice President Finance
    - Vice President University Affairs
    - Internal Affairs Director
    - External Affairs Director
    - ASI Board of Directors Representatives
    - ASI Committee Chairs
  - c) Students employed by the Corporation shall not be eligible to serve on the Board of Directors.
  - d) ASI officers and Corporation student employees are encouraged to serve on Board of Directors' committees.

**Section 5. EXECUTIVE COMMITTEE**

The Executive Committee shall consist of the chair, vice chair, secretary, controller and Executive Director.

**Commented [VR2]:** Consider language that defines the authority and limitations of authority of the Executive Committee. Could be located in Article Vii Section 6 Meeting of Executive Committee

**Section 6. TERM OF OFFICE**

The term of office for appointed Board of Directors members shall begin after the Annual Meeting in May and end at the conclusion of the Annual Meeting the following May.

**Section 7. VOTING**

Each voting member of the Board of Directors shall have one (1) vote, said vote may not be cast by proxy.

**Section 8. RESPONSIBILITIES AND EXPECTATIONS**

Directors are expected to fulfill the responsibilities as outlined in the Board of Directors Responsibilities and Expectations Statement. Directors shall register their addresses, e-mail addresses and telephone numbers with the Executive Assistant to the Executive Director, and notices mailed, or e-mailed to them at such addresses shall be valid notices thereof.

**Section 9. CONTRACTS**



Except as otherwise authorized by action of the Board of Directors, no officer or agent of the Corporation may enter into any contract, or execute or endorse any instrument in the name of, or on behalf of, the Corporation. This restriction shall not be construed to limit the authority of authorized officers or agents of the Corporation to make or enter into contracts, agreements or expenditures for the maintenance and operation of the Corporation when previously authorized by the directors of this Corporation.

## **ARTICLE V**

### **INDEMNIFICATION OF DIRECTORS, OFFICERS, AND OTHER AGENTS**

#### **Section 1. RIGHT OF INDEMNITY**

To the fullest extent permitted by law, the Corporation shall indemnify its Directors, Officers, employees, and other persons described in Section 5238(a) of the California Corporations Code, including persons formerly occupying any such position, against all expenses, judgments, fines, settlements and other amounts actually and reasonably incurred by them in connection with any "proceeding" as that term is used in that Section, and including an action by or in the right of the Corporation by reason of the fact that the person is or was a person described in that Section. "Expenses," as used in the bylaw, shall have the same meaning as in Section 5238(a) of the California Corporations Code.

#### **Section 2. APPROVAL OF INDEMNITY**

On written request to the Board of Directors by any person seeking indemnification under Section 5238(b) or Section 5238(c) of the California Corporations Code, the Board of Directors shall promptly determine under Section 5238(e) of the California Corporations Code whether the applicable standard of conduct set forth in Section 5238(b) or Section 5238(c) has been met and, if so, the Board of Directors shall offer indemnification.

#### **Section 3. ADVANCEMENT OF EXPENSES**

To the fullest extent permitted by law and except as otherwise determined by the Board of Directors in a specific instance, expenses incurred by a person seeking indemnification under these Bylaws in defending any proceeding covered by those Sections shall be advanced by the Corporation before final disposition of the proceeding, on receipt by the Corporation of an undertaking by or on behalf of that person that the advance will be repaid unless it is ultimately determined that the person is entitled to be indemnified by the Corporation for those expenses.

#### **Section 4. INSURANCE**

The Corporation shall have the right to purchase and maintain insurance to the fullest extent permitted by law on behalf of its Directors, Officers, employees and other agents, against any liability asserted against or incurred by any Director, Officer, employee or agent in such capacity or arising out of the Director's, Officer's, employee's, or agent's status as such.

## **ARTICLE VI**

### **TERMINATION, REMOVAL QUALIFICATIONS**

#### **Section 1. TERMINATION**

Upon termination of a director's membership on the Board of Directors, as provided in these Bylaws, or by death, all rights of said director and membership in the Corporation, or its property, shall cease.

