

Travel Policy

Accounts Payable

Policy Statement

The [Statewide Travel Policy](#) is provided by the State Accounting Office. In accordance with the Official Code of Georgia Annotated Section 50-5B-5, “The State Accounting Officer in cooperation with the Office of Planning and Budget (OPB) is authorized to and shall adopt rules and regulations governing in-state and out-of-state travel and travel reimbursement that promote economy and efficiency in state government and which treat employees fairly and equitably.”

All agencies, including the University System of Georgia, are required to follow the minimum guidelines outlined in the Statewide Travel Regulations; however, agencies are also authorized to establish policies that provide for more definitive limitations/guidelines relating to travel if the agency determines that such policies are necessary. Agencies are not authorized to set more lenient policies than those authorized by the Statewide Travel Regulations.

University of Georgia follows all policies set by the University System of Georgia and Board of Regents and meets both Board of Regents policy mandates and the statutory or regulatory requirements of the state of Georgia and the federal government.

Users may wish to consult other sections of the Finance and Administration Policy Library for additional guidance in the following areas related to travel reimbursement:

[Section 3 Group Travel](#)

[Section 4 Non-Employee Travel](#)

[Section Relocation](#)

Travel Authorization and Export Control Requirements

An authorization to travel is required to be submitted by employees traveling more than fifty miles outside of Georgia. Travel Authorizations must be approved internally by the HR Reports to for the Employee and by the Distributed Expense Manager for the funding source.

A school/college/unit may be more restrictive and require an authorization to travel for in-state (Georgia) destinations.

A traveler’s immediate supervisor or higher administrative authority must approve a travel authorization request (TA). This approver should be in a higher level position of authority that is able to determine the appropriateness and reasonableness of the travel. Schools/Colleges/Units may require multiple approvers for certain travel authorities; in these instances, all approvers in the submission process are held accountable.

In addition to the traveler’s immediate supervisor (or higher administrative authority), a travel authorization request (TA) must be approved by a designated Expense Manager. The Expense

Manager's review process should confirm the business nature of the travel and that the identified funding source is able to support the estimated travel costs.

In addition, per Board of Regents Business Procedures Manual 4.1, written pre-approval must be obtained from the Dean or Vice President when lodging is required within a 50-mile radius of the primary work site and residence. While this does not require a travel authorization (TA), written pre-approval should be collected and included with the reimbursement request.

Fiscal Year Blanket Authorizations are available for units using the functionality of the travel authorization for instate travel. All blanket travel authorizations must be for a single individual and cannot be for an entire department or unit. Fiscal-Year Blanket Travel Authorizations are allowable and available for frequent in-state travel activities that meet the following requirements:

- Travel activities are consistent with the employee's job duties
- Travel business purpose is consistently the same for each travel event
- Travel activities are to the same location(s) based on employment activities
- Travel activity is for the same individual identified on the Travel Authorization
- Blanket Travel Authorizations are renewed on a fiscal year basis and end each year on June 30th

Expenses incurred under the blanket travel authorization must comply with the UGA Travel policy. Fiscal Year Blanket Authorizations are not allowable for out-of-state or international travel.

International travel requires approval from the UGA Office of Global Engagement. International travelers are required to register their itineraries at <http://oie.uga.edu/international-travel-authority/> for risk management and export control purposes.

Travel to Cuba, Iran, Syria, or the Crimea region of Ukraine requires the approval of the Office of Export Control. Travel to these heavily sanctioned or embargoed countries must be requested, at a minimum, 6 months in advance when a Specific License (i.e., permission) from the Treasury or Commerce Departments is necessary to engage in the travel to, or activity in, the sanctioned or embargoed country. The Office of Export Control is responsible for ascertaining whether or not a license is required. Please visit <http://research.uga.edu/export-control/> for more information. Travel to these heavily sanctioned or embargoed countries without prior Office of Export Control approval may result in denied travel reimbursement claim.

Effective September 1, 2017, the U.S. government will prohibit travel to, in, or through North Korea, absent a special passport validation from the U.S. State Department. UGA-related travel to North Korea is therefore prohibited and will not be reimbursed, unless the traveler has worked with the Office of Export Control and the U.S. State Department to receive the limited circumstance special validation authorizing the travel.

General Reimbursement Procedures and Documentation Requirements

Employees should submit travel within 45 calendar days after completion of the trip or event. Expenses submitted more than 60 calendar days after completion of the trip or event, if reimbursed, are taxable income per the IRS.

