

WESTERN CAROLINA UNIVERSITY
TRAVEL POLICIES AND
PROCEDURES Last Modified Date: 11-22-2019

Section 1 – Overview and General Guidelines

Last Modified Date: 03/30/2016

A. State Policies Regarding Travel

The University's Travel Policies and Procedures Manual is based on Section 5 of The State Budget Manual, which sets forth travel policies and regulations relative to securing authorization and reimbursement of expenditures for official state travel. The administration and control of travel is designed to comply with the provisions of G.S. 138-5, 138-6, and 138-7.

B. Responsibility of Traveler

An employee traveling on official business is expected to exercise the same care in incurring expenses that a prudent person would exercise if traveling on personal business and expending personal funds. Excess costs, circuitous routes, delays, or luxury accommodations and services that are unnecessary, unjustified, or for the convenience or personal preference of the employee in the performance of official state business are prohibited. Employees will be responsible for unauthorized costs and any additional expenses incurred for personal preference or convenience. Each traveler is responsible for his/her own expenses (both employees and non-employees). The University should not be billed for an individual's travel-related expenses.

C. Official State Business

These policies are intended to apply only to those state employees or other persons on official state business. Official state business occurs when the State employee or other person is traveling to attend approved job related training, work on behalf of, officially represent, or provide a state service upon the State's request. Travel that would not directly benefit the State will not be reimbursable.

D. Ride Sharing

It is the policy of the University to limit the number of vehicles for which mileage expense is to be incurred by the University to the minimum necessary to transport multiple business travelers to a common destination with reasonable regard for safety, comfort, and efficiency.

The precise number of vehicles that can be justified will vary according to type of vehicle available (e.g. van, sedan, station wagon); number of travelers; distance to be traveled; vicinity travel required at the destination; compatibility of travelers' departure and return schedules; and other pertinent variables. However, both the traveler and those who authorize the travel bear responsibility for assuring that the number of vehicles used and the consequent expenses incurred reflect observance of the University policy stated above.

When multiple passengers undertake approved business travel in a private vehicle, only one may claim reimbursement for mileage.

E. Penalties and Charges Resulting from Cancellations

Penalties and charges resulting from the cancellation of travel reservations (including airline, hotel, or other reservations and conference registration) shall be the University's obligation if the employee's travel has been approved in advance and the cancellation or change is made at the direction of and/or for the convenience of the University. If the cancellation or change is made for the personal benefit of the employee, it shall be the employee's obligation to pay the penalties and charges. However, in the event of accidents, serious illness, or death within the employee's immediate family or other critical circumstances beyond the control of the employee, the University may pay the penalties and charges.

F. Controller's Office – Travel Audit Section

The Controller's Office is responsible for administering the University's Travel Policies and Procedures. The Travel Auditor reviews travel authorizations and reimbursement requests for completeness and conformance to the University travel regulations; prepares input documents for travel advances and reimbursements; maintains subsidiary records of travel advances; and prepares travel deposits for the Cashiers' Office.

The Travel Auditor is located in Room 300, H. F. Robinson Administration Building.

G. Forms

All forms for travel are on the Controller's website at <http://www.wcu.edu/discover/campus-services-and-operations/controllers-office/index.asp>

H. Assistance

Before travel expenditures are incurred, all travelers and administrative personnel should be aware of the travel policies and procedures stated in this manual. Please refer questions to LeAnn Wheatley, Travel Auditor, **Ext. 3104**.

WESTERN CAROLINA UNIVERSITY TRAVEL POLICIES AND PROCEDURES

Section 2 – Authorizations Required for Travel

Last Modified Date: 05/18/2018

A. Trip Authorizations

Before travel may begin, travel on University business must be approved in writing by the traveler’s immediate supervisor, the accountable officer for the budget to be charged, and others as indicated in the following table.

	Traveler	Accountable Officer and Immediate Supervisor	Vice Chancellor/ Chief of Staff	Chancellor
Vicinity, no excess	X	X		
In-state/Out-of-state, no excess	X	X		
* In-state/Out-of-state, excess < 200% of standard lodging rate	X	X		
In-state/Out-of-state, excess > 200% of standard lodging rate	X	X	X	
Expenses for attendants of handicapped employees	X	X	X	
Travel Agent Fees > \$100	X	X	X	
Use of privately owned or chartered aircraft	X	X	X	X
Out-of-country	X	X	X	

* In-state and out-of-state travel with excess > 200% of standard lodging rate must be approved two steps above traveler or the appropriate Vice Chancellor, whichever is less.

B. Request for Travel Allowances in Excess of the Standard

Approvals Required

Excess requests may be approved by the administrator’s subject to the limits indicated in the preceding table. All departments reporting directly to the Office of the Chancellor must submit excess requests to that office for approval. Excess lodging authorization for in-state, out-of-state, and out-of-country travel must be obtained in advance from the approvers specified in the above table.

Documentation Required

Excess reimbursement requests must be accompanied by documentation that substantiates that the criteria in Section 3-C-3 (Excess Lodging) and 3-D-7 (Excess Meals) have been met.

WESTERN CAROLINA UNIVERSITY TRAVEL POLICIES AND PROCEDURES

Section 3 - Subsistence

Modified Date: 11/22/2019

A. Definitions

Subsistence is an allowance related to lodging and meal costs, and gratuities thereon.

Out-of-State Travel Status begins when the employee leaves the state and remains in effect until the employee returns to the state. However, in-state allowances and reimbursement rates apply when employees and other qualified official travelers use hotel and meal facilities located in North Carolina immediately prior to and upon returning from out-of-state travel during the same travel period.

Out-of-Country Travel Status begins when the employee leaves the United States and remains in effect until the employee returns to the United States. If the employee and other qualified official travelers use hotel and meal facilities located outside North Carolina, but within the continental United States, immediately prior to and upon returning from out-of-country travel during the same travel period, out-of-state subsistence rates shall apply.

