



Policy Title: Travel Expenses/Reimbursements	
Functional Area: Campus Travel Coordinator (audit of expenses)/Accounts Payable Supervisor (reimbursement)	
Purpose: To define and clarify University regulations for reimbursing travel expenses. In accordance with the State Accounting Office (SAO) of Georgia Statewide Accounting Policy and Procedure, the Board of Regents Policy Manual 7.6, and the Board of Regents Business Procedures Manual Section 4.0 in its entirety, Savannah State University is expected to comply with regulations regarding travel expense reimbursements. Although there are several excerpts from the aforementioned policies the reader should refer to these documents specifically for guidance.	
Documents (Info) Needed: Properly Authorized Travel Authorization; Properly Approved Travel Expense Report (or system report) along with all Supporting Documentation as required.	
Responsible Executive/Office:	Campus Travel Coordinator/Accounts Payable Supervisor
Reviewed By <or> Reviewed By:	Voucher Auditor
Related Policies: State Accounting Office (SAO) of Georgia Statewide Accounting Policy & Procedure for Travel, University Travel Authorization and Cash Advance Policy, and any additional travel policies.	
Date Created: 2008	Date Approved: 2008
Date Last Revised: 11/21/11	Updated: March, 2014

POLICY:

The University reimburses travelers for reasonable and necessary expenses incurred in connection with approved travel on its behalf (see Policy on Travel Authorizations). The University encourages travelers to take advantage of State, USG Board of Regents, and University arranged travel discounts whenever possible. The University also funds certain non-employee travel expense in accordance with the University System of Georgia Business Procedures Manual.

All agencies are required to follow the minimum guidelines outlined in the *Statewide Travel Policy*. **Agencies are not authorized to set more lenient policies than the *Statewide Travel Policy*; however, agencies may establish policies that further restrict an employee’s travel if the agency determines that stricter policies are necessary, except that a mileage rate that is different than the rates established by SAO/OPB in accordance with OCGA 50-19-7 may not be adopted.** Periodically, the State Accounting Office (SAO) may perform a review of the agency’s travel records to ensure compliance with all aspects of this Policy. This Policy may be revised based on the reviews. Appropriate and progressive sanctions for misuse will be implemented. All travel claims are subject to detailed audit by the Department of Audits and Accounts.

It is the policy of Savannah State University that absent any additional guidance internal controls will be employed and the University will enforce State policies as required.

STATEMENT OF POLICY

The Policy is based on travel industry best practices and with *total cost management in mind*. As such, it is important for employees to understand the intent of the Policy and work with their management on managing



work related travel, accordingly. Travel plans should promote economy and efficiency while also treating all employees fairly and equitably.

The University reimburses travelers for reasonable and necessary expenses incurred in connection with approved travel on its behalf. The University encourages travelers to take advantage of State arranged travel discounts whenever possible. 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 are intended to be guidelines for the planning and reimbursement of all State approved travel expenses. There are several key points to remember when incurring expenses on behalf of the University:

- 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.
- All expense reports must be submitted via manual expense reimbursement forms if not on an electronic system by the individual who incurred the expense.
- A large number of exceptions or Policy violations will increase the likelihood of expense report audits.
- The University will not pay for personal expenses.

According to SAO Policy under Approval and Authorization:

A traveler's immediate supervisor or higher administrative authority must approve a travel expense report before reimbursement will be issued. Agencies may require multiple approvers for certain expense reports; in these instances, all approvers in the submission process are held accountable. The approver should be in a higher level position of authority that is able to determine the appropriateness and reasonableness of expenses.

According to SAO Policy under the Role of the Approver:

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.

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, the *Statewide Travel Policy* has been developed with the IRS Regulations as its 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.



Travel Expenses/Reimbursements Policy *A Unit of the University System of Georgia*

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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 University, via check, within this same timeframe. Travel expenses, related to 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.

Specifically, for purposes of this policy, the travel expense report or statement is the accounting document that will be compared to the authorization to travel and audited for purposes of reimbursing an employee for travel expenses incurred while on official business. (This expense report may be replaced by an automated expense report within the TeamWorks/Concur system but will still be referred to as the travel expense report or statement.)

In accordance with the Business Procedures Manual for the University System of Georgia Section 19.9, Non-Employee Travel, which includes students, consultants, and individuals applying for a job at the institution, travel expenses should be limited to certain circumstances as described below:

1. 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.
2. Individuals contracted to perform a service for the institution where the contract provides for travel expense reimbursement.
3. 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.
4. 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. (Refer to University policy specific to this subject.)

REASON FOR THIS POLICY

The purpose of this Policy is to provide guidelines to university travelers to successfully execute their travel expense reports and receive their reimbursements in a timely manner, while understanding that the goal is to receive the best value for the University.



INDIVIDUALS AND ENTITIES AFFECTED BY THIS POLICY

All units, students, faculty and staff of Savannah State University who are affected by travel reimbursements or expenditures.

WHO SHOULD KNOW THIS POLICY

All units, students, faculty and staff of Savannah State University who are required to travel or arrange travel on behalf of others for the University.

