

Jacksonville State University reimburses employees for travel expenses incurred during official business as authorized by the Code of Alabama, 1975 and JSU Policy IV:03:02 and IV:06. Travel statutes are very specific governing reimbursement for expenses when traveling in service for the state.

**TRAVEL REIMBURSEMENT –
POLICY IV:06/BA IV:06:01**

- Reimbursement is made for travel expenses when on official business for the University.
- State Examiners allow the pre-payment of conference registration fees and airfare.
- The mileage allowance for use of a privately owned vehicle is 50.5 cents per mile. Travel is paid from the official travel base or the point of departure whichever is closer to the travel destination. Multiple destinations must be itemized for audit purposes.
- The mileage allowance for use of a rental car is also 50.5 cents per mile unless students or equipment are transported. Prior written Vice Presidential approval must be obtained to reimburse actual expenses of a rental car to transport students or equipment.

- Rental cars are authorized if the rental follows air travel. In this case, actual gasoline charges are paid. Liability insurance should not be purchased as rental cars used during official travel are covered by JSU liability insurance.
- If a trip includes both in-state and out-of-state travel, the trip should be reported on the out-of-state travel form with actual expenditures claimed.

EMPLOYEE IN-STATE TRAVEL

- Original receipts are required for registration and for other expenses over \$25. Full conference brochure copy required for registration.
- The date and time of departure and arrival is required for all trips.
- Receipts are not required for the per diem allowance provided to cover lodging and meals. The breakdown for reimbursement of per diem is as follows:

Less than 6 hours	No per diem
6-12 hours	\$11.25
Over 12 hours but not overnight	\$30.00
Overnight	\$75/day or portion of a day

- Budget Manager and Immediate Supervisor approval is required for reimbursement.
- Complete and certify the expenses on BA Form 23, enter the total in Banner using FGAENCB, recording the encumbrance number assigned by the system on the travel form, and forward the form to the Controller for audit and payment.

EMPLOYEE OUT-OF-STATE TRAVEL

- BA Form 24 is used to document out-of-state travel authorization and expenses.
- Prior to the trip, the authorization section of the form must be completed and approved by the President, a Vice President, or the Athletic Director. The total amount should include all actual and necessary expenses for the trip, including any amounts prepaid. Partial reimbursement may be requested for non-mandatory professional development activities.
- Original receipts are required for airfare, lodging, registration, car rental, and for other expenses over \$25.
- Meals are to be itemized at actual cost, not to exceed \$40 per day. No receipts are required.
- Lodging receipts must be itemized with the single rate claimed.
- Telephone calls must be for official business. Calling home is not considered official.
- After completion of the trip, the bottom portion of BA Form 24 should be completed, certified by the employee seeking reimbursement, approved by the Budget Manager, entered in Banner using FGAENCB, recording the encumbrance number assigned by the system on the travel form, and sent to the Controller for audit and payment.

STUDENT TRAVEL

ONLY STUDENT expenses may be paid in the ways identified in this section.

- Purchase orders are the preferred method for expenses. After completion of the trip, forward appropriate documentation (as identified in the Petty Cash section) to Accounts Payable for payment to the vendor.
- Prepaid purchase orders are the next best alternative. After completion of the trip, forward appropriate documentation to Accounts Payable.
- Petty Cash – Policy IV:02:02/BA IV:02:02 (Section IV)
 - Requests for petty cash are due five days prior to the date the funds are needed. A JSU employee must be responsible for the cash (signature required).
 - Accounting and returned funds are due back within two working days after completion of the trip.
 - To account for funds spent, submit BA Form 48 **with** a student travel roster and original receipts for all expenditures.
 - Expenses charged to credit cards or paid by debit card are not considered properly documented expenditures of petty cash and will not be allowed.

- Lodging expenses are documented by an itemized, original hotel receipt and a detailed rooming list to include room numbers and occupants per room.
- Meal receipts must include the name of the restaurant, date, and the number of meals provided. In lieu of actual expenses, students may receive a per diem for which they will sign a receipt. The maximum for student meal expenditures or per diem will not exceed that allowed for JSU employees.
- No sales tax paid in Alabama may be reimbursed. Contact the Controller's Office for the sales tax exemption number.
- Prepayment of hotel/motel accommodations and meals for employees in connection with student/athletic group travel out of state is allowed by the University. Prepayment will be made with a purchase order – not Petty Cash.

MEALS/ENTERTAINMENT – POLICY IV:03:05 / BA IV:03:05

Form used to document **PRIOR** written approval for the payment of four basic types of entertainment:

- Faculty and Staff
- Prospective faculty
- Official guests
- Conferences held on campus

The purpose must be clearly stated to identify the business purpose as required by the IRS.

A list of all participants, both JSU employees and others, is required for documentation.

UNIVERSITY TRAVEL

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