

East Georgia College
Institutional Travel Policies and Procedures
(Updated as of July 1, 2007)

Overview

This statement sets forth the authority, policies, regulations and procedures governing official travel for East Georgia College employees.

General Guidelines

The Board of Regents of the University System of Georgia is responsible for travel policies for the University System. Policies and procedures are contained in the Board of Regents Business Procedures Manual Procedural Direction Number 7. In accordance with the Official Code of Georgia Annotated Section 50-5B-5, "The state accounting officer in cooperation with the Office of Planning and Budget is authorized to and shall adopt rules and regulations governing in-state and out-of-state travel and travel reimbursement that promote economy and efficiency in state government and which treat employees fairly and equitably." East Georgia College's travel policy has been updated to incorporate those changes effective October 1, 2006 and can be accessed on the East Georgia College website, <http://www.ega.edu/HR/Policies.htm>. State travel regulations can be accessed directly at the following address: <http://www.sao.georgia.gov>.

The policies and procedures set forth in the travel policy apply to reimbursements from state funds and sponsored funds, unless the sponsored agreement states otherwise.

Authorization to travel **MUST** be obtained **prior** to travel.

Travel is contingent upon the availability of funds.

Employees who are required to travel are entitled to reimbursement for reasonable, necessary, and allowable expenses incurred. Additional expenses incurred for personal preferences or convenience are the responsibility of the employee.

Questions regarding travel policies and procedures should be directed to the EGC Business Office at 478-289-2004.

In the case of a dispute concerning reimbursable expenses, the Vice President of Fiscal Affairs will make the final decision regarding allowable expenses.

Chapter 1. Definitions

- A. **Agency** – any department, board, commission, or other organizational unit of government that is subject to these Statewide Travel Regulations.
- B. **College** – specifically, East Georgia College
- C. **Commercial Transportation** – any entity that offers transportation of people or goods to the public for pay.
- D. **County and Municipal Excise Tax** - (also referred to as an “occupancy tax”) The local taxes charged by hotel/motels for lodging. This tax is separate from the state sales tax.
- E. **Employee Travel Expense Statement** - the accounting document used to reimburse a college employee for travel expenses incurred while on official business.
- F. **Federal Per Diem Rate** – the maximum reimbursements allowed to federal employees who are on travel status. The available rates only include locations within the continental United States. Separate per diem limits have been established for non-contiguous U.S. and foreign travel.
- G. **High Cost Area** - any area within Georgia in which meal expenses may be reimbursed at a higher amount than the limits that otherwise apply to travel within Georgia. High cost areas are limited to the following counties: Chatham, Cobb, DeKalb, Fulton, Glynn, and Gwinnett counties.
- H. **Miscellaneous Travel Expense** – a necessary and reasonable expense incurred by a college employee while traveling on official business. This term does not apply to meals, lodging, mileage or transportation costs.
- I. **Normal Commuting Miles** – the miles traveled on a regular (usually daily) basis from an employee's residence to the location most frequently associated with work performed outside of that residence (generally, headquarters). This should be a standard distance that does not change from one reimbursement request to the next.
- J. **Personal Motor Vehicle** – a motor vehicle that is owned or leased for personal use by an employee. Personal motor vehicles include automobiles, aircraft, and motorcycles.
- K. **Point of Departure** – The beginning location used to calculate state-use miles traveled in a personal vehicle.
- L. **Prepayment** – any advance payment made to a hotel/motel and/or airline for employee travel expenses that will be incurred for a scheduled future trip.
- M. **Registration Fees** – Fees charged to attend conventions, conferences, etc.
- N. **Subsistence** – Lodging and meals.
- O. **Transportation** – Includes personal automobile, taxi, bus, train, airplane, auto rental, tolls, and parking fees.
- P. **Travel Authority** – Formal authorization and approval to travel in the form of a “Standing Authority to Travel” or a “Travel Request” Form.
- Q. **Travel Exception** – written authorization for travel reimbursement of expenses generally not allowable under the Statewide Travel Regulations.
- R. **Travel Expenses** – meal, lodging, mileage, transportation, and miscellaneous expenses.

Chapter 2. Authorization Procedures

General Provisions for Authorization Procedures

Employees may be reimbursed for reasonable travel-related expenses incurred while on official business for East Georgia College. Subject to the provisions outlined in these travel regulations, employees are allowed reimbursement for the following expenses associated with approved employee travel:

- Meals associated with overnight lodging and in certain circumstances where there is no overnight lodging;
- Lodging expenses;
- Mileage for use of a personal motor vehicle;
- Transportation expenses, including parking and toll fees; and
- Certain miscellaneous expenses associated with travel.

