



Title: Travel Authorizations & Travel Cash Advances	Date Created: 27 October 2010
Functional Area: Comptroller's Office	Last Updated: December, 2013
Purpose: To provide guidance to University personnel regarding completion of travel authorizations for University travel and the use of travel cash advances	
Documents (Info) Needed: Georgia Statewide Accounting Policy & Procedure, USG Board of Regents Business Procedures Policy Manual 7.6 and Business Procedures Manual Section 4.0, Savannah State University Travel Authorization Form including Travel Advance and/or Cash Advance Form, University Frequently Asked Travel Questions and other Travel Guidance as found Online on the Business and Financial Affairs website.	
Primary Position Responsible:	All Departments
Reviewed By <or> Reviewed By:	Business & Finance/Comptroller's Office
Process Frequency:	Daily
Prerequisite Process:	None
Subsequent Process:	Travel Advance/Expense Reconciliation

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 authorizations, travel expense reimbursements, and travel cash advance processes. Although there are several excerpts from the aforementioned policies the reader should refer to these documents specifically for guidance.

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.

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.

Savannah State University also applies these policies to the approval of the Authority to Travel. It is the policy of the University that approvers have the responsibility of approving the authority to travel and expenses for no more than 25 expense submitters.



SAO Policy continued:

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.

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 future payroll deduction. 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 and accuracy of documentation.*

Although the State policy is specifically speaking to the approval of the expense report the University also applies this same policy to the approval of the Travel Authorization. Therefore, approvers upon granting approval of the Travel Authority are certifying:

- Appropriateness of the expenditure and reasonableness of the *estimated amounts*;
- Availability of funds;
- Compliance with funding agency regulations and State *travel policies as to a valid business purpose*;
- Completeness and accuracy of documentation *related to the travel authorization*.

Excerpt from the BOR Business Procedures Manual, **4.2.3 Employee Authorization for Travel:**

Each employee required to travel in the performance of official duties and entitled to reimbursement for expenses incurred shall receive prior authorization from the department head, dean, or other designated official for the performance of travel. If approval is required, institutions should establish a written policy designating persons/positions authorized to approve travel.

In response, Savannah State University has developed this policy and a Travel Authority Form indicating the required approvals which generally include the following approvals as applicable: direct supervisor, budget unit head, budget/funding approval, Title III, Provost/Vice-President Academic Affairs for Faculty International Travel, and President for International Travel.

According to BOR Business Procedures Manual, **4.2.1 General Provisions**, “written pre-trip authorization is no longer required, except when lodging is required, within a 50-mile radius. Institutions may require prior authorization for certain travel if they wish.”

Savannah State University’s policy is that written pre-trip authorization is not required if the following conditions are met:

- Travel is within a 50-mile radius of the University (any commute mileage must be removed from the odometer calculation for reimbursement.)
- The only costs incurred and that are reimbursable are for personal mileage and parking. There are no other costs associated with the travel. (The University doesn’t reimburse for hotel or per diem charges within a 50 mile radius of the University or residence unless special circumstances are preapproved by the Vice-President of Business and Finance or the President, but other costs, such as registration, must be put on a Travel Authorization and be paid through eReq or PCard.)



- Travel isn't for an agency fund, grant, Title III, or any other funding source that requires prior approval on all travel instances.

Domestic Travel

Travel must be authorized and documented prior to all official University travel activities and a Travel authorization form must be filled out, even if travel expenses will not be charged to the University (see 50-mile radius exemption above). This ensures that:

- Travel plans have been authorized by the appropriate approving authorities;
- Funds are available;
- The traveler can document their official travel status if needed for Risk Management purposes;
- The travel has a legitimate business purpose (i.e., is in the best interest of the University); and
- The travel meets the IRS Accountable Plan.

