
15.1 General Policies and Restrictions

Clayton State University reimburses travelers for reasonable and necessary expenses incurred in connection with approved travel on behalf of the State.

A necessary expense is one for which there exists a clear business purpose and is within the State's expense policy limitations. A clear business purpose contains all information necessary to substantiate the expenditure including a list of attendees, if appropriate, and their purpose for attending, business topics discussed, or how the expenditure benefited the university.

Establishing policies and procedures for travel expenses enables the university to effectively comply with federal and state regulations. These policies and procedures apply to reimbursements from all State fund sources.

These policies are intended to be guidelines for the reimbursement of all university approved travel expenses. There are several key points to remember when incurring expenses on behalf of the State:

- Under no circumstances should an individual approve his/her own expense report. In most cases he/she should not approve the expense reports of a person to whom he/she functionally or administratively reports. The State Accounting Office does grant a specific exemption for presidents of institutions. The exception is quoted below:

Exception – Presidents of institutions under the umbrella of the University System of Georgia or the Technical College System of Georgia are excluded from the requirement that their expense report must be approved by their immediate supervisor or higher administrative authority. However, processes should still be in place for their expense reports to be reviewed for appropriateness and reasonableness.

- A large number of exceptions or policy violations will increase the likelihood of expense report audits.
- The State will not pay for personal expenses

15.2 Travel Regulations

In requiring employees to travel in the performance of their duties for which there exists a clear business purpose, Clayton State University will reimburse those employees for reasonable and necessary expenses that are incurred (and are within the university's and

the state's expense policy limitations) while traveling away from their official headquarters and places of residence. In cooperation with regulations promulgated by the State Accounting Officer, in cooperation with the Office of Planning and Budget, and the Board of Regents, Clayton State University has adopted the following regulations regarding travel of employees on official business of the University System. It is believed that these travel regulations will protect the best interest of the employee and Clayton State University. Teleconferencing instead of travel should be considered when possible.

The State Accounting Officer is responsible for establishing Statewide Travel Regulations for all agencies, boards, and commissions of the state. Complete information about the Statewide Travel Regulations is available from the State Accounting Office web site at

<http://sao.georgia.gov/state-travel-policy>.

The Board of Regents has further defined the travel regulations for all units of the University System of Georgia. These regulations are detailed in the USG Business Procedures Manual, Section 15. The USG Business Procedures Manual is available at

http://www.usg.edu/business_procedures_manual/section4/.

15.2.1 Travel Authorization

Prior Approvals

Employees required to travel in the performance of their official duties and entitled to reimbursement for expenses incurred shall have prior authorization from (1) their immediate supervisor, and (2) other approvals as required by their department. A specific authorization is required for those individuals who are required to make occasional trips. Specific authorization shall be in such form as to indicate the itinerary, the estimated cost of travel, the mode of transportation, the general purpose of travel, and the name/phone number of a contact person in the requestor's department to be used when the employee is on travel status. International travel must be approved by a higher level authority.

Employees should fill out the paper Travel Authorization form and acquire approval from the department head or designated official PRIOR to the travel. The Travel Authorization must be included with all expenses related to the travel request. Please do not submit travel authorizations through the Expenses Module at this time. The Travel Authorization form may be accessed at:

<http://www.clayton.edu/accounting-services/expenses/travel/forms>

and selecting Travel Authorization Form. The form is an excel spreadsheet and allows on-line completion and printing of the completed form.

Business Purpose Justification and Explanation Statements

In cases where a submitted expense does not conform to university policy, or if a receipt is lost or missing, an explanation is required when submitting the expense with the Expense module in PeopleSoft. The expense report in PeopleSoft has an available comment field for explanations or documentation of business purpose justifications. Comments must be provided in this field explaining why this exception to policy was necessary, or to describe the missing documentation. The individual's immediate supervisor or higher administrative authority must approve these statements.

Standing Authorization to Travel Within the State of Georgia

In the case of individuals required to travel locally on a regular basis, approval may be in the form of a standing authorization prepared on a fiscal year basis. Standing authorizations are for mileage and parking expenses only. Standing authorizations are prepared and maintained on file by the employee and the Academic Deans or Other Administrators. The standing authorizations must be submitted with each expense report.

15.2.2 Subsistence (Meals and Lodging)

Claims and Allowable Costs

Reimbursement Claims

Reimbursement claims for subsistence (meals and lodging) are to be reported using the on-line expense report (available in the PeopleSoft Employee Self Service module) by date, location, and amount for each meal and lodging claimed. Meals are reimbursed on a per diem basis, not on actual meal expense unless the actual expense is less than the per diem rate. Below are the per diem rates. An individual taking annual leave while away from headquarters on official business is not entitled to subsistence for the period of the leave. With certain exceptions, reimbursement for subsistence within a 50-mile radius of a person's home office or residence is not allowable. Out-of-state travel expenses for meals and lodging will be reimbursed up to the maximum as allowed by the Federal Per Diem Rates.

Limits on Meal Allowances

The official State of Georgia meal allowance schedule, published at: http://sao.georgia.gov/sites/sao.georgia.gov/files/imported/vgn/images/portal/cit_1210/11/62/174416160SOG_Meal_Allowances_082011.pdf, sets the maximum allowable reimbursement for meals for travel within the State of Georgia.

The federal per diem rates will be used to determine all out of state per diem. Meal per diem rates are based on the city and county in which the employee is located at that particular mealtime.

Calculations in examples used for explanation later in this section are based upon the maximum meal allowances set at the time of publication of this manual. When these official meal allowances change, this manual may not have the examples changed immediately. If that case occurs, the official meal allowances on the web site referenced immediately above will be used in place of the limits in the examples.

The Meal Allowances provide different limits for standard in-state per diem rates and for hi-cost area rates. At the time of publication of this manual, the high cost areas were limited to limited to the following counties: Chatham, Cobb, DeKalb, Fulton, Glynn, and Gwinnett counties. *If these counties are changed on the official web site referenced above, then the new list of counties will control what is considered a high cost area, regardless of examples published below in this section.*

Meals

Meals Associated with Overnight Travel

Employees traveling overnight may be paid a per diem amount designed to cover the cost of three (3) meals per day for all days on travel status **other than the day of departure and the day of return**.

Travelers are eligible for 75 percent (75%) of the total per diem rate on the first and last day of travel. For example on the first day of travel an employee has meals that consist of breakfast/lunch/dinner then the per diem allowance will be $(\$28.00 \times 75\%) = \21.00 .

For trips involving multiple travel destinations, base the reduction on the per diem rate in effect where the night was spent as follows:

- Departure Day: Where you spend the first night
- Return Day: Where you spend the night before returning to home base.

Meals Associated With Non Overnight Travel

Employees on university business who travel more than 50 miles from their Residence or Primary Work Station on a work assignment, and are away for more than four (12) hours, may receive the total days per diem rate, even when there is no overnight lodging. The per diem rate must be adjusted for any meals **provided** to the employee.

Employees on official business attending luncheon or dinner meetings are entitled to receive reimbursement for actual costs incurred, provided that:

- The purpose of the meeting is to discuss business and the nature of the business is stated on the travel expense report
- The luncheon or dinner meeting is planned in advance and includes persons not employed by the university
- The meal is an integral part of the meeting
- The meal is served at the same establishment that hosts the meeting

Employees who are reimbursed for any of these circumstances are still expected to remain within the authorized meal limits.

Each Dean or Vice President, or their designee, is to determine when an overnight stay is justified.

Day of Departure and Return

Travelers are eligible for 75 percent of the total per diem rate on the first and last day of travel and on single day trips where continuous travel is equal to or greater than 12 hours. For example, if the per diem rate allows a \$28 total reimbursement, $\$21.00 [(\$28 \times .75) = \$21]$ would be allowable on a travel departure or return day.

For trips involving multiple travel destinations, base the reduction on the per diem in effect for where the night was spent as follows:

- Departure Day: Where you spend the night.
- Return Day: Where you spent the night before returning to home base.

When meals are provided at no cost in conjunction with travel events on a travel departure or return day, the full meals per diem reimbursement rate is reduced by the full amount of the appropriate meals after the 75% proration. For example, if the per diem allows a \$28 total reimbursement, and lunch was provided at no cost on a travel departure or return day, the total allowable reimbursement for that day would be $\$14 [(\$28 \times .75) - \$7 \text{ lunch} = \$14]$.