The specific policies regarding the reimbursement of travel expenses, as well as expense limits and required documentation are outline in the following chapters.

Authorization for Travel

Employees who are required to travel for their job and are eligible for travel reimbursement should receive authorization from their department head or other designated official prior to performing the travel. **Authorization to travel is required even when no charges to the College are involved.** Authorization effectively establishes the trip as official business.

Travelers are expected to adhere to the subsistence level for meals and reasonable rates for lodging. Please refer to the Meal Allowances and Lodging sections of this statement for specific limitations.

Standing Authority to Travel

Approval to travel on a regular or continual basis may be given in the form of a "Standing Authority to Travel." Authorization for occasional travel and for out-of-state travel is given with a Travel Request Form. The Standing Authority to Travel or the Travel Request Form is completed, approved, and submitted to the Business Office **prior** to the departure date.

The Standing Authority to Travel may be given in a memorandum addressed to the Vice President of Fiscal Affairs and should include the following information:

- ✓ Department name
- ✓ Name of employee (traveler)
- ✓ Purpose of routine or continuous travel (Ex.: "Travel to and from EGC-Statesboro to teach during the 2007 Spring Semester").

Standing authorizations must be renewed at the beginning of each fiscal year (July 1st).

Travel Request Form

The Travel Request Form is completed by the person requesting travel, approved by the appropriate supervisor and the Vice President of Fiscal Affairs, and then forwarded to the Business Office.

The following information is required:

- 1) The employee's (traveler's) name.
- 2) The department to be charged for the travel expenses.
- 3) The total estimated cost of the trip.
- 4) The purpose of the trip, the destination, and an itinerary, if available.
- 5) Mode of transportation – College vehicle, personally owned vehicle (POV), airline, train, etc. The Request to Travel form will be used by the Business Office to reserve a state vehicle, pending availability.
- 6) Date and time of departure – Required field for all travel requests, but especially important for reserving a College vehicle.
- 7) Date and time of return.
- 8) Employee Signature and Date that request is completed.
- 9) Supervisor(s) signature (s) and approval date (must be prior to travel).

Chapter 3. Per Diem Allowance for Meals

Meal Expenses Associated with Overnight Travel Within Georgia

Employees traveling overnight will be paid a per diem amount designed to cover the cost of meals (including taxes and tips), based on the number of meals per day for which the employee is eligible.

◆ **How many meals per day? *[See chart on page 6]***

Employees traveling overnight are generally eligible for per diem amounts designed to cover the cost of three (3) meals per day for all days on travel status *other than* the day of departure and the day of return. There are specific instances in which an employee *may be* eligible for the three-meal per diem rate on departure/return days (see discussion below).

There are also instances in which an employee may not receive per diem for the normally eligible number of meals: If any meal is included as a part of the cost of conference registration, etc., such meal(s) should not be considered eligible in the calculation of per diem. For example, if conference registration includes breakfast and lunch, the employee will only receive per diem for the dinner meal (\$15; \$20 for high cost areas). Because most conferences, etc., accommodate a variety of dietary needs/restrictions, employees are expected to participate in such meals. In rare circumstances, an employee may be unable to participate in a conference meal. In such a case, the employee may request the per diem amount associated with the meal purchased in lieu of that provided. *If requesting such reimbursement, a receipt documenting the meal purchase must be attached to the travel expense statement; justification for the meal purchase must also be indicated on the travel expense statement.*

Day of departure: Employees may only receive per diem for meals occurring while officially on travel status. For example, if an employee departs at 3:00 p.m., the employee is not eligible for breakfast or lunch per diem amounts for the day of departure.

If an employee departs on an overnight trip prior to 6:30 a.m., the employee is eligible for per diem for breakfast on the day of departure.

If an employee departs on an overnight trip prior to 11:00 a.m., the employee is eligible for per diem for lunch on the day of departure.

If an employee departs on an overnight trip prior to 5:30 p.m., the employee is eligible for per diem for dinner on the day of departure.

Day of return: Employees may only receive per diem for meals occurring while officially on travel status. For example, if an employee returns at 11:00 a.m., the employee is not eligible for per diem for lunch on the day of return.