B. Subsistence Rates – Meals and Lodging

1. Eligibility

For the purposes of determining eligibility for allowances, travel status means being away from the employee's normal duty station or home and, while traveling, the employee must be acting in his/her official capacity as required by his/her work activities. Prior written approval by the individual specified in Section 2-A must be obtained in order to qualify for reimbursement of lodging and meals.

2. In-State and Out-of-State Travel

The maximum allowable statutory rate for meals and lodging is **\$114.50** for in-state travel and **\$130.80** for out-of-state travel. The Director of the Budget revises the subsistence rate periodically based on the percentage change in the Consumer Price Index for All Urban Consumers (G.S. 138-6(a)(5)). The payment of sales tax, lodging tax, local tax, or service fees applied to the cost of lodging is allowed in addition to the lodging rate and is to be paid as a lodging expense (G.S. 138-6(a)(3)).

The employee may exceed the part of the ceiling allocated for lodging without approval for over-expenditure provided that the total lodging and food reimbursement that the employee is entitled to for that day does not exceed the maximum allowed daily subsistence (G.S. 138-6(a)(3)).

The following schedule of allowances shall be used for reporting allowable subsistence expenses incurred while traveling on official state business:

	In State	Out-of-State
Breakfast	\$ 8.60	\$ 8.60
Lunch	11.30	11.30
Dinner	19.50	22.20
Lodging (actual up to)	<u>75.10</u>	<u>88.70</u>
Total	\$114.50	\$130.80

3. Out-of-Country Travel

A Vice-Chancellor or Chief of Staff may grant subsistence for meals in excess of the out-of-state allowance. All requests for excess meals must be documented by a receipt in order to be reimbursed. Excess lodging authorization for out-of-country travel must be obtained in advance from the Vice Chancellor or Chief of Staff.

C. Lodging

1. General Guidelines for Reimbursement

Each employee is responsible for his or her own request for reimbursement. Supervisory personnel certifying the reimbursement request as necessary and proper must require documentation from the traveler to substantiate that the overnight lodging was necessary and accomplished. 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, to receive approved reimbursement. “Duty station” is defined as the location where the employee is assigned. The designation of an employee’s home as the duty station requires the approval by the Chancellor on an annual basis.

Requests for reimbursement shall be filed within 30 days after the travel period for which the reimbursement is being requested ends. (G.S. 138-6(c)) Specific dates of lodging must be listed on the reimbursement request and substantiated by a receipt from a commercial lodging establishment. Reimbursement for lodging is limited to the single occupancy rate up to a maximum of **\$75.10 per night** for in-state lodging or **\$88.70 per night** for out-of-state lodging.

2. Room Sharing

If one state traveler pays the full lodging expense for him/herself and one or more other individuals traveling on official state business with whom he/she shares a room in a commercial lodging establishment, the traveler bearing the expense should include the full lodging expense on his/her reimbursement request. A note of explanation should be included on each traveler’s reimbursement request with a list of those sharing the room. The total per night lodging charge will be divided by the number of state travelers sharing the room for purposes of applying the statutory limitation. As long as each traveler’s share of the room charge is less than the allowable rate, no additional approvals are needed for excess lodging.

3. Excess Lodging

Excess lodging authorization for in-state, out-of-state, and out-of-country travel must be obtained in advance as specified in *Section 2 A and B*. Excess lodging is allowed when the employee is in a high cost area and unable to secure lodging within the current allowance, or when the employee submits in writing an opinion that his/her personal safety or security is unattainable within the current allowance. Excess lodging authorization is not allowed for reasons of convenience or personal preference of the employee. The employee may exceed the part of the ceiling allocated for lodging without approval for excess provided that the total lodging and food reimbursement does not exceed the maximum allowed daily subsistence.

4. Third Party Lodging

Reimbursement for lodging in an establishment that is being rented out by a third party or an establishment treated as an apartment building by state or local law or regulation is allowed only if the agency can document that per day lodging rates will cost less than standard in state or out of state lodging rates described in Section 3(B) of this manual. Internal agency approved third party lodging requests and payments must include documentation contained in travel or accounts payable records that provide evidence of savings to the State. Third party lodging agreements are not allowed among family members or where such agreements or payments create a financial conflict of interest to the traveling employee or other agency managers or employees. Third party lodging may include, yet is not limited to, online website house or room rental services.

In each case where third party lodging is being considered, the applicant must provide the applicant's budget officer all details regarding the arrangement, including the amount to be charged, the length of stay, projected cost savings compared to standard lodging rates and contact information. A signed rental agreement, or a reservation and receipt documenting the stay, and documentation of agency budget office prior approval must be presented to receive reimbursement.

D. Meals

1. General Guidelines for Reimbursement

Prior written approval as specified in Section 2 A must be obtained in order to qualify for reimbursement for meals. Supervisory personnel certifying the reimbursement request as necessary and proper must require documentation from the traveler to substantiate that the payment for meals was necessary and accomplished. Each employee is responsible for his or her own request for reimbursement. Reimbursement rates listed in Section 3 B are inclusive of gratuities. Each meal reimbursement rate must be listed on the reimbursement request along with departure and arrival times. The costs of meals included in other related activities (registration fees, conference costs, hotel registration, etc.) may not be duplicated in reimbursement requests. An employee may be reimbursed, if requested, for breakfast even if their lodging establishment offers a free continental breakfast.

State rules and guidelines shall take precedence over federal guidelines governing the use of federal grant funds, unless specifically exempted by the Office of State Budget and Management in advance.

2. Meals During Overnight Travel

A state employee in overnight travel status on official state business may be reimbursed for meals including lunch. The travel must involve a travel destination located at least 35 miles from the employee's regularly assigned duty station (vicinity) or home, whichever is less, to receive approved reimbursement.

A state employee in overnight travel status may be reimbursed for meals for partial days of travel when the partial day is the day of departure or the day of return. To be eligible the following criteria must be met:

- Breakfast - Depart duty station prior to 6:00 A.M. and
The normal workday is extended by two (2) or more hours.
- Lunch - Depart duty station prior to Noon on day of departure or
Return to duty station after 2:00 P.M. on day of return.
- Dinner - Depart duty station prior to 5:00 P.M. on day of
departure or Return to duty station after 8:00 P.M on
day of return and the normal workday is extended by
three (3) or more hours.