#### **Section 2. REMOVAL**

Directors appointed by the Board of Directors may be removed without cause, if such removal is approved by a two-thirds (2/3) vote of the total Board of Directors.

#### **Section 3. INVOLUNTARY RESIGNATION**

Members of the Board of Directors are required to attend all Board of Directors and committee meetings. Board of Directors members appointed by the Board of Directors who fail to attend six (6) regularly scheduled Board of Directors and/or committee meetings per year shall be considered to have resigned from office, unless any absence is approved in advance by the Chair of the Board of Directors. The Chair of the Board of Directors shall notify the affected Board of Directors member(s), in writing, of his/her involuntary resignation. Should Board of Directors members who are appointed by other campus entities fail to attend meetings regularly, said entities will be notified in writing and new representatives requested. Involuntary resignations may be appealed to the Board of Directors.

#### **Section 4. QUALIFICATION: EMPLOYEE OF CORPORATION**

Any person who is an employee of the Corporation, with the exception of the Executive Director, shall not be qualified to act as a director, and any director who becomes an employee of the Corporation shall thereupon cease to be a director, and the vacancy will be filled as provided for in these Bylaws.

#### **Section 5. QUALIFICATION: BOARD OF DIRECTORS VACANCIES**

In the event a director ceases to be a director due to resignation, removal, disqualification, death, leave of absence, or otherwise, it will be the responsibility of the Board of Directors to fill that vacancy as soon as possible in accordance with Article II, Section 2, of these Bylaws. If the vacancy is not filled within a reasonable time, the University President shall appoint a director to fill the unexpired term in accordance with subsection (b) (2) of section 42602 of Title 5, California Administrative Code. Said vacancy will be filled for the unexpired term of the former director.

## **ARTICLE VII**

### **MEETINGS**

#### **Section 1. PLACE OF MEETING**

All meetings of the Board of Directors shall be held at the principal office of the Corporation.

#### **Section 2. ANNUAL AND REGULAR MEETINGS**

**Commented [VR3]:** Suggested Revision: All meetings of the Board of Directors shall be held at the principal office of the Corporation or at any other location designated by the Board of Directors, including facilities at the California State University, San Bernardino (CSUSB) Palm Desert Campus or the San Bernardino Campus.

The Annual Meeting of the Board of Directors shall be held in the spring semester, at which time Board of Directors vacancies for expiring terms shall be filled and election of officers for the following year shall be held. Regular meetings of the Board of Directors shall be held each calendar quarter during the academic year, with a minimum of one meeting per quarter. An annual financial statement and audit report shall be presented in the fall semester. Board of Directors review and approval of the budget for the following fiscal year will take place in the spring semester. Whenever possible, all meetings shall be held during the regular business hours of California State University, San Bernardino.

### **Section 3. SPECIAL MEETINGS**

Special meetings of the Board of Directors for any purpose or purposes may be called at any time by the chair, or if the chair is unable or refuses to act, by any four (4) directors, in accordance with the provisions of the California Education Code Section 89922. Notice can be delivered personally, by mail, e-mail, etc.

### **Section 4. NOTICE OF MEETINGS**

The time and locations of regular meetings shall be established annually. Agendas of regular and Annual Meetings containing the date, time and place of the meeting and all items to be acted upon shall be publicized at least seven (7) days in advance of the meeting. Written notice of every regular meeting shall be given to any individual or medium that has filed a written request for notice at least one week prior to the date set for the meeting. Requests for written notice shall be valid for one year from the filing date, unless written notice for renewal is received.

### **Section 5. OPEN MEETINGS**

All meetings of the Board of Directors shall be open and public, and all persons shall be permitted to attend any meeting of the Board of Directors provided, however, that the Board of Directors may hold closed sessions during any meeting to consider those matters that may lawfully be considered in such sessions under California Education Code Sections 89923 to 89928.

### **Section 6. MEETINGS OF THE EXECUTIVE COMMITTEE**

Meetings of the Executive Committee may be called for any purpose by the Chair or by a majority of the Executive Committee if the Chair is not available or refuses to call a meeting. All meetings of the Executive Committee when acting in the capacity of, or on behalf of, the Board of Directors shall be conducted in accordance with the provisions of California Education Code Sections 89923 to 89928.