This section provides additional guidance on documentation and approval requirements. Requests for reimbursement should include the following information:

- Location, date, and time of departure should be included for single day trips;
- Location, date, and time of return should be included for single daytrips;
- Lodging, mileage, transportation, and miscellaneous expenses, the types of which and their allowable limits are discussed in subsequent sections;
- Listing of meals included in conference registration fees, etc.;
- Itemized listing of expenses related to authorized meals not covered by the per diem allowance;
- Explanations of any expenses exceeding the established limits;
- Explanation of any unusual expenses submitted for reimbursement;
- Explanation of the purpose for the trip; and,
- Description of the type(s) of transportation used during the trip.

Employees must certify and submit their travel expense statement, attesting the information presented on the form is accurate and complete. Employees who provide false information are subject to criminal penalty as a felony for false statements, subject to punishment by fine not to exceed \$1,000, or imprisonment for one (1) to five (5) years.

Employees must submit receipts for the following expenses:

- Lodging, with an itemized breakdown of costs such as room charge, parking, WIFI, laundry, etc.;
- Airline or railroad fares;
- Rental of motor vehicles;
- Registration fees;
- Visa/passport fees; and,
- All single expenditures of \$25 or greater.

If an employee does not have a receipt for one of the items listed above, the employee must include an explanation of the expense on the travel expense statement. Credit card receipts are acceptable forms of documentation, provided they contain complete details of the expenditure.

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

In addition to the traveler's immediate supervisor (or higher administrative authority), a travel expense report must be approved by a designated Expense Manager. The Expense Manager's review process must meet the following minimum requirements:

1. Department heads and deans should designate an Expense Manager (or Managers) to examine and approve claims for reimbursement under these travel regulations.
2. Claims should be reviewed to ensure they are reasonable, accurate, and cover expenses actually incurred by the employee during the authorized travel dates and times.
3. Claims exceeding established limits should receive special scrutiny to ensure the explanations are sufficient to justify the higher amount. Employees should not assume all expenses exceeding allowable limits will be automatically approved for reimbursement.

By approving travel expenses, the Expense Manager is attesting that each transaction and supporting documentation has been thoroughly reviewed and has verified that all transactions are allowable expenses. Each transaction must be consistent with departmental budget and project/grant guidelines.

Upon granting approval of expense transactions, approvers are certifying:

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

Responsibility for appropriate audit, approval, and reimbursement of travel expense statements is vested in all persons with official approval and/or processing authority.

Per Diem Allowance for Meals

Per diem allowance refers to the maximum food allowance for which employees can be reimbursed per day. The amount is not a reimbursement of actual expenses incurred and receipts are not required for meal per diem amounts. Employees may only receive per diem for meals occurring while officially on travel status based on the number of meals per day for which the employee is eligible.

Although Statewide Travel Policy allows for meal per diem during non-overnight travel when employees travel more than 50 miles from their residence and primary workstation on a work assignment AND are away for more than twelve (12) hours, the University System of Georgia (and therefore the University as a member institution) does not provide meal per diem during non-overnight travel due to the IRS taxable compensation implications.

Employees traveling overnight within the State of Georgia are eligible for (\$50) daily per diem amounts to cover the cost of three (3) meals per day, less any provided meals. There is one standard per diem rates for all cities in Georgia. Incidentals are not included in the daily per diem rate. Individuals traveling overnight "In State" are only eligible for 75% of the total per diem rate on the first and last day of travel.

Georgia Meal Per Diem Rate (\$50 daily)

Eligible Meals	Standard Per Diem Rate
Breakfast	\$13
Lunch	\$14
Dinner	\$23

Use the [Link to GSA Per Diem Rates](#) on SAO's [Statewide Travel Policy](#) website to access per diem rates for Out of State travel.

Notes and Other Per Diem Items:

1. Travelers are eligible for only 75% of the total day's per diem rate on the first and last day of travel.
2. The per diem allowance must be adjusted for any meals provided to the traveler. Note: For all travel - when meals are provided to a traveler in conjunction with travel events on a travel departure or return day, the full day per diem is reduced by the amount of the provided meal(s) after the 75% proration. For example, if the per diem allows a \$50 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 \$23.50 [$\$50 \times .75 = \37.50 less \$14 lunch=\$23.50].
3. If a traveler has medical restrictions and cannot eat a provided meal, the traveler does not have to deduct the amount. The traveler must include a note or other documentation with Travel Expense Reimbursement.
4. Separate reimbursement for taxes and tips associated with meal expenses are not authorized as the meal per diem is intended to cover the total cost of the employee's meal including taxes and tips.
5. Employees only may receive per diem for meals occurring while officially on travel status.
6. Employees who take annual leave while on travel status may not be reimbursed for meal expenses incurred during the period of leave.