Meals Included in Registration Fees

If any meal is included as a part of the cost of a conference registration, etc., such meal should not be considered eligible in the calculation of per diem and an employee may not receive per diem for the normally eligible number of meals. For example, if conference registration includes breakfast and lunch, the employee will only receive per diem for the dinner meal. Because most conferences, etc., accommodate a variety of dietary needs/restrictions, employees are expected to participate in such meals.

In rare circumstances, an employee may be unable to participate in a conference meal. In such a case, the employee may request the per diem amount associated with the meal purchased. If requesting such reimbursement, a receipt documenting the meal purchase must be attached to the travel expense statement, and a justification for the meal purchase must be indicated on the statement.

Per Diem Allowance for Meals Associated with Overnight Travel Outside Georgia

Employees are considered traveling outside Georgia when their official responsibilities must be performed at an out-of-state location.

Note: Employees who are working in Georgia but lodging in another state are not traveling outside Georgia. Travel to points just beyond the state border necessary for the accomplishment of in-state business shall not be construed as out-of-state travel for the purpose of these regulations.

The federal per diem rates and meal amounts applicable to travel outside of Georgia can be found at the following web sites:

- Federal per diem rates for locations within the continental United States: <http://www.gsa.gov/perdiem>
- Breakdown by meal for federal per diem amounts: <http://www.gsa.gov/mie>
- Federal per diem rates for foreign travel: http://aoprals.state.gov/web920/per_diem.asp
- Breakdown by meal for foreign per diem amounts: http://aoprals.state.gov/content.asp?content_id=114&menu_id=81
- Federal per diem rates for Alaska, Hawaii, and US territories and possessions: <http://www.defensetravel.dod.mil/site/perdiemCalc.cfm>

* **Note:** Use of federal per diem rates for an out-of-state location not defined in the PeopleSoft Financials software requires prior written approval by the institution.

Meals Not Associated with Overnight Travel

Employees traveling for their job who do not stay overnight may be reimbursed for meal expenses under the following situations.

1. Employees acting as an official representative for their department may receive per diem for meals that are an integral part of a scheduled, official meeting. Per diem is only authorized, however, if the meeting is with persons outside the employee's department and if the meeting continues during the meal. Employees are not authorized to receive this per diem if they leave the premises of the meeting site.
2. Employees may be reimbursed for noon meals that are part of a required registration fee that is paid by the employee.

Note: Statewide Travel Regulations *do not* authorize employees to receive a per diem-based reimbursement for meals purchased during a "lunch meeting" in which the meal and the meeting are one and the same. The registration fee serves as the basis for reimbursement, not the per diem allowance.

3. Employees on state business who travel more than fifty (50) miles from home or headquarters on a work assignment, and are away for more than twelve (12) hours, may receive per diem for the noon meal, even when there is no overnight lodging. In addition to the noon meal, employees who depart prior to 6:30 a.m. are entitled to per diem for breakfast, and employees who return later than 7:30 p.m. are entitled to per diem for dinner. Employees must meet the eligibility requirements outlined above for per diem related to the noon meal before per diem for breakfast and/or dinner will be considered.

Employees who are reimbursed for any of these circumstances are still expected to remain within the authorized meal limits.

Documentation Relating to Meals

Receipts for meals are not required, except when requesting reimbursement in lieu of a meal provided within a conference registration fee due to dietary needs/restrictions. Times of departure (for the day of departure) and return (for the day of return) should be noted on the employee expense report to substantiate meals eligible for payment of per diem. All meals included as a part of conference registration fees, etc., should be noted on the expense report. Meal expenses incurred that exceed the authorized per diem amounts due to travel in high cost areas or out-of-state should be itemized separately and

explained on the expense report, and are eligible for reimbursement as determined by the Accounting Services Department.

Meal Expenses Incurred While Taking Leave

Employees who take annual leave while on travel status may not be reimbursed for meal expenses incurred during the period of leave.

Employee Group Meals

Under certain infrequent circumstances, employees may be required to remain at the work site during mealtime. Such circumstances include emergency situations, but may also include intra-departmental meetings or training sessions where the meeting or training session extends beyond the meal times and the employees are not permitted to leave the premises of the meeting site.

Under these and similar circumstances, organizations may purchase meals for the affected employees. Purchase of such meals should be approved by a higher level approving authority prior to the date of the event (for non-emergency situations). Such expenditures are limited to the purchase of meals and necessary beverages only (this does not include snacks). Meal limits outlined in the *Statewide Travel and Expense Policy* must be adhered to. Meal expenses associated with meetings/training sessions must be documented with receipts and a copy of the formal written agenda. In all instances, the employee for whom meals were purchased must include a list of attendees with the request for payment.

These meals should be coded to expense type “Group Meals”. This account will be subject to special audit scrutiny to ensure that such expenditures are infrequent, rather than routine.

Non-Employee Group Meals

Meals may be provided to individuals who are not employed by the State under the following circumstances (**all criteria must be met**):

- Such individuals are serving in an advisory capacity or providing pro bono service to a State organization.
- A meal is required because the timing of the meeting/service is such to allow for adequate travel time to the meeting site in the morning, and return to residence in the afternoon, so as to avoid unnecessary travel expenses (overnight stay) on the part of the participants.
- The meal is approved by a higher level approving authority prior to the date of the event. Such expenditures are limited to the purchase of meals and necessary beverages only (does not include snacks). Meal limits

outlined in the *State of Georgia Statewide Travel Policy* must be adhered to.

These meals should be charged to the expenditure account, “Group Meals”. A copy of the meeting agenda or description of the service activity (with appropriate approval) should be included as backup documentation and attached as a receipt with the request for payment. Additionally, a general description and the total number of people that will be attending the activity (e.g., advisory board members, local government leaders, etc.) should be attached.

This account will be subject to special audit scrutiny to ensure that such expenditures are infrequent, rather than routine. This Policy does not allow the purchase of meals for a “lunch meeting” in which the meal and the meeting are one in the same.

Special Meals

Reimbursement designed for those occasions when, as a matter of extraordinary courtesy or necessity, it is appropriate and in the best interest of the State to use public funds for provision of a meal to a person who is not otherwise eligible for such reimbursement and where reimbursement is not available from another source. Requests should be within reason and may include tax and tips. Itemized receipts are required.

Examples include:

- Visiting dignitaries or executive-level persons from other governmental units, and persons providing identified gratuity services to the State. This explicitly does not include normal visits, meetings, reviews, etc., by federal or local representatives.
- Extraordinary situations are when State employees are required by their supervisor to work more than a twelve-hour workday or six-hours on a non-scheduled weekend (when such are not normal working hours to meet crucial deadlines or to handle emergencies).

All special meals must have prior approval from the Vice President of Business & Operations unless specific authority for approval has been delegated to a department head for a period not to exceed one fiscal year.

Lodging

Regulations Governing Lodging Costs

Employees who travel more than 50 miles (and outside the county) from their home office, residence, or headquarters may be reimbursed for lodging expenses associated with approved overnight travel.

Employees will be reimbursed for the actual lodging expenses, provided the expenses are reasonable. Employees who stay at a hotel/motel that is holding a scheduled meeting or seminar may incur lodging expenses that exceed the rates generally considered reasonable. The higher cost may be justified to avoid excessive transportation costs between a lower cost hotel/motel and the location of the meeting. When the conference does not have an official hotel, the traveler is required to obtain a property within reasonable proximity to the conference.

It is expected that reservations will be made in advance whenever practical, that minimum rate accommodations will be utilized, that "deluxe" hotels and motels will be avoided, and that corporate/government rates will be obtained whenever possible. Many hotels and motels grant commercial rates upon request to state employees who show identification. These rates may be exceeded, but must be justified. For example, if an employee stays at a higher cost hotel where a meeting is held in order to avoid excessive transportation costs between a lower cost hotel and the location of the meeting, or for the safety of the individual, then these costs are justified.

Authorization for Lodging within the 50-Mile Radius

On occasions, the university is required to sponsor conferences, trade shows, and other functions which require personnel to work at the event. Also on occasion, the university may sponsor employee retreats that require groups of employees to be present at an off-site location. In many cases, the employees involved in these activities reside or work less than 50 miles from the scheduled meeting site. In addition to mileage, affected employees may be reimbursed for meals and lodging in accordance with the provisions of the Travel Regulations.

It should be noted that this provision only applies to conferences and other institution sponsored events that occur. This provision does not authorize persons to claim travel reimbursement for activities which are part of their normal responsibilities. In addition, this provision would not apply for persons who are required to attend evening meetings as part of their normal responsibilities.

