



# THE UNIVERSITY OF NORTH CAROLINA SYSTEM

## Travel Policy Manual

June 2023

University of North Carolina System Office  
Raleigh, North Carolina

## Purpose

Statutory regulations for per diem, transportation, and subsistence allowances for state departments, agencies, boards, commissions, committees, and councils are contained in G.S. 138-5, 138-6, and 138-7. The purpose of this section is to provide statements of policy to give the UNC System Office a comprehensive reference of uniform interpretation for payment or reimbursement of allowable state travel expenses pertaining to official travel and subsistence.

## Official State Business

Official State Business policies apply only to 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 and/or work on behalf of, officially represent, or provide a state service upon the state's request. Travel that does not directly benefit the state will not be reimbursable.

## Required Authorization and Employee Responsibility

An employee traveling on official state 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. For instance, all state employees must complete a Travel Authorization Form (TAF) thirty (30) days prior to travel. All anticipated travel expenses must be noted on the TAF, including hotel and airfare, and approval for additional expenses must be justified and submitted in writing prior to anticipated travel date. Completion and departmental approval of TAFs eliminate excess costs, circuitous routes, delays, or luxury accommodations and services. Employees will be responsible for all unauthorized costs and any additional expenses incurred for personal preference or convenience.

## UNC System Office Travel Authorization Approvals

A UNC System Office TAF is required to authorize any official UNC System Office travel for the following conditions:

- In-state overnight travel
- Out-of-state travel
- Excess lodging expenditures
- Airfare reservations

All overnight travel must be authorized and approved by the employee's division head or supervisor on a TAF. The Senior Vice President of the Division, or their designee is the "Designated Official Signature" required for all out-of-state travel. The TAF is required for employees and non-employees, individuals, or groups. In-State overnight travel with or without excess lodging requires the approval of the Designated Official or their designee.

Travel advances are allowed on a limited basis but must be approved PRIOR to travel, rounded up to the dollar amount provided (near top right corner of TAF) and must be processed two weeks before travel begins. Travel advances must be a reasonable amount. For example, travel advances for \$100 will not be approved for one night of overnight travel. A fully approved TAF must be attached to any and all travel advance requests.

Exception for PBSNC: The signature of the Executive Director or their designee of PBSNC is required for all travel by PBSNC employees.

### Third Party Subsidies

An employee traveling on funds obtained from a third party must provide all funding sources and pertinent information on the TAF prior to travel. All employees must have prior departmental approval to travel on behalf of a 3<sup>rd</sup> party when employed with the state, and all funding parties must be approved by departmental approvers prior to travel. In the event of an emergency or accident during travel, all funding parties must be identified and stated on the TAF.

### UNCSCO Employee Payment for Group Travel

Under limited circumstances, a UNCSCO employee may pay directly for group travel for employees or non-employees. A campus voucher is used to request reimbursement. A pre-approved TAF for group travel and traveler attestation(s), to substantiate the reimbursement, must be attached to the campus voucher along with receipts.

### Per Diem Compensation

Per Diem compensation is not available to state employees. Per diem is only paid to members of State Boards, Commissions, Committees and Councils who do not receive salaries from the state.

### Subsistence Rates

The maximum allowable statutory rate (G.S. 138.6) currently in effect is posted on the [myapps.northcarolina.edu/finance](http://myapps.northcarolina.edu/finance) webpage. 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. The employee may exceed the part of the ceiling allocated for lodging without approval for over expenditure provided the total lodging and food reimbursement does not exceed the maximum allowed daily subsistence.

### 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; however, travelers may be reimbursed for reasonable tips. 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/Shuttle Drivers – no more than \$2 per bag;
- Parking/Auto Related: Valets - \$2 per car when collecting the car;
- Commercial Drivers (Uber, Taxi, Lyft, etc.) – 15% of the fare up to a maximum of \$5 per passenger and \$1-\$2 a bag

### Lodging

Written approval by the departmental SVP or their designee must be obtained in order to qualify for reimbursement for overnight stays and any other associated travel expenses. Supervisory personnel certifying the reimbursement request as necessary and proper must require documentation from the traveler to substantiate that the overnight lodging and/or

other travel expense 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.