Lodging Expenses

[Statewide Travel Policy](#) states that when lodging is shared "the traveler paying for the lodging seeks reimbursement for the full expense". Per Board of Regents Business Procedures Manual 4.4, USG employees who share rooms should prorate the room costs, if practical, to properly reflect each employee's share of the lodging expense. This allows for a more accurate cost split, especially for employees funded by multiple sources.

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.

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

Employees traveling out-of-state should refer to the federal per diem rates to identify high-cost areas of the United States, and to determine whether higher expenses are “reasonable and customary”. Use the [Link to GSA Per Diem Rates](#) tab in SAO’s [Statewide Travel Policy](#) website to access per diem rates for Out of State travel.

Note: The rates published by the federal government should only be used as a guide to determine whether an expense is “reasonable and customary.”

Lowest reasonable lodging expenses, resulting in the best value for the UGA, will be reimbursed. All lodging claims must be documented with receipts and must be at a business that offers lodging to the general public, such as a hotel or motel, NOT a private residence.

Domestic Travel: Airbnb, VRBO, ByOwner, Sonder and any other providers of private residences for short term rental are not considered commercial lodging facilities and should not be used while traveling domestically. UGA does not have the authority to provide an exception to this policy. Requests for exceptions should be infrequent and unusual and must be granted by the University System Office and the Office of Planning and Budgets. Requests for exceptions should follow the [Procedure for Requesting Policy Exception to Statewide Travel Regulations](#).

International Travel: UGA has received an exemption to the Statewide Travel Policy for use of Airbnb, VRBO, and other similar services for international travel lodging needs only.

The following excerpts from Section 3.3 of the [Statewide Travel Policy](#) apply to USG and UGA employees:

- State and local government officials and employees traveling within the state on official business are **exempt** from paying the **county or municipal excise tax** on lodging (“hotel/motel” or “occupancy” tax) [OCGA 48-13-51 (H) (3)], **regardless of the payment method being used**. (This exemption does not apply to travelers staying at an out-of-state hotel/motel.) Travelers must be able to provide proper identification to document their employment as a state or local government employee.
- Additionally, as an employee traveling on official State business, the lodging is eligible for **exemption from State of Georgia Sales Tax when the payment method being used is direct bill to the agency**. Travelers should make every effort to avoid payment of sales tax when payment method is other than a personal payment method.
- Travelers are required to submit a copy of the Hotel Occupancy Tax Exemption Form.
- If the hotel refuses to accept the form at check-in, the traveler should attempt to resolve the issue with hotel management before checking out at the end of their stay. If the matter is not resolved by check-out time, the traveler should pay the tax. The employee should explain the reason for paying the hotel/motel tax on the travel statement.

- Failure of the employee to submit the Hotel Occupancy Tax Exemption Form to the hotel/motel may result in non-reimbursement of the tax to the employee.
- Per the Transportation Funding Act of 2015, effective July 1, 2015 hotels in the state of Georgia will charge a \$5.00 per room per night hotel tax to travelers. This tax is not exempted for State Employees.

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.

Travelers should not book non-refundable rates or rates that require deposits unless required by conference lodging. It is the employee’s responsibility to understand cancellation rules. Non-refundable rates cannot be changed or cancelled; therefore, the employee is accepting the risk of a non-reimbursable **cancellation fee**.

If a cancellation fee is charged and all efforts to have fee removed have been exhausted, the employee may include it on the travel statement with thorough explanation. The department head, dean or other responsible official should review the request and determine if reimbursement is appropriate.

Online booking services, such as AirBnB, VRBO, Home Away, and other similar type service providers are prohibited for domestic travel. These types of services can be used for international travel.

Some hotels include a charge for “**resort” or other fees**. These fees should be reimbursed as an eligible lodging expense.

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 acting 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 guest 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:

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

Travel by Institution-Owned, Rental or Personal Vehicles

Travel by Institution-Owned, Rental or Personal Vehicles Employees are encouraged to utilize institution-owned vehicles, if available, for travel within the state of Georgia, and, when appropriate, for travel outside the state. However, if institution-owned vehicles are not available, employees may choose between using a rental vehicle or personal vehicle. Institutions may reimburse employees for the mileage incurred during the employee’s use of a personal vehicle.

