



Abraham Baldwin Agricultural College

Fiscal Affairs Policies and Procedures Manual

500 EXPENDITURE OF FUNDS

501 PERSONAL SERVICES

501.01 The expenditure of any funds under the jurisdiction of Abraham Baldwin Agricultural College to obtain personal services for, or on behalf of, any Department/Unit of the College, by means of any form of employer/ employee relationship, must be accomplished by means of personnel payroll procedures according to the provisions of Section 800, Human Resources Management, of this Manual.

501.02 The expenditure of any funds under the jurisdiction of Abraham Baldwin Agricultural College for the procurement of any form of contracted personal services (consultant, architectural, engineering, legal, etc.) must be accomplished according to the procurement procedures of Section 900, PROCUREMENT PROCEDURES, of this Manual.

502 MATERIALS, SERVICES AND EQUIPMENT

The expenditure of funds under the jurisdiction of Abraham Baldwin Agricultural College for the procurement of all materials, services and equipment must be accomplished according to the procurement procedures of Section 900, PROCUREMENT PROCEDURES, of this Manual.

503 TRAVEL

In requiring certain of its employees to travel in the performance of their duties, Abraham Baldwin Agricultural College expects to reimburse them for reasonable and necessary expenses as may be incurred while traveling away from their official headquarters and places of residence. In cooperation with regulations promulgated by the State Auditor's Office, the Office of Planning and Budget and the Board of Regents, Abraham Baldwin Agricultural College has adopted the following regulations regarding travel of employees on official business of the University System. (BOR Business Procedures Manual, Section 4)

503.01 TRAVEL AUTHORIZATION

Each employee required to travel in the performance of his or her duties and entitled to reimbursement for expenses incurred must have authorization from his or her Division Chair/ Department Head for the performance of travel. Approval may be in a Standing Authorization, for individuals required to travel on a regular or continual basis, or by an Authorization to Travel Form (Exhibit 500-1) for those individuals required to make occasional trips. An Authorization to Travel Form shall indicate the itinerary, estimate of the cost of travel, mode of transportation, and the purpose of travel. For the purpose of liability insurance coverage, an employee must note all points/destinations in the planned trip and file the request early enough for approval to be received from the Office of the Vice President for Fiscal Affairs before the date that the requested trip is to take place. The employee must attach the approved Authorization to Travel Form to the Travel Expense Statement. (Exhibit 500-2.)

503.0101 Travel Under Standing Authorization



Abraham Baldwin Agricultural College

Fiscal Affairs Policies and Procedures Manual

All travel under Standing Authorization must be requested through the Division Chair/ Department Head, and approved by the Vice President for Fiscal Affairs. The employee must submit reimbursement statements **monthly** with a copy of the approved letter from the Office of the Vice President for Fiscal Affairs attached to each request.

503.02 REIMBURSEMENT

Employees must submit all requests for travel reimbursement in a timely manner, for consideration for reimbursement. Travel Expense Statements that are outstanding beyond **forty-five (45)** days will be critically reviewed and a reason for late filing **must** be justified **before** reimbursement procedures begin. **Board of Regents' regulation is that "claims should be paid at least semi-monthly and more frequently if practicable."**

503.03 SUBSISTENCE

Employees must submit reimbursement claims for subsistence (meals and lodging) on travel expense statements by day, location, and amount for each meal and lodging claimed. An employee taking annual leave while away from headquarters on official business is not entitled to subsistence during leave. With certain exceptions, reimbursement for subsistence within a 30-mile radius of an employee's headquarters or residence is **not** allowable.

503.0301 Meals

Employees will be reimbursed for meals at approved rates within certain limits from Macon. Expenses for three meals at the approved rate per day, including tax and tips, are allowed. Reimbursement of claims for fewer than three meals per day will be prorated following the approved schedule for partial days. Reimbursement for tips will be allowed according to the Attorney General's Opinion 70-28, dated March 6, 1970; tips should be included in the price of each meal.

503.030101 Meal Expenses Associated With Overnight Travel

Employees are entitled to reimbursement for breakfast expenses if they depart for an **overnight** trip prior to 6:30 a.m. and for dinner expenses if they return later than 7:30 p.m. The noon meal is not reimbursable, unless overnight lodging is incurred, departure is **before 10:30 a.m.**, and/or the employee is away from headquarters on the work assignment for more than 13 hours. Subject to circumstances that create a reasonable basis for reimbursement, meals may be reimbursed for the day of departure and return from overnight trips subject to departure and arrival time restrictions. Receipts for meals are not required.

