

Travel & Expense Reimbursement Checklist

This checklist is to assist employees in understanding the required items needed when returning from business travel or other business-related expenses and need to submit for reimbursement via an employee expense report.

Travel & Expense information can be located on the GHC Travel Web page:

<https://sites.highlands.edu/office-of-finance-and-administration/business-office/travel/>

Employee Expense Reimbursement

When a traveler returns from a business trip where expenses have been incurred, the traveler must complete an expense report through the Employee Self-Service portal that is accessed through the Georgia First webpage <https://www.usg.edu/gafirst-fin/>

- ☐ Accounting Details – Are my expenses being charged to the correct Fund, Department, Program, Class, or Project (if applicable)? It is vital that you make sure that the default accounting is correct on your expense report prior to submitting, especially when traveling on behalf of another department that is paying for the expenses. If the accounting needs to be changed, you can update the chart string on the report itself.

Authorization to Travel

- ☐ Did you travel Out-of-State? If yes, then you must attach your approved ATT to your expense report

Meals

- ☐ Checked the box for First/Last Day of Travel, if applicable
- ☐ Am I claiming allowable meals? Refer to policy for more detail.
- ☐ Did I deduct provided meals? Refer to policy as of Sept 1, 2023.

Mileage (Rates are subject to change per SAO)

- ☐ Attached - GHC Mileage Log of inter-campus travel
- ☐ Attached – Print out showing travel route and total miles (Google map). A map should also be supplied for applicable commute miles.
- ☐ Claimed – Emp Mileage – Tier 1 Mileage (higher rate) – Refer to the mileage policy for Tier 1 eligibility.

(OR)

- ☐ Claimed – Emp Mileage – Tier 2 Personal Reduced
- ☐ Included Commute Miles (Exceptions – if departing or returning from GHC campus, or weekend/holiday) – Refer to policy for more details
- ☐ DOAS Rental Vehicle Cost Comparison is required for single roundtrip mileage over 200 miles and seeking Tier 1 Reimbursement.

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Lodging

- ☐ Attached – Itemized zero bill hotel receipt
- ☐ Was employee lodging prepaid by GHC check? If yes, list on expense report with Payment Type: Prepaid Hotel (AP)

Airfare

- ☐ Attached – Paid airline receipt showing your flight destination/s and ticket number.
- ☐ Attached – Flight Cost Comparison Print Out – Employees must provide the airline print out as documentation that the lower cost was chosen within the 2 hours before and after preferred flight time – Refer to policy for more details.
- ☐ Was the employee airfare pre-paid via P-Card? If yes, list on the expense report with a Payment Type: Prepaid Air (AP)

Rental of Motor Vehicle

- ☐ Request a Purchase Order for vehicle rental with Procurement.
- ☐ Attached – Signed rental agreement and paid receipt (When seeking reimbursement) Refer to policy for more details.
- ☐ Attached – Rental Direct Bill – This is when GHC pays for the Rental Vehicle and the documentation is for back up purposes.

Other Supporting Documentation

- ☐ Attached – Official agenda or flyer of event (or other substantiating documentation) Required for all travel.
- ☐ Attached – Registration Info/Receipt
- ☐ Attached – Ground Transportation receipts: Taxi fares, airport van/shuttle fares, etc.
- ☐ Attached – Gasoline receipts for Rental Vehicles, unless using GHC Fleet Card.
- ☐ Attached – Parking receipts
- ☐ Attached – Miscellaneous: other out of pocket expenses that may have been incurred by the employee seeking reimbursement.

Expense Report

- ☐ Created an Employee Expense Report in the Expenses Self Service Portal and Submitted the completed report.
- ☐ Attached – All required supporting documentation and receipts electronically to the expense report in PDF, Word, or Excel.