3. Meals during Daily Travel

In order to comply with IRS regulations, breakfast and dinner meals are no longer reimbursable for travel that does not involve an overnight stay. Lunch always has not been reimbursable for travel that does not involve an overnight stay.

4. Meals and Day-to-Day Activities

University employees may not be reimbursed for meals in conjunction with a congress, conference, assembly, convocation or meeting, by whatever name called, of the employees within the University, or between employees of the University and other state departments, institutions, or agencies to discuss issues relating to the employee's normal day-to-day business activities.

5. Meals for Required Employee Attendance

A University employee may be reimbursed for meals, including lunches, when the employee's job requires his attendance at the meeting of a board, commission, committee, or council in his/her official capacity and the meal is preplanned as part of the meeting for the entire board, commission, committee or council. Such board, commission, committee, or council must include persons other than employees of Western Carolina University.

6. Meals and Commercial Air Travel

Employees are allowed to claim reimbursement for meals even though they are shown and offered as a part of one's flight schedule on a commercial airline.

7. Excess Meals

No excess reimbursement will be allowed for meals unless such costs are included in registration fees and/or there are predetermined charges, or the meals were for out-of-country travel. Excess subsistence for meals for out-of-country travel may be granted by a Vice Chancellor, the Provost or the Chief of Staff. All requests for excess meals must be documented by a receipt in order to be reimbursed.

WESTERN CAROLINA UNIVERSITY

TRAVEL POLICIES AND PROCEDURES

Section 4 – Transportation by State Vehicles

Last Modified Date: 06/03/2010

A limited number of State vehicles are still owned by University Departments and a van motor pool is maintained. Generally, employees will be following the guidelines in Section 5 of this manual for travel by motor vehicle. However, Section 4 applies to departmental employees using the limited State owned vehicles available.

A. General Guidelines

When travel by vehicle is determined to be feasible, a State vehicle, when available, should be used instead of a private vehicle. State-owned vehicles shall be used for official state business only. State vehicles shall not be used while the employee is in vacation status. It shall be unlawful for any state employee to use a state-owned vehicle for any private purpose whatsoever (Motor Fleet Regulations – VII A).

B. Reserving a State Vehicle

Motor Pool vehicles may be used for University business travel at rates ranging from \$.48-\$.51 per mile for sedans and station wagons, and \$.66-\$.77 per mile for vans. Policies and procedures applicable to reserving a State vehicle and purchasing gasoline for use in State vehicles are available from the University Motor Pool (telephone 7224).

C. Commuting

Permanently assigned state-owned vehicles may not be used for commuting between an employee's official workstation and his home. Every individual who uses a permanently assigned state-owned passenger motor vehicle, pickup truck, or van to drive between his official workstation and his home, shall reimburse the state for these trips at a rate computed by the Department of Administration.

No state employee shall be exempt from payment of reimbursement for commuting except as provided for in G.S. 143-341(7a). The provisions of this rule do not apply to clearly marked police and fire vehicles or unmarked law enforcement vehicles that are used in undercover work and are operated by full-time sworn law enforcement officers whose **primary duties** include carrying a firearm, executing search warrants, and making arrests. The Department of Administration shall report quarterly to the Joint Legislative Commission on Governmental Operations on individuals who use state owned vehicles between their official work stations and their homes, who do not reimburse the State for these trips.

The rate of reimbursement shall approximate the benefit derived from the use of the vehicle as prescribed by federal law and shall be determined by the Department of Administration. Reimbursement shall be for 20 days per month regardless of how many days the individual uses the vehicle to commute during the month. Reimbursement shall be made by payroll deduction each month from the employee's check and deposited as a refund of expenditure to the fund and account where the motor fleet or motor pool bill is paid.

D. Non-State Employee Riders

- **Non-state employees** may accompany state employees in state vehicles when they have a business interest in the purpose of the trip and their presence is related to state business
- **Students** of state universities, colleges, and institutions may be passengers in state vehicles to attend athletic events and other activities officially sanctioned by the institution, provided the proper account is reimbursed at the standard mileage cost rate by the student activity fund involved
- **Spouses and children of state employees** may accompany them in state-owned vehicles if ample space is available and all travel is strictly for official state business.
- **Hitchhikers** are not permitted to ride in state-owned vehicles.

E. State Vehicle Use at Destination

At the employee's destination, state-owned vehicles may be used prudently for travel to obtain meals, but not for private purposes or for entertainment while off duty. No common carrier or public transportation fares are reimbursable on a trip in which an employee uses a state-owned vehicle unless it is shown that such transportation was more economical in a particular situation.

F. Repairs

If a Motor Fleet Management vehicle (sedans and station wagons) requires repairs, prior authorization for repair must be obtained from Motor Fleet Management in Raleigh by calling toll-free 1-800-277-8181 twenty-four hours a day with the details of the maintenance and an estimate of the cost. There is no preset minimum or maximum allowance for costs of repair. Properly authorized charges for maintenance or repairs should be billed to Motor Fleet Management for payment.

At any time that a University van requires repairs that exceed a cost of \$100.00, the driver must call the University Motor Pool (828-227-7224) to obtain permission for repairs.

WESTERN CAROLINA UNIVERSITY TRAVEL POLICIES AND PROCEDURES

Section 5 – Transportation by Private Vehicles Last Modified

Date: 02/07/18

A. Mileage Reimbursement

Because the University no longer offers state-owned motor pool vehicles, an employee may choose whether to use the University's term contract for rental vehicles (currently Enterprise) through the University reservation system or to use a personal vehicle. Reimbursement rates for use of a personal vehicle for University business effective January 1, 2019 are as follows:

Business trips of 100 miles or less utilizing a personal vehicle are reimbursed at the rate of 54.5 cents per mile when the total trip does not exceed 100 miles.

For business travel trips that utilize personal vehicles and exceed 100 miles per trip, the employee shall be reimbursed at a rate of 33 cents a mile.

