

**BUSINESS PROCESS (SAS 112 Compliance)**

Functional Area:	Accounts Payable
Name of Process:	Travel Expenses/Reimbursements
Purpose of Process:	To define Savannah State University's regulations for reimbursing travel. The University will follow the travel rules of the Board of Regents and comply with all Internal Revenue Service regulations. The University maintains an accountable plan for travel reimbursement. By complying with the IRS rules for an accountable plan, travel reimbursements are not taxable income. An accountable plan requires that all travel reimbursements must be filed within sixty (60) days of the completion of the travel event.
Primary Position Responsible:	Accounts Payable Supervisor
Secondary Position Responsible:	Senior Accountant – General Funds
Reviewed By <or> Reviewed By:	Voucher Auditor
Process Frequency:	At least semi-monthly
Prerequisite Process:	SSUHLP00002
Subsequent Process:	SSUAPY00001

Documentation Used:

<u>Item</u>	<u>From</u>	<u>To</u>	<u>Timing</u>
Travel Expense Statement	Employee	AP	Daily
Receipts	Employee	AP	Daily

Outline of Process:

Receive travel expense statement in AP, review/audit travel expense statement against gsa.gov per diem, and USG BOR business procedures manual for compliance, modify the reimbursement as needed, prepare tape separating mileage expense to be reimbursed from all other travel expense to be reimbursed, forward to AP clerk for entry using internal control business procedure SSUAPY00001.

Files Retained:

Travel expense statement and all supporting travel expense statement documentation.

Potential Exceptions & How to Resolve:

Exception:
Resolution:



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Policy

Employee Travel

Travel regulations, as developed and approved by the Board of Regents (BOR), are published and distributed periodically to various operating units as part of its Business Procedures Manual, Volume 3A, and constitute the office Policy of the Board governing travel by University System employees (BR Minutes, 1980-81, pp. 55-59).

The Business Procedures Manual of the BOR, as a general provision, authorizes the payment of travel advances to employees of all state agencies, commissions, and authorities according to OCGA 45-7-25 and 47-7-26.

In cooperation with regulations promulgated by the State Accounting office and the Office of Planning and Budget, the Board of Regents has adopted the general regulations regarding travel of employees on University System of Georgia official business. State travel regulations can be accessed at the following State Accounting Office web site: <http://sao.georgia.gov>.

Reimbursement claims for subsistence (meals and lodging) are to be reported on travel expense statements by date, location, and amount for each meal and lodging claimed. With certain exceptions, reimbursement for meals within a 30-mile radius and lodging within a 50 mile radius (or the county) of a person's home office or residence is not allowable. As a general policy and procedure, institutions are responsible for setting written internal policies for establishing normal commuting miles/starting point for mileage reimbursement when an employee's regular business function require 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.

Specifically, employee travel expense statement means the accounting document used to reimburse a state employee for travel expenses incurred while on official business.

Effective September 2011, all employee travel expense reports for reimbursement of travel related expenses must be submitted for reimbursement within 30 days of returning from the trip. Expense reports received after 30 days will not be reimbursed.

Non-Employee Travel

In accordance with the Business Procedures manual for the University System of Georgia section ([Section 19.9](#)), non-employee travel includes students, consultants, and individuals applying for a job at the institution. Travel expenses for non-employees should be limited to certain circumstances as described below:



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- Students authorized to travel for participation in academic programs and sanctioned student events to include athletic and recruiting events. Students include individuals enrolled to take classes at an institution, including students enrolled in Continuing Education, and individuals being recruited as potential students.
- Individuals contracted to perform a service for the institution where the contract provides for travel expense reimbursement.
- Research, academic conference, or academic event travel funded by a grant award to the institution in those instances when the grant award specifically authorizes payment for non-employee travel in support of research, academic conference, or academic event.
- Job applicant travel associated with an interview as specified in institutional policy. Institutions electing to pay travel expenses for job applicants shall develop a policy, approved by the president, which addresses the positions that are eligible for travel expense reimbursement. When developing this policy, consideration should be given to funding availability and the business necessity of paying travel. Consideration also should be given to allowing travel expenses to be paid only for senior administration and faculty job applicants. Any exceptions to the institution policy shall be pre-approved by the institution president.