If an employee returns from an overnight trip after 6:30 a.m., the employee is eligible for per diem for breakfast on the day of return.

If an employee returns from an overnight trip after 1:30 p.m., the employee is eligible for per diem for lunch on the day of return.

If an employee returns from an overnight trip after 7:30 p.m., the employee is eligible for per diem for dinner on the day of return.

DAY OF DEPARTURE			TIME OF DEPARTURE/RETURN	DAY OF RETURN		
B	L	D	12:00 a.m. – 6:30 a.m.	---	---	---
---	L	D	6:30 a.m. – 11:00 a.m.	B	---	---
---	---	D	11:00 a.m. – 1:30 p.m.	B	---	---
---	---	D	1:30 p.m. – 5:30 p.m.	B	L	---
---	---	---	5:30 p.m. – 7:30 p.m.	B	L	---
---	---	---	7:30 p.m. – 12:00 a.m.	B	L	D

◆ **What are the per diem rates?**

General Guidelines:

Eligible Meals	Per Diem Amount
Breakfast	\$ 6.00
Lunch	\$ 7.00
Dinner	\$ 15.00

High Cost Areas: Employees are considered traveling in high cost areas of Georgia when their official responsibilities must be performed at a location designated as a high cost area (see definitions in Chapter 1) **or** lodging is obtained in a location designated as a high cost area. Per diem rates applicable to high cost areas are outlined below:

Eligible Meals	Per Diem Amount
Breakfast	\$ 7.00
Lunch	\$ 9.00
Dinner	\$ 20.00

Meals Associated with Overnight Travel Outside of Georgia

Employees are considered traveling outside of Georgia when their official responsibilities must be performed at an out-of-state location. Employees who are working in Georgia but spending the night in lodging in another state are **not** traveling outside of Georgia.

Employees traveling outside of Georgia may receive meal per diem amounts up to the federal per diem rates (less the \$3 federal "incidentals" allowance; reimbursement of such incidental expenses are covered elsewhere in these travel regulations), at the discretion of

the Vice President of Fiscal Affairs. The federal per diem rates (for locations within the continental U.S.) are available at the following address:

<http://www.gsa.gov/perdiem>.

The breakdown by meal for federal per diem amounts may be found at the following address:

<http://www.gas.gov/mie>.

The federal government has also established per diem rates for foreign travel. The internet address for this information is:

<http://www.state.gov/m/a/als/prdm>.

The federal per diem rates should be used as a guide to determine appropriate meal expenses for various cities throughout the United States. Meal expenses for out-of-state travel in excess of the maximum limit must be documented in writing and approved by the Vice President of Fiscal Affairs prior to the trip, in order that the employee might plan meals accordingly.

Meals Not Associated with Overnight Travel

Employees who are required to travel for their job and do not stay overnight may receive per diem for certain meals under the following situations:

- Employees acting as an official representative for their institution may receive per diem for meals that are an integral part of a scheduled, official meeting. Per diem is only authorized, however, if the meeting is with persons outside the employee's institution and if the meeting continues during the meal. Employees are not authorized to receive this per diem if they leave the premises of the meeting site.
- Employees on college business who travel more than 30 miles from home or headquarters on a work assignment, and are away for more than thirteen (13) hours may receive per diem for the noon meal, even when there is no overnight lodging. In addition to the noon meal, employees who depart prior to 6:30 a.m. are entitled to per diem for breakfast, and employees who return later than 7:30 p.. are entitled to per diem for dinner. Employees must meet the eligibility requirements outlined above for per diem related to the noon meal before per diem for breakfast and/or dinner will be considered.

It should be noted that these travel regulations do not authorize employees to receive per diem for a "lunch meeting" in which the meal and meeting are one and the same.

Meal Expenses Incurred While Taking Leave

Employees who take annual leave while on travel status are not authorized to receive per diem for any meal during the period of leave.

Documentation Relating to Meals (also see Chapter 9)

Receipts for meals are not required (except as discussed on page 5, "Meals Associated with Overnight Travel in Georgia"). Times of departure (for the day of departure) and return (for the day of return) must be noted on the travel expense statement to substantiate meals eligible for payment of per diem. All meals included as part of conference registration fees, etc., should be noted on the expense form. Meal expenses incurred that exceed the authorized per diem amounts due to travel in high cost areas or out-of-state should be itemized separately and explained on the travel expense statement, and are eligible for reimbursement as determined by the Vice President of Fiscal Affairs.