Georgia's "Green Hotels" Program

The Georgia Department of Natural Resources has developed a program to identify and certify lodging properties that are taking significant steps to reduce their demands on Georgia's natural resources and to act as good corporate citizens. These certified "Green Hotels" meet a stringent standard for environmental stewardship and operational efficiency. By using less toxic cleaning and maintenance chemicals, these hotels provide healthier conditions for guests and employees.

When traveling on state business and hosting meetings, state employees are encouraged to explore opportunities to support these properties where cost-competitive. The current list of certified properties is available at the following web site:

<http://www.greenseal.org/FindGreenSealProductsandServices/HotelsandLodgingProperties.aspx>.

Georgia Excise Tax

Section 48-13-51 of the Official Code of Georgia Annotated exempts Georgia state or local government officials or employees traveling on official business within the State of Georgia from paying the county or municipal excise tax on lodging. However, sales tax should continue to be charged since the payment of the hotel or motel bill by employees is not considered to be payment directly by warrant on state appropriated funds. This tax exemption should be explained at the time reservations are made.

Some difficulty may be encountered in communicating with the hotel or motel that state employees are exempt from the excise tax. The **Georgia Hotel/Motel Tax Exemption** form should be presented to the hotel or motel to provide documentation that the identified employee is on official state business and qualifies for exemption. The form can be printed from the Clayton State University-Accounting Services web site. A link to the form is provided at: <http://www.clayton.edu/accounting-services/expenses/travel/forms>. It should be noted that the provisions of this exemption only apply to lodging expense incurred while traveling on official business and that any personal lodging expense (even if incurred at the same hotel or motel, before or after the official business related travel) would not qualify for the exemption.

If the hotel refuses to accept the tax-exempt form at check-in, the employee should attempt to resolve the issue with the hotel management before checking out at the end of their stay. If the matter is not resolved by the time the employee checks out, the employee should pay the tax. Clayton State University will reimburse the employee for the hotel/motel tax if the employee provides CSU with the following information: employee name, date(s) of lodging, name, address, telephone number of hotel, and documentation from the hotel/motel of their refusal to omit the excise tax. The employee should explain the payment of the tax as an unusual expense on their on-line expense report.

Shared Lodging

When employees on travel status share a room, reimbursement will be calculated, if practical, on a prorated share of the total cost. When a state employee on travel status is accompanied by someone who is not a state employee on travel status, the employee is entitled to reimbursement at a single-room rate.

Lodging Expenses Incurred While Taking Leave

Employees who take annual leave while on travel status may not be reimbursed for lodging expenses incurred during the period of leave.

Other Charges on Lodging Receipts

- **Resort and Other Fees:** Some hotels include a charge for “resort” or “other fees”. These are not tax-exempt fees and should be reimbursed as an eligible lodging expense.
- **Internet Usage Charges:** Employees may be reimbursed for work-related Internet usage charges. These charges should be separately identified on the itemized hotel/motel bill, but should not be listed on the travel expense statement as “lodging.” Rather, these charges should be treated as miscellaneous expenses, included in the “voice/data communications” section of the travel expense statement.

Required Documentation

Daily lodging expenses, including applicable taxes, must be itemized on the employee travel expense statement. Employees requesting reimbursement for lodging expenses are required to submit paid receipts with their expense statement.

In addition, any expenses that exceed the maximum reasonable rates established by the respective institution should be explained on the travel statement. Individuals responsible for approving travel expenses should review these explanations to determine whether the higher costs are justified and allowable.

15.2.3 Transportation

The Georgia Legislature in its 2005 special session passed Senate Bill 1 EX, amending OCGA 50-19-7 and tying the mileage reimbursement rate for use of a personal motor vehicle to the rate established by the United States General Services Administration

(GSA) pursuant to the Federal Travel Regulations Amendment 2005-01 as of July 1, 2005, or subsequently amended. These GSA rates are based on a determination of the most advantageous form of travel. Advantageous use may be determined based on energy conservation, total cost to the state (including costs of overtime, lost work time, and actual transportation costs), total distance traveled, number of points visited, and number of travelers. Documentation of the determination of “advantageous use” should be retained for audit purposes.

The timing of the adoption of revised GSA rates is controlled by the State Accounting Office and the Office of Planning and Budget (OPB). These two offices are responsible for establishing and updating the Statewide Travel Regulations. This responsibility was assigned to these organizations through House Bill 293 which was passed into law during the 2005 legislative session.

Useful links:

General Services Administration: <http://www.gsa.gov/pov>

DOAS Vehicle Cost Comparison Tool: <http://www.clayton.edu/accounting-services/Expenses/Travel/Links>

Vehicle Transportation

Vehicle Use Regulations

A traveler will be authorized to choose between a university owned vehicle, a personal vehicle and common carrier after careful analysis of the distance, timeliness and overall costs of a trip. Reimbursement for the most economical mode of transportation, consistent with the purpose of the travel, will be authorized.

A university employee is only authorized to use his or her personally owned vehicle under one of the following circumstances:

- A university owned vehicle is not available and the personally owned vehicle is the least expensive option or the total distance traveled is less than 100 miles.
- The supervisor determines, and documents in writing, that use of the least expensive option is clearly not efficient. Travelers should obtain

supervisory authorization for use of a personally owned vehicle in advance of such use.

While driving your personal vehicle on university business, the university provides full liability coverage and personal immunity for the employee for damages and injuries the employee may cause to others. The university does not provide coverage for damages to your personal vehicle. Cost of repairs to a personal vehicle, whether or not they result from the traveler's acts, are not reimbursable.

Under no circumstance will the university reimburse parking fines or moving violations.

Any reimbursement of mileage claims paid to an employee in excess of rates stipulated in the Policy must be refunded to the university or characterized as taxable compensation to the employee.

Use of University Owned Vehicles

When traveling more than 100 miles round trip, employees should first check the availability of university owned vehicles as this is the preferred mode of transportation. A **Request for Clayton State University Vehicle Use** form should be completed with required approvals. The form may be found on the Facilities Management web page at <http://www.clayton.edu/facilities/services/vehiclerequest>. Access to the form requires a userid and password. The userid and password are the same as which you use to log into the university email. There is no reimbursement associated with this mode of travel, however, your department will be charged a per mile fee. Fuel purchases for university owned vehicles must be made using the fuel card provided with each vehicle. If a university owned vehicle is not available and the round trip mileage is greater than 100 miles, then a cost analysis should be made to determine if use of a rental vehicle is more advantageous to the university than use of a privately owned auto.

Reimbursement for Use of Personally Owned Vehicle

Reimbursement for transportation expenses incurred when using personally owned vehicles will be at the legally authorized rate per mile for the actual number of miles traveled in the performance of official duties. As indicated above, the reimbursement rate is tied to the rate established by the United States General Services Administration. The following rates are in effect:

Tier 1 Rate. When it is determined that a personal motor vehicle is the most advantageous form of travel, the employee will be reimbursed for business miles traveled as follows:

Automobile	\$0.535 per mile
Motorcycle	\$0.505 per mile
Aircraft	\$1.15 per mile

Tier 2 Rate. If a government-owned (CSU owned or DOAS motor pool) vehicle is available, and its use is determined to be most advantageous to the state, **OR** if it is determined (through institution policy or otherwise) that a rental vehicle (Statewide Rent-a Car contract) is the recommended method of travel, but a personal motor vehicle is used, the employee will be reimbursed for business miles traveled at the rate of \$0.17 per mile.

Limitations and Requirements for the Use of Personal Vehicles

- For all mileage reimbursements over 100 miles round trip that are requesting the Tier 1 rate, documentation that a university owned vehicle was not available for the requested travel dates must be provided. Also documentation that a rental vehicle was not the most cost effective mode of transportation must be provided.
- If a personal vehicle was used after determining a university owned vehicle was available, or after determining a rental vehicle was the most advantageous to the state, then reimbursement will be at the Tier 2 rate per mile.
- If an employee elects to drive a personal vehicle without checking for the availability of a university owned vehicle, then the employee will be reimbursed at the Tier 2 rate per mile.

It should be noted that a change in the GSA rate does not automatically change the rate for the State of Georgia. The State of Georgia rates are changed only upon notification from the State Accounting Office/Office of Planning and Budget via the SAO web site.

The mileage reimbursement encompasses all expenses associated with the operation of a personal motor vehicle, with the exception of tolls and parking expenses, which are reimbursed separately. Normal commuting miles must be deducted when calculating total mileage reimbursement.