### **Section 7. MEETINGS BY TELEPHONE**

Any meeting may be held by conference telephone or similar communications equipment provided that all directors participating in the meeting can hear one another, and any members of the public in attendance can hear all the directors. All such directors shall be deemed to be present in person at such meetings.

### **Section 8. CLOSED SESSIONS**

The Board or its committees may hold closed sessions to request information and reports or to review information presented by the Executive Director regarding litigation or personnel matters. These matters

may include personnel appointments, evaluations of employee performance, dismissal of employees, review of information or recommendations regarding charges brought against an employee by another person or employee. For purposes of this section only, "employee" does not include any person elected or appointed to an office. The Board of Directors or its committees may also hold closed sessions to discuss investments where a public discussion could have a negative impact on the Corporation's financial situation. However, in such case, a final decision shall only be made during public session of the Board of Directors.

**Section 9. TRANSACTION OF BUSINESS**

Except as otherwise provided in the Articles of Incorporation of the Corporation, in these Bylaws, or by law, every act or decision done or made by the majority of the Directors present at a meeting duly held at which a quorum is present is the act of the Board of Directors.

**Section 10. TRANSACTION OF BUSINESS AFTER LOSS OF QUORUM**

The Directors present at a duly called and held meeting at which quorum is initially present may continue to do business notwithstanding the loss of a quorum at the meeting due to a withdrawal of Directors from the meeting, provided that any action thereafter taken must be approved by at least a majority of the required quorum for such meeting, or such greater percentage as may be required by law, or the Articles of Incorporation or Bylaws of the Corporation.

**Section 11. MINUTES OF MEETINGS AND CONDUCT**

Regular minutes of meetings shall be completed within two weeks of each meeting. The proceedings of the Board of Directors shall be kept in a binder provided for that purpose. Meetings of the Board of Directors shall be presided over by the Chair, or in his/her absence, the Vice Chair, or in the absence of each of these persons by a Chairperson chosen by a majority of the Directors present at the meeting.

**ARTICLE VIII**

**RESPONSIBILITIES OF THE BOARD OF DIRECTORS**

**Section 1. UNION OPERATION**

The Board of Directors is charged with the responsibility for recommending policy for operating the Corporation and developing and adopting the budget for the Corporation. It has the authority to establish such committees as necessary to carry out the assignment.

**Section 2. RULES AND POLICIES**

The Board of Directors will abide by all the rules and regulations set forth in the Corporation's Articles of Incorporation and related Bylaws, as well as any university, trustee, or Education Code requirements that govern or have an effect on said Corporation.

**Section 3. BUDGET**

The Board of Directors will adopt a fiscal year budget at its spring semester meeting, subject to approval by the University President.

**ARTICLE IX**  
**STANDING COMMITTEES**

**Section 1. MEMBERSHIP**

Each standing committee shall have a membership of no less than three members. Unless otherwise noted in these bylaws, at least three of the committee members must be appointed from the Board of Directors. Any committees delegated authority to act on behalf of the Board of Directors shall be composed solely of voting Directors. Committees are generally chaired by students, however, if the elected chair is a non-student, a student co-chair will also be elected.

**Section 2. APPOINTMENT**

Unless otherwise specified in these bylaws, members to standing committees shall be appointed by the chair, subject to confirmation by the Board of Directors at its next meeting. The chair may make interim appointments pending confirmation.

**Section 3. DESIGNATED STANDING COMMITTEES**

*PERSONNEL:* In the event of Board vacancies, this committee shall recommend to the Board of Directors those persons whom the committee determines are most qualified to serve in the various positions designated in these Bylaws. The committee also notifies the appropriate constituent group having representation on the Board of Directors, of a Board of Directors vacancy from that group. The committee will also advise and/or recommend policy to the Executive Director and/or the Board of Directors on matters pertaining to personnel. Only voting members of the Board of Directors may serve on the Personnel Committee.