Reimbursement is limited to the cost of meals for the individual employee.

Employees traveling outside of Georgia should make every effort to remain within the meal limits. However, employees may experience some high cost areas which cause them to exceed the authorized meal expenses. Meal expenses associated with travel to high cost areas outside of Georgia require an additional approval. A written request, indicating the destination, must be forwarded to the office of the Vice President for Fiscal Affairs. Meal allowances will be determined according to the Federal per diem rates. The Federal per diem listing will be used as a guide for appropriate meal expenses for



Abraham Baldwin Agricultural College

Fiscal Affairs Policies and Procedures Manual

various cities throughout the United States. High cost areas will be determined by the Federal per diem guide.

503.030102 Meal Expenses Not Associated With Overnight Travel

Employees required to travel in the performance of his or her duties and do not stay overnight may be reimbursed for certain meal expenses under the following situations:

1. The meal is an integral part of a scheduled, official meeting;
2. The meeting is with persons outside the employee's department and it continues during the meal. Employees cannot be reimbursed for meal expenses if they leave the premises of the meeting site;
3. The meal is a scheduled part of an intra departmental meeting or training session and must be approved by the VICE PRESIDENT FOR FISCAL AFFAIRS, prior to the event. The meeting must equal or exceed six (6) hours in length and is held more than thirty (30) miles from the employee's office. The meeting or training session must continue during lunch and the employee does not leave the premises of the meeting site. Reimbursement for such expenses must be documented by a copy of the formal written agenda.

THE FOLLOWING STIPULATIONS ARE MANDATORY:

- a. It specifically allows for meal reimbursement for institutional meetings.
 - b. It has a requirement for the meeting to be held more than 30 miles from the employee's office.
 - c. The meeting or training session must equal or exceed six (6) hours in length and be APPROVED BY THE VICE PRESIDENT FOR FISCAL AFFAIRS.
 - d. There must be a formal written agenda for the meeting or training session.
 - e. The written agenda of the meeting or training session must be attached as supporting document(s) to the travel reimbursement package.
4. Employees may be reimbursed for noon meals that are part of a required registration fee; and
 5. Employees who are more than 30 miles away from headquarters on a work assignment and are away for more than 13 hours may be reimbursed for meals, even if there is no overnight lodging. In this situation, the noon meal is reimbursable. In addition, employees who depart prior to 6:30 a.m. are entitled to reimbursement for breakfast expenses, and employees who return later than 7:30 p.m. are entitled to



Abraham Baldwin Agricultural College

Fiscal Affairs Policies and Procedures Manual

dinner expenses.

Employees who are reimbursed for any of these circumstances are still expected to remain within the authorized meal limits. Expenses which exceed the authorized amounts must be explained on the travel expense statement and must have prior approval. Travel expense statements that exceed the authorized meal limits will be critically reviewed by the person who is responsible for approving travel expenses, to determine whether the higher costs are justified and allowable. Higher cost areas will be determined by the FEDERAL PER DIEM LISTING.

503.030103 Meal Expenses Incurred While Taking Leave

Employees who take annual or other official leave while on official travel status may not be reimbursed for meal expenses incurred during the period of leave.

503.0302 Lodging

Reimbursement for all lodging claims must be documented by itemized original receipts. It is expected that reservations will be made in advance whenever practicable, that minimum rate accommodations available will be used, that "deluxe" hotels and motels will be avoided, and that commercial rates will be obtained whenever possible. Many hotels and motels grant commercial rates upon request to State employees who show identification. If an employee stays at a higher cost motel than where a meeting is held, or in a location where more than one hotel is available to the meeting site, he or she must explain and justify charges exceeding reasonable rates.

It should be noted that Act. No. 621, passed during the 1987 legislative session, provides that Georgia State or local government officials or employees traveling on official business should not be charged county or municipal excise tax on lodging. This optional excise tax is normally 3%, but can be as much as 6% in some locations. Form HMTAX 1, State of Georgia, Exemption of the Local Hotel/Motel Excise Tax (Exhibit 500-3), is available in the Office of the Vice President for Fiscal Affairs. Employees are required to submit a copy of the tax exempt form when registering at a hotel or motel. It is the employee's responsibility to secure this exemption because reimbursement for taxes may be denied by the State Auditor or the Office of The Vice President for Fiscal Affairs.