Determination of Business Miles Traveled

Employees may be reimbursed for the mileage incurred from the point of departure to the travel destination, less the normal miles traveled to work location each day. If an employee departs from headquarters, mileage is calculated from headquarters to the destination point. If an employee departs from his/her residence, mileage is calculated from the residence to the destination point, with a reduction for normal commuting miles. For the return trip, if an employee returns to headquarters, mileage is calculated based on the distance to such headquarters. If an employee returns to his/her residence, mileage is calculated based on the distance to the residence, with a reduction for normal commuting miles. Employees whose normal business function requires the use of a personal motor vehicle for travel from residence to multiple locations in a given day, or when an employee's "headquarters" differ from day to day should note on their Request for Authorization to Travel where their headquarters is located. It should not differ from one authorization to other authorizations.

Exceptions:

- If travel occurs on a weekend or holiday, mileage is calculated from the point of departure with no reduction for normal commuting miles.
- If an employee does not regularly travel to an office (headquarters) outside of his/her residence (i.e., residence is "headquarters"), the requirement to deduct normal commuting miles does not apply.

Note: This exception does not apply to those operating under the university's telework policy.

Employees may also be reimbursed for business miles traveled as follows:

- Miles traveled to pick up additional passengers
- Miles traveled to obtain meals for which employee is eligible for reimbursement
- Miles traveled to multiple work sites

Example 1: Employee's normal commute is 15 miles one way. Employee is required to travel to job site 40 miles from headquarters. Employee drives to headquarters, then to remote site, then back to headquarters before returning home. Employee's business miles traveled are 80 miles.

Example 2: Employee's normal commute is 15 miles one way. Employee is required to travel to job site 18 miles from headquarters. Employee drives to headquarters, then to remote site, then home, which is 19 miles from remote site. Employee's business miles traveled are 22 miles, as follows: from headquarters to remote site, 18

miles; from remote site to residence, 19 miles minus 15 miles one-way normal commute.

Example 3: Employee's normal commute is 15 miles one way. Employee leaves from home to attend a conference 200 miles from the employee's residence. At the conclusion of the conference, the employee returns directly home. Employee's business miles traveled are 370 miles (400 actual miles traveled minus 30 round-trip commuting miles).

Example 4: Employee's normal commute is 15 miles one way. Employee leaves from headquarters on Monday for a remote work site 150 miles from headquarters. Employee acquires lodging 5 miles from remote work site. Employee returns to headquarters on Friday. Employee's business miles traveled are 340 miles, as follows: from headquarters to remote site, 150 miles; from remote site to lodging on Monday, 5 miles; from lodging to remote site and back to lodging Tuesday – Thursday, 10 miles each day (30 miles); from lodging to remote site on Friday, 5 miles; from remote site back to headquarters, 150 miles.

Prohibited Mileage Reimbursement

Employees are not entitled to mileage reimbursement for travel between their place of residence and their official headquarters, or for personal mileage incurred while on travel status.

Recording Mileage Driven

Actual odometer readings are not required however a printout from MapQuest, Yahoo Maps, or Rand McNally is required in order to provide sufficient documentation of the distance traveled. Personal/Commuting mileage will be excluded in determining the mileage for reimbursement. Claims exceeding mileage computed by the most direct route from the point of departure to the destination (due to field visits, picking up passengers, etc.) must be explained on the on-line expense report.

Parking/Tolls

The authorized mileage rate is to include the normal expenses incurred in the operation of a personal vehicle. In addition, parking and toll expenses will be paid for official travel in a personal or state vehicle. Low-cost long-term parking or automobile storage should be utilized. Receipts for parking and toll expenses should be provided when possible. If receipts are not available, an explanation must be included in the on-line expense report. Receipts are required for parking and toll expenses if the expense exceeds \$25.00.

Rental Vehicles

Use of commercially leased vehicles will be left to the discretion of the supervisor and must be approved prior to departure. Commercially leased vehicles may be obtained from the state contracted rental agency according to the conditions of the State Contract issued by the State Purchasing Office of the Department of Administrative Services. This contract can be accessed at the following internet address:

http://www.enterprise.com/car_rental/deeplinkmap.do?bid=028&refId=FOXGALB.

Employees will be reimbursed for costs associated with official use of such vehicles. Personal accident insurance on rental vehicles is not reimbursable. Employees who are able to obtain lower rates through other companies should use the other companies to rent vehicles. These lower rates should be documented with on-line comparisons. Employees traveling on state business in a rented motor vehicle are covered by the State's liability policy; therefore, liability coverage should be declined when renting a motor vehicle. Loss Damage Waiver/Collision Damage Waiver (LDW/CDW) insurance is included in the statewide contract at no additional cost. If renting from a company that is not on the state wide contract, Loss Damage Waiver/Collision Damage Waiver insurance may not be included. DOAS Risk Management Services may be contacted if additional information is needed. Employees requiring the use of commercially leased vehicles will be reimbursed for gasoline purchases associated with the business use of such vehicle, provided appropriate receipts are included.

State of Georgia Policy on Additional Insurance

When to Purchase Additional Rental Car Insurance

	Automotive Physical Damage Insurance	Liability Insurance on Vehicle
GA Statewide Rental Car Contract Vendors - All Locations	NO	NO
Non-Contract Rental Car Vendor All Locations	YES	NO

Employees that elect to rent a motor vehicle (commercially leased vehicle) while traveling outside the state of Georgia should identify the lowest available rates when contracting for such a vehicle. Use of commercially leased vehicles will be left to the discretion of the supervisor and must be approved prior to departure. Use of a rental

vehicle must be justified by cost comparison to alternate public and commercial transportation, such as bus service, taxi service, airport van service, etc. This cost comparison must be provided with the travel report.

Ride Share

Employees sharing a ride with another state employee using either a state or personal vehicle, and not claiming reimbursement for mileage, should indicate in the automobile record section of the on-line expense report the name of the person they rode with and the dates of the trips.

Travelers with Physical and/or Medical Conditions

The impact of travelers with physical and/or medical conditions, while on university travel, should be considered on a case-by-case basis. Compliance with the Americans with Disabilities Act (ADA) is mandatory. Each department has the authority to provide reasonable accommodations during university travel for employees with disabilities.

All university employees are to be afforded equal opportunity to perform travel for official university business even if the travel costs for disabled travelers will exceed what would normally be most economical to the university.

Commercial Air Transportation

Regulations Governing Use of Commercial Air Transportation

Employees should utilize commercial air transportation when it is more cost effective and efficient to travel by air than by vehicle. Employees who require air travel should obtain the lowest available airfare to the specified destination, which may include the use of the internet or a travel agency. Below are a couple of sites that provide airfare rates.

<http://www.kayak.com/>

<http://www.priceline.com/flights/>

<http://www.expedia.com/>

Reimbursement will be made upon presentation of a ticket stub, receipt, or other documentary evidence of expenditure along with the on-line expense report upon completion of trip. According to law (1978 S.B. 73, Act 1369), officials or employees traveling by commercial air carrier will not be reimbursed for that

portion of non-coach (first-class, business class) air fare which exceeds the cost of the lowest fare for the flight on which such official or employee is traveling unless:

- space is not otherwise available;
- a licensed medical practitioner certifies that because of a person's mental or physical condition specific air travel arrangements are required; or
- the Commissioner of Public Safety certifies that specific air travel arrangements are necessary for security reasons.

Prior written approval by the Vice President for Business & Operations is required on the above exceptions. For medical conditions, the Vice President for Business & Operations must be provided with the necessary medical certifications for any employee who requires special air travel arrangements due to medical conditions. The certification should also specify the expected length of time such conditions would have an impact on travel needs. These certifications must be available for examination so that auditors can readily determine who is subject to these special travel provisions.

Note: Employees who choose to travel by personal vehicle when air travel is more cost-effective should only be reimbursed for the cost of the lowest available airfare to the specified destination. Department budget managers are responsible for determining lowest costs.

Travelers on university business may open and maintain frequent flyer/guest accounts with airlines, car rental companies, and other travel suppliers. Any cost of these memberships is the responsibility of the traveler and will not be reimbursed by the university. Travelers may retain promotional items, including frequent flyer miles, earned on official university travel. However, if an employee makes travel arrangements that favor a preferred airline/supplier to receive promotional items/points and this circumvents purchasing the most economical means of travel, they are in violation of this policy.