The employee and supervisor must determine if mileage reimbursement should be made using Tier 1 or Tier 2 rates, enabling the traveler to successfully execute travel requirements at the lowest reasonable costs, thus resulting in the best value for the State.

The State has entered into mandatory statewide contracts with specified car rental vendors. Employees should rent vehicles from one of these vendors when the use of a rental vehicle is the desired form of travel. **Statewide Travel Policy** states:

a. Approved car rental sizes are Compact, Intermediate or Full Size. Other vehicle sizes require a business-related justification. Vans may be rented when there are more than 4 travelers.

b. Reimbursement will be made for reasonable fuel charges. Travelers must decline optional fuel offerings offered by the car rental vendor. Maintenance and oil changes are the responsibility of the rental company and will not be reimbursed.

c. Rental cars under the Statewide Car Rental Vendor Contract should be returned with the same amount of gas that it had when it was picked up. Travelers should pay close attention to the fuel amount when they pick up the vehicle to ensure there are no overcharges for gas upon return of the rental car.

d. Employees traveling on State business inside the Continental U.S. in any rented motor vehicle are covered by the State's liability policy; therefore, liability coverage should be declined when renting a motor vehicle. Loss Damage and Collision Damage are also covered for vehicles rented under the Statewide Car Rental Vendor Contract. When traveling to destinations outside the Continental U.S. (OCONUS), with the exception of Canada, the State Risk Management Department recommends that travelers accept collision insurance when renting cars. Contact the DOAS Risk Management Services Department regarding any other questions related to rental car insurance coverage.

NOTE: The State liability policy is only in effect while the employee is using the rented vehicle for official State business. For this reason, personal use of the vehicle, including allowing friends or family members to ride in a State rented vehicle, is prohibited.

In the case of an accident while driving a rental vehicle, contact the Insurance and Risk Management Office at 1-706-425-3083, and the appropriate car rental vendor for claims handling.

Statewide Travel Policy governs the business use of personally-owned vehicles. Guidance is provided on the following:

1. Appropriate use of Tier 1 and Tier 2 reimbursement rates. See **Mileage Reimbursement Rates**

Policy tab at <https://sao.georgia.gov/state-travel-policy> for authorized Tier 1 and Tier 2 reimbursement rates.

Mileage rates are changed only upon notification from the State Accounting

Office/Office of Planning and Budget; new rates should not be applied based solely on GSA updates.

For travel on or after January 1, 2024 reimbursement rates for the business use of personal motor vehicles are as follows:

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 \$ 0.67 per mile

Motorcycle \$ 0.65 per mile

Aircraft \$ 1.76 per mile

Tier 2 Rate: If a University-owned vehicle is available, and its use is determined to be most advantageous to the state, OR if it is determined that a rental vehicle under the statewide contract is the recommended method of travel, but a personal motor vehicle is used, the employee will be reimbursed for business miles traveled at \$ 0.21 per mile.

For travel January 12023 through December 31,2023reimbursement rates for the business use of personal motor vehicles were as follows:

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 \$0.655 per mile

Motorcycle \$0.635 per mile

Aircraft \$1.74 per mile

Tier 2 Rate: If a University-owned vehicle was available, and its use was determined to be most advantageous to the state, OR if it was determined that a rental vehicle under the statewide contract was the recommended method of travel, but a personal motor vehicle was used, the employee will be reimbursed for business miles traveled at \$0.22 per mile.

2. Proper methodology for calculating reimbursable business miles versus normal commuting miles: Commuting miles are the miles traveled on a regular basis from an employee's residence to the primary work station. This should be a standard distance that does not change from one reimbursement request to the next. The primary work station is the location to which an employee regularly reports to for work. Examples are provided in Appendix A of the **Statewide Travel Policy**.
3. Allow ability of reimbursement for tolls or other parking fees or charges.
4. Extent of State insurance coverage.

If a University-owned vehicle should break down while traveling, the UGA school/college/unit responsible for maintaining the vehicle should provide for repairs and roadside assistance to the

driver and reimburse the employee for any associated expense paid by the employee during the travel.

Air Travel and Other Public Transportation

State employees are encouraged to travel by state-owned or personal vehicles when feasible and cost-effective. However, when commercial transportation is necessary, employees may be reimbursed for the expenses incurred. Employees will be reimbursed for actual expenses incurred, provided the appropriate steps are taken to obtain the lowest possible fare or cost.

Air Travel is covered in Section 1 of the [Statewide Travel Policy](#). This Section addresses booking (including exchanges, cancellations and voids), selecting appropriate air fares, upgrading to Business and First Class, international travel and use of private aircraft.

