

## **Business Procedures Manual**

### **Travel & Expenses**

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## Introduction

*(Last Modified on June 21, 2019)*

The **Statewide Travel Policy** as provided by the State Accounting Office is located at <https://sao.georgia.gov/state-travel-policy>. The Policy provides the following on purpose, authority and applicability:

“The purpose of this Policy is to provide guidelines to state agencies for payment of travel expenses in an efficient, cost effective manner, and to enable state travelers to successfully execute their travel requirements at the lowest reasonable costs, resulting in the best value for the State. Teleconferencing instead of travel should be considered when possible. Each agency is charged with the responsibility for determining the necessity, available resources and justification for the need and the method of travel.

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.”

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.”

The **Statewide Travel Policy** applies to all State Agencies, including Units of the University System of Georgia (USG); therefore, USG institutions shall be guided by general travel regulations set forth in this section when employees are required to travel away from headquarters in the performance of their official duties. Therefore, all USG employees, especially those responsible for authorizing, approving and paying travel costs, should establish a good working knowledge of the travel regulations in the **Statewide Travel Policy**. The Sections below will provide additional narrative and guidance on various areas of the **Statewide Travel Policy** in order to provide more clarity, especially if USG applies a more stringent interpretation of travel requirements. SAO provides as follows “**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**”. Note: Guidelines for requesting exceptions to the Statewide Travel Policy are found in Section 8 of the Policy. SAO and OPB are responsible for issuing any exceptions. Any requests for exceptions for the USG must be handled through Fiscal Affairs.

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**Note:** As you read through the Statewide Travel Policy you will see numerous references to the State of Georgia's TTE System. This is the State's travel system that is used by many agencies. We do not use this system, so please disregard references to usage of the TTE system. Since we do not use this system and since the Statewide Travel Policy is written with the usage of that system in mind, at times throughout this section of the BPM we will elaborate on USG's policies and procedures related to proper protocol for submission and documentation for travel expense statements as produced by our USG institutions.

Users also may wish to consult Section 19.0, Miscellaneous, of this Manual for additional guidance in the following areas related to travel reimbursement:

Section 19.7 – Employee Group Meals

Section 19.8 – Purchase of Food Using Institutional Funds

Section 19.9 – Non-Employee Travel

### 1.1 Authorization for Travel

An Authority to Travel Form must be submitted prior to traveling out of state to receive reimbursement.

Written pre-approval must be obtained when lodging is required within a 50-mile radius of the primary work site and residence. Institutions may require prior authorization for certain travel.

#### 1.2.1 General Reimbursement Procedures and Documentation Requirements

*(Last Modified on September 5, 2017)*

General reimbursement requirements and required documentation for travel expenses are included in the **Statewide Travel Policy**. See [Section 1.9 of this BPM section for a link to USG's Standard Travel Expense Statement](#) (Utilized by institutions that do not use an electronic travel expense system). Institutions are authorized to modify the standard form without prior approval by USG; however, any revised form must include all required elements as in original form.

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.

Institutions should encourage employees to enroll in direct deposit to reduce the overall cost and processing time of an expense reimbursement request.

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The following sections, Sections 4.2.2 through 4.2.6, provide additional guidance on documentation and approval procedures required for USG institutions. These may differ slightly from those included in the **Statewide Travel Policy**, in that we do not use the State's TTE System to create expense reports. However, we must include, at a minimum, all items required by State travel regulations.

### 1.2.2 Travel Expense Statements/Requests for Reimbursement

*(Last Modified on April 15, 2016)*

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 day trips;
- 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.

### 1.2.3 Travel Expense Receipt Requirements

*(Last Modified on April 15, 2016)*

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.

### 1.2.4 Approval Requirements

*(Last Modified on April 15, 2016)*

A traveler's immediate supervisor or higher administrative authority must approve a travel expense report before reimbursement will be issued. Institutions 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.