The following approvals must be obtained:

- Traveler must sign attesting to the accuracy/validity of the documentation and the estimates. The business purpose of the travel must be clearly identified on the face of the Travel Authorization.
- Traveler's supervisor or the Principal Investigator (sponsored projects accounts) must review and approve the travel authorization ensuring that the travel is for a valid public purpose, funds are available, when applicable travel is authorized under the terms of the grant or contract, that all supporting documentation is attached, and that travel estimates appear reasonable.
- If the budget unit head or director is other than the supervisor then they must also sign and approve the travel authorization ensuring that the travel is for a valid public purpose, funds are available, when applicable travel is authorized under the terms of the grant or contract, that all supporting documentation is attached, and that travel estimates appear reasonable.
- Title III approval if applicable.
- Budget/Funding approval is obtained through the Office of the Comptroller ensuring that funds are budgeted and available based on estimated costs. Only the Office of the Comptroller can assign a valid Authorization Number and the traveler cannot book any travel until the travel authorization number is received back from the Office of the Comptroller with all appropriate approvals. A copy of the validated Travel Authorization will be forwarded to the traveler once all approvals are in place. (*Travelers are required to keep a copy of the travel authorization with all supporting documentation as only the travel authorization request form itself may be digitally returned to the traveler.*)

University travel is authorized in accordance with the following principles.

- A necessary expense is one for which there exists a clear business purpose and is within the 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 will benefit the University.
- When personal contact is the most economical method of conducting official University business.



- c) Representation at a convention or meeting outside of the State should be limited to essential employees.
- d) Attendance by University employees at an out of state educational or training seminars should be based on the availability of funds for that purpose, whether such education/training is available in Georgia, and if the education/training is directly job related.
- e) Selection of the most economical method of transportation in terms of expense to the University and the employee's time away from the office.
- f) Employees are expected to exercise good stewardship of funds when traveling on official business. Any expenditure disallowed by the University is the responsibility of the employee.

Travelers must fill out the online Travel Authorization Form, print it, sign it, and get their supervisor and department head to approve. (If the travel is to be charged to an account code that belongs to a different department or division, the person with authority for that account code must also sign the Travel Authorization form.)

If applicable, all of the following items should be attached to the travel authorization before submitting for approvals:

- Agenda or meeting announcement showing dates, times, etc.
- Copy of completed registration form or blank form. (Do not send your registration form that you are intending to utilize or send in.)
- Hotel information regarding estimated costs.
- Per diem calculations, GSA area rate (less the \$5 incidentals) times number of days, etc.
- Car Rental Cost Comparison form if utilizing a personal vehicle must be attached to Travel Authorization at time of approval or a personal vehicle reimbursement will not be allowable.
- Any other support for calculations such as lease rates, gas charges, miscellaneous expense, etc.

DO include lease and gas costs when using pooled vehicles as these will be charged back to your department.

DON'T attach check requests or motor pool vehicle requests, which should only be forwarded to the appropriate departments with a copy of the approved travel authorization once it has been returned to you with the Travel Authorization assigned number.

The form is then routed for approval to the traveler's supervisor, budget unit head for the account being expensed for travel, Title III office (if applicable), and then to the Office of the Comptroller. Once the Travel Authorization has been approved by budget or grants, as may be the case, the Office of the Comptroller assigns a Travel Authorization number that starts with a 'TA' tag. Currently the original Travel Authorization with supporting documentation is returned to the traveler and it is required that this Travel Authorization be attached to the expense reimbursement when submitting the final report.

Effective with the TeamWorks Travel System implementation, the Traveler will only receive a scanned copy of the approved Travel Authorization back and no supporting documentation.



Air Travel

Savannah State University uses contracted travel agencies to secure flights. It is advisable to contact the travel agency and get an estimate of the flight cost for purposes of preparing a travel authorization for an intended business trip. Depending on the time it will take to route the travel authorization it is recommended that additional funds be added to the price quote since the flight may change while the authorization is being processed. When the traveler receives the validated travel authorization form with the assigned travel authorization number, the flight can then be booked. Contact the travel agency to book flights only after receiving a validated travel authorization number.

Effective with the TeamWorks Travel System implementation, the Traveler will book all air travel on TeamWorks rather than contacting the travel agency. The system can also be used to provide estimates but it is a violation of Savannah State University Policy to book any travel in TeamWorks before you receive a validated travel authorization with a valid travel authorization number from the Office of the Comptroller.

Rental Cars

There are designated vendors, which may vary, for local, in-state, and out-of-state rentals. Check with Procurement or the most recent Travel “Frequently Asked Questions” (FAQ) which can be found online to ensure you are utilizing the correct vendor.