The following items are provided in conjunction with Section 1 of the [Statewide Travel Policy](#) to offer additional clarity and guidance on Air Travel.

1. Employees who choose to travel by motor vehicle, whether personal, state-owned, or commercial, when air transportation is more cost-effective, may only receive reimbursement for the cost of the lowest available airfare to the specified destination.
2. Many travel agents 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, regardless of whether the airfare tickets were purchased through the state airfare contract or not. **However, employees are strongly encouraged to use the internet in order to avoid travel agent fees.**
3. Travel agents used for making travel arrangements should not be related to the employee making, authorizing, or approving the arrangements. The travel agents also should 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 agents is to maintain the state’s integrity in financial matters. The actions of all state employees must be above reproach.
4. It is the state’s policy that state officials or employees traveling by commercial air carrier should travel in the most cost-effective manner and utilize the lowest possible coach fares. Generally, officials or employees traveling by commercial air carrier will not be reimbursed for the portion of non-coach (first class, business class, etc.) airfare that exceeds the cost of the lowest available fare on the same flight. Higher class/grade tickets, such as business class, premium select, business select, first class, and comfort are not reimbursable for domestic flights. The travel policy provides some exceptions for domestic flights to Alaska and Hawaii, international travel and travel of employees with medical conditions. Business Class airfare is allowable for international flights and domestic flights to Alaska and Hawaii with appropriate travel authority approvals. Although, state travel regulations in Section 1 and Appendix B allow for both First Class or Business Class airfare using state funds, the University System of Georgia, and therefore the University, do not permit First Class travel unless the circumstances noted below require it. The University System of Georgia and the University are committed to

using resources, regardless of funding source, in a fiscally prudent manner and believes First Class travel, except for the requirements noted below, does not demonstrate appropriate stewardship of institutional funds.

Appropriate First Class travel is only permitted, if approved, in the following circumstances:

1. There is no other space available on the needed flight (supporting documentation from a travel agency/booking site must be included with the travel reimbursement request).
2. A licensed medical practitioner certifies that because of a person's mental or physical condition, specific air travel arrangements are required. The employee must provide necessary medical certifications for the required special air travel arrangements due to a medical condition. Information should also be obtained specifying the expected length of time such condition would have an impact on travel needs. Supporting documentation must be retained within the employee's department.
3. The Commissioner of Public Safety certifies that specific air travel arrangements are necessary for security reasons. Note: The department should maintain such supporting documentation in a manner that would enable the auditors to readily determine who is subject to these special travel provisions.
4. 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 affected 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 to include First Class, 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.

Fly America Act

The Fly America Act was enacted to mandate the use of U.S. flag air carriers for federally funded international travel. The Federal Travel Regulations require international flights to be on U.S. flag air carriers whenever possible, which is accomplished when code sharing is present. Code sharing occurs when two or more airlines "code" the same flight as if it was their own. In other words, the international flight may be on a foreign air carrier's plane, but is considered the same as the one operated by an U.S. flag air carrier. Compliance with the Fly America Act is satisfied when the U.S. flag air carrier's designator code is present in the area next to the flight numbers on the airline ticket, boarding pass, or on the documentation for an electronic ticket (passenger receipt).

Additional information regarding the Fly America act can be found on the University's travel website at https://busfin.uga.edu/accounts_payable/fly_america/.

Other forms of public transportation include trains, taxis and shuttle services. These are discussed in **Section 2.1** of the [Statewide Travel Policy](#). It is up to the employee to obtain the best rates available and submit appropriate receipts. Tips for shuttle, taxi, or ride share services,

up to 20% of the total cost will be reimbursed. Approvers should review these expenses prior to approving.

Miscellaneous Travel Expenses

Miscellaneous travel expenses are necessary and reasonable expenses incurred by an employee while traveling on official business other than meals, lodging, mileage or transportation costs. **Section 5** of the [Statewide Travel Policy](#) provides a listing of reimbursable and non-reimbursable miscellaneous travel expenses. Employees may receive reimbursement only for reimbursable type expenses that are work related. Employees requesting reimbursement for work-related, reimbursement expenses must include adequate explanations. Also, appropriate supporting documentation must be submitted with the travel statement.

Note: Even if an expense item is included in the reimbursable expense listing, if it is for personal use or benefit, it cannot be claimed on the travel statement.

Travel Advances

The University does not provide travel advances. Employees traveling on University business should pay for their expenses and then seek reimbursement. Special arrangements may be made through the Bursar's office to facilitate Studies Abroad Programs and group travel in some circumstances.

