



WSSU

Disbursement Services
Travel Expense Procedures

[NC State Budget Travel Policies](#)

Completing the Travel Advance-Prepayment Form:

The [Authorization-Prepayment Form](#) is to be used for allowable prepayment and cash advance travel requests prior to your travel date. All travel must be approved prior to the travel taking place. Completing and submitting the Authorization-Prepayment Form serves as preapproval/authorization to take the trip.

Four transactions can be processed by using the [Authorization-Prepayment Form](#):

Cash Advance – If you are traveling with students, you may request a check to pay for their meals. The check must be made payable to an employee. The employee's Banner ID must be provided. A list of students who will be traveling is required as well as a conference agenda. Athletic teams traveling for athletic competitions should submit a travel itinerary in lieu of a conference agenda. (Check will be cut 5 days in advance). See section on Student Travel.

Prepayment of Hotel – You may request the university to prepay your hotel (room and tax only) via University check if request is received a minimum of

fourteen (14) business days prior to travel date. Your travel destination must be at least 35 miles from your duty station or home, whichever is less. You are required to book and guarantee your hotel accommodations. Keep in mind the hotel subsistence rates of \$75.10 within NC and \$88.70 out of state when making your reservations. Ask for the state government rate or lowest rate available to keep hotel expenditures as close to the subsistence rates as possible. Documentation from the hotel that indicates the confirmation number, rate of the room and the amount of tax charged per night must be attached to the travel advance prepayment form, and a conference agenda. Athletic teams traveling for athletic competitions should submit a travel itinerary in lieu of a conference agenda.

- Third Party Lodging is allowed only if the traveler can document that per day lodging rates will cost less than standard in state or out of state lodging rates. Documentation contained must provide evidence of savings to the State.

Advance Registration – You may request a check to pay registration fees to attend a conference. A completed registration form along with documentation from the conference must be attached that indicates the amount of the registration fee. The Banner ID and remit to address must be provided.

Airline Tickets – Travel arrangements must be made through Direct Travel by calling 336-768-1680 (option #1). Submit your Authorization-Prepayment Form with an itinerary and conference agenda attached to Accounting within 24 hours after making reservation. Once the form is received, an authorization number is called into Aladdin and the ticket will then be issued. Athletic teams traveling for athletic competitions should submit a travel itinerary in lieu of a conference agenda.

Frequent Problems with Authorization-Prepayment Forms:

- Banner Fund not provided.
- Missing signatures.
- Vendor not set up in Banner.
- Appropriate documentation not attached to form.

All advances need to be accounted for within thirty (30) days after the trip by completing a Travel Reimbursement form. Any advances not accounted for after thirty (30) days will prevent the employee from receiving future prepayments, as well as cash advances. If no reimbursement is due but prepayments were made by the University, you must still complete a Travel Reimbursement form. Below is a list of the documentation that is required to be submitted.

Prepayment Type:

Cash Advance – submit a form signed by the student(s) indicating how much he/she received for meals or original receipts for meals.

Hotel – submit itemized hotel bill that indicates the method of payment and a \$0.00 balance.

Registration – submit conference agenda and receipt (if possible).

Airline – submit all boarding passes.

Completing the Travel Reimbursement Form:

The [Travel Reimbursement Form](#) is used to reimburse the traveler for allowable expenses incurred while in travel status. It should be submitted after you return.

However, all travel must be preapproved. Management's signature on the Travel Reimbursement Form acknowledges their awareness and approval of the travel prior to the travel taking place.

- Payee Banner ID # is required
- The date must be indicated in the date column for each day you are in travel status.
- On the date of departure, you must indicate the city and state you traveled from and the city and state you traveled to. You must also indicate the time you left your home (or duty station) in the time out section.
- On the date of return, you must indicate the city and state you traveled from and the city and state you traveled to. You must also indicate the time you returned to your home (or duty station) in the time in section.

Transportation:

- Rental Car - original final rental receipt required. The receipt must clearly indicate the amount paid, the last four digits of the credit card used and whether the card used was visa, mastercard, amex, etc. If any of the requested information is not provided or is ambiguous, a copy of the credit card statement that shows the charge will be required. You must also attach a conference agenda (or travel itinerary if an athletic team is traveling for an athletic competition).

No reimbursement will be made for rental insurance purchased because state employees are covered under the state's auto insurance program. However, reimbursement for automobile rental insurance will be permitted for individuals engaged in state business during travel to international destinations.

For questions related to the University insurance program and automobile accidents when driving your personal vehicle for University business, please contact **Business Services** at (336) 750-2104.

- Airline Ticket – original receipt, itinerary and all boarding passes required. The receipt must clearly indicate the amount paid, the last four digits of the credit card used and whether the card used was visa, mastercard, amex, etc. If any of the requested information is not provided or is ambiguous, a copy of the credit card statement that shows the charge will be required. If paid by check, a front and back copy of the check that has cleared the bank is required. You must also submit a conference agenda (or travel itinerary if an athletic team is traveling for an athletic competition).
- Train or Bus Ticket – original receipt, itinerary and all boarding passes required. The receipt must clearly indicate the amount paid, the last four digits of the credit card used and whether the card used was visa, mastercard, amex, etc. If any of the requested information is not provided or is ambiguous, a copy of the credit card statement that shows the charge will be required. If paid by check, a front and back copy of the check that has cleared the bank is required. You must also submit a conference agenda (or travel itinerary if an athletic team is traveling for an athletic competition).
- Personal Vehicle Mileage – You may be reimbursed for mileage (not gas). You must indicate the number of miles driven and the current mileage rate along with a copy of mapquest to validate the mileage requested for reimbursement. You must also submit a conference agenda (or travel itinerary if an athletic team is traveling for an athletic competition).

Mileage:

It is the intent of the State that state employee travel shall be conducted in the most efficient manner and at the lowest and most reasonable cost to the state. Regarding passenger vehicle travel, whether in- or out-of-state, agency travel policies shall:

- Maximize utilization of state-owned vehicles
- Make use of State term contracts for short-term rentals, and
- Reimburse for use of personal vehicles on a limited basis.

Agencies are encouraged to establish policies that promote efficient travel, such as ride-sharing. When State-owned resources are not available, the agency may procure vehicles through the State's term contracts for vehicle rentals or reimburse use of personal vehicles. If a state employee chooses to use a personal vehicle, actual mileage is reimbursable. Mileage is measured from the closer of duty station or point of departure to destination (and return). A state employee shall be reimbursed the business standard mileage rate set by the Internal Revenue Service (**.575 cents per mile effective January 1, 2020**) when using their personal vehicle for state business when the total round trip does not exceed 100 miles per trip. For business travel trips that utilize personal vehicles and exceed 100 miles per round trip, the employee shall be reimbursed at a rate that would not exceed 33 cents a mile.

Subsistence:

Subsistence is an allowance related to lodging and meal costs (**including gratuities**).

- Per (G.S. 138.6) the maximum allowable rates for meals and lodging in-state is \$114.50. This means \$39.40 for meals, plus \$75.10 for your hotel rate. Meals and lodging for out-of-state is \$130.80. This means \$42.10 for meals, plus \$88.70 for your hotel rate.

	<u>In State</u>	<u>Out of State</u>	<u>Out of Country</u>
Breakfast	8.60	8.60	8.60
Lunch*	11.30	11.30	11.30
Dinner	19.50	22.20	22.20

- Meals provided, or the cost of meals included in other related activities (registration fees, conference costs, hotel registration, etc.) may not be duplicated in reimbursement requests.

Meals during Overnight Travel

A state employee may be reimbursed for meals, including lunches, while on official state business when the employee is in overnight travel status.

Employees may be reimbursed for meals for partial days of travel when in overnight travel status and the partial day is the day of departure or the day of return. The following applies:

- Breakfast: depart duty station prior to 6:00 am.
- Lunch: depart duty station prior to Noon (day of departure) or return to duty station after 2:00 p.m. (day of return).
- Dinner: depart duty station prior to 5:00 p.m. (day of departure) or return to duty station after 8:00 p.m. (day of return).
- The travel must involve a **travel destination located at least 35 miles** from the employee's regularly assigned duty station or home, whichever is less.

Meals during Daily Travel

Department Secretary or Agency Heads may set individual agency policy to allow for employee reimbursement of breakfast and dinner meals for day travel when employees are not in overnight travel status. By state statute, **lunches cannot be reimbursed unless the employee is in overnight travel status.**

- Breakfast (morning): depart duty station prior to 6:00 am and extend the workday by 2 hours.
- Dinner (evening): return to duty station after 8:00 pm and extend the workday by 3 hours.
- The travel must involve a **travel destination located at least 35 miles** from the employee's regularly assigned duty station or home, whichever is less.

The Internal Revenue Service considers meal reimbursement outside of overnight travel status as taxable compensation payments. If an employee receives breakfast or dinner under this section, the payment will be treated as employee compensation for purposes of withholding federal, state, and FICA taxes.

- Hotel – indicate the room rate plus any taxes. The travel destination must be at least 35 miles away from the employees' duty station or home, whichever is less. Submit an itemized hotel receipt with a \$0 balance due. The receipt should indicate the payment amount, method of payment (cash, check, visa, mastercard, amex, etc...) and the last four digits of the credit card used. If any information is not provided on the submitted receipt, a copy of the credit card statement that shows the payment will be required. If paid by check, a front and back copy of the check that has cleared the bank is required. You must also attach a conference agenda (or travel itinerary if an athletic team is traveling to an athletic competition).

If the University paid for your hotel stay in advance, an itemized hotel bill with a \$0.00 balance due is required to be submitted with your reimbursement.

- **Excess Lodging** – Excess lodging authorization must be obtained in advance from the department head or his or her designee. Excess lodging is allowed for the following reasons:
 - When the employee is in a high cost area and unable to secure lodging within the current allowance.
 - Cost of the excess lodging is less than the cost of lower cost lodging plus transportation costs.
 - Safety and well being of traveler based on location of lodging.

Excess lodging authorization is not allowed for reason of convenience or personal preference for the employee.

Other Expenses: **Receipts must be taped to an 8 ½ x 11 sheet of paper**

- **Registration** – original receipt required. If paid by credit card, a copy of the credit card statement that shows the payment is required. If paid by check, a front and back copy of the check that has cleared the bank is required.
- **Airline Baggage Fees** – original receipt required.
- **Gas (Rental Car)** – original receipt required and a copy of the rental agreement. The original gas receipt must indicate the date of purchase, gallons pumped, amount per gallon and payment amount. **Prepay gas receipts are not acceptable and will not be reimbursed.**
- **Parking** – original receipt required.
- **Taxi/Shuttle** – original receipt required.
- **Tolls** – original receipt required.
- **Internet Charges** – original receipt required.

- **Public Transportation** – original receipt required.
- **Business Phone Calls** - Official business phone calls are reimbursable under “miscellaneous.” Individual calls over \$5.00 must be identified as to point of origin and destination.

Personal Phone Calls - An employee who is in travel status for two or more consecutive nights in a week, is allowed one personal long distance telephone call for each two nights for which the reimbursement to the employee may not exceed \$3.00 for each in-state call, or \$5.00 out-of state call. Documentation is required.

Tips and Gratuity:

Reimbursable gratuity or tips must be considered reasonable for items that are not already covered under subsistence. Excessive tips will not be reimbursed. A reasonable tip would be one that a prudent person would give if traveling or conducting personal business and expending personal funds.

For further guidance, the following information is provided when calculating a tip:

- Airports: Baggage Handling/Skycaps = no more than \$2 per bag.
 Shuttle Drivers = no more than \$2 per bag.
- Parking/Auto Related: Valets = \$2 per car when collecting the car.
 Taxi/Car Service = No more than \$5 per trip.

Frequent Problems with Travel Reimbursement Forms:

- Traveler not set up as a vendor in Banner / no Banner ID provided.
- Missing signatures.
- Banner Fund not provided.

- Time Out and Time In not provided.
- Itemized hotel bill with a “0” balance due not provided.
- Original receipts for miscellaneous expenses not attached.

Student Travel

Students at state institutions who travel on official state business are reimbursed at the same extent as are state employees. All other student related travel must be paid from non-state funds supporting that particular organization or activity.

Student travel for academically required projects, papers, theses, or dissertations is not considered official state business. However, if the student is traveling for the purpose of presenting at a conference or meeting and is officially representing the university during the travel, the university may choose to reimburse the student’s travel and subsistence costs from institutional trust funds only. Approval must be signed by the student’s department head and by the Chancellor. Student travel expenses while working as an employee of the state is considered official state business when traveling on behalf of their position. If travel is reimbursed for a grant funded position, the reimbursement must be paid from grant funds.

The purchase of food or beverage for students at higher education institutions is not allowable unless a grant, donation, or other non-state funding source has been specified for this purpose.

Direct Deposit

Direct Deposit is available for Travel Reimbursements as opposed to receiving a check. You must complete a Direct Deposit Form and submit it to Disbursement

Services. If you do not want direct deposit, your check will be mailed. Thus, it is extremely important to provide your correct home address on your Travel Reimbursement Forms and to make sure your address is correct in Banner.

Contact Information

Please forward all travel advance-prepaid forms, reimbursement forms, and/or inquiries to:

Sharon Cherry (336) 750-2803 / 1604-B Lowery Street Room 122

Judy Cooley (336) 750-2732 / 1604-B lowery Street Room 110

wssuttravel@wssu.edu

Please Review Before Traveling

[Office of State Budget and Management Travel Regulations](#)