When a room is shared with other State employees on travel status, reimbursement will be calculated, if practical, on a pro rata share of total cost. A State employee on travel status, if accompanied by someone, who is not on State employee travel status, would be entitled to reimbursement at a single room rate.

Lodging expense cannot be paid other than for overnight hotel/motel accommodations required by the nature or duration of the official travel - not for the convenience of the employee (for changing clothes, as a headquarters, etc.).

503.030201 Authorization for Lodging within the Thirty (30) Mile Radius

On occasion, the College officially sponsors conferences and other functions which require personnel to work at the event. In many cases, the College employees planning and coordinating the event reside or work less than the thirty (30) miles from the scheduled meeting site. The Vice President for Fiscal Affairs is authorized to approve



Abraham Baldwin Agricultural College

Fiscal Affairs Policies and Procedures Manual

overnight travel for such individuals that are coordinating College-sponsored events, provided the affected employees are required to begin work within nine (9) hours of completing the previous day's activities. In addition to mileage, affected employees may be reimbursed for meals and lodging in accordance with provisions of the Travel Regulations included in this Manual.

The College is required to keep records of all persons authorized for travel status under this provision. Such records will be maintained in a central file in the Office of the Vice President for Fiscal Affairs, and must include the names of all persons approved for travel under this provision, the dates of the event, the purpose of the event, the responsibilities of the individuals approved for this travel status and the written and signed authorization of the Vice President for Fiscal Affairs. Authorization for such travel must be accomplished in advance of the scheduled event.

This provision applies only to conference and other College-sponsored events that occur. This provision does not authorize persons to claim travel reimbursement for activities which are part of their normal responsibilities. In addition, this provision would not apply for persons who are required to attend evening meetings as part of their normal responsibilities.

503.04 TRANSPORTATION

503.0401 Vehicles

Reimbursement for transportation within the State will be for use of personally owned (motorcycles excluded), state and rental vehicles. Reimbursement for out-of-State transportation will be by common carrier, unless specific authorization is received **prior** to the trip for use of a personally owned vehicle. It is expected that such authorization will be granted only under conditions where travel by common carrier would be more expensive or less advantageous to the College.

Reimbursement for transportation expenses incurred by use of personally owned vehicles will be at the rate per mile, as provided by law, for actual miles traveled in the performance of official duties.

503.040101 Initial Point of Departure and Shared Travel

The initial point of departure during an employee's normal work week shall be the individual's residence or headquarters, whichever is nearer the destination point. The initial point of departure on weekends or holidays, however, should be the individual's actual point of departure. Reimbursement will not be allowed for expenses other than those incurred by the employee in travel status; payments to friends or other individuals will not be allowed. Employees **must** travel together to the same destination in one (1) vehicle.

503.040102 Odometer Readings

Actual odometer readings must be reported; however, personal mileage will be excluded in determining the mileage for which reimbursement may be made. Claims exceeding mileage computed by the most direct route from the point of departure to the destination (due to field trips, picking up passengers, securing meals at a cheaper place, etc.) must



Abraham Baldwin Agricultural College

Fiscal Affairs Policies and Procedures Manual

be explained on the Travel Expense Statement.

503.040103 Toll and Parking Expenses

The authorized mileage rate is to include the normal expenses incurred in the operation of a personal vehicle. In addition, toll and parking expenses will be paid for official travel in personal or State vehicles. (Low cost, long-term parking should be used.) A receipt must be provided for reimbursement.

503.040104 Use of a College Owned Vehicle

To reserve a College owned vehicle, the employee must contact the Office of the Vice President for Fiscal Affairs. (If the reason for travel is a student related function and students are to be traveling in the College owned vehicle, the employee must first contact the Office of Student Life for the proper paperwork and liability release forms.) If it is determined that the College owned vehicle is available for use, the Office of the Vice President for Fiscal Affairs will schedule the maintenance for the selected vehicle with the Plant Operations Office. The employee's Authorization to Travel Form should reflect that a College owned vehicle will be their mode of transportation. The key to the reserved vehicle and a corporate fuel card will be available from the Office of the Vice President for Fiscal Affairs on the day of departure. Upon returning to the College, the key, fuel card and receipts are to be returned to the Office of the Vice President for Fiscal Affairs.

503.040105 Use of Commercially Leased or Rental Vehicles

Special authorization must be provided for use of commercially leased vehicles. A letter requesting use of a commercially leased vehicle should be addressed to the Vice President for Fiscal Affairs, setting forth the justifications for such request.