For more information and relevant links concerning Travel at UGA, please see the "Accounts Payable Travel Website" at https://busfin.uga.edu/accounts_payable/travel/

Reason for Policy

The purpose of this policy is to document that the University will follow the travel rules of the State Accounting Office The [Board of Regents Business Procedures Manual: Section 4.0 Travel](#) any University policies, and comply with all Internal Revenue Service regulations. The University maintains an accountable plan for travel reimbursement. In compliance with the IRS rules for an accountable plan, travel reimbursements are not taxable income.

Procedures

The purpose of this policy is to document that the University will follow the travel rules of the State Accounting Office and The Board of Regents Business Procedures Manual: Section 4.0 Travel any University policies, and comply with all Internal Revenue Service regulations. The University maintains an accountable plan for travel reimbursement. In compliance with the IRS rules for an accountable plan, travel reimbursements are not taxable income.

Employees or delegates should initiate an expense report in the UGA Financial Management System and submit it for approval with any required documentation.

Multiple training resources for processing travel authorities and expense reports are available in the OneSource Training Library:

[Creating a Travel Authorization](#)

[Creating a Travel Authorization as a Delegated](#)

[Creating an International Travel Authorization](#)

[Creating an International Authorization as a Delegated User](#) [Submitting a Travel Authorization](#)

[User Reviewing the Status of a Travel Authorization](#)

[Approving a Travel Authorization as a HR Reports To Supervisor](#)

[Approving a Travel Authorization as an Expense Manager](#)

[Manager Canceling an Approved Travel Authorization](#)

[Creating an Expense Report](#)

[Creating an Expense Report as a Delegated User](#) [Submitting an Expense Report](#)

[Submitting an Expense Report Prepared by a Delegate](#) [Reviewing the Status of an Expense Report](#)

[Approving an Expense Report as a HR Reports To Supervisor](#)

[Approving an Expense Report as an Expense Manager](#)

Record Retention Research Grant Records

Number 0472-09-006

These records relate to funded research grant proposals and research activity associated with grant funded projects. Examples of records include supporting statistics, demographic data, draft proposals, suggested revisions, final proposals, forms, protocols, applications, research/activity reports, progress reports, and summary reports. Retention: Final research report is permanent. All other records: 7 years after the end of the grant period.

Accounting Records Number 0472-03-001

This series includes bank statements, purchase requests, purchase orders, requisitions, financial reports,

accounts payable and receivable records, write-off records, discrepancy, payment schedules, operating statements, year-end projections, reconciliation and expenditure reports, cancelled checks, check stubs, moving expense records, cost accounting reports, refund/disbursement request records, returned checks, deposit slips, travel records, credit voucher requisition records, cash balances and reconciliations, sales and cash reconciliation records, journal entries, outstanding obligations, refund/disbursement requests, receipts and invoices.

Retention: Monthly and quarterly reports: 1 year. All other records: 5 years.

Credit Card Administration

Records Number 0472-03-013

This series documents administration of credit cards and P-cards issued to institutional staff and units.

Records may include applications, master monthly billing statements, card holders' statements, billing summaries, printouts including vendor analysis by code, number of charges and stores, and use summaries.

Retention: 7 years.

Policy Definitions

Accountability: Employees are responsible for the accurate reporting and accounting of expenses. All staff involved in the creation, submission, and approval of expense reports are accountable for the transaction.

Commercial Transportation: Any entity that offers transportation of people to the public for pay.

Commuting Miles: The miles traveled on a regular (usually daily) basis from an employee's residence to the location most frequently associated with work performed outside of that residence (Primary Workstation). This should be a standard distance that does not change from one reimbursement to the next.

County or Municipal Excise Tax: The local taxes charged by hotel/motels for lodging, also referred to as "hotel/motel" or "occupancy" tax. This tax is separate from the state sales tax.

Employee Expense Report: The document used to reimburse an employee's expenses incurred while traveling on official business.

Group Travel: Group travel exists when a third party is directly paid for travel expenses of an employee and/or affiliates (students, volunteers, etc.) on official UGA business. More than one individual does not have to be involved for expenses to qualify as group travel. A third party

includes a business or another individual. All travel expenses relevant to any employee, including those paid directly to a third party, must be reported by UGA to the State for inclusion in the Continuous Audit report.

Incidental Travel Expense or Incidentals: Actual incidental expenses such as fees and tips given to porters, baggage carriers, bellhops, hotel housekeeping, stewards and flight attendants, and hotel staff.