*FINANCE AND CONTRACTS:* This committee will draft a budget for the following fiscal year and present its proposed budget to the Board of Directors for consideration and approval. This committee will meet annually with the auditors to discuss the annual financial audit as well as consider any other financial matters that may arise and recommend its position on such matters to the Board of Directors.

*POLICIES AND PROCEDURES:* This committee prepares, reviews, and recommends policies and procedures related to the overall use of the facility, to the Board of Directors for approval.

*STRATEGIC PLANNING:* This committee will review annually and provide recommendations to the Board of Directors to update the Strategic Plan, as appropriate.

*RECREATION & WELLNESS:* This committee shall act as a sub-committee of the SMSU Board of Directors and shall advise on policy, budgets and operation of the recreational activities and programs of the Recreation and Wellness Department. The committee shall submit documents necessary for approval of the policies of the Recreation and Wellness Department and the annual budget of Student Union funds used for the Recreation and Wellness Department.

The committee shall consist of the following voting members:  
Student Representative - Chair of the Committee  
SMSU Board of Directors Student Representative  
Student Representative

Student Representative  
Student Representative  
Student Representative  
Faculty Representative  
Staff Representative  
Recreation & Wellness Director (Ex Officio member)

The Chair of the Board of Directors, with appropriate consultation, will select all representatives nominated by the Director of the Recreation and Wellness Department. The Board of Directors shall approve or accept all appointments to the committee. All appointments will be either a 1- or 2-year term, as selected by the applicant and at the discretion of the Chair of the Board of Directors.

*AUDIT:* The committee will make recommendations to the Board of Directors on the hiring and firing of independent certified public accountants (CPAs). The audit committee can negotiate the independent CPAs compensation on behalf of the Board of Directors. This committee will confer with the auditor to satisfy committee members that the financial affairs of the Santos Manuel Student Union are in order. The committee will review the audit and make recommendations to the board of directors to accept the audit and will approve non-audit services by the independent CPAs accounting firm, and ensure such services conform to standards in the Yellow Book issued by the U.S. Comptroller General.

*Membership:* The audit committee cannot include staff members, the chair of the board of directors, or the Controller. Members of the Finance & Contracts Committee may sit on the audit committee but cannot comprise 50% or more of the committee. The chairperson of the audit committee may not be a member of the Finance & Contracts Committee.

*FACILITIES AND SUSTAINABILITY:* This committee will discuss the operational systems within the Santos Manuel Student Union facilities, including but not limited to, long-range planning, construction, expansions, renovations, and space usage. This committee will review the commercial services operations in the Santos Manuel Student Union, including but not limited to dining and convenience store services, reviewing price increases or decreases, and provides findings to the Board of Directors. The committee shall meet with the Dining Services General Manager and the University Enterprise Corporation Executive Director as needed to monitor the commercial services operation within the facility. In efforts to maintain its commitment to sustainable practices, this committee will research CSU's and other schools' efforts regarding encouraging sustainability, new environmental strategies, and energy-savings initiatives to make recommendations that improve the SMSU's sustainable practices.

## **ARTICLE X**

### **CORPORATE OFFICERS**

#### **Section 1. CORPORATE OFFICERS**

Corporate officers shall consist of a chair, vice chair, secretary and controller and should be students whenever possible. If a corporate officer is a non-student, a student co-chair will be appointed by the Board of Directors.

CHAIR: The chair of this Corporation shall be elected by and from the Board of Directors. The chair will be responsible for calling meetings, establishing an agenda, presiding over meetings and making appointments to Board of Directors committees. The chair of the Board of Directors shall be the official spokes-person for the Board of Directors. The Chair may sign contracts, subleases, or other instruments which have been authorized to be executed on behalf of the Corporation, except in cases where the signing thereof shall be expressly delegated by the Board of Directors, or by these Bylaws, or by statute to some other officer or agent of the Corporation and, in general, he/she shall perform all duties incident to the functions of the Chair of a Corporation and such other duties as may be prescribed by the Board of Directors from time to time.

VICE CHAIR: The vice chair of this Corporation shall be elected by and from the Board of Directors. The vice chair shall act as chair in absence of the chair, and will also handle other duties as may be assigned by the chair.