#### *Reimbursement for Lodging*

A TAF must be completed and submitted by each employee to be reimbursed for lodging expenses. Departmental approval is needed for submission on each TAF. 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.

Requests for reimbursement should be filed within 30 days after the travel period ends. Specific dates of lodging must be listed on the reimbursement request and substantiated by a receipt from a commercial lodging establishment, not to exceed the current rate allowable as shown on the [myapps.northcarolina.edu/finance](http://myapps.northcarolina.edu/finance) webpage. Reimbursement for lodging in an establishment treated as an apartment building by state or local law or regulation is not allowed unless approved by the Office of State Budget and Management (OSBM) in advance.

#### *Excess Lodging*

Excess lodging authorization for in-state, out-of-state, and out-of-country travel must be obtained in advance from the Division head or their designee. 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 personal safety or security is unattainable within the current allowance. Excess lodging authorization is not allowed for reason of convenience or personal preference for the employee. The employee may exceed the part of the ceiling allocated for lodging without approval from Division head their designee provided that the total lodging and food reimbursement does not exceed the maximum daily subsistence.

#### *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 not allowed unless approved by OSBM in advance. Requests for third party lodging must provide evidence of savings to the state. An exception may be granted for requests that do not show a savings with sufficient justification to support the necessity for third party lodging.

In each case where third party lodging is being considered, the applicant must provide their budget officer and OSBM all details regarding the arrangement, including the amount to be charged, the length of stay, and contact information. A signed rental agreement must be presented to receive reimbursement.

### *Penalties and Charges Resulting from Cancellations*

Penalties and charges resulting from the cancellation of travel reservations, including airline or hotel reservations and conference registrations, shall be the department'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 department. 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 department may pay the penalties and charges from non-state funds.

### Meals

Written approval by the Division head or their designee must be obtained 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. Such approval shall be documented on the TAF. Reimbursement of meals outside of overnight travel is not permitted.

### *Reimbursement for Meals during Overnight Status*

System Office employees, students, affiliates, and independent contractors may be reimbursed per diem for meals and incidental expenses (M&IE) incurred while traveling on official state business. Per diem is an allowance related to meal costs, including tax and gratuities, and incidental expenses such as tips given to porters, baggage carriers, hotel staff, etc. For the purposes of determining eligibility for per diem, travel status means:

- the travel destination must be located at least 35 miles from the employee's regularly assigned duty station or home, whichever is less; and
- the travel must be for official state business.

Reimbursements will be made at the amount authorized based on the location and dates of travel.

System Office travelers are only eligible for per diem reimbursement when they make an overnight trip. Partial day reimbursement is possible when the partial day is the day of departure or return for a trip, but it must be in conjunction with an overnight trip taken. For employees, Concur will populate the correct per diem rate based on the destination, dates of travel, and meals selected by the employee. For all other travelers, the correct per diem rate will need to be determined as detailed below.

The costs of meals included in other related activities (registration fees, conference costs, hotel registration, etc.) may not be duplicated in reimbursement requests. A state employee may be reimbursed for meals, including lunches, while on official state business when the employee is in overnight travel status unless the meal is provided at no cost to the employee (such as lunch at a conference). A traveler may be reimbursed, if requested, for breakfast even if their lodging establishment offers a free breakfast. Tax and tips for

meals are included in the per diem rate. Incidental expenses are also included in the per diem rate. The cost of tips paid out of pocket to porters, baggage carriers, hotel staff, etc. may not be duplicated in reimbursement requests.

Effective for travel beginning July 1, 2023, the System Office will now reimburse meal per diems at the rates set by the US General Services Administration (GSA), US Department of State, and Department of Defense, as applicable.

When traveling within the Continental United States (CONUS), travelers will use the [per diem rates set by the US General Services Administration \(GSA\)](#). Rates for M&IE are updated annually, effective October 1 of each year.

When traveling to Hawaii, Alaska, US Territories, and Possessions, travelers will use the [per diem rates set by the Department of Defense](#). Rates are updated annually or as needed for Local Meals and Local Incidentals.