Here are some examples of how the reimbursement for the use of a personal vehicle will work under these new travel rules, effective January 1, 2018.

Employee A has a University meeting with a granting agency in West Asheville. She leaves Cullowhee at 7:45 a.m. and returns to Cullowhee at 5:30 p.m. Employee A drives a total of 91 miles roundtrip. Her reimbursement would be 91 miles multiplied by 54.5 cents, to equal \$49.60.

Employee B has a meeting at the UNC System Office in Chapel Hill. He leaves Cullowhee on February 12. He travels 275 miles to Chapel Hill on February 12. On February 13, he leaves Chapel Hill to return to Cullowhee. Total trip miles equal 550 miles. His reimbursement would be 550 miles multiplied by 33 cents, to equal \$181.50.

Employee C- same example as Employee A, but employee C's meeting is in Hickory. Employee C traveled 250 miles roundtrip. Employee C will be reimbursed for 250 miles multiplied by 33 cents, to equal \$82.50.

B. Commuting

When private vehicles are used on official state business, mileage is measured from the closer of the duty station or point of departure to destination (and return). No reimbursement shall be made for the use of a personal vehicle in commuting from an employee's home to his duty station. No mileage reimbursement is allowed to employees on "call back" status. For the State's policy on compensation to employees on "call back" status, see the State Personnel Manual.

WESTERN CAROLINA UNIVERSITY TRAVEL POLICIES AND PROCEDURES

Section 6 – Transportation by Aircraft

Last Modified Date: 06/03/2010

A. Commercial Airlines

Allowable Reimbursement

Tickets for commercial air travel may be purchased by the traveler and reimbursement claimed on the travel reimbursement form, substantiated by receipt. Reimbursement is limited to actual coach fare on domestic flights and actual business class fare (with prior approval of the Vice Chancellor, Provost or Chief of Staff) on overseas international flights.

Super Saver Rates

When traveling by common carrier to conduct official state business, employees traveling to their destination earlier than necessary and/or delaying their return to avail the state of reduced transportation rates may be reimbursed subsistence for additional travel days, if in the opinion of the supervisor and accountable officer (if different), the amount saved in transportation costs due to the early and/or delayed travel is greater than the amount expended in additional subsistence. When the reduced airfare rates require staying overnight one Saturday night, the state employee must stay overnight on the Saturday closest to the first or last day of official state business to which the employee is attending in order to be eligible for reimbursement.

With sufficient justification, the supervisor and accountable officer (if different) can make an exception to this requirement prior to travel commencing.

B. Chartered Aircraft

The use of charter aircraft requires approval of the Chancellor with the following substantiated and in writing:

- A state aircraft is not available or not appropriate for the size of the party traveling or the destination airport.
- The use of a charter flight is more economical than a commercial flight.
- The use of a charter flight is necessary because of unusual travel circumstances.

C. Privately - Owned Aircraft

Reimbursement for costs incurred in the use of aircraft, owned by a state employee, on official state business requires approval of the Chancellor with the following substantiated and in writing:

- Use of the aircraft owned by a state employee is necessary because of unusual travel circumstances and is not for the sole convenience of the employee who owns the airplane.
- Use of the aircraft owned by a state employee, at the rates published below, is cheaper than any other method of air travel.
- The allowable reimbursement rate for aircraft owned by a state employee is \$.68 per mile per passenger.

WESTERN CAROLINA UNIVERSITY TRAVEL POLICIES AND PROCEDURES

Section 7 – Other Modes of Transportation

Last Modified Date: 02/07/2018

A. Travel to/from Airport at Employee's Duty Station

Reimbursement for travel between the employee's duty station or home (whichever is less) and the nearest airline terminal (or train/bus station, if applicable) and for parking may be made under the following circumstances:

- Taxi, airport shuttle, or ride sharing services – actual cost with receipts.
- Private vehicle – the business standard mileage rate set by the Internal Revenue Service for a maximum of two round trips with no parking charge, or for one round trip with parking charges. Receipts are required for airport parking claims.
- Public Transportation – In lieu of using a taxi or airport shuttle, employees can be reimbursed without receipts \$5.00 for each one-way trip either from the employee's duty station or home to the airport and from the airport to the employee's duty station or home or the actual cost of the travel with the submission of receipts.

B. Travel to/from Airport at Employee's Destination

Reimbursement for travel to and from the airline terminal (or train/bus station, if applicable) at the employee's destination may be made where travel is via the most economical mode available as listed below:

- Taxi, airport shuttle, or ride sharing services – actual cost with receipts.
- Rental vehicles – may be used with the prior approval of the supervisor and accountable officer (if different); however, rental vehicles may not be used for the sole convenience of the employee. Receipts are required.
- Public Transportation – In lieu of using a taxi or airport shuttle, employees can be reimbursed without receipts \$5.00 for each one-way trip either from the airport to the hotel/meeting or from the hotel/meeting to the airport or the actual cost of the travel with the submission of receipts.

C. Transportation Other than to/from Airport

Reimbursement may be made for costs of transportation other than to/from the airport when required for travel on official state business. Reimbursement is limited as follows:

- Taxi service – actual cost with receipts.
- Shuttle Service – actual cost with receipts
- Public transportation – actual cost with receipts.

D. Bus and Train Service

Reimbursement for rail and bus fare is limited to actual coach fare, substantiated by receipt.

E. Rental Cars

Rental cars are not to be used at state expense solely for the convenience or personal preference of the employee. A receipt must be submitted for reimbursement.

The University will not reimburse for insurance coverage because state employees are covered under the State's auto insurance program. However, the reimbursement for automobile rental insurance will be permitted for individuals engaged in state business during travel to international destinations. Policies and information concerning rental cars are available from the Purchasing Department (telephone - 7203).

WESTERN CAROLINA UNIVERSITY TRAVEL POLICIES AND PROCEDURES

Section 8 – Other Travel Expenses

Last Modified Date: 06/03/2010

A. Registration Fees

State law allows reimbursement of the actual amount of convention registration fees when substantiated by a valid receipt or invoice. [G.S. 138-6(a)(4)]

Registration fees are paid by using the Check Request form available at:
http://www.wcu.edu/WebFiles/Excel/controller_Banner_checktemp_000.xls.