Chapter 4. Lodging Expenses

General Guidelines for Lodging Expenses

Reimbursement is limited to the actual cost of lodging expenses, based on reasonable rates. All lodging claims must be documented by a receipt from the hotel/motel with a breakdown of charges.

Employees who travel more than 50 miles from their home office, residence, or headquarters may be reimbursed for lodging expenses associated with approved overnight travel. If an employee takes annual leave while away from headquarters on official business, he/she is not entitled to lodging during the time of annual leave.

Responsibilities of Employee

Employees traveling overnight are responsible for ensuring the most reasonable lodging rates are obtained. To accomplish this, employees should:

- Make reservations in advance, whenever practical,
- Utilize minimum rate accommodations,
- Avoid the "deluxe" hotels and motels, and
- Obtain corporate/government rates, whenever possible.

Georgia's "Green Hotels" Program

The Georgia Department of Natural Resources has developed a program to identify and certify lodging properties that are taking significant steps to reduce their demands on Georgia's natural resources and to act as good corporate citizens. These certified "Green Hotels" meet a stringent standard for environmental stewardship and operational efficiency. By using less toxic cleaning and maintenance chemicals, these hotels provide healthier conditions for guests and employees.

While traveling on college business and hosting meetings, employees are encouraged to explore opportunities to support these properties where cost-competitive. The current list of certified properties is available at the following web site:

http://www.p2ad.org/Assets?documents/ci_grnhotel.html.

Reimbursement of Lodging Expenses for Overnight Travel Outside Georgia

Lodging expenses for hotels/motels outside Georgia may exceed the maximum reasonable rates set by this policy. Employees traveling out-of-state should refer to the federal per diem rates to identify high cost areas of the United States, and to determine whether higher expenses are justified. The rates published by the federal government, however, should only be used as a guide. Lodging expenses associated with travel to high cost areas outside Georgia should be approved by the Vice President of Fiscal Affairs prior to the trip.

The federal per diem rates (for locations within the continental United States) can be accessed at the following address:

<http://www.gsa.gov/perdiem>.

The federal government has also established per diem rates for foreign travel. The Internet address for this information is:

<http://www.state.gov/m/a/als/prdm>

Lodging Associated with a Meeting or Seminar

Employees who stay at a hotel/motel that is holding a scheduled meeting or seminar may incur lodging expenses that exceed the rates generally considered reasonable. The higher cost may be justified in order to avoid excessive transportation costs between a lower cost hotel/motel and the location of the meeting.

Authorization for Lodging within the 50 Mile Radius

On occasion, agencies are required to sponsor conferences, trade shows, and other functions that require personnel to work at the event. Also on occasion, agencies sponsor employee retreats that require groups of employees to be present at an off-site location. In many cases, the employees involved in these activities reside or work less than 50 miles from the scheduled event site.

The Vice President of Fiscal Affairs is authorized to approve overnight travel for such employees who are engaged in activities as described above, provided the affected employees are required to conduct business activities at the site the following day. In addition to lodging, affected employees may be reimbursed for meals and mileage in accordance with the provisions of the Statewide Travel Regulations. Authorization for such travel must be done in advance of the scheduled event.

This provision only applies to conferences and other agency sponsored events that occur. This provision does not authorize employees to claim travel reimbursement for activities that are part of their normal responsibilities. In addition, this provision does not apply to employees who are required to attend evening meetings as part of their normal responsibilities.

Shared Accommodations

When employees on travel status share a room, reimbursement will be calculated, if practical, on a prorated share of the total cost and must be claimed separately by each employee. Each traveler's travel expense statement should indicate the name of the traveler with whom the room was shared.

When a college employee on travel status is accompanied by someone who is not a college employee on travel status, the employee is entitled only to reimbursement at a single room rate.

Taxes Associated with Lodging Expenses

Employees should review hotel/motel receipts to ensure that the taxes have been applied correctly to their lodging expenses in accordance with the state tax laws and regulations. Employees should attempt to resolve any problems with billing prior to checkout.