A requisition must be entered into ePro to reserve a vehicle if not using the Vehicle Pool. The requisition must include the Travel Authorization number, the number of people who are traveling in the vehicle and whether they are staff or students, the location (i.e., Airport) that you are picking up the vehicle at, the dates and times of pickup and return, and your driver’s license number. Unless you indicate the number of people, economy cars will be rented when the number of passengers is not noted. A vehicle will NOT be reserved for you without providing your driver’s license number and the Travel Authorization number on the requisition. A valid driver’s license and approved Travel Authorization is required to lease a vehicle when utilizing University funds.

As the University has determined that Pooled Vehicles are more cost effective than rentals, travelers are required to utilize a pooled vehicle when possible. After the validated Travel Authorization is received, the Vehicle Request Form must be forwarded to Transportation to reserve the vehicle. (It is encouraged to contact Transportation by phone to see if a vehicle is available at the start of the travel authorization process.) If a pooled vehicle is not available the request will be forwarded to the Campus Travel Coordinator/Procurement to fulfill the request through our In-State Rental Vendor. The Travel Authority must always include appropriate rental and gas costs for pooled as well as rental vehicles, even though pooled vehicles charges are less than rentals.

Be aware if weekend returns are an issue and the branch is closed, the traveler may be responsible for Saturday afternoon and Sunday additional charges if the vehicle cannot be returned until later. These additional costs should be factored into the Travel Authority estimates and into the requisition. If renting in Savannah or a Vehicle Pool is not available, the vehicle will be reserved at the closest branch of our in-state vendor based on proximity to the Savannah State University campus. (If you are traveling outside of the State of Georgia, the University may be able to rent all vehicles except the Large SUV and the 15



Passenger Van anywhere in the United States but keep in mind that Airport charges may be a little higher due to additional required Airport fees, so please include an additional \$10 to \$15 in the total cost.)

Note: Rental vehicles are secured through the Campus Travel Coordinator or Procurement with an approved e-Requisition and a validated travel authorization number/form.

Effective with the TeamWorks Travel System implementation, the Traveler will book all rental vehicles on TeamWorks rather than through an eRequisition if the traveler is traveling out-of-state and has a validated, approved Travel Authority which includes appropriate estimates of vehicle rental and gas costs for the business travel. As the University has determined that the use of Pooled University vehicles is the most cost-effective manner, the traveler can also use TeamWorks for in-state rentals but should make an attempt to obtain a pooled vehicle when possible.

Foreign Travel

All Foreign Travel for Faculty must be approved by the Vice-President of Academic Affairs/Provost. All Foreign Travel must be approved by the University President, whether faculty or staff.

Group/Team Travel – Savannah State University Policy

When team travel, field trips, or group travel occurs, the coach, advisor, or other staff (must be employee) and any other **University employees**, students or affiliates traveling with the group/team must adhere to the following:

- Each employee or staff must submit an individual Travel Authorization form with his or her name and the business purpose of the trip.
- One individual may get an advance for the group but each employee/staff must still complete their individual travel authorization and advance form noting group advance.
(Generally, employee travel advances are issued separately and accounted for thus. Most group requests involve students, but employees may also do group requests.)
- If only one reimbursement is requested, then all Travel Authorization Number(s) must be referenced by the individual requesting reimbursement.
- If the group, other than the coach or advisor, has members that are not University employees and an advance is needed, the advance will be made in the name of the employee and the employee will be held liable for the advance.

Student Lodging

Students and employees are not to share rooms with each other. Employee lodging is accounted for in a different manner than it is for students, as required by the Board of Regents. Further, while student lodging can be handled through the Campus Travel Coordinator/Procurement Office, employee lodging cannot. The Campus Travel Coordinator/Procurement can under no circumstance pay for employee lodging via a Purchase Order or P-Card. An e-Procurement requisition should be completed for student



lodging, with a list of students, dates of travel, hotel contact information, etc... Provided in or attached to the e-Procurement requisition.

Employee Lodging

Employees may obtain a travel cash advance; submit a check request made payable to the hotel; and/or pay out of pocket to be reimbursed via an expense report for lodging expenses. Employee lodging may not be processed through Procurement or placed on a P-Card. ***Employee lodging should not be booked before receiving a validated travel authorization and a check request will not be processed for lodging without a copy of a validated travel authorization attached.***

The TeamWorks application will allow travelers to book their reservations online with a validated travel authorization, but travelers may still have to use the aforementioned methods to pay for lodging if they do not want to pay for it themselves and be reimbursed.