SECRETARY: The secretary of this Corporation shall be elected by and from the Board of Directors. The secretary will be responsible for reviewing and authenticating Board of Directors minutes prior to distribution and other duties as may be assigned by the chair.

CONTROLLER: The controller of this Corporation shall be elected by and from the Board of Directors. The controller will be the chair of the Finance & Contracts committee and be responsible for presenting fiscal recommendations, as adopted by the committee, to the Board of Directors for approval. The controller will also be responsible for other duties as may be assigned by the chair.

## **Section 2. ELECTIONS**

Corporate officers will be elected for a one-year term at the Annual Meeting of the Board of Directors.

## **Section 3. RESPONSIBILITIES OF CORPORATE OFFICERS**

The corporate officers shall be responsible for their assigned duties and any other duties that the Board of Directors may assign them to maintain an orderly process of conducting the day-to-day business of the Corporation.

# **ARTICLE XI**

## **DELEGATION OF AUTHORITY**

There shall be an Executive Director of the Corporation who shall be appointed by the President of the University upon the recommendation of the Vice President for Student Affairs. The search for the Executive Director will be conducted consistent with University procedures.

The Executive Director in this position is administratively responsible to the Vice President for Student Affairs or designee for all services, programs, and fiscal matters pertaining to the Corporation. The Executive Director is responsible for development and operation of the Corporation. Specifically, he/she has responsibility for educational and social programs, commercial activities, building maintenance, scheduling and reservations, office operations, accounting and financing, personnel, security, publicity and public relations and all other matters related to the Corporation operations.

The Executive Director has full responsibility for the financial operations of and for maintaining the financial procedures of the Corporation in accordance with University and Chancellor's Office procedures. The Executive Director has the responsibility to implement those policies and procedures established by the Board of Directors.

## **ARTICLE XII**

### **PROHIBITION AGAINST SHARING CORPORATE PROFITS AND ASSETS**

No director, officer, employee or other person shall have, own, or enjoy property rights or interest in or to any of the real or personal property of this Corporation. No director, officer, employee, or other person connected with this Corporation, or any private individual, shall receive at any time any of the net earnings or pecuniary profit from the operations of the Corporation; provided however, that this provision shall not prevent payment to any such person as reasonable compensation for services performed for the Corporation in effecting any of its public or charitable purposes, provided that such compensation is otherwise permitted by these Bylaws and is fixed by resolution of the Board of Directors; and no such person shall be entitled to share in the distribution of, and shall not receive, any of the corporate assets on dissolution of the Corporation.

## **ARTICLE XIII**

### **CORPORATE RECORDS AND REPORTS**

#### **Section 1. MAINTENANCE OF CORPORATE RECORDS**

The Corporation shall keep at its principal office in the State of California:

Agendas and Minutes of all meetings of the Board of Directors and committees of the Board of Directors, indicating the time and place of holding such meetings, whether regular or special, how called, the notice given and the names of those present and the proceedings thereof; and

Adequate and correct books and records of account, including accounts of its properties and business transactions and accounts of its assets, liabilities, receipts, disbursements, gains and losses.

#### **Section 2. ANNUAL REPORT**

The Board of Directors shall cause an annual report to be furnished no later than one hundred and eighty (180) days after the close of the Corporation's fiscal year to all Directors of the Corporation, which report shall contain the following information in appropriate detail:

The assets and liabilities, including the trust funds, of the Corporation as of the end of the fiscal year;  
The principal changes in assets and liabilities, including trust funds, during the fiscal year;

The revenue or receipts of the Corporation, both unrestricted and restricted to the particular purposes, for the fiscal year;



The expenses or disbursements of the Corporation, for both general and restricted purposes, during the fiscal year.

#### **ARTICLE XIV**

##### **ACCOUNTING**

###### **Section 1. FISCAL OFFICER**

The Chief Financial Officer of the University shall be the custodian of the Corporation's monetary accounts. The Corporation shall reimburse the state of California for all accounting and other related business management expenses incurred by the state of California for the Corporation. An estimate of these expenses shall be obtained from the chief fiscal officer of the University for inclusion in the Corporation's annual budget when that budget is prepared.