Connecting flights should be chosen over nonstop flights when the connection does not add more than two hours to travel time and the connection saves \$200 or more. Travelers are not required to take a lower fare if a change of airline at the connection point is required.

Baggage Charges

Most airlines are charging for checked luggage and for curbside check-in. In the event there is a charge for checking the traveler's first piece of luggage, the university will reimburse for that charge. The university will not reimburse for

additional pieces of luggage unless an appropriate business explanation is provided.

Baggage charges incurred for excess weight will not be reimbursed, unless an appropriate business purpose explanation is provided.

The university purchasing card may **not** be used to make payment for checked luggage.

Upgrades to Non-Coach Travel

State officials or employees may, at any time, use personal frequent flyer miles or similar programs to upgrade to non-coach travel. In addition, nothing in this policy shall preclude a state official or employee from personally paying for an upgrade to non-coach travel.

For purposes of conducting official state business, state officials or employees may negotiate or arrange for upgrades to non-coach travel with individual commercial carriers if (1) the flight is international and over five hours in duration, and (2) the carrier agrees not to charge any additional cost to the state.

Indemnification Received Due to Travel Inconveniences Imposed by Airlines

Occasions may arise when airlines overbook, change, delay or cancel flights, thereby imposing travel inconveniences on their passengers. In these instances, airlines often offer the impacted passengers indemnification for these inconveniences. Examples of indemnification that may be offered by an airline include vouchers for meals or lodging, upgrades to non-coach travel, and credits toward future flight costs. State employees are authorized to accept such indemnification if the travel inconvenience was imposed by the airline and there is no additional cost to the state.

Airline Cancellations

Penalties and charges resulting from the cancellation of airline reservations (or other travel reservations) shall be the institution's obligation if the employee's travel has been approved in advance and the cancellation or change is made at the direction of and for the convenience of the institution. If the cancellation or change is made for the personal benefit of the employee, it shall be the employee's obligation to pay the penalties and charges. However, in the event of accidents, serious illness, or death within the employee's immediate family, or other critical circumstances beyond the control of the employee, the institution will be obligated to pay the penalties and charges.

Fees for Changes in Flights

Most airlines charge an additional fee for changes in flights. Employees should make every effort to avoid changes, but if an additional fee is imposed for rescheduling, this becomes part of the travel expense and is reimbursable. The reason for the change must be documented. If the airline ticket is not used at all for reasons beyond the control of the employee, the employee may be reimbursed (with the approval of his/her supervisor), but this would not be considered a travel expense. The reason for the ticket not being used must be documented.

Airline Departure and Return

When traveling by common carrier to conduct official state business, employees traveling to their destination earlier than necessary and/or delaying their return to avail the institution of reduced transportation rates may be reimbursed subsistence for additional travel days if, in the opinion of the appropriate authority, the amount saved in transportation costs due to the early and/or delayed travel is greater than the amount expended in salary and additional subsistence. Prior written approval by the Accounting Services Department is required.

Airline Reservations

Travel plans should be made as far in advance as possible, once travel dates have been confirmed. To obtain discount rates, all flights should be booked at least 14 days in advance. Flights booked with less than 14 days advanced purchase are more costly and require a written explanation for the booking delay. The explanation must be provided to the approver; who may deny charges that result from last minute airline booking.

In order to avoid change fees and manage cash flow, travel should not be booked more than 30 days in advance, when practical.

For International advanced booking, approval from the Vice President of the division or in the case of a Vice President the President must approve booking the flight in advance of 30 days.

Airline reservations can be handled by most travel agencies. Many travel agencies now charge fees for issuing tickets. These fees, if reasonable, are part of the cost of travel. Employees may, therefore, be reimbursed for such costs. Employees are strongly encouraged to use the internet in order to avoid travel agency fees whenever practical.

Employees should use electronic ticketing, when available, to avoid any surcharge associated with hard-copy tickets.

Travel agencies used for making travel arrangements should not be related (by ownership) to the employee making, authorizing, or approving the arrangements. The travel agencies should also not be related to the employee actually traveling. A "related" party would include any members of the employee's family or any organizations in which the employee or his/her family members have a financial interest. The purpose for not using such travel agencies is to maintain the institution's integrity in financial matters.

Fly America Act

Airline travel reimbursement on federal and federal pass-through sponsored agreements is subject to the requirements found in the Fly America Act (49 U.S.C. 40118), which requires federal employees and others performing U.S. Government financed travel to use U.S. flag carriers for all air travel funded by the United States Government unless U.S. carriers are unavailable. This includes U.S. federal government employees and their dependents, consultants, contractors, grantees, and others.

Note: U.S. flag air carrier service is considered available even if:

- A foreign air carrier would be at less cost to the traveler or institution; or,
- A foreign air carrier would be more convenient to the traveler.

Private Aircraft Transportation

The use of aircraft owned, rented or operated by a traveler on university business is strongly discouraged. If it is determined that the use of this type of aircraft is advantageous (cost-efficient and practical) to the university, written pre-approval should be obtained and an explanation must be noted in the comments section of the Expense report. The approval should be submitted with the traveler's Expense report. In the comments section of the Expense Report the employee should add the following comment: "traveled by private aircraft; registration number *Nxxxx*, *mileage calculated [state source here]*. Examples are *Nxxxx*, *mileage calculated from US DOT website*, or *Nxxxx*, *mileage calculated from official state of Georgia highway map*.

Reimbursement for the use of a private aircraft is calculated per mile based on the current reimbursement rate which can be found on the SAO website. This rate follows the published GSA rate. For calculating mileage between airports, please visit the U.S. Department of Transportation Inter-Airport Distance website. For trips not listed on the website, a reasonable alternative should be used, eg., an official highway map. Airplane nautical miles (NMs) should be converted into statute miles (SMs) or regular miles when submitting a voucher using the formula (1NM equals 1.15077945 SMs).

If a traveler opts to use a personal aircraft when use of a commercial aircraft would be the most economical and advantageous for the university, the traveler will be reimbursed up to the value of the commercial airfare (lowest coach fare).

Miscellaneous Transportation

Travel by Railroad

Employees may be reimbursed for the actual cost of rail transportation, provided the appropriate personnel authorized the travel expense in advance. Employees traveling by rail are encouraged to obtain the lowest possible fare. There is no statewide contract for transportation by rail.

Mass Transportation

Transportation by bus, taxi, or airport van will be reimbursed between the individual's departure point and the common carrier's departure point; between the common carrier's arrival point and the individual's lodging or meeting place; and between the lodging and meeting places if at different locations. It is expected that airport vans will be utilized when available, when arrival or departure is during daylight hours, and when they are the lowest cost alternative. If the cost is less than \$25.00, receipts are not required for such items of transportation. A point-to-point explanation is required for each such item reimbursed.

Required Documentation of Expenses

All travel by rented or public transportation must be recorded on the on-line expense report. Employees requesting reimbursement must submit receipts for travel by commercial air carrier or railroad and for the cost of rental vehicles (including the cost of gasoline purchased). Although receipts are recommended, employees are not required to submit receipts for travel by mass transportation, taxi, or airport vans unless such costs exceed \$25.00. However, a point-to-point explanation is required for each item reimbursed. All transportation expenses should be itemized within the on-line expense report.

15.2.4 Miscellaneous Expenses

Reimbursable expenses include but are not limited to the following:

- Business office expenses (copy services, postage, supplies) and business related phone calls, faxes and internet fees
- Conference/Registration fees
- Costs related to passports and travel visas when necessary to accomplish the official business purpose of the trip
- Currency conversion fees
- Baggage handling services

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- Laundry or cleaning expenses on trips lasting seven (7) days or more

Registration Fees

Registration fees required for participation in workshops, seminars or conferences which an employee is directed and/or authorized to attend will be allowed when supported by a paid receipt or copy of a check showing payment. Any part of registration fees applicable to meals will be reported as a meal expense and not as a registration fee, if the costs can be separately identified. Registration fees may be prepaid. See Section 15.15.1 on Registration Fees for additional instructions and payment options

Baggage Handling Services

Employees may be reimbursed for expenses associated with baggage handling services (portage) when an expense is actually incurred in moving luggage into or out of lodging places, common carriers, and/or airports, and when such expense was necessary. Employees should not be reimbursed for such expenses when they choose to use baggage handling services as a convenience to the employee.