B. Parking, Storage Fees, and Tolls

Parking expenses are reimbursable while in the course of conducting official State business as long as such expenses are determined reasonable and clearly show that there was care taken to keep the costs to the State as low as possible. Any parking rates considered excessive and only for the convenience of the traveler will not be reimbursable. An example of excessive or inappropriate parking would be the use of an airport's hourly parking lot for an overnight trip. Receipts are required for the reimbursement of parking fees. Storage fees and tolls are also reimbursable when the required receipts are obtained.

C. Telephone Calls

- Long Distance - Employees are not allowed to charge long distance telephone calls of a personal nature to the University, **except as stated below**. All long distance calls which are to be paid by the University must be made pursuant to the employee conducting official University business.
- Reimbursement - Business phone calls are reimbursable under "Other Expenses". Individual calls over **\$5.00** must be identified as to point of origin and destination.
- Allowable Personal Calls - An employee who is in travel status for two or more consecutive in a week is allowed one personal long distance telephone call for each two nights. Reimbursement to the employee may not exceed **\$3.00 for each in-state call** or **\$5.00 for each out-of-state call**. Documentation is required for reimbursement.
- Employee Emergency Calls – Employees may use the State network system, state credit card, or may be reimbursed for a personal long distance call(s) if such call(s) is/are of an emergency nature as determined by the employee's supervisor. An example is a call made when an employee calls home to inform someone that the travel period has been extended beyond original plans due to unforeseen reasons.
- Mobile Telephones - Because mobile telephone charges (cellular and digital) are based on measured use, no personal calls should be made on state-owned mobile telephones except in case of emergency as determined by the employee's supervisor. Mobile telephone calls to conduct official state business should only be used when more economical means of telephoning are not reasonably available.

If an employee uses his/her personal mobile telephone in conducting state business, the employee can be eligible for reimbursement when more economical means of telephoning are not reasonably available. In order to receive reimbursement, the employee must indicate on his/her telephone bill the reimbursable calls, the individuals called, and the nature of calls and submit the telephone bill to their supervisor for approval. If the

supervisor approves the calls as State business related, the agency will reimburse the actual billed cost of the call.

- Use of Telephone with Computer Hook-ups - Employees traveling on official State business who need to transmit data electronically (including email) or use the internet for State business purposes should use the most efficient manner available, including services available through the State's Information Technology Services (ITS) access.
- Exceptions – Any exception to the rules and regulations as stated in Section 8 C and in Section 5.10 of the State Budget Manual, except those expressly delegated, must be approved in advance by the Office of State Budget and Management.

D. Tips and Gratuities

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 Drivers = 15% of the fare and \$1 - \$2 a bag.

E. Passports

Reimbursement for cost incurred in obtaining or renewing a passport may be made to an employee who, in the regular course of his duties, is required to travel overseas in the furtherance of official state business. Passport expenses are chargeable to the same fund that supports the employee's trip.

F. Fees and Service Charges of Travel Agents

With sufficient justification and documentation, state employees can be reimbursed for usual, customary, and reasonable fees and services charges imposed by travel agents for assistance in making travel arrangements. Travel agent fees and service charges exceeding \$100 require approval of the appropriate Vice Chancellor.

WESTERN CAROLINA UNIVERSITY TRAVEL POLICIES AND PROCEDURES

Section 9 – Non-State Employees – Reimbursement of Travel Expenses

Last Modified Date: 06/03/2010

A. Non-State Employees

For the purposes of this section, non-state employees are those on official University business whose expenses are paid by the University and subject to state regulations, such as prospective professional employees, students on official University business, and attendants of handicapped University employees traveling on official University business (provided advance approval is obtained in accordance with Section 2 of these policies and procedures).

Non-state employees traveling on official state business whose expenses are paid by the University are subject to these policies and procedures, including statutory subsistence allowances, to the same extent as are University employees. Travel expenses for members of a non-employee's family are not reimbursable by the University. No travel advances will be made to non-state employees.

B. Prospective Professional Employees

The appropriate vice chancellor may approve reimbursement of certain expenses of prospective professional employees visiting the University for employment interviews. These expenses are limited to transportation and subsistence expenses for 3 days (5 days if one is a Saturday) at the in-state rate. Prospective professional employees traveling to the university earlier than necessary and/or delaying their return to avail the State of reduced transportation rates may be reimbursed subsistence for additional travel days if the amount saved in transportation costs due to the early and/or delayed travel is greater than the additional subsistence. Excess lodging expenses may be approved in the same manner as for employees.

C. Post-secondary Students

1. General Guidelines

Student travel expense while working as an employee of the University is considered official state business when traveling on behalf of their position and shall be paid from the same source of funds from which the employee is paid. Non-employee students at the University who travel on official state business are reimbursed from General funds (Banner Funds 1XXXXX) consistent with payments for state employees. All other student related travel must be paid from non-General funds (all Banner Funds except 1XXXXX) supporting that particular organization or activity. Funds specifically appropriated or legally directed for student travel are authorized to be used for student travel expenses. Official state business is defined in Section 1 C of these policies and procedures.

Approval for non-employee General Fund student travel must be signed by the student's academic department head. To substantiate and account for services related to non-employee General Fund student travel, the student and department head should enter into a signed agreement to document the required official University business and the travel reimbursement commitment. This agreement shall be signed by the department head and shall be a part of the department's prior approval documentation required for overnight travel.

The purchase of food or beverage for students at higher education institutions is not allowable unless the student is in travel status. However, non-General Funds may be used for these purposes if such funds have been established and authorized for such purposes.

2. Group Travel - Advances

Eligibility -Funds may be advanced upon request for expenses to be incurred for University-sanctioned travel by student groups. Advances may only be issued to University employees; therefore, the advance must be requisitioned by the group sponsor or Accountable Officer on the form titled "Travel Advance Form".