Cancellations

SAO Policy for Flights, 1.7 Cancellations

It is the traveler's responsibility to closely examine the cancellation/exchange rules and fees before purchasing a ticket. If a trip is cancelled after a ticket has been issued, the airline reservation must be cancelled at least one hour prior to the scheduled flight.

SAO Policy for Lodging, 3.4 Cancellations

Travelers should not book nonrefundable rates or rates that require a deposit unless required by conference lodging. It is the traveler's or arranger's responsibility to understand the cancellation rules of the room confirmed. No-show charges and penalties will not be reimbursed when the traveler does not cancel reservations within the allotted time. Nonrefundable rates cannot be changed or cancelled; therefore, the traveler is accepting the risk of a non-reimbursable cancellation fee.

In a case where all efforts have been taken, and a fee is still charged, an explanation must be provided when submitting the traveler's expense report in order for the fee to be reimbursed.

All credits issued due to cancelled travel must be applied to other eligible University business travel and should be utilized with the specified time limits such that there is no financial loss of the benefit to the University.



Travel Cash Advance Introduction

Savannah State University is committed to timely employee reimbursement of expenses incurred on official university travel provided that the submission of the employee travel expense statement is timely, accurate, and complete.

According to SAO Policy, 6.3 Travel Advances:

OCGA 45-7-25 and 45-7-26 authorize the payment of travel advances to employees of all State agencies, commissions, and authorities. State law also charges the Director of the Office of Planning and Budget with the responsibility for developing the necessary rules, regulations, and procedures to govern travel advances and to provide for proper and timely accounting of State funds advanced to employees once the employees have returned from travel status. The Office of Planning and Budget *OPB Policy Memorandum No. 1 (Revision 5, May 2013)* addresses travel advances. 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 to accommodate continuous business travel), it may be necessary to have more than one outstanding advance. See OPB Policy Memorandum No. 1 (Revision No. 5), Section 13, for further guidance regarding Continuous Business Travel.

7.1 General

Employees are expected to exercise good stewardship of funds when traveling on official business. Any expenditure disallowed by the State is the responsibility of the employee.

According to BOR Business Procedures Manual, **4.10.2 Purpose of Travel Advances**, “*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 cash advances to the employees.*”

4.10.4 Authority to Advance Cash for Travel *Since corporate charge cards are now available to employees, institutions should minimize the use of cash advances. However, institution personnel should still consider issuing cash advances for the following circumstances:*

- *For justifiable reason(s), the employee has not received a corporate charge card;*
- *For employees who generally do not travel and are making a one-time trip; or*
- *For special exceptions approved by the department head, dean or his/her designee.*

The department head, dean, or his/her designee is authorized to advance state funds to employees traveling on behalf of the state. Funds may be advanced for anticipated subsistence (meals and lodging), as well as for mileage and other transportation costs that are reimbursable under these travel regulations. Travel advances are not required by state law or by these regulations, but are left to the discretion of the department head, dean, or his/her designee.

4.10.5 Approval of Cash Advances for Travel *Department heads, deans, or their designees are required to specifically authorize each cash advance made to an employee. The written authorization for a cash advance should be included on the Travel Cash Advance Authorization form. This form should also be signed by the employee to document that the cash advance was received.*



Savannah State University Policy – The cash advance request is included as part of the travel authority request and must be received with all required documentation and approvals by the Comptroller’s Office not later than seven to ten business days prior to the day before the date of departure. Check will be available for pickup at the Comptroller’s Office by noon of the day before the date of departure unless otherwise noted on the cash advance request line. If a cash advance is not requested as part of the travel authority request and is needed later, then a copy of the ‘validated’ travel authorization form with assigned validation number and all approvals must be attached to the separate cash advance form that can be found online. This form is ONLY to be used when it is discovered that a cash advance will be needed and the travel authority has already been processed WITHOUT any advance; it cannot be used to change or increase an advance.

4.10.6 Amount of Cash Advance, *Each institution may establish its own policies regarding cash advance limits. Institutions should consider the nature and probable duration of the travel when determining cash advance limits. The amount of a cash advance shall be related to the estimated cost of travel, as outlined on the travel authorization form, but shall be held to a minimum and allowed only when the department head, dean, or his/her designee determines that an advance is warranted.*

According to State of Georgia OPB, Rules, Regulations and Procedures Governing the Payment and Accounting for Travel Advances, Policy No. 1, Revision No. 5:

The amount of a cash advance shall be determined by policies to be set by each agency according to the nature and probable duration of the travel. It is strongly recommended that a travel advance should 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.

Savannah State University Policy – The Comptroller’s Office will take steps to minimize the use of travel advances through the use of a corporate credit card and through other advance payment mechanisms and ensuring only subsistence advances are issued when properly supported and approved.

4.10.7 Employee and Institution Accountability of Funds Advanced: *Each employee receiving a cash advance shall sign and date the travel advance authorization form acknowledging receipt of the funds. All employees are fully responsible for funds advanced to them and shall account for the funds in accordance with the statewide travel regulations. Employees are liable for any advanced funds that are lost or stolen. Neither state law nor these regulations, however, in any way relieve the department head, dean, or his/her designee from the responsibility of accounting for all funds expended for travel purposes.*

SAO Policy 7.2 Expense Reimbursement Timing: *Travelers should submit all expenses for reimbursement and reconciliation within 10 days of the completion of the event or trip but no later than 45 calendar days. However, a reimbursement request will preferably be held (not entered into the TTE system) until an amount of at least \$10 is due. IRS regulations state the traveler must adequately account to the employer and submit travel expense reimbursement requests within 60 days of the end of the trip. Such expenses, if reimbursed after 60 days, become taxable income to the traveler.*



Employees are responsible for ensuring that expenses claimed in the travel expense report are proper, accurate, and incurred for official business. A traveler who knowingly presents a false or fraudulent claim may be subject to penalties under criminal statutes.

When a travel advance is deemed necessary for an employee who has received prior authority to travel on behalf of the University, advances are limited to estimated expenses for subsistence only. Advances are not provided for expenses (such as registration fees) that can be paid through a requisition, P-Card, or corporate card. Travel advances cannot be made for items that are prepaid or billed directly to the University.

Effective with the implementation of TeamWorks: For travelers using the TTE system, major expenses, such as airfare, are paid directly by the State via Georgia Travel and Expense System Accounts (GTESA) established within the TeamWorks Travel & Expense (TTE) system. Thus, travel advances are allowed only for eligible expenses which are not company-paid.

Travel advance requests must be submitted in sufficient time for processing, generally seven to ten (7-10) business days. Advances should not be provided more than three (3) working days prior to the beginning of the trip without written justification or in certain situations.

Although non-employees may be reimbursed for travel, only employees of the University are eligible for travel advances. *Employees may receive advances for all foreign travel and for extended domestic travel of three days (3) or more consecutive calendar days.* Employees may also obtain travel advances for group and team travel. The employee to whom the advance is issued is responsible for the distribution of the funds, substantiation of the funds, return of excess funds and the clearing of the advance. Group and team travel advances may be issued in the form of a check.

The Internal Revenue Service (IRS) requires that the expense must be incurred within 30 days of the issuance of the advance. The University has elected to issue travel cash advances to employees no more than three (3) working days in advance of the travel departure date and it is expected to be used only for the approved trip and related expenses within the 30-day time frame as stipulated by the IRS. For continuous travel (consecutive trips), the travel cash advance may be issued for each trip prior to departure to the first trip of the continuous travel.

When the employee picks up his/her travel cash advance, the employee must, in the presence of Comptroller's Office staff sign the Travel Authorization form that includes the Cash Advance, or Travel Cash Advance Form if sent separate, verifying the receipt of the travel cash advance. The employee must also sign or have on file a signed Travel Cash Advance Policy agreement on file. This agreement stipulates that the employee receiving the advance has received, reviewed, and understands all Travel policy, travel cash advance policy, and agrees to abide by all written rules, regulations, and policies of the Board of Regents (BOR), the University System of Georgia (USG), the State of Georgia, and the Internal Revenue Service (IRS) regarding travel cash advances.

According to State of Georgia OPB, Rules, Regulations and Procedures Governing the Payment and Accounting for Travel Advances, Policy No. 1, Revision No. 5:

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.

Outstanding funds advanced for travel shall be accounted for as "accounts receivables" on departmental balance sheets. . . A subsidiary ledger account shall be maintained for each employee who receives a cash advance. These subsidiary accounts shall be periodically adjusted for all travel vouchers and reimbursements. All employees are fully responsible for funds advanced to them and shall account for those funds in the manner specified by the Statewide Travel Policy guidelines promulgated by the State Accounting Office. 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 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. Refer to the Statewide Travel Policy, issued by the State Accounting Office, for further guidance and details.

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.

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 State are not eligible for advances in the future.

NOTE: It is the policy of Savannah State University that the Assistant Vice-President, Business and Finance, or the President must approve providing an additional travel advance to any employee who has un-reconciled outstanding travel advances. Further, the University reserves the right to use payroll deduction as an accepted method to collect variances in travel advance reconciliations, not just using for un-reconciled travel advances only.



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. Each agency head shall take steps to provide for a checkout procedure within their agency 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.

NOTE: Should any terminated employee granted a cash advance fail to file for travel expense reconciliation or reimbursement as provided by these regulations, State Law provides that the agency head shall file a certification of the amount of the advance with the Office of Planning and Budget. This amount shall then become a lien against any and all funds due the employee from the State, or the Employees' Retirement System of Georgia or the Teachers' Retirement System of Georgia. It shall be the agency's responsibility to recover the amount of any cash advances for which no accounting has been made, either from funds owed the employee by the agency, or by notifying the appropriate retirement system of the amount due. In the latter case, the retirement system must remit all funds due the employee, up to the amount specified, within 30 days of notification. If the cash advance is not recoverable from the employee or from funds held by the State on behalf of the employee, the agency head shall be responsible for seeing that the amount of the advance is repaid to the State.

Savannah State University accounts for travel advances by fund and performs timely reconciliations of all funds and accounts. Employees with unreconciled, outstanding travel advances are contacted and made aware of any violations of policies or procedures through the reconciliation process.

Board of Regents Business Procedures Manual, 10.1.2, Employee Receivables, Travel:

Granting of Credit: Normally, an employee should not have more than one advance outstanding at a time. Each advance should be accounted for before another advance is granted.

Aging and Analysis: Data similar to that needed for miscellaneous debtor bills is required in the case of travel advance claims. Aging will be based on the date travel is completed plus ten (10) days.

Collection: USG travel regulations require that all outstanding advances be settled within ten (10) days after completion of the trip. The amount of an advance that exceeds the allowed travel expenditures shall immediately be refunded to the institution. Immediate refund of a travel advance is also required when an authorized trip is cancelled or indefinitely postponed.

If an outstanding advance has not been recovered by the time the accounting for the trip is due, institutions should, in the absence of extenuating circumstances, initiate action for recovery.

If a terminated employee has an outstanding travel advance, the amount of the unpaid travel advance will be considered indebtedness to the University and will be subject to collections procedures administered by the University. Such unpaid travel advances may be withheld from the last paycheck, may be charged



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A Unit of the University System of Georgia

billing and collection costs, may be placed with a third party collection agency, and/or be reported to a credit bureau.

A report of those individuals requiring payroll deduction for repayment will be provided promptly to the respective Vice President for their information, and to University Legal Counsel for legal prosecution. Again, violation of the Travel Cash Advance Policy is subject to progressive discipline action for willful violation of written rules, regulations or policies.

House Bill 1113, effective 5/14/2008, clearly states, "It shall be unlawful for any person to use any travel advance received from public funds, for nongovernmental purposes or to submit or approve, knowingly or through willful and wanton neglect, a fraudulent request to the state for reimbursement of expenses." It is, thus, assumed that failure on the part of the employee to clear or substantiate a travel cash advance within the allotted clearance period denotes that all or a portion of the funds advanced were used for inappropriate, nongovernmental purposes.

The penalties for misuse and/or failed clearance of a travel cash advance are as follows:

- Misdemeanor of a high and aggravated nature for amounts less than \$500 punishable by no more than 12 months imprisonment and a fine not to exceed \$5000.
- Felony prosecution for aggregate amounts of \$500 or greater punishable by no more than 20 years imprisonment and a fine not to exceed \$50,000 or triple the amount of such unlawful expenditures, which ever is greater.
- Subject to immediate termination of state employment and shall owe restitution equal to the amount of such misappropriated travel advances or fraudulent reimbursements, plus interest to be assessed at a rate of 12 percent per annum to be calculated from the date each misappropriated travel advance or fraudulent reimbursement payment was made.

Reimbursement of Over Expenditure

When the actual travel expenditures reported on the travel expense statement exceed the amount of the cash advance, the employee shall be reimbursed for the additional travel costs incurred.

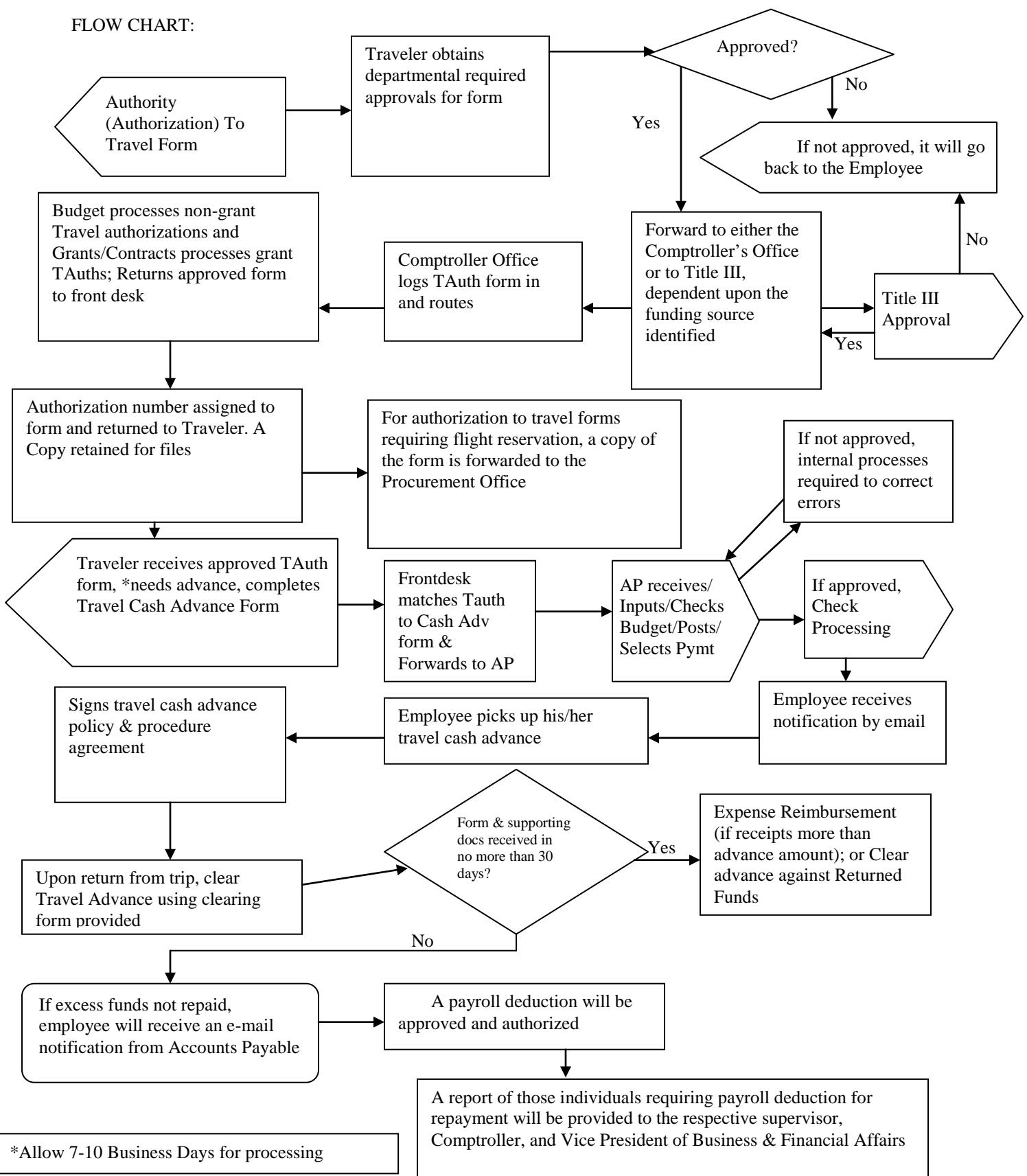


SSU Business Policies for Internal Control
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SSUAPY00005

Decision Tree (Flow Chart): Travel Authorization, Advance, & Travel Cash Advance Clearance

FLOW CHART:



*Allow 7-10 Business Days for processing