Contact Information

All Travel & Expenses are processed by Jenica Paige Presley, GHC Accounts Payable. Email questions to jpresley@highlands.edu or call ext. 2212. Visit GHC Travel & Expense Web page at <https://sites.highlands.edu/office-of-finance-and-administration/business-office/travel/>

Travel & Expense Policy Reminders

Reimbursement Submission

- ☐ Employees must be reimbursed via an Employee Expense Report in Employee Self-Service accessed through Georgia First.
- ☐ First Time Expense User – New users must first Self-Register for expenses through Georgia First. Once Self-Registration is complete, contact AP office to have user profile updated so that the user will be able to create and submit an expense report.
- ☐ EFT (Electronic Funds Transfer) is the required method to reimburse employee expenses.
- ☐ All required supporting/substantiating documentation and receipts must be attached electronically to the expense report prior to submission in preferably PDF format.
- ☐ Employees are responsible for their own expense reports even when an approved delegate is submitting on the employee's behalf.
- ☐ Policy requires that employees submit expenses via an employee expense report substantiating the amount, date, use and business purpose, ideally within 10 days, but no later than 45 calendar days after completion of the trip or event. Expenses submitted in excess of 60 calendar days may not be reimbursed in the expense module. Expenses submitted more than 60 calendar days after completion of the trip or event, if reimbursed, should be included in the Traveler's IRS Form W-2 as taxable income.
- ☐ Employee Expense Reports may be selected for audit at any time by the IRS and all required receipts and documentation must be retained by the employee for 3 years after expenses were incurred.
- ☐ Failure of the employee to submit expenses in a timely manner, report expenses correctly, or provide correct supporting documentation will cause delays in processing the employee reimbursement. **AP auditor retains the right per SAO, BOR, and GHC policy to deny any expense/s that fail to meet reimbursable criteria or update or correct any expense line as needed.**

Documentation & Receipt Requirements

IRS requirements are met with the submission of approved expenses into the expense system (or on manual expense reimbursement forms if not on the expense system for non-employees.) The overall, specific business purpose of the trip should clearly be stated on expense submissions.

Required Supporting Documentation (Any and all applicable)

- ☐ Authorization to Travel – Approved form for Out-of-State travel.
- ☐ Agenda, Itinerary, Event Flyer, Email requests, Meeting requests, Memo, etc.
- ☐ Airfare Cost Comparison/s
- ☐ Registration Information
- ☐ Lodging Confirmations
- ☐ Listing of People Involved/Signature Sheets
- ☐ GHC Mileage Log/s
- ☐ Maps for roundtrip mileage and commute miles

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- ☐ Rental Vehicle Agreements
- ☐ DOAS Rental Vehicle Cost Comparison/s
- ☐ Contracts or Memorandum of Understanding
- ☐ Letters of Funding (when being billed to a different department)

Receipt Requirements

Required receipts must be attached electronically to the expense submission in the expense system (or with a manual reimbursement form if not using the expense system for non-employees.)

Receipts must contain appropriate detail, including starting and ending destinations, hotel charges, and detailed item charges (credit card signature copies without detail are not acceptable). A specific business purpose for the expenditure must be noted on every expense submitted. Note that receipts are not required for meals per diem for employees.

Receipts are required with the travel expense report for the following expenses, regardless of dollar amount. No expense should be approved if a required receipt is missing

Valid, unaltered receipts are required for the following reimbursable expenses:

- Airfare
- Lodging
- Baggage handling services, not including tips
- Business office expenses (copy services, postage, and supplies)
- Business related phone calls, faxes, and internet usage charges and fees
- Conference/Registration fees
- Costs related to passports and travel visas, when necessary to accomplish the official business purpose of the trip
- Costs related to vaccinations required and/or recommended for international business travel
- Currency conversion fees
- Gas Receipts (for rental vehicles only)
- Parking Receipts
- Laundry or cleaning expenses on trips lasting seven (7) calendar days or more
- Rental Vehicle/s
- Reasonable incidental travel expenses, also known as incidentals for international travel, are reimbursed separately from Per Diem Rates for In State and Out of State travel

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- Transportation costs from lodging or businesses to restaurants (domestic travel only; see Appendix A for international travel guidance.)
- Shuttle, taxi, or rideshare service to and from airports when public transportation is not practical.
- Taxi, shuttle and rideshare services between business meetings.
- Highway Tolls
- Train or Rail
- Non-Employee/Group Meals
- Any miscellaneous expense. Contact AP for questions and assistance.

Missing Receipts

- ☐ Employee's missing receipts for expense/s must complete a GHC Missing Receipt Form and submit the approved form along with required supporting documentation.

Mileage

Mileage rates are subject to change at any time according to the GA State Accounting Office (SAO). **Note: Eligibility for Tier 1 Mileage Reimbursement requires a DOAS Rental Vehicle Cost Comparison when traveling 200 miles or more round-trip.**

Tier 1 Rates:		
Automobile	\$ 0.655	per mile
Motorcycle	\$ 0.635	per mile
Airplane	\$ 1.74	per mile
Tier 2 Rate:		
	\$ 0.22	per mile

GHC Mileage Policy: GHC does not have a fleet, therefore, employees traveling on approved GHC business may elect to either reserve a rental vehicle (out-of-pocket or direct bill), or drive their own personal vehicle for mileage reimbursement. Mileage reimbursement is based on typically two different Tiers.

- ☐ Tier 1 mileage can be claimed when traveling **less than** 200 miles roundtrip.
- ☐ Tier 1 mileage can be claimed when traveling **more than** 200 miles roundtrip when the employee provides a DOAS Vehicle Cost Comparison showing that the employee driving their personal vehicle is more cost efficient than a rental vehicle.
- ☐ Tier 2 mileage can be claimed regardless of number of miles.
- ☐ Commute miles (normal travel between home and GHC campus) must be reported when an employee does not leave or return to a GHC campus, weekend travel (Sat & Sun), or traveling on a State holiday. Commute miles must be reported regardless of mileage Tier being claimed. Failure to report commute miles or attempting to claim commute miles for reimbursement will not be tolerated.

- ☐ **AP auditor retains the right under SAO, BOR, & GHC policy to reduce Tier 1 mileage claims to Tier 2 mileage if criteria for Tier 1 eligibility is not met.**

Rental Vehicles

When a rental car is necessary for system travelers, reservations must be made through the online **Enterprise link (located on GHC Travel Web page)** to ensure contracted state rates are obtained and billed under the mandatory statewide vendor contracts, and to ensure other Policy requirements are met.

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 four (4) travelers.

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.

State Liability Insurance

Personal Vehicle

When using your personal vehicle for the purpose of performing official State of Georgia business, the employee is covered under the State of Georgia Liability insurance. The card is available on the GHC Travel Web page and should be printed out and kept in the employee's personal vehicle or rented vehicle.

Non-Employee Passengers

The Statewide Travel Policy indicates that non-employees, such as family members or friends, are not allowed to drive or ride in a rental car rented for the purpose of performing official State of Georgia business. However, if a State employee fails to comply with this State policy and an accident occurs, the Employee would be covered under the State Liability policy, if they were performing the official duties and functions of their employment at the time of the incident.

Injuries to any non-employees, such as family members or friends, would not be covered by any of the State insurance coverage

Lodging

Lodging is a reimbursable expense to the employee when paid out-of-pocket (when traveling on approve GHC business) as long as an itemized zero bill receipt is retained and provided.

Requesting a Lodging Check

GHC can issue a lodging check for the employee to take in hand to the hotel as long as a check is accepted. The hotel must be an existing approved vendor in the SHARE supplier system in order for a check to be issued.

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*If the supplier does not exist in the system, please contact the Procurement office to get assistance with vendor setup.

Lodging requests must be provided to AP on an approved Payment Request Form that includes the lodging confirmation and allow 7 to 10 business days for processing.

Booking Lodging

The Traveler should select the least expensive option available taking into consideration proximity to the business destination and personal safety. The Traveler or the travel arranger must inquire about the government rate availability, or the conference lodging rate, and select the lowest available rate. When the hotel or motel is the conference or convention site, reimbursement will be limited to the conference rate, if available.