Lodging: A hotel, motel, inn, apartment, or similar entity that furnishes lodging to the public for pay. Please note, online booking services such as AirBnB, VRBO, Home Away, or other similar type service providers are prohibited.

Miscellaneous Travel Expense: A necessary and reasonable business-related (not personal) expense incurred by an employee while traveling on official business. This term does not apply to meals, lodging, mileage, or transportation costs.

Personal Motor Vehicle: A motor vehicle that is owned or leased for personal use by an employee. Personal motor vehicles include automobiles, aircraft, and motorcycles.

Per Diem Allowance: The maximum food allowance for which employees can be reimbursed per day. The amount is not a reimbursement of actual expenses incurred. Receipts are not required for meal per diem amounts.

Point of Departure: The beginning location used to calculate state-use miles traveled in a motor vehicle.

Primary Workstation: The location where an employee regularly reports to work.

Travel Advance: Any payment for travel expenses made to an employee before expenses incurred for a future trip.

Traveler's Delegate: An individual assigned by the employee (traveler) within the UGA Financial Management System who may create and submit Travel Authorizations and Expense Reports.

Travel Expenses: Reimbursable meal, lodging, mileage, transportation, parking, and miscellaneous expenses related to official business travel.

Travel Status: The time when an employee is working at a destination away from his/her primary workstation on official business. Time when an employee is working remotely (at home or other temporary primary workstation location), is not defined as travel status.

FAQ's

If I must cancel my trip, will I be reimbursed by UGA for any prepaid costs (e.g., flights, hotel, etc.)?

The [Guidance on Travel Planning and Cancellations](#) aids travelers and departments when determining and understanding fees and costs associated with canceling travel.

UGA will reimburse for the airfare and/or penalty incurred for a change or cancellation of travel plans when the change or cancellation is required by the state of Georgia or is the result of other unavoidable situations approved by a UGA department.

If I booked my airline ticket for travel through one of UGA's authorized travel agencies and the trip is canceled, will I receive credit?

It depends. If you have purchased a nonrefundable fare, the travel agency will not issue a credit. If you move the trip later, contact the travel agency involved and discuss change fee charges.

If airlines discontinue or suspend flights to a destination, the airline may offer waivers or waive change fees for travelers that have tickets to the destination. If you have purchased a ticket directly from the airline, please contact the airline for additional information. If you purchased your ticket through one of UGA's authorized travel agencies and the airline has discontinued or suspended flights to your destination, please contact the travel agency for assistance.

Does UGA have a Travel Credit Card program? While UGA does not have an employee travel card program, UGA does offer direct billing of hotel and transportation expenses to assist employees incurring travel related charges. Additional information can be found at the Accounts Payable Travel website – [Accounts Payable Direct Billing](#)

Can I use VRBO to book my lodging for an upcoming trip?

[Section 3.1 of the Statewide Travel Regulations](#) does not allow rental of a private residence for domestic travel and therefore AirBNB, VRBO, Home away, Sonder and other online private rental services, are not business lodging options. We understand that the cost of a private residence may be, in some cases, less than the cost of a conference hotel; however, under current policy, it is not allowed for domestic travel. These types of services can be used for international travel.

What should I do if the hotel refuses to accept my Hotel Occupancy Tax Exemption form?

Travelers with lodging are required to submit a copy of the Hotel Occupancy Tax Exemption form upon registration at the hotel/motel. If the hotel refuses to accept the form at check-in, the traveler should attempt to resolve the issue with hotel management before checking out at the end of their stay. If the matter is not resolved by check-out time, the traveler should pay the tax. Travelers should explain when submitting their expense report. Failure of the employee to

submit the Hotel Occupancy Tax Exemption form to the hotel/motel may result in non-reimbursement of the tax to the employee.

When does the 60-day clock start for me to turn in my expenses for reimbursement?

Employees should submit travel expenses within 45 calendar days after completion of the trip or event. Reimbursable expenses submitted more than 60 calendar days after completion of the trip or event are taxable income per the Internal Revenue Service. The day clock starts the day after the business portion of the trip concludes.

For example: If a traveler completed the business portion of the trip on Tuesday, May 1st, but stayed in the location for personal vacation days from Wednesday, May 2nd through Sunday, May 6th, then the first day of the 60-day period would be on Wednesday, May 2nd.

Should I break my mileage out daily or can I lump it all the days for the trip together on one Expense line? Mileage can be submitted as one expense line for the entire trip; however, when doing so, please include a note in the description field of the expense entry to advise that it is accumulative entry for the trip. Also, make sure when reducing your commute miles (when applicable) that the total is reflective for a cumulative entry.