Lodging paid directly by employee (personal credit card, personal check, or cash):

College employees traveling within the state on official business are **exempt** from paying the **county or municipal excise tax** on lodging ("hotel/motel" or "occupancy" tax). [OCGA 48-13-51 (a) (1) (C) (ii)]. Employees **are required** to pay any state/local sales and use taxes. The exemption when paying by personal credit card, check, or cash applies **only** to the hotel/motel tax. **This exemption does not apply to lodging at an out-of-state hotel/motel.**

Employees are required to submit a copy of the tax exemption form when they check in at a hotel/motel. A copy of this form is on the EGC website under "forms". Employees should be able to provide proper identification to document their employment as a college employee.

If the hotel refuses to accept the tax-exempt form at check-in, the employee should attempt to resolve the issue with hotel management before checking out at the end of their stay. If the matter is not resolved by the time the employee checks out, the employee should pay the tax. The employee should explain the payment of the tax as an unusual expense on their travel expense statement.

East Georgia College is authorized to reimburse the employee for the hotel/motel tax **provided** the employee provides the Business Office with the following information: date(s) of lodging, name, address and telephone number of hotel/motel, the manager's name who refused the tax-exempt form, and any other documentation from the hotel/motel of their refusal to omit the excise tax. This information will be forwarded to the State Accounting Office by email to SAO_Reporting@sao.ga.gov (note underscore in email address: SAO_Reporting@sao.ga.gov) or by regular mail to 200 Piedmont Avenue, Suite 1604, West Tower, Atlanta, GA 30334)

*If an employee fails to present a Tax Exemption Form to the hotel/motel, the employee will **not** be eligible for reimbursement of county or municipal excise taxes.*

Lodging paid directly by the college (direct-bill, state credit card, or college check):

The hotel/motel should **not** collect **any** taxes associated with the lodging expenses.

Resort and Other Fees

Some hotels include a charge for "resort" or other fees. These are not tax exempt fees, and will be reimbursed as an eligible lodging expense.

Lodging Expenses Incurred While Taking Leave

Employees who take annual leave while on travel status may not be reimbursed for lodging expenses incurred during the period of leave.

Required Documentation of Lodging Expenses (also see Chapter 9)

Daily lodging expenses, including applicable taxes, must be itemized on the employee travel expense statement. Employees requesting reimbursement for lodging expenses are required to submit receipts (see Chapter 10 for exceptions) with their expense statement. In addition, any expenses that exceed the maximum reasonable rates established in this policy should be explained on the travel statement and are subject to approval by the Vice President of Fiscal Affairs.

Chapter 5. Travel by State-Owned or Personal Vehicles

General Guidelines for Travel by State-Owned or Personal Vehicles

The Legislature in its 2005 special session passed Senate Bill 1 EX, amending OCGA 50-19-7 and tying the mileage reimbursement rate for use of a personal motor vehicle to the rate established by the United States General Services Administration (GSA) pursuant to the Federal Travel Regulations Amendment 2005-01 as of July 1, 2005, or subsequently amended. These GSA rates are based on a determination of the most advantageous form of travel. Advantageous use may be determined based on energy conservation, total cost to the State (including costs of overtime, lost work time, and actual transportation costs), total distance traveled, number of points visited, and number of travelers. Documentation of the determination of "advantageous use" will be retained for audit purposes.

Useful links:

General Services Administration <http://www.gsa.gov/pov>
DOAS Vehicle Cost Comparison Tool <http://ssl.doas.state.ga.us/vehcostcomp/>

The mileage reimbursement rate encompasses all expenses associated with the operation of a personal vehicle, with the exception of tolls and parking expenses, which are reimbursed separately.

Payments to funds or other individuals will not be allowed. Whenever possible, employees should attempt to travel together to the same destination in one vehicle.

Employees sharing a ride with another state employee and not claiming reimbursement for mileage should indicate in the automobile mileage record section of the Travel Expense Statement the name of the person with whom they rode and the dates of the trip.

Mileage Reimbursement Rate for Use of Personal Vehicles

Mileage rates are changed only upon notification from the State Accounting Office and the Office of Planning and budget.

Tier 1 Rate: When it is determined that a personal vehicle is the most advantageous form of travel, the employee will be reimbursed for business miles traveled as follows:

Automobile	\$ 0.445 per mile
Motorcycle	\$ 0.305 per mile
Aircraft	\$ 1.07 per mile

Tier 2 Rate: If a college-owned vehicle is available, and its use is determined to be most advantageous to the state, **OR** if it is determined that a rental vehicle is the recommended

method of travel, but a personal motor vehicle is used, the employee will be reimbursed for business miles traveled at the rate of \$0.285 per mile.