Deadlines -The request must be submitted to the Controller's Office at least two weeks prior to date of need to provide adequate time for check preparation. The advance may be issued no sooner than five (5) working days prior to travel.

Clearing Advances -All travel advances must be cleared no later than thirty (30) days after the travel period or June 30, whichever comes first. The sponsor or Accountable Officer must clear the advance by submitting the "Group Student Travel Expense" form and repaying any unexpended balance. An outstanding travel advance must be cleared before a subsequent advance may be obtained. All travel advances must be repaid prior to June 30th of each fiscal year.

3. Group Travel – Reimbursement of Expenses

Request for Reimbursement -Immediately following the travel period a Travel Reimbursement form should be submitted to the Controller's Office. The standard subsistence allowances may not be exceeded; however, actual expenses may be claimed if they are less than allowable rates.

Required Documentation -The following documentation must be attached to the Travel Reimbursement form:

- List of travelers
- Receipts for:
 - Lodging,
 - Commercial transportation (including air, bus, rail, taxi, shuttle service and rental car fare)
 - Parking and storage fees and tolls
- Statement signed by each student indicating the amount of any meal money received (if funds were advanced to students for meals)

Other documentation may be requested by the Travel Auditor as a result of his/her review of the request for reimbursement.

D. Attendants

Payment of travel and subsistence expenses (hotel and meal costs) of attendants for handicapped employees while traveling on official University business may be reimbursed to the same extent as are University employees if advance approval is obtained from the appropriate vice chancellor in accordance with Section 2 A of these policies and procedures.

WESTERN CAROLINA UNIVERSITY TRAVEL POLICIES AND PROCEDURES

Section 10 – Conferences, Seminars, Workshops, Training Sessions, Retreats, and Other Meetings

Last Modified Date: 02/07/2018

A. Internal Conferences

Definition - Internal conferences are those that involve the attendance of employees within the University only. A routine staff meeting is not an internal conference.

Requirements and Limitations

- No payment for meals is allowable unless overnight travel criteria are met
- The conference is planned in detail in advance, with a formal agenda or curriculum.
- There is a written invitation to participants, setting forth the calendar of events and the detailed schedule of costs.
- No excess travel subsistence may be granted for internal departmental meetings, conferences, seminars, etc. and such meetings must be held in state facilities when available. No registration fee may be charged.
- Refreshments for "coffee breaks" can be provided if there are twenty or more participants and costs do not exceed five dollars (\$5.00) per participant per day.
- A University department cannot use State funds to support or underwrite a rally, celebration, reception, employee appreciation activity, or similar function.
- A University department cannot use State funds to support or underwrite a meeting, assembly, conference, seminar, or similar function, by whatever name called, that promotes any cause or purpose other than the mission and objective of the University.

B. External Conferences

Definition - External conferences are those that involve the attendance of persons other than employees of the University. Payment for meals is allowable if included in the registration fee, but such fee must not consist exclusively of meal cost or it will not be allowable unless meeting overnight travel criteria. The registration fee is typically made for defraying the cost of speakers, building (room) use, handout materials, breaks and lunches at conferences and conventions. These registration fees are charged to Banner Account 293054 ("Registration Fees") when paid by the University. The University may require itemization and/or documentation of expenses. Conferences sponsored or co-sponsored by the University are authorized when they meet the limitations and requirements listed below.

Exception Regarding Conference Meals

Pursuant to G.S. 138-6(a)(3), a University or State agency cannot use funds to pay for conference meals for state employees at which a conference fee was not charged, unless the following conditions are met:

- Federal grants, other grants, state, or institutional trust funds as defined in G.S. 116-36.1) may be used for meals if the conditions attached to those funds allow for the provision of meals for a conference. The University must have documentation of the conditions. If this is the case, then meals may be provided to University employees even if a registration fee was not charged. The employee may not request reimbursement for the meal.

Requirements and Limitations for External Conferences

- The conference is planned in detail in advance, with a formal agenda or curriculum.
- There is a written invitation to participants, setting forth the calendar of events, the social activities, if any, and the detailed schedule of costs.
- Assemblies should be held in state facilities; however, non-state facilities can be rented and the cost charged to a state agency without allocation to participants' daily subsistence allowances.
- Registration fees may be charged by the sponsoring department to participants for costs of external conferences.
- Registration fees may not include costs of entertainment, alcoholic beverages, setups, or flowers and/or promotional (gift) items.
- Registration fees collected and not used to defray expenses of the particular conference may not be used for other programs and must revert to the general or highway fund as applicable [G.S. 138-6(a)(4)].
- Refreshments for "coffee breaks" can be purchased provided there are twenty or more participants and costs do not exceed five dollars (\$5.00) per participant per day.
- When assemblies are to be held under the sponsorship of the University in which the funding for all participants is budgeted, lump-sum payments to a conference center or an organization may be made upon written authorization from the Chancellor or his designee. The authorization must provide the following:
 - ↗ The purpose and duration of the conference.
 - ↗ The number of persons expected to attend.
 - ↗ The specific meals to be served at the conference (law prohibits lunches being provided to state employees unless registration fees are charged to all attendees).
 - ↗ The approximate daily subsistence cost per person.
 - ↗ The name of the conference center, hotel, caterer, or other organization providing the service.
- It is the responsibility of the University department to ensure that the reimbursement for meals included in the lump-sum payment is not also included in reimbursement payments made to University employees who are conference participants.

C. Training Sessions

Definition - Employee training involves courses that develop an employee's knowledge, skill, and ability to perform the duties of his/her present job, such as courses on computer usage or management skills development. These courses generally have a set fee, are of relatively short duration, and are not part of a curriculum the employee is participating in leading to an educational degree.

Requirements and Limitations for Training Sessions

- Fees for training courses that provide training in specific areas are charged in the Banner Accounting System to "Educational Assistance Program – Non-Taxable" (Banner Account Code 294210)
- University-sponsored training sessions may provide refreshments for "coffee breaks" provided there are twenty or more participants and costs do not exceed four dollars and fifty cents (\$4.50) per participant per day.
- The University may reimburse employees for training books and materials related to training sessions, provided those books are required to participate in the training sessions. These books are considered property of the University and not the personal property of the employee.