Why is my per diem rate different on the first day (or last) of my trip? Per the Statewide Travel regulations, travelers traveling out-of-state are eligible for only 75% of the total day's per diem rate on the first and last day of travel.

Do non-employees have to follow the same travel policy requirements as employees?

Payment of non-employee travel expenses must adhere to the same allowable limits set forth for employees.

Can you advise when an Entertainment Form is required? An entertainment form is required for all payment requests for business related entertainment. An entertainment form is required for expense reports if attendees and their relationships to UGA are not provided in the attendees section on the expense line for transactions involving business related entertainment.

Is Puerto Rico considered domestic or international travel? Puerto Rico is a U.S. territory. U.S. citizens and permanent residents do not need a passport to travel to Puerto Rico. Puerto Rico does not require a travel registration through the Office of Global Education. Federal sponsors require Puerto Rico to be treated as domestic travel; therefore, UGA considers travel to Puerto Rico as domestic travel.

What is group travel? Group travel exists when a third party is paid for the travel expenses of an employee. More than one individual does not have to be involved to qualify for group travel. A third party may refer to a business or another individual. The documentation required to process group travel provides the Accounts Payable and Accounting departments with the necessary information to complete the annual travel expense reporting requirements of the State. Additional information regarding group travel can be found in the [Group Travel policy](#).

Can I use Delta One for my international flight?

The University System of Georgia, and therefore UGA, does not allow reimbursement of the highest level of airfare class, even for international flights. Travelers should determine if any Business Class airfare is the highest level of airfare for that flight and only seek reimbursement for the appropriate level of airfare as determined by the travel circumstances outlined in the travel policy (i.e., domestic flights to Alaska and Hawaii, international flights, or travel of employees with medical [conditions](#)). In Delta's business model, Delta One is the highest level of business class. Any employee that uses Delta One should only seek reimbursement for the amount equivalent to the regular business class rate. Other airlines could have similar levels of airfare class or multiple tiers of business classes depending on the size of the plane. The highest level or tier of airfare class for a flight is not allowed for reimbursement.

Is Comfort Plus seating an allowable charge for domestic flights?

No. Higher class/grade tickets, such as business class, premium select, business select, first class, and comfort are not reimbursable for domestic flights. The travel policy provides some exceptions for domestic flights to Alaska and Hawaii, international travel and travel of employees with medical conditions. Please refer to the policy for additional information.

Responsibilities

Responsible University Senior Administrator: Vice President for Finance & Administration

Responsible University Administrator: Associate Vice President for Finance Division

Policy Owner: [Accounts Payable](#)

Policy Contact: Director of Accounts Payable

Phone Number: 706-542-2786

Responsibilities of the Traveler: Travelers are expected to exercise good stewardship of funds when traveling on official business. Any expenditure disallowed by UGA is the responsibility of the employee. Travelers must always obtain receipts except when meal per diem travel allowances are claimed. Not all receipts must be submitted with a Travel Expense Statement but may later be requested for verification or audit. Travel Expense Statements may be selected for audit at any time, and all required receipts must be retained by the traveler for three years after the travel date if not attached to the travel expense report.

Responsibilities of the Supervisor/Approver: By approving the Travel Expense Statement, 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 following responsibilities are the minimum expectations defined by the University for each role. Units may wish to implement unit level rules to further define responsibilities.

HR Supervisor:

- Confirm that the traveler is due for reimbursement for approved UGA related travel
- Verify purpose of the travel is described with event/activity in the expense report header
- For out-of-state and international travel, verify the appropriate travel authorization has been associated with the report (review destination and purpose)
- Verify that the expenditures occurred on dates associated with the approved UGA travel
- Review any justifications included to determine if appropriate

Expense Manager:

- Verify funding source is appropriate and funding exists for the reimbursement request
- Review travel authorization associated with the expense report when applicable to determine:
 - Expenses originally marked to be direct billed to UGA on travel authorization have not been included on the expense report as payable to the employee.
 - Dates of departure/return to verify correct expense type was used for meals
- Verify correct expense types were used for all transactions
- Verify compliance, appropriateness, and reasonableness of all transactions and amounts with requirements of the UGA travel policy.
- Verify required documentation and receipts are attached and legible. Documentation in a foreign language should have appropriate English translation to properly review expenses.
- Review any justifications to determine if appropriate

Under no circumstances should an individual approve his/her own expense submission.

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