Most airlines are now charging for checked luggage and for curbside check-in. Baggage charges incurred for excess weight will not be reimbursed, unless an appropriate business purpose explanation is provided. In the event there is a charge for checking luggage, the State will reimburse for a maximum of one (1) piece of checked luggage.

Telephone/Telegraph/Fax Expenses

Employees may be reimbursed for expenses incurred for work related telephone, telegraph, and fax messages. Employees must document these claims using the on-line expense report, and indicate the location from which each call was made, the person contacted, and the reason for the communication. Personal calls made while on travel status are not reimbursable.

Stationary/Supplies/Postage Expenses

Expenditures for stationery, supplies, stenographic, or duplicating services may be reimbursed, provided the expense is directly associated with a work related project and the cost is reasonable. In addition, work related postage expenses may be reimbursed. Employees requesting reimbursement for these expenses must document actual expenses on the on-line expense report and explain the purpose for these expenses.

Visa/Passport Fees

When travel required by an employer necessitates the use of a passport and/or visa, and the employee does not currently possess such valid document(s), the related visa/passport fee is eligible for reimbursement when documented by a receipt.

Internet Usage Charges

Employees may be reimbursed for work-related internet usage charges. These charges should be separately identified on the itemized hotel/motel bill, but should not be listed on the expense report as “lodging.” These charges should be included in the “All Other Miscellaneous Expense” section of the on-line expense report.

Unallowable Expenses

The following expenses are not reimbursable unless specific legal authority has been established:

- Airline, car, and card membership dues and club fees; travel upgrade fees (air, rail, car)
- Alcoholic beverages
- Bank charges for ATM withdrawals, except on international travel
- Childcare costs
- Clothing or toiletry items
- Commuting between home and workplace
- Country Club dues
- Expenses related to vacation or personal days taken before, during or after a business trip
- Haircuts and personal grooming
Laundry, cleaning, pressing costs for trips of less than seven days
- Loss Damage Insurance when State agency is available and another auto agency is utilized
- Loss or theft of cash advance money or airline tickets
- Loss or theft of personal funds or property
- Lost baggage
- Luggage or briefcases
- Medical expenses while traveling
- Mini-bar charges
- Movies
- Rental Vehicle Maintenance (including car washes)
- TSA PreCheck Application Fee
- No-show/Cancellation fees or fees related to hotel late check-out (unless business or weather related)
- Personal reading materials (magazines, newspapers, etc.)
- Personal vehicle maintenance
- Personal entertainment
- Personal Pet care
- Recreational expenses
- Saunas, massages
- Shoe Shines

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- Souvenirs or personal gifts
 - Traffic citations (moving violations), parking tickets, court fees and other fines
 - Travel accident insurance premiums
 - Valet services for parking, when self-parking options are available, unless there are valid security reasons

Restrictions Upon Combining Personal Travel with State Business Travel

For in-state and out-of-state trips that combine personal travel with state business travel, reimbursement will not exceed the amount of what it would have cost the state if the traveler did not combine personal travel with business travel. Combining State travel with personal travel does not in and of itself provide justification for using a private vehicle rather than a state-owned vehicle.

For out-of-state trips between points where scheduled airline service is available and where travelers are combining official state travel with a holiday, weekend trip, vacation or other personal travel, payment will be based on the cost of round-trip coach airfare and the meal and lodging per diems to which personnel would have been entitled while traveling by air or by the least expensive reasonable means of travel. The employee must provide a written analysis with justification for the expenses to be reimbursed. The analysis should include references to round-trip coach airfare with associated meal and lodging costs for the trip without personal travel. This written analysis/justification must be approved by the employee's supervisor.

15.2.5 Reimbursement Procedures

Responsibility for Processing

Responsibility for appropriate audit, approval, and reimbursement of employee's on-line expense reports is vested in the Accounting Services Department. Each expense report must be approved by the authorized department budget manager before the Human Resources System will route the expense report to the Accounting Services Department. CSU Accounting Services Department personnel will process completed and approved expense reports in an expeditious manner.

Prior Approval Amount Limits

In cases where the prior approval denotes a pre-authorized amount, reimbursement will not exceed this authorization unless specifically approved by the Department Budget manager. Expense reports cannot be resubmitted at a later date or at year-end for additional reimbursement.

Submission by Employee and Time Constraints

The expense report should be submitted online (using the PeopleSoft Employee Self Service module) within 30 days of completion of the trip. Submit original receipts and

cost comparisons to the Accounting Services Department, and keep copies for departmental files. Note that IRS regulations require the expense report be completed within 60 days of trip completion. Expense reports received after 60 days of the completion of the travel may be paid only with Cabinet Level approval. Due to year-end closeout procedures, a specific processing deadline date will be established during the last quarter of the fiscal year. Expense reports received after the deadline date will not be subject to reimbursement in the current fiscal year. Expense reports received after the deadline date will not be charged to the subsequent fiscal year without Cabinet Level approval.

Processing Time by Accounting Services Department

Reimbursements are processed within 5-10 business days. However, this depends on the report being submitted in the system and all documentation (receipts and hard copies of report) being received in the Accounting Services Department. Employees may review the status of expense reports on-line via the PeopleSoft Expense Module through Employee Self Service.

Distribution of Funds

Reimbursements are distributed according to the banking information entered in Payroll through ADP.

15.3 Travel Procedures for Employees

15.3.1 Request for Travel Authorization

Travel trips are not authorized until the **Travel Authorization** is properly approved. A specific authorization is required for each trip with the exception of employees covered by standing travel authorizations.

The format of the **Travel Authorization** form is self-explanatory. Employees should fill out the paper Travel Authorization form and acquire approval from the department head or designated official PRIOR to the travel. The Travel Authorization must be included with each expense report. The **Travel Authorization** form may be accessed from the Accounting Services Travel Forms web site at this link: <http://www.clayton.edu/accounting-services/expenses/travel/forms>. The **Travel Authorization** form can be completed on-line, and printed for use in the approval process. Please do not submit travel authorizations through the Expenses Module at this time.

The **Travel Authorization** form should be completed and submitted to allow time for all required approvals to occur at least ten working days prior to the anticipated travel. The employee will be notified of the approval.

Upon returning from a trip, the employee should submit a completed on-line expense report. The submission of the on-line expense report is covered in section 15.3.2 below. (See the introduction page in this section for information about training to use the Employee Self Service module.) The on-line report will be automatically routed to the department budget manager. The department budget manager should review the expense report for accuracy and compliance with travel regulations. If the report is in order, the form should be approved and routed to the Accounting Services Department.

15.3.2 Travel Cash Advance

O.C.G.A. 45-7-25 and 45-7-26 authorizes the payment of travel advances to employees of all State agencies, and charges the Director of the Office of Planning and Budget (OPB) with the following responsibilities.

"The Director of the Office of Planning and Budget shall develop the necessary rules, regulations, and procedures to govern the advance of State funds to employees prior to travel in the conduct of official State business, and to provide for proper accounting of the State funds advanced to such employees on a timely basis following such employees return from travel status."

Accordingly, regulations have been developed which cover the payment and accounting for travel advances, as well as related matters.

O.C.G.A 50-5-5 authorizes and charges the State Accounting Officer, in cooperation with the Office of Planning & Budgeting, to adopt rules and regulations governing in-state and out-of-state travel and travel reimbursement. Policies and procedures related to reporting travel expenses and reconciling expenses with travel advances are provided for in the *State Accounting Office – Statewide Accounting Policy & Procedure – Statewide Travel Policy*.

Internal Revenue Service Requirements

In order for travel advances and reimbursements of travel expenses to be excluded from a traveler's taxable income, the State's travel policies must meet the Internal Revenue Service (IRS) requirements for an "Accountable Plan". In general, this *OPB Policy Memorandum No. 1 (Revision No. 5)*, and the *State Accounting Office - Statewide Travel Policy* have been developed with the IRS Regulations as their primary payment framework. Accordingly:

- Advances and reimbursements must be reasonable in amount, must be made for travel only, must be in line with actual costs incurred and must be within Policy

limitations. Expenses that do not comply with Policy guidelines will be the obligation of the individual that incurred the expense.