###### **Section 2. ANNUAL AUDIT**

The Corporation shall be subject to an annual audit by a firm of certified public accountants as provided in California Education Code Section 89900.

#### **ARTICLE XV**

##### **CONFLICT OF INTEREST**

A Director shall not engage in any activity during his or her membership on the Corporation Board of Directors that might impair performance as a member of the Board of Directors or in the existence of a conflict of interest.

Directors, individually or in association with another entity, shall have no financial interest in or contract with the Corporation.

A Director shall not utilize any information, not a matter of public record, which is received by reason of Board membership, for personal pecuniary gain, regardless of whether the gain is realized during the Director's term or thereafter.

Each Director and committee member shall comply with the Conflict of Interest Policy adopted by the Corporation, including any amendments, and shall execute a written certification of compliance upon taking office and for each year of his or her term(s) thereafter.

No Director shall be financially interested in any contract or other transaction entered into by the Corporation in violation of the California Education Code.

#### **ARTICLE XVI**

##### **FISCAL YEAR**

###### **Section 1. FISCAL YEAR**

The fiscal year of the Corporation shall be from July 1 through June 30.

## **ARTICLE XVII**

### **RULES OF PROCEDURE**

#### **Section 1. ROBERT'S RULES**

All rules of procedure not governed by the Bylaws shall be governed by Robert's Rules of Order, latest revised edition.

## **ARTICLE XVIII**

### **AMENDMENTS**

#### **Section 1. VOTE REQUIRED**

These Bylaws may be amended at any regular meeting of the Board of Directors by a two-thirds (2/3) vote of the total membership of the Board of Directors, providing that the amendment has been submitted in writing at the previous regular meeting, or submitted in writing to the directors at least thirty (30) days prior to the next regular meeting of the Board of Directors.

## **Current Bylaw Compliance Check**

### **Top seven changes/recommendations (Board level, high impact):**

1. **Open meeting & notice standards:** Codify Education Code §§89920–89923 (the “Seymour Act”) in full: meetings must be open/public; regular meeting one week notice; special meeting 24hour notice; and the limited grounds for closed session. Model peer language exists (LA and San Marcos). [Legislative Information+1](#)
2. **Public records transparency:** Add a dedicated Article implementing the Richard McKee Transparency Act (Ed. Code §§89913–89919) so requests, response times, fees, and exemptions are clear in bylaws (policy level) with procedures in your companion manual. [Legislative Information](#)
3. **Audit & Audit Committee independence:** Reaffirm the annual independent audit and publish requirement; align the Audit Committee with Gov. Code §12586(e) (no staff on the audit committee; if non-directors serve, they cannot be staff; committee may recommend auditor under Board supervision). [Legislative Information+1](#)
4. **Officer roles & segregation of duties:** Clarify that the corporate **CFO** is the corporation’s officer (not the University’s CFO) per Corp. Code §5213; prohibit the President/Chair from also serving as Secretary or CFO; align signature authority with Corp. Code §5214. Your current fiscal manual shows University Auxiliary Accounting performing key controls—keep that operational relationship, but the bylaws should clearly define the corporate officers to ensure fiduciary clarity. [Legislative Information+1](#)
5. **Meeting methods & voting:** Explicitly allow teleconference/web conference if the public can hear directors (modeled on LA/CSUSM) and ban proxy, secret ballot, and email voting for action items (peer standard at LA; strongly improves transparency).
6. **Indemnification & D&O coverage:** Replace generic indemnity language with Corp. Code §5238 conforming text and reference to D&O insurance; add Attorney General carveouts for charitable trust claims. [Legislative Information](#)

7. **Presidential oversight & system alignment.** Add an Article affirming CSU President oversight and good standing requirements under Title 5 and Chancellor’s Office auxiliary guidance and incorporate bylaw amendment approval by the University President, following CSUN’s practice (2/3 + President confirmation). [California State University](#)