Tier 3 Rate: When a college-owned vehicle is assigned directly to an employee, but that employee utilizes a personal motor vehicle, the employee will be reimbursed for business miles traveled at the rate of \$0.125 per mile.

Determination of Business Miles Traveled

Employees may be reimbursed for the mileage incurred from the point of departure to the travel destination. If an employee departs from headquarters, mileage is calculated from headquarters to the destination point. If an employee departs from his/her residence, mileage is calculated from the residence to the destination point, **with a reduction** for normal on-way commuting miles. For the return trip, if an employee returns to headquarters, mileage is calculated based on the distance to such headquarters. If an employee returns to his/her residence, mileage is calculated based on the distance to the residence, **with a reduction** for normal one-way commuting miles.

Exceptions:

- If travel occurs on a weekend or holiday, mileage is calculated from the point of departure with no reduction for normal commuting miles.
- If an employee does not regularly travel to an office (headquarters) outside of his/her residence (i.e., residence is "headquarters"), the requirement to deduct normal commuting miles does not apply. Note: This exception does not apply to those operating under the State's telework policy.

Employees may also be reimbursed for business miles traveled as follows:

- Miles traveled to pick up additional passengers
- Miles traveled to obtain meals for which employee is eligible for reimbursement
- Miles traveled to multiple work sites

Example 1: Employee's normal commute is 15 miles one way. Employee is required to travel to job site 40 miles from headquarters. Employee drives to headquarters, then to remote site, then back to headquarters before returning home. Employee's business miles traveled are 80 miles.

Example 2: Employee's normal commute is 15 miles one way. Employee is required to travel to job site 18 miles from headquarters. Employee drives to headquarters, then to remote site, then home, which is 19 miles from remote site. Employee's business miles traveled are 22 miles, as follows: from headquarters to remote site, 18 miles; from remote site to residence, 19 miles minus 15 miles one-way normal commute.

Example 3: Employee's normal commute is 15 miles one way. Employee leaves from home to attend a conference 200 miles from the employee's residence. At the conclusion

of the conference, the employee returns directly home. Employee's business miles traveled are 370 miles (400 actual miles traveled minus 30 round-trip commuting miles).

Example 4: Employee's normal commute is 15 miles one way. Employee leaves from headquarters on Monday for remote work site 150 miles from headquarters. Employee acquires lodging 5 miles from remote work site. Employee returns to headquarters on Friday. Employee's business miles traveled are 340 miles, as follows: from headquarters to remote site, 150 miles; from remote site to lodging on Monday, 5 miles; from lodging to remote site and back to lodging Tuesday – Thursday, 10 miles each day (30 miles); from lodging to remote site on Friday, 5 miles; from remote site back to headquarters, 150 miles.

Prohibited Mileage Reimbursement

Employees are not entitled to mileage reimbursement for:

- Travel between their place of residence and their official headquarters, or
- Personal mileage incurred while on travel status.

Use of College-Owned Vehicles

College vehicles are available on a first-come, first-served basis, and are intended for college business only. They are not to be used as personal vehicles nor are they to be taken home by college employees at night.

The business office maintains a vehicle calendar and reserves vehicles through an approved travel request form. No vehicle will be issued without prior authorization. Keys should be returned to the business office immediately after scheduled use.

Each vehicle contains a vehicle mileage log that is to be completed each time the vehicle is used. The date of use, the destination of the trip, the beginning and ending mileage, the total miles used, and the name of the individual user are to be entered in the mileage log.

It is the responsibility of the using employee to ensure that the vehicle is returned to the campus with gas. A State of Georgia fuel charge card is to be retained in the vehicle for vehicle fuel.

If the vehicle should break down while traveling, the employee should call Campus Security immediately for roadside assistance. Jumper cables and "Fix-A-Flat" are stored in the trunk of each college vehicle. All mechanical problems should be reported to the business office.