D. Management Retreats

Definition - A management retreat is a meeting or series of meetings consisting of the Chancellor and his or her top assistants and co-workers. Retreats are sometimes held at a site other than the usual workplace and are held no more often than once a year.

Requirements and Limitations for Management Retreats

The Chancellor may authorize an annual management retreat. Expenditures are permissible in a manner as if it were an internal conference (Section 10 A of these policies and procedures)

E. Informal Meetings with Guests of the Chancellor

Definition - An informal meeting is a meeting consisting of the Chancellor or his/her designee and non-University employees during which official state business is discussed for the majority of the meeting. Informal meetings are one-time occurrences and are not held on a recurring or routine basis.

Requirements and Limitations for informal meetings

The Chancellor, or his/her designee for a specific event, when given prior written approval by the Chancellor for a specific event, may be reimbursed from State funds for actual costs of meals for themselves and individuals who are not University employees who are their guests, when accompanying them in the course of conducting official University business. Cost of meals and other expenses for family members of the Chancellor and/or his/her designee are not reimbursable from state funds.

WESTERN CAROLINA UNIVERSITY TRAVEL POLICIES AND PROCEDURES

Section 11 – Travel Advances and Reimbursements

Last Modified Date: 06/03/2010

A. Travel Advances

1. Eligibility and Reporting Requirements

All employees who travel on state business may be issued advances when authorized by the employee's immediate supervisor for trips that have been approved in advance in accordance with Section 2 of these policies and procedures. Non-permanent employees may not receive travel advances. Fiscal records must be retained by the Travel Section of the Controller's Office.

Eligibility for advances and reporting requirements are as follows:

- **State Employees who have been issued state credit cards** for travel purposes should not be issued travel advances, unless there is substantiated justification.
- **Travel advances for occasional travel** must not exceed the estimated cost of the trip and may not be issued more than five (5) working days prior to the date of departure. Exceptions to the five (5) working day rule are as follows:
 - ↗ Advances for payment of hotel room deposits may be issued earlier if required to ensure conference lodging or to achieve cost savings.
 - ↗ Advances for airfare may be issued earlier in order to obtain "super saver" rates.
- **Travel advances for regularly schedule travel** for employees who travel each month may be made through an advance of funds equal to the average monthly expense. All reimbursement requests shall be filed and paid monthly for incurred expenses and the advance must be repaid as of June 30 annually or earlier if required by the agency. If it is determined that the monthly reimbursement has averaged less than the annual advancement, the advance must be reduced to the newly established amount.

2. Procedures for Advance Requests

The request for funds must be submitted to the Controller's Office on a form titled "[Travel Advance Form](#)" at least two weeks prior to the date of need to provide adequate time for check preparation.

3. Clearing Advance

The traveler must clear the advance by submitting a completed "Travel Authorization and Reimbursement Form" within 30 days after the travel period or June 30, whichever comes first. Advances must be deducted from the reimbursement request and a check for the net amount due (if any) will be issued to the traveler. In the rare event that the advance exceeds total expenses claimed, the traveler must attach cash or a check payable to the University to the reimbursement request. No subsequent advances can be made until the advance is cleared. All travel advances must be cleared prior to June 30th of each fiscal year.

4. Trip Delay or Cancellation

If a travel advance is obtained and the trip is not taken, the advance must be repaid immediately. If the trip is postponed by more than 10 business days, the advance must be repaid and a new advance obtained.

B. Travel Reimbursement

1. Procedures for Reimbursement Requests

Immediately following the travel period, a "Travel Authorization and Reimbursement" form should be submitted to the Controller's Office. The traveler, immediate supervisor, accountable officer for the budget to be charged (if different from the traveler or immediate supervisor), and others as required by Section 2 of these policies and procedures must sign the travel reimbursement request. The state requires that all requests for reimbursement must be filed no later than 30 days after the period of travel for which the reimbursement is being requested ends.
Documentation Required

All requested information should be provided on the reimbursement form and required receipts should be attached. Receipts are required for the following expenses:

- Airfare, bus or train tickets
- Rental cars
- Parking claims, tolls and storage fees
- Airport shuttles
- Taxi fares
- Lodging
- Excess meal allowances (when pre-approved for out-of-country travel)
- Phone calls in excess of \$5.00

Other documentation may be requested by the Travel Auditor as a result of her review of the request for reimbursement.

WESTERN CAROLINA UNIVERSITY TRAVEL POLICIES AND PROCEDURES

Appendix A – Rates-At-a-Glance

Last Modified Date: 11/22/19

TRANSPORTATION RATES			
<i>Mode of Transportation</i>	<i>Transportation Rate</i>	<i>Receipt Required?</i>	<i>Policy Reference</i>
AIRCRAFT			
Commercial Aircraft	Actual Coach Fare	Yes	6-A
(1) Chartered Aircraft	Actual Cost	Yes	6-B
(1) Privately-Owned Aircraft	68 cents/mile per passenger	No	6-C
BUS			
	Actual Coach Fare	Yes	7-D
PARKING, STORAGE FEES, AND TOLLS			
	Actual Cost	Yes	7-A, 8-B
PRIVATE VEHICLE			
(2) Used for “convenience of state”	See Section 5A	No	5-A
(3) Used for “convenience of employee”	See Section 5A	No	5-A
PUBLIC TRANSPORTATION			
	\$5.00 each one-way trip or Actual Cost	No Yes	7-B, 7-C
RENTAL CAR			
	Actual Cost	Yes	7-B, 7-E
TAXIS AND SHUTTLES			
	Actual Cost	Yes	7-B, 7-C
TRAIN			
	Actual Coach Fare	Yes	7-D

(1) Requires advance approval of Chancellor.