When traveling internationally, travelers will use the [Foreign per diem rates set by the US Department of State](#). Rates are established monthly for M&IE.

For employees, all rates are loaded in Concur and will populate based on the dates and location of travel, and the meals selected by the traveler for reimbursement. Per diem for first and last day of travel, including incidentals, will automatically be calculated at 75% of the day's total rate.

For all other travelers, the correct per diem rate will need to be determined using the appropriate link above based on the dates and destination of travel. First and last day of travel will be calculated at 75% of the day's total rate, regardless of the traveler's time of departure or time of return.

### *Meals and Day-to-Day Activities*

State employees may not be reimbursed for meals eaten in conjunction with a congress, conference, assembly, convocation or meeting, or by whatever name called, of the employees within a single state department, institution or agency, or between the employees of two or more state departments, institutions or agencies to discuss issues relating to the employee's normal day-to-day business activities. Routine working breakfast or lunch meetings among UNC System Office employees may not be reimbursed.

### *Meals for Required Employee Attendance*

State 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 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 the employees of a single state department, institution, or agency.

### *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. The Division head or their designee may grant excess subsistence for meals for out-of-country travel. Such approval shall be documented on the TAF.

### *Convention Registration*

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

### Air Travel and Commercial Transportation

#### *Passports*

Reimbursement for costs 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.

#### *Transportation by Common Carrier*

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

#### *Transportation by International Flights*

Employees traveling internationally on overseas flights may be reimbursed actual business class fare with prior approval of the Division head or their designee and a receipt.

#### *Frequent Flyer Miles*

Frequent flyer miles earned by a state employee while traveling on state business at state expense are the property of the state. Frequent flyer miles accumulated by an individual state employee during previous state business trips should, to the extent possible, be used by the state employee accumulating the frequent flyer miles while traveling on future state business trips.

#### *Coupons or Certificates for Reduced Air Fare*

Coupons or certificates for reduced air fare if acquired by a state employee while traveling on state business at state expense are the property of the state and should be used, to the extent possible, by the employee on future state business trips.

### *Fees and Service Charges*

With sufficient justification and documentation and with approval of the Division head or his or her designee, state employees can be reimbursed for usual, customary, and reasonable fees and service charges imposed by travel agents for assistance in making travel arrangements.

### *Transportation by Chartered Aircraft*

The use of charter aircraft must be approved by the Senior Vice President for Finance and Administration in advance provided the following is substantiated and put 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.

### *Transportation by Use of Aircraft Owned by a State Employee*

Reimbursement for costs incurred in the use of aircraft, owned by a state employee, on official state business must be approved in advance by the Senior Vice President for Finance and Administration provided the following is substantiated and put in writing:

- The 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 plane.
- The 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.

### *Ground Travel*

#### Transportation by Personal Vehicle

The Senior Vice President of the division, or designee, must authorize use of personal vehicle on the travel authorization form. The System Office encourages efficient travel such as ride-sharing. State employee travel must be conducted in the most efficient manner and at the lowest and most reasonable cost to the state. Passenger vehicle travel, whether in or out of state, travel policies are:

- Make use of State term contracts for short-term rentals (Enterprise State Term Contract NC53UGA Vehicle Rental Services)
- Reimburse for use of personal vehicles on limited basis

The Travel Authorization Form (TAF) is not required for single day travel requesting mileage only. Reimbursement requests for multiple single day travel can be submitted through a single submission, provided the request is submitted within 30 days of all trips listed.



If a personal vehicle is used, actual mileage is reimbursable. Mileage is measured from the closer of duty station or point of departure to destination, whichever is less. The business standard mileage rate set by the OSBM will be paid (see the current rates available from the [myapps.northcarolina.edu/finance](http://myapps.northcarolina.edu/finance) webpage). A state employee shall be reimbursed the business standard mileage rate set by the OSBM when using their personal vehicles for state business. Parking fees, tolls and storage fees are reimbursable when the required receipts are obtained. Fines for traffic and parking violations are the responsibility of the state employee.

#### Transportation by Rental Vehicle

Rental vehicles may be used but must be obtained through the State's term contracts when available. Unless prior approval has been obtained from the Division head or designee, the state employee shall bear the difference in cost when renting a vehicle from a class that exceeds the cost of a standard vehicle on the State's term contract for short-term vehicle rentals.

A receipt is necessary for reimbursement. 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.

#### Non-state Employee Riders

Non-state employees may accompany state employees in state-owned 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-owned 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 [G.S. 143-341.8(i)(7)]. Hitchhikers are not permitted to ride in state-owned vehicles.

#### Transportation by State Vehicle 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.

#### Commuting

No reimbursement shall be made for the use of a personal vehicle in commuting from an employee's home to the duty station. (No mileage reimbursement is allowed for employees on "call back" status.) For the state's policy on compensation to employees on "call back" status, see the State Human Resources Manual.

### *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, train/bus station or car rental provider may be made under the following circumstances. For travel by:

- Taxi or Airport Shuttle – Actual costs with receipts.
- Private car - the business standard mileage rate set by the Internal Revenue Services 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.
- Use of Public Transportation- In lieu of using a taxi or airport shuttle, employees can be reimbursed without receipts \$5 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 travel with the submission of receipt.

### *Travel to/from Airport at Employee's Destination*

Reimbursement for travel to and from the airline terminal at the employee's destination may be made where travel is via most economical mode available as listed below:

- Commercial (Taxi, Uber, Lyft, Airport Shuttle service, or other ground transportation) – Actual costs with receipts.
- Rental vehicles - May be used; however, rental vehicles may not be used for the sole convenience of the employee (receipt required).
- Use of Public Transportation- In lieu of using commercial modes of transportation (taxi, Uber, Lyft, airport shuttle, or other ground transportation), employees can be reimbursed without receipts \$5 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.

### *Parking*

Parking expenses are reimbursable 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. For example, excessive or inappropriate parking would be the use of an airport's hourly parking lot for an overnight trip.

### *Travel Involving Trips Other than to and from the Airport*

The actual cost of taxi and shuttle service fares are reimbursable when required for travel on official state business. The request must be documented with a receipt. The use of public transportation is reimbursable for actual costs with a receipt.

## *Travel Advances to State Employees*

All employees who travel on state business may be issued advances when authorized by the Division head or his or her designee in order that personal funds will not be required. Such approval shall be documented on the TAF which is rounded up to the nearest dollar amount and the Division head's signature must be documented. Fiscal records must be maintained by the department for proper internal control. 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 working days prior to the date of departure. Advances must be deducted from the reimbursement request on the travel expense report which shall be submitted within 30 days after the travel period or June 30, whichever comes first.

### ***Other Travel Items***

#### Employee's Duty Station

"Duty station" is defined as the headquarters or job location at which the employee spends the majority of his or her working hours [G.S. 138-6(a)(1)].

#### Lost Receipts

If the reimbursable amount is less than \$20, complete the Missing Receipt Affidavit and obtain approval signatures and attach as needed to reimbursement documents.

If the reimbursable amount is greater than \$20, the traveler must try to obtain a duplicate receipt from the vendor. If that is not possible, traveler must complete the Missing Receipt Affidavit and attach support of payment (redacted copy of band or credit card statement, copy of cleared check - front and back, etc.). Please refer to the Missing Receipts Affidavit for more information.

### ***Travel Authorization/Advances***

If a Travel Authorization is required, the traveler prepares the Travel Authorization and routes to the Designated Authorizer for his/her division. After completion of the Travel Authorization form, including all departmental or division approvals, it is retained at the department level until travel is completed. In very limited circumstances, blanket travel authorizations may be approved by the Senior Vice President for Finance, the Executive Director of UNCTV or the Executive Director of the NC State Education Assistance Authority.

The Travel authorization form is located at the following URL:

<https://myapps.northcarolina.edu/finance/accounting-forms/>

Post-travel, the form is approved again by the Designated Authorizer and submitted with all

required supporting receipts.

If the TAF is for group travel (employee or non-employee) paid by another UNCISO employee, post-travel attestation by each member of the group is obtained and attached to the TAF along with receipts.

If the applicant is requesting an advance, the department requests a Travel Advance. A check is issued approximately five (5) days before the travel date. Accounting monitors and reconciles travel advances within 30 days of the travel return date. Accounting reserves the right to limit travel advances for nominal amounts. Travel advances for day travel or single night travel are not generally approved.

### ***Travel Reimbursement***

Effective with ConnectCarolina Concur implementation on July 3, 2023:

- Employees will submit requests for reimbursement of travel expenses using Concur.
- Only non-employees will use the Non-Employee Travel Reimbursement Form to request expense reimbursement, via campus voucher.
- Post-travel attestation for group travel paid by another UNCISO employee is required.

Documentation for both employees and non-employees should be included for hotel and other expenses except for meals and baggage tips. Lodging reimbursement requires a receipt of actual expenses from a commercial lodging establishment. Reimbursement requests should not exceed the applicable per diem allowance unless excess expense was approved prior to travel.

For non-employee travelers, the following should be completed on the Request for Reimbursement of Travel and Other Expenses for non-employees:

- Department or Institution - department of the traveler
- Payee's Name - traveler's name
- Payee's Address - traveler's address
- Period covered by this Voucher - beginning and ending dates of travel
- Division - traveler's division
- Title - traveler's title
- Date - current date
- Headquarters - duty station of traveler
- Total Cost - total cost of trip
- Less Advance - less any advance if applicable
- Reimbursement - equals the reimbursement due the traveler
- Travel Authorization (copy of approved TAF is attached)
- Travel Day - dates of each trip during the period covered for reimbursement
- From-To - destinations covered by the Request for Reimbursement (You need to enter the time of departure and arrival at each destination to determine meal reimbursement entitlement.)
- Transportation Mode - example private and rental car, air, other
- Daily Private Mileage Amount (see [Myapps.northcarolina.edu/Finance](http://Myapps.northcarolina.edu/Finance))

- Daily Subsistence - not to exceed per diem
- Daily Other expenses - explanation - example: parking, baggage tips, taxis
- Amount - cost of the other expenses

Non-employee travel reimbursements are processed using the campus voucher process in ConnectCarolina. The completed TAF, travel reimbursement form and required supporting documentation/receipts are uploaded to the campus voucher. The voucher is routed through workflow for approval and submitted to Accounting. Accounting reviews the Request for Reimbursement for accuracy and processes the voucher for payment.

If a reimbursement is due to the traveler, a check is issued, with the amounts charged to specific chart fields. The check is sent to the traveler's department.

If a reimbursement is due to System Office, the traveler sends a check to the Accounting Office, payable to the UNC System Office.

### ***Travel Policies for State Officials***

#### Political Functions

From time to time state officials, both elected and appointed, attend functions or meetings that are political in nature. The following policies are intended to be guidelines for the payment from state funds for travel and subsistence costs surrounding the attendance of state public officials at political functions or meetings:

#### *Travel Related to a Political Function*

No state funds may be used to pay travel and/or subsistence costs for a state official while attending a political function or meeting. In the event a state-owned aircraft is used, the reimbursement rate will be the actual operating cost rate per flight hour. If a state-owned vehicle is used, the reimbursement rate to the state will be the motor pool rate.

#### *Travel Related to Official State Business that includes Political Functions*

If a trip includes both official state business and political functions or meetings, state funds may be used to pay up to one-half of the travel and/or subsistence costs. In the event that a state-owned aircraft is used, the cost to the state will be charged at the regular rate per flight hour and the charge to a non-state source will be at the actual operating cost rate per flight hour. If a state-owned vehicle is used, the reimbursement rate to the state will be the motor pool rate.

#### *All Other Travel*

Travel reimbursement policies and regulations for all other travel for state officials is the same as for state employees.

## ***Travel – Members of State Boards, Committees, Commissions, and Councils***

### Per Diem Compensation

Pursuant to G.S. 138-5(a)(1), non-state employees who are members of state boards, commissions, committees, and councils shall receive \$15 per day of official service. State employees and members of all state boards, commissions, and councils whose salaries or any portion of whose salaries are paid from state funds shall receive no per diem compensation from state funds for their services. It is the responsibility of the fiscal officer of the Board, Commission, Committee, or Council to ensure that such per diem compensation is not paid to state employees.