If a college vehicle or your personally owned vehicle is involved in an accident while you are conducting state business, the employee should immediately notify 911 and report the accident and call DOAS Risk Management at 1-877-656-7475. **All accidents must be reported within 48 hours to be eligible for insurance coverage.** It is the employee's responsibility to obtain the following information at the scene of the accident and not

depend upon the police report which may not be available until after the 48 hour deadline for reporting:

- 1) Date, Time, Place
- 2) State vehicle information – Year, Mark, Model, Tag#
- 3) Describe the accident. Include:
 - Direction each vehicle was traveling
 - Weather conditions
 - Details of the accident.
- 4) For all individuals include: name, address, employer, home and work phone numbers. Describe injuries claimed and observed; ID hospital, if applicable:
 - Insured (state employee) driver,
 - State vehicle passenger(s).
 - Other driver(s),
 - Other vehicle(s) passenger(s),
 - Witness(es).
- 5) Other vehicle(s): year, make, model, tag#, insurance company & policy number(s)
- 6) Police: agency, officer, citations issued (?) to whom?

All vehicle claims must be reported within 48 hours. Remember that state employees in a state owned vehicle who become involved in an accident while **conducting personal business** are **not covered** by our State Auto Insurance policy – liability will be assumed by the employee.

Reimbursement for Parking Fees and Tolls

East Georgia College will reimburse employees who incur parking and toll expenses while on official travel for the agency. These expenses are reimbursable for travel in both college-owned and personal vehicles. While there are no maximum limits for parking, employees are encouraged to utilize low-cost, long-term parking to minimize the cost.

Required Documentation of Mileage, Parking, and Toll Expenses

(also see Chapter 9)

All requests for reimbursement of mileage, parking, and toll charges must be documented on the employee travel expense statement.

Employees traveling by personal vehicles and requesting reimbursement must record the actual odometer readings on the expense statement. Personal/commuting mileage is then excluded to determine the actual state-use miles. Employees should claim mileage based on the most direct route from the point of departure to the destination. Deviations from the most direct route (i.e., due to field visits, picking up passengers, etc.) should be explained on the travel expense statement.

Requests for reimbursement of parking fees and tolls paid should also be recorded on the travel expense statement. Employees are expected to obtain and submit receipts for these expenses. If it is not possible to obtain a receipt, then a written explanation should be included on the expense statement.

Instances in which employees utilize state-owned aircraft should also be noted on the expense statement.

Chapter 6. Travel by Rented or Public Transportation

General Guidelines for Travel by Rented or Public Transportation

Employees are encouraged to travel by state-owned or personal vehicles when feasible and cost-effective. However, when commercial transportation is necessary, employees may be reimbursed for the expenses incurred. Employees will be reimbursed for actual expenses incurred, provided the appropriate steps were taken to obtain the lowest possible fare or cost.

Travel by rented or public transportation must be approved prior to the date of travel through a Travel Request. Approval will depend on the distance to be traveled, the travel time, and the cost.

Commercial Air Transportation

Employees should utilize commercial air transportation when it is more cost effective and efficient to travel by air than by vehicle. Under such circumstances, employees can be reimbursed for expenses incurred for air travel, provided these expenses were approved prior to the date of travel. Employees who choose to travel by personal vehicle, when air

travel is more cost effective, will only be reimbursed for the cost of the lowest available airfare to the specified destination.

Employees who require air travel should obtain the lowest available airfare to the specified destination, which may include the use of the Internet, a travel agency, or the State airfare contract. The State Purchasing Office of the Department of Administrative Services has contracted with airlines for various travel destinations. Employees should refer to the statewide contract when making travel arrangements. Airfares included in this contract may be accessed through the following address:

http://ssl.doas.state.ga.us/PRSapp/PR_StateWide_contract_menu.jsp

Employees who utilize the State airfare contract may purchase their tickets through a travel agent. Employees should use electronic ticketing to avoid any surcharge associated with hardcopy tickets. Tickets may be purchased using a state issued corporate credit card, state purchasing card, personal credit card (on an as-needed basis with prior approval of employer) or through invoicing by a travel agent.

A copy of the current contract is also available in the Business Office.

Many travel agencies now charge small fees for issuing tickets. These fees, if reasonable, are part of the cost of travel. Employees may, therefore, be reimbursed for such costs, regardless of whether the airfare tickets were purchased through the State airfare contract or not. However, employees are strongly encouraged to use the Internet in order to avoid travel agency fees.

Travel agencies used for making travel arrangements should not be related to the employee making, authorizing, or approving the arrangements. The travel agencies should also not be related to the employee actually traveling. A “related” party would include any members of the employee’s family or any organizations in which the employee or his/her family members have a financial interest. The purpose for not using such travel agencies is to maintain the State’s integrity in financial matters. It is important that the actions of all college employees be above reproach.