Travelers on state business are allowed lodging expenses when their destination is located **more than 50 miles** from their Residence AND they are away for **more than twelve (12) hours**. Written pre-approval must be obtained from the agency head, or their designee, when lodging is required *within* the 50-mile radius. The approval must be submitted with the Traveler's receipts and documented mileage when requesting reimbursement.

- ☐ Lodging must be booked directly with the hotel. **NO THIRD PARTIES ALLOWED such as Expedia, Booking.com, etc. NO VRBO, HOME AWAY, OR PRIVATE RESIDENCES ALLOWED.** These services are strictly prohibited by the state and failure to adhere will result in non-reimbursement of expenses.
- ☐ Employee must retain a zero-bill lodging receipt.
- ☐ Employee is responsible to providing tax exemptions forms to hotel for State Sales Tax exemption and Hotel/Motel (Occupancy Tax) Exemption for In-State hotels when paying with GHC check. When paying with a personal form of payment, In-State hotel should accept Hotel/Motel Tax Exemption Form and the sales tax can be reimbursed to the employee. **In-State occupancy tax is always non-reimbursable to the employee regardless.**
- ☐ Employee's lodging Out-of-State, all taxes and fees must be paid by the employee or GHC. We are not tax exempt in other states and these fees are reimbursable to the employee as long as the zero-bill receipt is provided.
- ☐ **When a GHC Lodging check is issued to an employee it is put to a "Prepaid Account" and is the employee's responsibility to reconcile this account by reporting the lodging as a Prepaid Hotel on their employee expense report upon return from traveling.**

Meals

Meal Per Diem: In-State Georgia

Per diem rates are subject to change at any time according to the GA State Accounting Office (SAO). Travelers traveling within the State of Georgia are eligible for up to \$50.00 of per diem to cover the cost of three (3) meals per day. Incidentals are not included in the per diem rate. The per diem rate applies to all cities in Georgia. Per Diem Allowance are set forth by the Statewide Travel Policy and will follow the "Standard" GSA per diem rates, based on approval from SAO/OPB.

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Breakfast = \$13.00 Lunch = \$14.00 Dinner = \$23.00

Meal Expense Types

Employees will no longer have the option to select “Emp-Breakfast,” “Emp-Lunch,” or “Emp-Dinner” as part of their expense reimbursement requests. Employees should instead select “Emp-Meals Full Day” when eligible for per diem reimbursement while traveling for work and create a second expense entry line for each meal that was provided. Employees are eligible for the cost of all three meals on travel days unless meals are provided by hotels, meetings, conferences, etc. This is the case no matter what time of day the travel begins or ends.

Expense Types that are no longer used

- | | |
|-------------------------------|------------------------------------|
| • Emp Breakfast | • X DO NOT USE Emp Breakfast |
| • Emp Lunch | • X DO NOT USE Emp Lunch |
| • Emp Dinner | • X DO NOT USE Emp Dinner |
| • Recruiting Emp Breakfast | • X DO NOT USE Recruit Emp Break |
| • Recruiting Emp Lunch | • X DO NOT USE Recruit Emp Lunch |
| • Recruiting Emp Dinner | • X DO NOT USE Recruit Emp Din |
| • International Emp Breakfast | • X DO NOT USE Internatl Emp Break |
| • International Emp Lunch | • X DO NOT USE Internatl Emp Lunch |
| • International Emp Dinner | • X DO NOT USE Internatl Emp Din |

New Expense Types to be used as of Sept 1, 2023 per USO

- Emp Breakfast Provided
- Emp Lunch Provided
- Emp Dinner Provided
- Recruit Emp Breakfast Provided
- Recruit Emp Lunch Provided
- Recruit Emp Dinner Provided
- Interntl Emp Breakfast Provided
- Interntl Emp Lunch Provided
- Interntl Emp Dinner Provided