### Subsistence

Meal subsistence for non-state employee members of state boards, councils, commissions, or committees is a daily, lump-sum allowance payable per day of official service. The subsistence reimbursement for actual lodging expenses must be documented by a receipt of actual lodging expenses from a commercial establishment. Meals and lodging are to be reimbursed using the rates effective on the date of travel as shown on the [Myapps.northcarolina.edu/finance](http://Myapps.northcarolina.edu/finance) web page.

### Excess Subsistence

Authorization for excess expenses for in-state or out-of-state travel may be granted by the Division head or board chairperson or their designee when such costs are included in registration fees and/or there are predetermined charges.

### Out-of-state travel

Expenses for out-of-state travel on official business shall be reimbursed only upon authorization obtained in the manner prescribed by regulations governing out-of-state travel for state employees.

### Transportation

Transportation policies and regulations are the same as for those for state employees, except that a mileage reimbursement rate set by any other law by reference to G. S. 138-6(a)(1) is established at 25 cents a mile, not the IRS rate.

## ***Travel – State Employees as Board Members***

### Subsistence of State Employees serving as Board Members

As allowed under G.S. 138-6, a state employee who is a member of a state board, commission, committee or council that operates from funds deposited with the State Treasurer, may be reimbursed for actual cost of any meal (including lunch) eaten while on official state business if the meal is preplanned as part of the meeting for the entire board, commission, committee, or council. However, when an overnight stay is required the rates effective on the date of travel as shown on the [Myapps.northcarolina.edu/finance](http://Myapps.northcarolina.edu/finance) landing page are used.

### No Overnight Stay

When an overnight stay is not required, the state employee is allowed actual cost of any meal (including lunch) eaten while on official state business if the meal is preplanned as part of the

meeting.

#### Other Meals

If the employee is eligible for reimbursement for any other meal, that reimbursement is limited by the same reimbursement amounts and regulations as those allowed for in-state and out-of-state travel by a state employee who is not a member of a state board, commission, committee, or council.

#### Meetings

Refreshments, i.e., coffee, soft drinks, cookies, doughnuts, may be served at official board meetings. Reimbursement may be paid from state funds for actual costs not to exceed \$5.00 per member and required staff, per meeting per day. "Required Staff" shall be defined as an employee who, in the regular course of his duties, is expected to attend the meeting and any other employee whose presence is necessary to accomplish the purpose of the meeting.

### ***Travel Policies for Non-State Employees***

#### Non-state Employees

For the purposes of this section, non-state employees are those on official state business whose expenses are paid by the state and subject to state regulations, such as prospective professional employees, public school and community college employees, students on official state business, and attendants of handicapped state employees traveling on official state business (provided advance approval is obtained from Division head or designee).

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

#### Prospective Professional Employees

A Division head or their designee is authorized to approve reimbursement of transportation expenses of prospective professional employees visiting state departments for employment interviews. These expenses are limited to transportation and subsistence for 3 days (5 days if one is a Saturday) at the in-state rate. Excess lodging expenses may be approved by the Division head or their designee.

#### Post-secondary Students

Student travel expenses while working as an employee of the state are 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 state institutions who travel on official state business are reimbursed from the General Fund consistent with payments for state employees. All other student related travel must be paid from non-General funds 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 5.0.3.

Approval for non-employee General Fund student travel must be signed by the student's Division head. To substantiate and account for services related to non-employee General Fund student travel, the student and Division head should enter into a signed agreement to document

the required official state business and the travel reimbursement commitment. This agreement shall be signed by the Division 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.

#### Attendants

Payment of travel and subsistence expenses (motel and meal costs) for attendants for handicapped employees while traveling on official state business may be reimbursed to the same extent as are state employees if advance approval is obtained from the Division head or his or her designee.

#### Expert Witness Fees

Any person who is used by any state department, agency, commission, committee, licensing board, or council as an expert witness may be reimbursed by said group a fee agreed upon by both parties. All travel costs will be reimbursed the same as for state employees. The source of funds used for such expenditures should comply with G.S. 143-23(a2)(2), unless otherwise directed by the General Assembly.