Viable methods to pay job applicants include:

- Including interview expenses in the contract with an external search firm.
- Requiring a job candidate to perform a service to the institution, such as a presentation on subject matter applicable to the position applied for. Consideration provided to the candidate for this service would be the reimbursement of travel expenses.
- Requesting travel expense reimbursement for the job candidate from the Foundation.

Note: Reimbursement of authorized travel expenses is subject to the allowable limits and conditions as discussed in BPM Section 4.4 through 4.9. All travel expenses in these categories should be charged to account 6501XX and properly documented using a travel form designed for that purpose.

Note: The allowable per diem rate for non-employee travel is the same as the per diem rate for in-state travel for non-high cost areas regardless of location origin and/or destination. Thus, the per diem rate reimbursable for meals of non-employees is limited to \$28 per day.

Procedure



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Employee completes the travel expense statement and attaches all original supporting documentation required by travel regulations – i.e. authority to travel form, agenda, etc... For Title III funded travel, a post travel form is a required attachment as well. Travel receipts must accompany the travel expense statement also – for gas, lodging, rental car, taxi, etc... Original receipts are always required.

The prepared travel expense statement is submitted to the Fiscal Affairs help desk. The help desk performs Business Process SSUHLP00002.

Travel expense statements are received in Accounts Payable.

Note: In all cases, any unusual expenses, or those exceeding the originally approved amount must be approved by the appropriate Budget Unit Head for the budget funding the travel.

For detailed regulations governing travel expense reimbursements, please refer to the Board of Regents (BOR) of the University System of Georgia (USG) Business Procedures Manual Section 4.0.

Detail of Process

Travel expense statement is received by Accounts Payable.

Travel expense supporting documentation is verified:

- ☒ Name
- ☒ Social Security Number
- ☒ Address
- ☒ Email Address
- ☒ Telephone Number
- ☒ Job/Position Title
- ☒ Department
- ☒ Travel From/To Date
- ☒ Travel Departure/Arrival Date(s)
- ☒ Travel Departure/Arrival Time(s)
- ☒ Points/Location Visited
- ☒ Meal(s) Expense(s)
- ☒ Lodging Expense(s)
- ☒ Daily Total Expense for Meals & Lodging
- ☒ State Use Mileage
- ☒ Common Carrier Expenses
- ☒ Miscellaneous Expense(s)
- ☒ Total of All Expense(s)
- ☒ Requester & All Required Approval Signatures
- ☒ Required Receipts
- ☒ Other Required Forms, when applicable (post-travel, pre-travel, authorization to travel, etc...).



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Accounts Payable Supervisor determines the per diem allowable by reviewing travel departure and arrival dates and times in lieu of travel origins and destinations. Once allowable per diem identified, Accounts Payable supervisor calculates reimbursement for meal per diem (when a meal is provided by conference, etc..., the meal per diem for that meal is excluded except a justification is provided by the employee as to why the provided meal could not be consumed), reimbursement for lodging per diem based upon attached receipts, and reimbursement for other travel related expenses (common carrier expenses, etc...) based upon attached receipts. State Use Mileage, supported by employee itemized odometer readings, is calculated by multiplying the state mileage reimbursement rate. All category totals are total into a grand total for the reimbursement.

A tape is run for the travel expense statement, which separates the travel expense non-mileage from the mileage travel expense since the two are charged to two separate travel accounts on the general ledger.

The tape is attached to the travel expense statement and the travel expense statement is forwarded to the Accounts Payable Clerk for entry – SSUAPY00001.



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TRAVEL EXPENSE REIMBURSEMENT DECISION TREE:

