

## Travel Policy at Terrell County Board of Education

Robert D. Aaron, Superintendent  
Lydia Fulton, Financial Accounting  
Officer

### Compliance

- State of Georgia Accounting Office
- Internal Revenue Service
- Terrell County Board of Education maintains an accountable plan for travel reimbursements which allows the reimbursements to be treated as non-taxable income. Our accountable plan requires that all travel reimbursements be filed within 60 days of the completion of the travel event.

## Prior Approval for Travel

- Instate: Department maintains approval record of who is authorized to travel.
- Out-of-State: Department is required to obtain prior approval from the Department Head or Superintendent.

## Travel Advances

- Terrell County Board of Education does not provide travel advances.
- Employees should pay expenses and seek reimbursement.
- A corporate card is available through the Terrell County Board of Education office.

## Claiming Reimbursement for Meals and Lodging

- Reported on travel expense statement by date, location, and amount
- Individuals on annual or sick leave while away from headquarters on official business are not entitled meal reimbursement.
- Under most circumstances, individuals are not eligible for reimbursement for meals within a 50 mile radius of their home/headquarters.

MEALS

## Meal Expenses Associated with Overnight Travel

- Limits based on the length of day the employee is officially on travel status.
- Employees traveling overnight are usually eligible for a per meal rate for 3 meals except on the day of departure/return.
- Times of departure (day of departure), return (day of return), and destination city and state should be noted on the travel expense statement.

## Day of Departure

- Depart for overnight trip prior to 6:30 a.m.:  
Eligible for breakfast, lunch, and dinner
- Depart for overnight trip prior to 11:00 a.m.:  
Eligible for lunch and dinner
- Depart for overnight trip prior to 5:30 p.m.:  
Eligible for dinner

## Day of Return

- Returning from overnight trip after 6:30 a.m.:  
Eligible for breakfast
- Returning from overnight trip after 1:30 p.m.:  
Eligible for breakfast and lunch
- Returning from overnight trip after 7:30 p.m.:  
Eligible for breakfast, lunch, and dinner

## Instate Meal Reimbursement

- Do not use federal per diem limits
- Instate Meal Costs are \$6 for breakfast, \$7 for lunch, \$15 for dinner
- High Cost Area Costs are \$7 for breakfast, \$9 for lunch, \$20 for lunch
- High Cost Areas: Chatham, Cobb, DeKalb, Fulton, Glynn, Gwinnett counties
- Taxes and tips are allowable expenses-include in the total meal expense

## Reimbursable Meal Expenses Not Associated with Overnight Travel

- Employees who are more than 50 miles away from home/headquarters on work assignment and are away for more than 13 hours may be reimbursed for meals even where there is no overnight lodging. This would entitle the employee to a noon meal.

## Receipts

- Meal receipts are not currently required. Any expenses that exceed reimbursement limits will have to be justified via a memo from the traveler that has been approved by the appropriate Director or Principal.

## LODGING

### Lodging Reimbursement

- Employees must be more than 50 miles from home/headquarters
- Reimbursement for actual lodging expenses must be documented by receipts
- Must be business that offers lodging to the public (hotel or motel)
- Expenses exceeding per diem rate in excess of 25% must be explained and justified via memo and approved by the appropriate Director, Principal, or Superintendent

## Lodging Rates

- Employees are responsible for ensuring the most reasonable lodging rates
- Deluxe accommodations will be avoided
- Corporate/government/conference rates should be obtained when available. Many hotels and motels grant these rates upon request when state employees show identification
- Employees should not use 3<sup>rd</sup> party booking sites ([www.hotels.com](http://www.hotels.com), [www.hotwire.com](http://www.hotwire.com), [www.expedia.com](http://www.expedia.com), etc.)

## Eligibility to Incur Lodging

- If travel begins after 3:00 p.m., reimbursement will not be made for day prior.
- If travel begins prior to 3:00 p.m., reimbursement can be made if it is necessary for the traveler to be present for business.
- If travel ends after 3:00 p.m., reimbursement can be made for lodging only if employee would not be able to return to his home by 9:00 p.m.



## Sponsored Conferences, Trade Shows, Retreats

- In many cases, employees involved in these activities reside or work less than 50 miles from the site. Department heads are authorized to approve overnight travel for these persons, providing they are required to conduct business activities at the site the following day.
- This provision applies only to conferences and sponsored events. This does not authorize employees to claim reimbursement for activities that are part of their normal responsibilities.

## Sharing Lodging

- When a room is shared with other system employees on travel status, reimbursement will be calculated on a prorated share of the total (group travel).
- If a Terrell County Board of Education employee on travel status is accompanied by a non-employee, the employee is only entitled to reimbursement at a single room rate.

## Taxes Associated with Lodging

- Should not be charged county or municipal excise tax (only applies to hotels/motes within Georgia).
- If lodging is direct-billed to Terrell County Board of Education, the hotel/motel should not collect any taxes associated with the lodging expense.
- **Employee will be required to pay any state/local sales and use taxes if they are included on receipts.**

## Taxes Continued

- If hotel refuses to accept hotel/motel tax exemption form (available at the Terrell County Board of Education office) employee should pay the tax and explain it as an unusual expense on the travel expense statement.
- Terrell County Board of Education will reimburse if traveler provides: hotel/motel employee name, dates of lodging, name, address, phone number of hotel, and documentation of refusal to omit the excise tax.

## TRANSPORTATION

### Vehicles and Common Carrier

- Reimbursement for the most economical mode of transportation, consistent with the purpose of the travel, will be authorized.
- Terrell County Board of Education employees are responsible for determining the appropriate reimbursement rate and documentation relating to the use of the appropriate rate should be retained for audit purposes. Actual odometer readings must be reported on the expense statement.
- Parking & toll expenses will be reimbursed. Receipts should be provided.

## Personal Motor Vehicle

- As of January 1, 2014, the state approved mileage reimbursement rate is \$.56 per mile.

## Terrell County Board of Education Owned Vehicles

- Terrell County Board of Education owned vehicles may not be used to drive to and from an employee's residence or parked overnight at an employee's residence without prior written approval by the Superintendent or Department Head.

## Determination of Business Miles Traveled

- If leaving from headquarters, compute mileage from headquarters to destination
- If leaving from residence, calculate from residence to destination, with a reduction of your normal one-way commute miles
- If returning to headquarters, compute mileage from destination to headquarters
- If returning to residence, calculate mileage with a reduction of normal one-way commute miles

## Exceptions to Deducting Normal Commute Miles

- Depart on weekends or holidays
- Employee does not regularly travel to an office outside of his/her residence
- Miles to pick up additional passengers
- Miles traveled to obtain meals for which employee is eligible
- Miles traveled to multiple work sites

## Cancellations

- Charges resulting from the cancellation of travel reservations shall be the responsibility of the Terrell County Board of Education if the employee's travel has been approved in advance and the cancellation is made at the direction of and for the convenience of the Terrell County Board of Education. If cancellation is made for the employee's benefit, it is the employee's obligation.
- Terrell County Board of Education will cover in the event of an accident, serious illness, or death within the employee's immediate family.

## Rental of Motor Vehicles

- Letter of approval not required
- Employee will be reimbursed for actual authorized rental costs incurred.
- Authorization of rental must be obtained before any vehicle is rented.
- Luxury automobile rental is not permitted.
- Gasoline will be reimbursed (with receipts).

## Required Documentation of Transportation Expenses

- Travel by rented or personal vehicle transportation must be recorded on the Travel Expense Statement and must be documented by receipts.
- All required documentation must be received from the employee before the reimbursement request is processed.
- All documentation forms, including the Travel Expense Statement, must be properly and completely filled out before the reimbursement request is processed.

## MISCELLANEOUS EXPENSES

## Registration Fees

- For participation in workshops, seminars, or conferences which an employee is authorized to attend.
- Allowed when supported by a paid receipt or a copy of a check showing payment.
- Any part of a registration fee applicable to meals will be reported as meal expenses and not as a registration fee if the costs can be separately identified.

## Telephone/Telegraph/Fax

- Employees can be reimbursed if work related.
- Document on Travel Expense Form and indicate the location from which each call was made, the person contacted, and reason for communication.
- Personal calls are not reimbursable.



## Internet Usage

- May be reimbursed for work-related internet usage charges.
- Charges should be separately identified on the itemized hotel/motel bill.
- Listed on Travel Expense Statement under miscellaneous section.

## Stationary/Supplies/Postage

- May be reimbursed provided the expenses are directly associated with a work related project and the cost is reasonable.
- Claims should be accompanied by a written explanation and receipts/invoices.

## Unallowable Expenses

- Taxes
- Tipping for maid service
- Valet services for parking (when self parking options are available)
- Theater
- Entertainment
- Alcoholic Beverages
- Bank charges for ATM withdrawals

## REQUIRED DOCUMENTATION OF EXPENSES

## Requests for Reimbursements Should Include...

- Travel Expense Statement
- Documentation of actual costs for lodging, mileage, transportation, and misc. expenses
- Explanation of any expenses exceeding established limits
- Explanation of purpose of the trip
- Description of the type of transportation used
- Travel Expense Statement should be signed attesting information on the form is accurate.

## Reimbursement Approval

- Travel Expense Statement should be approved by the appropriate person in the traveler's Department.
- Employees providing false information are subject to criminal penalty of a felony for false statements, which is subject to fine of not more than \$1,000 or imprisonment for 1-5 years.

## Receipts Required

- Lodging
- Rental of motor vehicles
- Gasoline purchased for vehicle rentals
- Supplies
- Registration Fees
- Parking Fees

## For More Information...

For more information, contact:  
Lydia Fulton, Financial Accounting Officer  
Or  
Robert D. Aaron, Superintendent  
Terrell County Board of Education