

## Recommended Modifications to CIRM Travel Policy With Regard to Meal Reimbursement:

### B. Policy

All official travel shall be properly authorized, reported, and reimbursed in accordance with this Policy. Under no circumstances shall expenses for personal travel be charged to, or be temporarily funded by, the CIRM, unless otherwise noted in this Policy. When a CIRM employee travels under the sponsorship of a non-CIRM entity, travel expenses, including advances, or billings, shall not be charged to a CIRM account or billed to the CIRM, subject to the availability of sufficient time for the sponsor to advance funds for travel and subject to the sponsor's billing and reimbursement procedures. CIRM employees traveling on official business shall observe normally accepted standards of propriety in the type and manner of expenses they incur. In addition, it is the traveler's responsibility to report his or her actual travel expenses in a responsible and ethical manner, in accordance with the regulations set forth in this Policy. The travel reimbursement procedures contained in this Policy are designed to conform to the substantiation rules published by the Internal Revenue Service (IRS). ~~Travel expenses considered by the IRS to be taxable income to the traveler are not reimbursable, except for subsistence payments for travel of less than 24 hours and certain travel expenses related to moving a new appointee or a current employee.~~

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**Deleted:** Thus, any payment made to an employee in connection with official travel that lasts for one year or less shall not result in additional taxable income to the employee.