(2) See Section 5A

(3) See Section 5A

SUBSISTENCE RATES (Meals and Lodging)

(Section 3)

	<i>In-State</i>	<i>Out-of-State</i>	<i>Receipt Required?</i>
BREAKFAST	\$ 8.60	\$ 8.60	No
(1) LUNCH	11.30	11.30	No
DINNER	19.50	22.20	No
(2) TOTAL MEAL EXPENSE	\$ 39.40	\$ 42.10	
(3) LODGING (ACTUAL UP TO)	75.10	88.70	Yes
TOTAL	\$ 114.50	\$ 130.80	

- (1)** Lunch is only allowed for partial days of travel when: (a) traveler is in overnight travel status {see Policy 3-D (2) or (3)} **or** (b) employee is **required** to attend a meeting involving individuals from outside the University and lunch is served as part of that meeting {See Policy 3-D (5)}.
- (2)** Meal allowances **include tips**.
- (3)** Taxes (sales, lodging and local) and service fees are allowed **in addition** to these rates.

OTHER TRAVEL EXPENSES

	<i>Rate of Reimbursement</i>	<i>Receipt Required?</i>	<i>Policy Reference</i>
PASSPORT	Actual Cost	Yes	8-E
REGISTRATION FEES	Actual Cost	Yes	8-A
TELEPHONE CALLS WHEN IN TRAVEL STATUS			
Business calls (individual call ≤ \$5.00)	Actual Cost	No	8-C
(1) Business calls (individual call > \$5.00)	Actual Cost	Yes	8-C
(2) Personal calls (in-state call)	Actual cost up to \$3.00	No	8-C
(2) Personal calls (out-of-state call)	Actual cost up to \$5.00	No	8-C
Employee Emergency Calls	Actual Cost	No	8-C
(3) Business calls on personal mobile phone	Actual Cost	Yes	8-C
TIPS			
For meals and/or food service	Included in Meal Allowance	No	8-D
For baggage handling/skycaps/shuttles	\$2 per bag	No	8-D
Parking valets	\$2 when collecting car	No	8-D
Taxi Drivers	15% of fare and \$1-2 per bag	No	8-D
(4) TRAVEL AGENT FEES AND SERVICE CHARGES	Actual Cost	Yes	8-F

- (1) *Must be identified as to point of origin and destination.*
- (2) *Only allowed during trips of 2 or more consecutive days and limited to 1 call for each 2 days of travel.*
- (3) *Telephone bill must be submitted with names of individuals called and nature of calls. May only be reimbursed when more economical means of telephoning are not reasonably available.*
- (4) *Travel agent fees and service charges > \$100 require approval of Vice-Chancellor*

WESTERN CAROLINA UNIVERSITY TRAVEL POLICIES AND PROCEDURES

Appendix B – Definition of Terms

Last Modified Date: 06/03/2010

For the purpose of these travel regulations, the following definitions apply:

Employee's Duty Station: The headquarters or job location at which the employee spends the majority of his or her working hours. For an employee in travel status, the duty station should be the point where traveling begins the majority of the time (home or office). The designation of an employee's home as the duty station requires approval by the Chancellor on an annual basis.

External Conference: Conferences that involve the attendance of persons other than the employees of the University. Payment for meals is allowable if included in the registration fee, but the fee must not consist exclusively of meal cost or it will not be allowable unless meeting overnight travel criteria.

Informal Meeting: A meeting consisting of a department head and his designee and non-state employees during which official state business is discussed for the majority of the meeting. Informal meetings are one-time occurrences and are not held on a recurring or routine basis.

Internal Conference: A conference that involved the attendance of employees within the University only. No payment of meals is allowable unless overnight travel criteria are met. A routine staff meeting is not an internal conference.

Management Retreat: A meeting or series of meetings consisting of the Chancellor and his top assistants and coworkers. Retreats are sometimes held at a site other than the usual workplace and are held no greater than once a year.

Out-of-Country Travel: Out-of-country travel status begins when the employee leaves the country and remains in effect until the employee returns to the country. If the employee and other qualified official travelers use hotel and meal facilities located outside North Carolina, but within the continental United States, immediately prior to and upon returning from out-of-country travel during the same travel period, out-of-state subsistence rates shall apply.

Out-of-State Travel: Out-of-state travel status begins when the employee leaves North Carolina and remains in effect until the employee returns to North Carolina. However, in-state allowances and reimbursement rates apply when employees and other qualified official travelers use hotel and meal facilities located in North Carolina immediately prior to and upon returning from out-of-state travel during the same travel period.

Registration Fees: Fees that are generally charged for defraying the costs of speakers, building (room) use, handout materials, breaks and lunches at conferences and conventions. Registration fees are charged to Banner Account 293054.

State Employee: Any employee, whether temporary or permanent, who is paid on a State payroll.

Subsistence: An allowance related to lodging and meal costs, and gratuities thereon. General Statute 138-6 provides for allowances to be paid in amounts or rates specified. For purposes of determining eligibility for allowances, travel status means being away from the employee's normal duty station. The duty station is defined as the location or near vicinity of the employee's work place. To be eligible for allowances in connection with travel, the employee must be acting in official capacity as required by his/her work activities.

Training Session: Employee training involves courses that develop an employee's knowledge, skill, and ability to perform the duties of his/her present job; such as, courses on computer usage or management skills development. These courses generally have a set fee, are of relatively short duration, and are not part of a curriculum the employee is participating in leading to some educational degrees.

Transportation: Includes personal automobile, taxi, bus, train, airplane, motor pool charges, auto rental, tolls, and parking fees. All travel expenses must be incurred by and for state employees or other eligible travelers in conducting official state business in order to be eligible for reimbursement.

Tuition Fees: Fees charged as payment for instruction given at an institute or workshop. The fee is actually those costs associated with employees enrolled in a course(s) or session(s) described as educational in nature. The courses are usually accredited by a generally recognized accrediting agency. Upon satisfactory completion of course work, the employee student receives a certificate, degree or other similar acknowledgment of completion of work. These fees are educational expenses and are charged to Banner Account Code 294210 - "Educational Assistance Program – Non-Taxable" or 294110- "Education Assistance Program – Taxable".