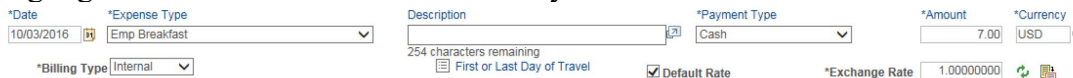
Meal Per Diem During OVERNIGHT Travel

Travelers traveling overnight, either in-state or out-of-state, are eligible for 75% of the total per diem rate on the first and last day of travel. For example, if the per diem rate allows a \$50 total reimbursement, \$37.50 would be allowable on a travel departure or return day ($\$50 \times .75 = \37.50). As a result, the time of departure and time of return are not considerations for calculating the Meal Per Diem when associated with overnight travel.

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When meals are provided to a Traveler in conjunction with out-of-state travel events on a travel departure or return day, the meals per diem reimbursement rate 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].

- ☐ The calculation to reduce First day & Last day of Travel meals is preformed automatically on the employee expense report by selecting and checking a box highlighted in blue below: First or Last Day of Travel.



The screenshot shows a form with fields for Date (10/03/2016), Expense Type (Emp Breakfast), Description (254 characters remaining), Payment Type (Cash), Amount (7.00), Currency (USD), Billing Type (Internal), and Exchange Rate (1.00000000). A checkbox labeled "First or Last Day of Travel" is checked, and a "Default Rate" checkbox is also checked.

The per diem allowance for Georgia is \$50. Out-of-State per diem allowances follow the GSA rates.

For trips involving multiple travel destinations, base the reduction on the per diem rate in effect where the night was spent, as follows:

- Departure Day: Where the Traveler spends that night.
- Return Day: Where the Traveler spent the night before returning to their Residence or Primary WorkStation.

As a reminder, the time of departure and time of return are not considerations for calculating the Meal Per Diem when associated with overnight travel.

Meal Per Diem During NON-OVERNIGHT Travel

Travelers on state business who travel **more than 50 miles** from their Residence on a work assignment, **AND** are away for **more than twelve (12) hours**, may receive the total eligible per diem allowance for that day, even when there is no overnight lodging. The per diem allowance must, however, be adjusted for any meals provided to the Traveler, as stated in Sec. 4.2, above.

For travel without an associated overnight stay, the meal per diem rate will be determined by the location of the last business stop of the date of travel.

Airfare

Lowest Logical Airfare per SAO

Travelers on state business should always select the lowest priced airfare that meets their approved, most logical itinerary and is in compliance with Policy. Travelers are expected to use their best judgment to save on airfare costs, considering points of departure and destination, flight times and schedules, ground transportation, etc.

Due to the lower cost of such fares, Travelers should use penalty or nonrefundable fares whenever feasible. If the travel plan is subsequently cancelled, the Traveler will still have an

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opportunity to reuse the ticket. If a refundable fare must be used, the difference in the cost of the flight must not exceed \$150.

Lower cost flights should be chosen when they are within two hours before or after the preferred flight time. Lower cost fares that are declined should be related to the job functions of the traveler and justified with a written explanation attached to the expense reimbursement report.

- ☐ Print out of flight costs two hours before and after preferred flight time is required documentation to provide when submitting for reimbursement or when a P-Card is used to purchase airfare.

Upgrades

It is not permissible to confirm a higher fare for upgrade eligibility or for personal reasons. Upgrades at the State's expense are not permitted. However, upgrades may be purchased after the travel is booked at the Traveler's expense.

Advance Booking

Once travel dates have been confirmed, all flights should be booked at least 14 days, but no more than 30 days in advance, when practical. Flights booked within 30 days of travel help manage agency cash flow and reduce the risk of potential change fees and administrative costs related to any subsequent change in travel plans.

Flights booked with less than 14 days advanced purchase are more expensive and require that a written explanation for the booking delay be provided to the approver.

Cash Advances

GHC will not issue cash advances. Arrangements for expenses related to any authorized GHC travel, event, function, etc. for employees and non-employees alike, must be made using p-card, checks, or reimbursable out of pocket expenses.