Reimbursement for the cost of a leased or rental vehicle will be at a rate no greater than the cost of mileage per mile allowed for a personally owned vehicle.

Rental will not be authorized for transportation in the execution of official duties routinely involving high volume travel for which transportation by personally owned or College owned vehicles has been previously authorized.

503.0402 Common Carrier

Employees are encouraged to travel by College owned vehicles or personal vehicles when feasible. However, when commercial transportation is necessary, employees may be reimbursed for the expenses incurred, provided the appropriate steps were taken to obtain the lowest possible cost. If air travel is required, reservations can only be obtained after the Authorization to Travel Form has been submitted and approved by the Office of the Vice President for Fiscal Affairs. The Office of the Vice President for Fiscal Affairs has secured the service of a local travel agency to book all flight arrangements. Airline tickets purchased through this agency will be prepaid by the Office of the Vice President for Fiscal Affairs and charged to the appropriate Department/Division. Employees who are able to obtain lower rates because of special promotions may do so. The original stub or receipt will be required for reimbursement.

503.0403 Limousine or Taxi Service



Abraham Baldwin Agricultural College

Fiscal Affairs Policies and Procedures Manual

Limousine or taxi service will be reimbursed between the employee's departure point and the common carrier's departure point, between the common carrier's arrival point and the employee's lodging or meeting place, if at different locations. An employee is expected to use limousine service when it is available and when arrival or departure occurs during daylight hours. Receipts are necessary for such items and of transportation and a point-to-point explanation is required for each item reimbursed. Baggage handling services (portage) may be reimbursed when incurred in moving luggage into or out of lodging places and common carriers. The cost for the service must be reasonable and justified on the Travel Expense Statement.

503.0404 Transportation Shared

Employees sharing a ride with another State employee, using either a State or personal vehicle, and not claiming reimbursement for mileage, should indicate in the automobile mileage record section of the expense statement the name of the person with whom they rode and the dates of the trips.

503.0405 Private Aircraft

Reimbursement for the use of private aircraft will be at the rate per mile as provided by law for automobiles for the most direct route from the employee's residence or headquarters to the destination point(s), whichever is nearer. May be subject to special rates if prior approvals have been granted.

503.05 MISCELLANEOUS EXPENSE

503.0501 Registration Fees

Registration fees required for participation in workshops, seminars, or conferences, which an employee is directed and/or authorized to attend, will be allowed when supported by a paid receipt or bank cleared check, showing payment. Any part of a registration fee applicable to meals must be reported as meal expense and not as a registration fee, if the costs can be separately identified.

503.0502 Telephone and Telegraph Expense

Expenses for official telephone and telegraph messages that must be paid for by the employee are allowed. Reimbursement claims shall indicate the location from which made, the person contacted, and number called.

503.0503 Other Expense Items

Expenses for stationery, supplies, and stenographic, duplicating and fax services may be allowable, if reasonable. Any such claims should be accompanied by a written explanation and invoice. Claims for laundry, valet service, theater, entertainment, and alcoholic beverages will not be reimbursed.

503.06 STATE AUDITOR'S COMMENT

The State Auditor has issued the following statement, which is applicable to all employees authorized to travel for the College:



Abraham Baldwin Agricultural College

Fiscal Affairs Policies and Procedures Manual

Obtaining funds by padding of expense accounts is a misappropriation of public funds.

Department/Unit Heads and persons responsible for certifying claims for reimbursements must diligently assess submitted expense accounts for reasonableness and accuracy, as to expenses actually incurred in the interest of the State. Every State employee on travel status should consider seriously the wording of the statement that he or she signs in submitting claims for reimbursement:

I do solemnly swear, under criminal penalty of a felony for false statements subject to punishment by not less than one year nor more than twenty years of penal service, that the above statements are true and I have incurred the described expenses and the State use mileage in the discharge of my official duties for the State and have not been reimbursed and have not filed nor will I file for reimbursement from any other sources, for paid expenses.

503.07

MISCELLANEOUS INFORMATION

Included as Exhibits Numbers 500-1, 500-2 and 500-3 are samples of copies of the Authorization to Travel Form, the Travel Expense Statement and the State of Georgia Exemption of the Local Hotel/Motel Excise Tax Form. Employees must use these forms where applicable. If there are questions, doubts or comments, employees should contact the Office of the Vice President for Fiscal Affairs.