- State policy requires that travelers submit expenses, substantiating the amount, date, use and business purpose of expenses, ideally within 10 days, but **no later than 45 calendar days** after completion of the trip or event.
- Expenses submitted in excess of 60 calendar days may not be reimbursed. Expenses submitted more than 60 calendar days after completion of the trip or event, if reimbursed, should be included in the traveler's IRS Form W-2 as taxable income.
- State policy requires that travel expenses associated with advances must be reconciled and substantiated (submitted) as soon as possible, but **no later than 45 calendar days** after completion of the trip or event. Any portion of an advance that was not used must be returned to the State, via check, within this same timeframe.
- Travel expenses, associated with an advance, which are substantiated (submitted) more than 60 days after the conclusion of the travel or event should be included in the traveler's IRS Form W-2 as taxable income.
- Advance amounts in excess of substantiated travel expenses that are not returned to the State within 120 days after the trip should also be included in the traveler's IRS Form W-2 as taxable income.

Travel Advances – Purpose and Intent

The purpose of travel advances is to minimize the financial burden on employees while traveling on behalf of the State. This objective can be accomplished either by the issuance of corporate charge cards or by providing cash advances to traveling employees. State agencies should carefully consider the need to issue cash advances. Travel advances are limited and available only to an employee whose current annual salary is \$50,000.00 or less.

The travel purposes for which funds may be advanced include anticipated subsistence, as well as mileage and other transportation costs which are allowable as reimbursable travel expenses under guidelines issued by Clayton State University, the State Accounting Office and OPB. Travel advances are not required by State law or by these regulations, but are left to the discretion of each agency head.

Travel Advance Request

Users should make requests for travel advances via the PeopleSoft Travel module. For details on how to request and route a travel advance for approval, refer to:

<http://www.clayton.edu/accounting-services/expenses/travel/createacashadvance>

Timing and Amount of Cash Advances

Eligible employees may request an advance before an official business trip to cover expenses which will be ultimately reimbursed by the State. A travel advance request should be submitted via the PeopleSoft Expense module **no more than 30 business days and no less than 7 business days prior to travel**. Any request made less than 5 business days prior to travel, may not be approved or processed.

Because the Clayton State University Travel Policy has been developed in accordance with Internal Revenue Service (IRS) requirements for an “Accountable Plan”, per IRS Rule 1.62-2(g)(2), an advance should be provided to the employee no more than 30 days prior to travel.

The requested amount shall be related to the estimated cost of required travel but shall be held to a minimum and allowed only when an advance is warranted in the judgment of the agency head. A travel advance will not be made for less than \$100.

The requested amount shall be related to the estimated cost of required travel but shall be held to a minimum and allowed only when an advance is warranted in the judgment of the agency head.

Accountability and Responsibility for Funds Advanced

An employee who receives payroll via ACH (direct deposit) will also typically receive a travel advance via ACH (direct deposit) in the bank account indicated within the employee’s payroll system. Any employee who receives a travel advance in the form of a *check* shall acknowledge the receipt of the funds in writing, evidenced by signature and date.

All employees are fully responsible for funds advanced to them and shall account for those funds in the manner specified by the *Clayton State University Travel Policy*. The liability of the employee extends to travel advance funds which are lost or stolen. Neither State Law nor these regulations, however, in any way relieve the agency head from the responsibility of accounting for all funds expended for travel purposes.

Travel Advance and Expense Reconciliation

Travel expenses and advances must be reconciled and submitted as soon as possible, but **no later than 45 calendar days** after the completion of the trip or event, “matching” the expenses to the approved advance.

- a. When the actual travel expenditures exceed the amount of the cash advance, the employee shall be reimbursed for the amount of the excess.
- b. When the actual travel expenditures are less than the amount of the cash advance, the employee shall reimburse the agency for the difference. This reimbursement shall be made at the same time that the travel expenses are substantiated and submitted, by check. TTE users refer to the State Accounting Office website – Travel tab - *TTE System User Reference Guide*, for details on how to reconcile a travel advance with travel expenses within the TTE system.

- Advances that remain open and unreconciled **more than 120 days** after the date of travel should be included in the employee’s IRS Form W-2 as taxable income.
- In cases where a planned trip or event is canceled or indefinitely postponed, any advances must be reconciled and the funds returned, via check, within two business days from such notice of cancellation or postponement. Failure to do so will result in the advance amount being deducted from the employee’s next available paycheck. In addition, the employee may be subject to disciplinary action.
- Employees who require payroll earnings adjustments for un-reconciled Travel Advances to collect amounts due the University are not eligible for advances in the future.
- In general, a traveler should have only one travel advance outstanding at a time. However, in certain business cases (such as having multiple advances issued for the same trip, or for accommodating continuous business travel), it may be necessary to have more than one outstanding advance.

Upon termination of employment, all employees must promptly account for and return any outstanding advances; otherwise, open advances will be deducted from the employee's final paycheck or annual leave payout. Human Resources shall take steps to provide for a checkout procedure to ensure that terminating employees do not have outstanding cash advances and/or outstanding travel expenses. In any event, travel expenses submitted more than 45 days after the last day of employment will not be reimbursed.

15.3.3 Travel Expense Report

The on-line expense report is to be completed by the individual traveler. (See the introduction page in this section for information about training to use the Employee Self Service module.) Reimbursement to an individual may cover only those expenses pertaining to that individual; it may not include expenses pertaining to other individuals regardless of who paid the expense. Each individual must request his or her reimbursement. In cases where the prior approval denotes a pre-authorized amount, reimbursement will not exceed this authorization unless specifically approved by the department budget manager. On-line expense reports cannot be resubmitted at year-end for any additional reimbursement.

The expense report should be submitted online (using the PeopleSoft Employee Self Service module) within two weeks of completion of the trip. Submit original receipts and cost comparisons to the Accounting Services Department, and keep copies for departmental files. Note that IRS regulations require the expense report be completed within 60 days of trip completion. Due to year-end closeout procedures, a specific processing deadline date will be established during the last quarter of the fiscal year. Expense reports received after the deadline date will not be subject to reimbursement in the current fiscal year. Expense reports received after the deadline date will not be charged to the subsequent fiscal year.

All receipts and paid bills must be original. The employee's electronic signature on the on-line expense report attests that the information presented on the report is accurate. Employees who provide false information are subject to criminal penalty of a felony for false statements, which is subject to punishment by fine of not more than \$1,000 or by imprisonment for not less than one nor more than five years.

The on-line report will be automatically routed to the department budget manager. The department budget manager should review the expense report for accuracy and compliance with travel regulations. If the report is in order, the form should be approved and routed to the Accounting Services Department. By approving the form and allowing its routing to the Accounting Services Department, the approver is performing several functions. These functions are discussed in detail immediately below.

By approving travel expenses, the approver is attesting that he/she has thoroughly reviewed each transaction and the supporting documentation, and has verified that all transactions are allowable expenses. The approver is the "check" in the expense reporting process to identify potential or actual errors in expense reporting and is equally accountable for all expenditures. The approver role should be assigned to an individual who can judge the business appropriateness of each expenditure. It is recommended, but not required, that approvers have the responsibility of approving expenses for no more than 25 expense submitters.

Each transaction must be consistent with departmental budgetary and project/grant guidelines. The approver must be sure the correct funding sources are charged, in keeping with proper fiscal stewardship. Under no circumstances should an individual approve his/her own expense submission. Should expenses not meet approval guidelines, the expense approver may deny the expense. Denied expenses will be considered a personal expense to the employee and will be processed in accordance with the policies herein as either a reduction in the traveler's reimbursement due, an amount due the agency, or a payroll deduction (future) accordingly.

Upon granting approval of expense submissions, approvers are certifying:

- Appropriateness of the expenditure and reasonableness of the amount.
- Availability of funds.
- Compliance with funding agency regulations and State reimbursement policies.
- Completeness of documentation and accuracy.

After the approver has verified the report is in order, the form should be approved and routed to the Accounting Services Department for processing.

15.4 Registration Fees and Associated Membership Fees

There are instances where membership fees may be considered as part of registration fees. These may be allowed if the savings on the cost of registration is more than the cost of membership. For example, membership fees are \$100. The cost of a workshop to members is \$150 and to nonmembers it is \$300. The registration fee and membership combined (\$250) is less than the nonmember registration. By joining, there is a cost savings to CSU.

In this example, the combined registration fee and membership fee may be submitted as registration fees. A detailed explanation of the cost savings afforded by paying the membership fee should be included with the **Prepaid Registration** Form or the on-line expense report.