EXCLUSIONS

Non-employees, except as those specified earlier.

CONTACTS

Subject	Contact	Telephone	E-mail/Web Address
Policy Clarification	Campus Travel Coordinator	358-4060	http://www.savannahstate.edu/fiscal-affairs/universitytravel.shtml

DEFINITIONS

Define terms that have specialized meanings in the policy. List alphabetically and provide definition using the format of the example below.

RESPONSIBILITIES

Campus Travel Coordinator – Will audit the travel expense report to the travel authorization and contact employee regarding any irregularities if necessary. The CTC will correct any errors and adjust to reimbursement according to the travel regulations. The CTC is responsible for pre-auditing the travel expense report to ensure compliance to the State Travel Regulations as well as Board of Regents and University policies and procedures.

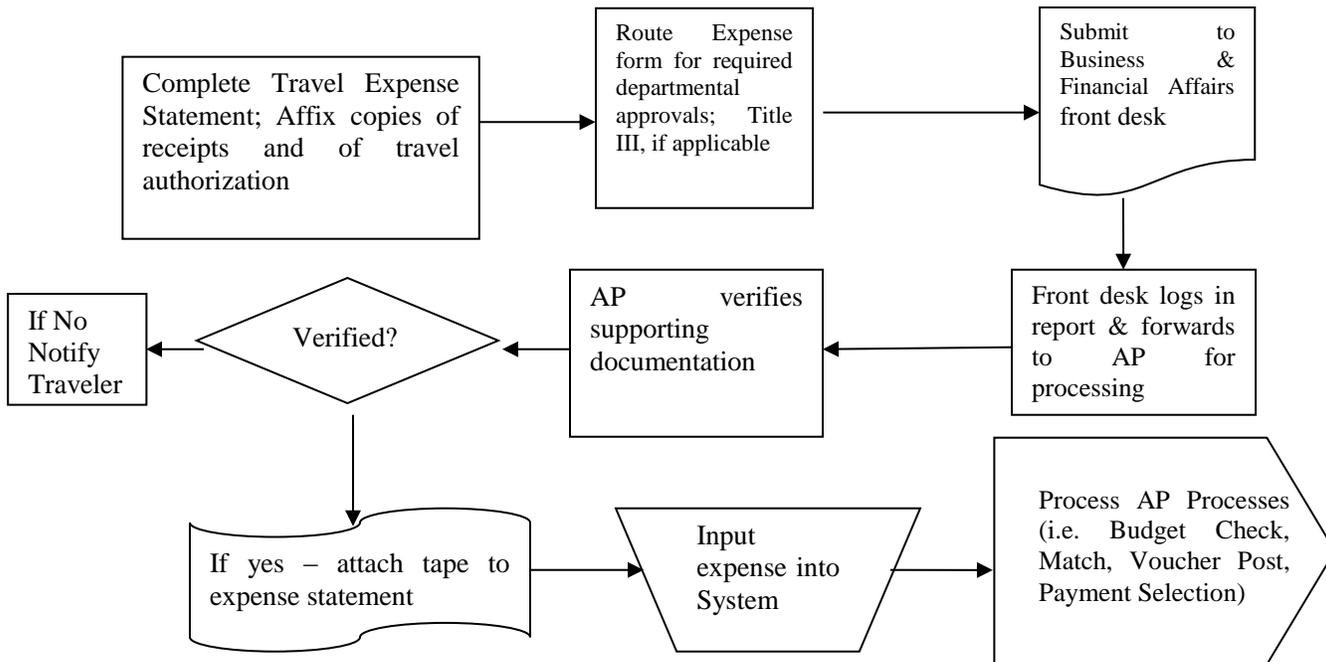
Accounts Payable Supervisor – Enters the expense report into the system and schedules it for payment. Also reviews the work of the campus travel coordinator, but is more of a general compliance and accounting review as data is entered into the system for reimbursement. APS cuts the actual check or voucher to reimburse the employee.

Voucher Auditor – Ensures check or voucher amount if EFT payment agrees to supporting documentation, payee name, etc. This is an ‘after’ audit to make sure the check or disbursement is appropriate and agrees to all final supporting documentation on file.



PROCEDURES

TRAVEL EXPENSE REIMBURSEMENT DECISION TREE:



RELATED DOCUMENTS, FORMS AND TOOLS

http://www.savannahstate.edu/fiscal-affairs/documents/070113SOG_Statewide_Travel_Policy_061213_000.pdf

http://www.savannahstate.edu/fiscal-affairs/documents/2014SSUTRAVELEXPENSESTATEMENT_000.xlsm

<http://www.savannahstate.edu/fiscal-affairs/documents/Travel%20Authority%20Form%208.29.12.pdf>

<http://www.savannahstate.edu/fiscal-affairs/documents/CandidatesTravelPolicyandProcedure31Jan14pdf-1.pdf>

HISTORY AND UPDATES

Current Major Version Changes [DO NOT ALTER -- Populated by the System/Updated by the System]

APPENDIX

Appendices are used for informational material that is helpful, but not directly related to the implementation of the policy.