**Exception – Presidents of institutions of the USG are excluded from the requirement that their expense reports must be approved by their immediate supervisor or higher administrative authority. However, processes should still be in place for their expense reports to be reviewed for appropriateness and reasonableness.**

The specific provisions of the accounting review process related to travel expenses will be left to the discretion of each institution. However, the institution's accounting review process must meet the following minimum requirements:

1. Department heads and deans should designate a person (or persons) to examine and approve claims for reimbursement under these travel regulations.
1. 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.
2. 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 approver 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.



### 1.2.5 Institution Responsibilities

*(Last Modified on April 15, 2016)*

Responsibility for appropriate audit, approval, and reimbursement of travel expense statements is vested in the appropriate institutional officials. Institutions may impose additional requirements for travel expense reimbursement and reporting at their discretion.

### 1.3 Per Diem Allowance for Meals

*(Last Modified on June 21, 2019)*

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.

See **Sections 4.1 through 4.5** of the **Statewide Travel Policy** for guidance on appropriate amounts to reimburse for per diem for meals.

Although Statewide Travel Policy 4.5 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 USG **does not** provide meal per diem during non-overnight travel due to the IRS taxable compensation implications. Please note that institutions that have a high volume of non-overnight travel for a specific group of employees can request a waiver from the Office of Fiscal Affairs to reimburse per diem for meals for these employees, however, approved waivers will require the institution to ensure that reimbursement of these expenses are included as taxable compensation for the applicable employees in accordance with IRS regulations.

Use the **State of Georgia Meal Allowance** document on SAO's **Statewide Travel Policy** website to access daily meal limits for travel within the State of Georgia, including high cost areas. High cost areas are areas within Georgia within which meal expenses may be reimbursed at a higher amount than limits that otherwise apply to travel within Georgia. Increased per diem allowances are available in certain counties designated as high-cost areas. The high-cost areas in Georgia and the current high-cost rates for these areas are located on the Meal Allowance Schedule of the SAO Travel website.

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.



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**Notes and Other Per Diem Items:**

1. For out of state travel - travelers are eligible for only 75% of the total days 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 out of state 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 \$28 total reimbursement, and lunch was provided at no cost on a travel departure or return day, the total allowable reimbursement for that day would be \$14 [ $\$28 \times .75 = \$21$  less \$7 lunch = \$14.00].
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.

**1.4 Lodging Expenses**

*(Last Modified on April 19, 2016)*

See **Section 3.1 of *Statewide Travel Policy*** for guidelines on payments for employee lodging expenses.

See **Section 3.5 of *Statewide Travel Policy*** for guidelines on payments for lodging expenses associated with a seminar/conference held at hotel/motel providing lodging.

Exception: ***Statewide Travel Policy*** states that when lodging is shared "the traveler paying for the lodging seeks reimbursement for the full expense". Our 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.

### 1.4.1 General Provisions

*(Last Modified on April 15, 2016)*

Lodging expenses for hotels/motels outside Georgia may exceed the maximum reasonable rates set by an institution. 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.”

### 1.4.2 Tax Exemptions

*(Last Modified on June 21, 2019)*

The following excerpts from Section 3.3 of the **Statewide Travel Policy** apply to USG 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 (b)(7)(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. **See Section 1.9 for link to 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.

### 1.4.3 Other Lodging Charges and Fees

*(Last Modified on April 15, 2016)*

Employees may be reimbursed for work-related **internet usage charges**. These charges should be separately identified on the itemized hotel/motel bill, but should not be listed on the travel expense statement as “lodging.” Rather, these charges should be treated as miscellaneous expenses, included in the “voice/data communications” section of the travel expense statement.

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 remove 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.

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

### 1.4.4 Georgia’s “Green Hotels” Program

*(Last Modified on April 15, 2016)*

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> .

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## **1.5 Travel by Institution-Owned, Rental or Personal Vehicles**

*(Last Modified on April 15, 2016)*

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.