15.4.1 Registration Fees Prepaid by the University

Registration fees required for attendance at meetings, conferences, seminars, and workshops may be paid in advance by the university. The preferred method for payment of registration fees is the P-Card (see section 14.3) *In* order to request advance payment

of registration fees via check, the following items must be submitted to the Accounting Services Department:

1. A completed and approved **Check Request** form, including the Federal Identification Number of the vendor to be paid. The **Check Request** form is available on the Accounting Services web site at: <http://www.clayton.edu/accounting-services/Accounts-Payable/Forms>
2. Documented evidence of an approved **Travel Authorization** for the trip.
3. Original and one additional copy of the completed registration form.

All checks for the payment of registration fees will be routinely mailed to the payee unless noted otherwise on the **Check Request** Form. An employee planning to prepay a registration should allow adequate time for processing.

15.4.2 Registration Fees Paid by the Employee

Registration fees may be paid by the employee in advance using a personal check or a personal credit card. Employees may also pay for registration fees at the meeting or workshop. Under these circumstances, reimbursement will be processed after the trip via the on-line expense statement. Receipts are required.

15.4.3 Registration Fees Paid Using the Departmental Purchase Card

Registration fees may be paid in advance utilizing the Departmental CSU Purchase Card for the employee's home department. Reporting of the registration fee will be in accordance with the Purchasing Card processing outlined in Chapter 14 (Procurement of Goods and Services) and the p-card documentation should include the prior approval for travel.

15.5 Travel Procedures for Non-CSU Employees, Students, & Team/Group Travel

Non-Employee's or Students may be reimbursed for travel expenditures for the following circumstances:

- A student at Clayton State University may be reimbursed when the student has incurred travel expenses associated with team travel or group travel.
- A student employee at Clayton State University may be reimbursed when the student has incurred travel expenses associated with travel required in the performance of job duties.

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- A student participating in a program administered by the Department of Recreation & Wellness Club Sports has incurred travel expenses associated with program travel.
 - An interview candidate traveling to and from Clayton State University may be reimbursed for travel expenses in certain circumstances.

15.5.1 Student Team and/or Group Travel

Students must be enrolled at Clayton State University and the travel must be associated with an approved athletic team event or an official event sponsored by Student Activities or Academic Instruction.

Travel approvals and reimbursement procedures are consistent with the Clayton State University Travel Regulations. The on-line **Student Request for Travel Form** (from Student Activities Funds) should be completed by the Group or Team Leader, including the information about the club, organization, or program, and the listing containing the names and Laker ID#'s of the Team or Group. After obtaining approvals from the organization's head, the organization's advisor, and the Assistant Vice President/Student Affairs, the completed form should be sent to the Accounting Services Department

All Student Team and/or Group Travel that is funded from Student Activities funds must also comply with all of the terms and forms found in the **Student Travel Request Checklist** form that may be found at http://www.clayton.edu/Portals/535/docs/SFAB/Student_Travel_Checklist.pdf. As indicated within the checklist, each student listed as a traveler on the Student Request to Travel Form must fill out and sign a **Student Travel Agreement** form, a **Personal Health History** form, and an **Emergency Contact, & Insurance Information** Form. All of these forms may be found at: <http://www.clayton.edu/recwell/clubsports/forms>.

For Team or Group Travel approved by a supervisor, an advance check payable to the Team or Group leader may be issued for the estimated cost of the travel if the payment cannot be paid directly to a vendor. If the Group or Team Leader is a CSU employee, the advance may be initiated using the Cash Advance option in PeopleSoft. If the Group or Team Leader is not a CSU employee, the **Check Request** form should be used to request the advance. Upon completion of travel, the Team or Group leader should deposit all unused funds with the Bursar's Office, followed by documenting the trip expenses on the on-line Expense Report. If funds were provided to individual team or group members, a properly completed roster of names and amounts should be submitted to the Accounting Services Department. If travel expenses exceed the travel advance, the remaining reimbursement, if approved, will be disbursed to the Team or Group leader.

If the Team or Group leader is a CSU employee, then the employee's individual expenses should be submitted via the on-line expense report for employees.

15.5.2 Student Employee Travel

Occasionally, a student employee at Clayton State University may be required to travel in the performance of job duties. These travel expenses may be reimbursed to the student employee upon proper completion and approval of required forms. Authorization for travel should be obtained using the **Travel Authorization** form found on the Accounting Services web site at <http://www.clayton.edu/accounting-services/expenses/travel/forms>. The request for reimbursement for travel expenses should be made using the **Non-Employee Travel** form found on the Accounting Services website at <http://www.clayton.edu/accounting-services/accountspayable/forms>. All regulations and policies pertaining to regular employees also apply to student employee travel.

15.5.3 Interview Candidate Travel and Expenses

Candidate Travel for Faculty Positions

The Office of Academic Affairs may pay a candidate to interview for a faculty position when a presentation is given by the interviewee. A copy of the presentation must be included with the payment request along with a list of attendees (if not a public forum). If no presentation is given, no reimbursement will be allowed.

Candidate expenses are to be projected in advance and submitted for approval to the Office of Academic Affairs before arrangements are made. Reimbursement must follow the guidelines presented below:

- Expenses should be prudent and reasonable. If costs are questioned, final determination will be made by the Vice President for Business & Operations.
- The Division in which the position is located is responsible for funding reimbursements for candidate travel or requesting funding through the university's Strategic Budgeting Process.
- A **W-9-CSU** form, a **CSU Contracted (Consultant) Services Agreement** form, and a completed **Purchasing Requisition** form must be completed and approved. Once these forms are completed and approved, they should be forwarded to the Procurement Office to have a purchase order issued. Once the purchase order is issued and passes budget checking, the department can contract for the candidate.
 - The W-9-CSU form may be found at: <http://www.clayton.edu/accounting-services/accountspayable/forms>
 - The CSU Contracted (Consultant) Services Agreement form may be found at: <http://www.clayton.edu/Portals/38/docs/Independent-Contractor-Agreement.pdf>

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- The Purchasing Requisition form may be found at: <http://www.clayton.edu/procurement/procurementforms>.
 - Candidates must pay for their own lodging, meals, travel, and incidental expenses which are covered by the amount to be paid on the Consultant Agreement. The requesting Division may use the regulations and policies pertaining to regular employees as a guide to determine the amount to be paid. Account 752100 – Reimbursable Expense is to be used to record these costs.
 - Currently employed faculty and administrators shall not be reimbursed for meals associated with candidate visits.

Candidate Travel for Non-Faculty Positions

Other departments may reimburse expenses associated with candidate interviews. These positions include those reporting to the President's Cabinet as well as Deans and Academic or Administrative Department Heads. Other positions may also be approved if authorized by the Divisional Vice President in consultation with Human Resources. Candidates are required to give a presentation. A copy of the presentation must be included with the reimbursement request along with a list of attendees (if not a public forum). If no presentation is given, no reimbursement will be allowed. Reimbursement must follow the guidelines presented below:

- The Division in which the position is located is responsible for funding reimbursements for candidate travel or requesting funding through the university's Strategic Budgeting Process.
- Expenses should be prudent and reasonable. If costs are questioned, final determination will be made by the Vice President for Business & Operations.
- A **W-9-CSU** form, a **CSU Contracted (Consultant) Services Agreement** form, and a completed **Purchasing Requisition** form must be completed and approved. Once these forms are completed and approved, they should be forwarded to the Procurement Office to have a purchase order issued. Once the purchase order is issued and passes budget checking, the department can contract for the candidate.
 - The W-9-CSU form may be found at: <http://www.clayton.edu/accounting-services/accountspayable/forms>
 - The CSU Contracted (Consultant) Services Agreement form may be found at: <http://www.clayton.edu/Portals/38/docs/Independent-Contractor-Agreement.pdf>
 - The Purchasing Requisition form may be found at: <http://www.clayton.edu/procurement/procurementforms>
- Candidates must pay for their own lodging, meals, travel, and incidental expenses which are covered by the amount to be paid on the Consultant Agreement. The requesting Division may use the regulations and policies pertaining to regular

employees as a guide to determine the amount to be paid. Account 752100 – Reimbursable Expense is to be used to record these costs.

- Currently employed faculty and administrators shall not be reimbursed for meals associated with candidate visits.

15.5.4 Travel of Personal Service Contractors

Requirements of this Policy must govern any travel reimbursement to personal service contractors. If a department chooses to reimburse travel expenses as part of the compensation to a personal service contractor, there must be a provision in the personal service contract establishing rates for travel reimbursement, provided the authorized travel occurs. Any reimbursement paid directly to the personal service contractor must be done through the Accounts Payable Department.

15.6 Relocation Expenses

Policy and procedures for employee relocation expenses can be found in the Human Resources Section of the Manual.