**Why now (compliance drivers):**

- **Seymour Act / McKee Act** enforcement and public expectations for transparency. [Legislative Information+1](#)
  - **Attorney General audit committee rules** for charitable corporations (which auxiliaries are). [California DOJ](#)
  - **CSU auxiliary governance** expectations in operating agreement renewals (2024 updates). [stage.calstate.edu](#)
- 

**Peer comparison highlights (what neighbors do that works)**

- **CSU Los Angeles (USU):** “Proxy voting is not allowed. Secret ballot... not allowed for Action Items. Voting by email is not allowed.” Also codifies 1 week regular notice and 24hour special meeting notice; permits telephone/web meetings if public can hear all directors. These are excellent transparency protections.
  - **CSU Northridge (USU):** Bylaw amendments require approval by two thirds (2/3) of filled director positions and confirmation by the University President—a robust control and strong CSU alignment.
  - **CSU San Marcos (ASI):** Explicit President oversight article; annual independent audit Article; clear staff advisory (non-voting) role for the Executive Director; and detailed committee/voting practices.
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**Section by section gap analysis (with fix-it guidance)**

**1) Meetings, notice, closed session**

- **Observed gap:** Our bylaws should explicitly restate open meeting requirements for auxiliaries (not Brown Act, but parallel rules in Ed. Code §§89920–89923), and codify one week notice (regular) and 24hour notice (special), with limited closed session grounds (litigation, labor, personnel; investment discussion with final action in open). [Legislative Information+1](#)
- **Peer pattern:** LA and CSUSM mirror the one week/24hour framework and publish agendas online.
- **Recommendation:** Adopt the peer structure, add a requirement that agendas be posted to the website and at a publicly accessible location; include an emergency meeting minute posting rule.

## 2) Public records (McKee Act)

- **Observed gap:** Many auxiliaries bury Public Records practices in procedures; best practice is a bylaws article that (i) affirms records are public, (ii) defines response timelines, (iii) references lawful exemptions, and (iv) sets duplication cost standards. Ed. Code §89914 governs scope and access. [Legislative Information](#)
- **Recommendation:** Add an article with high level standards and move details (intake form, clock starts, fee schedule) to a procedures section.

## 3) Audit & Audit Committee independence

- **Observed gap:** Bylaws should expressly require the annual independent audit and published financials (Ed. Code §89900), and define an independent Audit Committee under Gov. Code §12586(e) (no staff; may include non-directors if not staff; committee recommends retention/compensation of the independent auditor subject to Board oversight). [Legislative Information+1](#)
- **Peer pattern:** LA details audit committee duties and independence expectations.
- **Recommendation:** Update your Audit Article accordingly.

## 4) Officer structure & signature authority

- **Observed gap:** Our fiscal manual shows checks issued by University Auxiliary Accounting and signature rules keyed to CSUSB officials; however, the corporate CFO role must be clearly a corporate officer under Corp. Code §5213, with dual signature expectations aligned to §5214 for instruments. Keep operational reliance on University Auxiliary Accounting, but the bylaws should name SMSU officers, their duties, and internal control roles. [Legislative Information+1](#)
- **Recommendation:** Clarify officers, forbid the Chair/President from also serving as CFO, and align bank/instrument execution language to §5214.

## 5) Board voting hygiene & remote access

- **Observed gap:** If our bylaws are silent on proxies, secret ballots, or email votes, add explicit prohibitions (proxies/secret ballots/email voting) and allow teleconference/web conference only if the public can hear all directors.
- **Recommendation:** Lift LA/CSUSM patterns; codify that action items require roll call or recorded vote in minutes; specify quorum and loss of quorum effects (discussion may continue but no action).

## 6) Indemnification & insurance

- **Observed gap:** Replace generic indemnity with Corp. Code §5238conforming language, including AG/charitable trust carveouts and “successful defense” fee recovery; reference D&O insurance. [Legislative Information](#)

## 7) Presidential oversight and bylaw amendments

- **Observed gap:** Make explicit the President’s oversight and good standing expectations under Title 5/Chancellor’s Office; require President’s written concurrence for amendments, mirroring CSUN.