### **1.5.1 Rental Vehicles**

*(Last Modified on April 15, 2016)*

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. Renting outside the statewide vendor contracts requires an approved waiver. The waiver form can be found on the Department of Administrative Services (DOAS) website. Approved waivers must be attached to the travel statement. **Section 2.2** of the ***Statewide Travel Policy*** states as follows:

- 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. (This excludes renters who pick up cars from the Capitol Hill location and are furnished a fuel card and are billed based on a specific calculation for that location.) 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 by the State.
- 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.

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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.

- e. 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.
- f. NOTE: For any exceptions to the policy with regard to Rental Cars please contact Department of Administrative Services.
- g. In the event of an accident while driving a rental vehicle, contact the Risk Management Office at 1-877-656-7475, as well as the appropriate car rental vendor, for claims handling.

### 1.5.2 Use of Personal Vehicles

*(Last Modified on April 19, 2016)*

Section 2.3 of **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.

**Note: Effective July 1, 2016, GHC will no longer provide a fleet of rental vehicles for use while traveling on business. As you may know, our fleet is getting older and is more challenging to maintain. We have determined that keeping the fleet in service is not in our best interest. All existing fleet vehicle requests for July 1 and beyond are now cancelled. New reservations will not be taken for vehicle use beyond June 30.**

When you need to travel for work related activities after June 30, please consider the following approach:

- For trips that are 200 miles or less round trip, you may drive your personally owned vehicle and be reimbursed at tier 1 mileage rates. All travel must be approved by your manager but no other “process” will be required to get approval for tier 1 reimbursement.
- For trips over 200 miles round trip, you must use the DOAS cost comparison tool found at <https://ssl.doas.state.ga.us/vehcostcomp/> to determine the most cost-effective way to travel.

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- If the most cost-effective way to travel is via your Personally Owned Vehicle, all business miles driven will be reimbursed at tier 1 mileage rates.
- If the most cost-effective way to travel is rental car, **and** you choose to drive your own vehicle, all business miles will be reimbursed at tier 2 mileage rates.

You must print the comparison tool results page and include it with your expense report to be reimbursed at tier 1 mileage rates.

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. Allowability of reimbursement for tolls or other parking fees or charges.
4. Extent of State insurance coverage.

### 1.5.3 Use of Institution-Owned Vehicles

*(Last Modified on April 15, 2016)*

Institutions maintaining a fleet of vehicles should establish the necessary policies and procedures consistent with the state fleet management policy for employees to request, utilize, and maintain the vehicles. If the vehicle should break down while traveling, the institution responsible for maintaining the vehicle should provide for repairs and roadside assistance to the driver.

### 1.6 Air Travel and Other Public Transportation

*(Last Modified on April 15, 2016)*

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.



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### 1.6.1 Air Travel

*(Last Modified on September 28, 2017)*

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. The travel 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. 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 does not permit First Class travel unless the circumstances noted below require it. The University System of Georgia is 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.



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Business Class airfare using state funds or other fund types (unless specifically restricted), is permissible in accordance with state policy (international and U.S. routes of 10 hours or more) and with appropriate travel authority approvals. 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: Institutions 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.

### **1.6.2 Other Public Transportation**

*(Last Modified on April 15, 2016)*

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. See **Section 7.4** of the ***Statewide Travel Policy*** for receipt requirements.

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**1.7 Miscellaneous Travel Expenses***(Last Modified on April 15, 2016)*

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, reimbursable 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.

**1.8 Travel Advances**

Georgia Highlands College does not provide Travel Advances.

**1.9 Standard Employee Business Travel Forms***(Last Modified on April 19, 2016)*

This section includes links to the following standard forms associated with employee business travel:

1. [In-State Travel Expense Form](#)
2. [Out of State Travel Expense Form](#)
3. [Foreign/Special Travel Expense Statement](#)
4. [Exemption Form For Local Hotel/Motel Excise Tax](#)