In general, it is the college's policy that employees traveling by commercial air carrier travel in the most cost-effective manner and utilize the lowest possible coach fares. Employees are not required to use the statewide contract when lower fares can be obtained through another airline. The contracted airline should, however, be offered the opportunity to meet the lower fare. Employees are also not required to use the statewide contract if the contracted flight is not non-stop and would cause the employee undue hardship or would conflict with the employee’s schedule.

Restrictions on Class

Employees traveling by commercial air carrier will not be reimbursed for that portion of non-coach (first class, business class, etc) airfare that exceeds the cost of the next lowest available fare on the same flight unless:

- There is no other space available on the needed flight;
- A licensed medical practitioner certifies that because of a person's mental or physical condition, specific air travel arrangements are required; or
- The Commissioner of Public Safety certifies that specific air travel arrangements are necessary for security reasons.

If special air travel arrangements are required due to a medical condition, the employee should submit the medical certification to the business office prior to travel. The certification must specify the expected length of time such condition would have an impact on travel needs.

Upgrades to Non-Coach Travel

College employees may, at any time, use personal frequent flyer miles or similar programs to upgrade to non-coach travel. In addition, nothing in this policy shall preclude a college employee from personally paying for an upgrade to non-coach travel. If free upgrades are used, this fact should be noted on the travel expense statement.

For purposes of conducting official college business, an employee may negotiate or arrange for upgrades to non-coach travel with individual commercial carriers if:

- The flight is international and over five hours in duration; and
- The carrier agrees not to charge any additional cost to the college.

Indemnification Received Due to Travel Inconveniences Imposed by Airlines

Occasions may arise when airlines overbook, change, delay or cancel flights, thereby imposing travel inconveniences on their passengers. In these instances, airlines often offer the impacted passengers indemnification for these inconveniences. Examples of indemnification that may be offered by an airline include vouchers for meals or lodging, upgrades to non-coach travel, and credits toward future flight costs. College employees are authorized to accept such indemnification if the travel inconvenience was imposed by the airline and there is no additional cost to the college.

Canceled Trips

Penalties and charges resulting from the cancellation of airline reservations (or other travel reservations) shall be the institution's obligation if the employee's travel has been approved in advance and the cancellation or change is made at the direction of and for the convenience of the College. 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 College will be obligated to pay the penalties and charges.

If a trip is cancelled for which a refundable airline ticket has been purchased, please contact the Business Office.

If a trip is canceled for which a non-refundable airline ticket has been purchased,

- Forward the unused ticket to the Business Office along with a written note explaining that the trip has been canceled. (The Business Office will charge the appropriate department/budget for the cost of the air fare).
- If a future trip is planned and the ticket can be used for credit, complete a Travel Request Form for the proposed trip and submit it to the Business Office along with a written note asking for the return of the unused ticket.

Refunds

Refunds for airline tickets may not be accepted by employees unless they are personally paying for the tickets. Refunds for tickets paid for by the College must be refunded directly to East Georgia College.

Super Saver Rates

Employees may take advantage of super saver rates and be reimbursed for subsistence for additional travel days if, in the opinion of the supervisor and the Vice President for Fiscal Affairs, the amount saved in transportation costs due to the early and/or delayed travel is greater than the amount expended in lodging and additional subsistence.

Additional travel days allowed are only those necessary to obtain lower airfare rates. Justification and prior written approval must be given on the Travel Request Form.

Rental of Motor Vehicles

The use of commercially leased vehicles will be left to the discretion of each department head. Employees requiring the use of commercially leased vehicles may obtain their vehicles through the state contracted rental agency according to the conditions of the statewide contract issued by the State Purchasing Office of the Department of Administrative Services. This contract is available on the Internet at the following address:

http://ssl.doas.state.ga.us/PRSapp/PR_StateWide_contract_menu.jsp

Employees are also encouraged to contact travel agencies to identify the lowest available rates. Employees who are able to obtain lower rates through other companies should use these other companies to rent their vehicles.

Employees traveling on college business in a rented motor vehicle are covered by the State's liability policy; therefore, liability coverage should be declined when renting a motor vehicle.

Loss damage Waiver/Collision Damage Waiver (LDW/CDW) insurance is included in the statewide contract at no additional cost.

Employees requiring the use of commercially leased vehicles will be reimbursed for gasoline purchases associated with the business use of such vehicle, provided appropriate receipts are included.

Travel by Railroad

Employees may be reimbursed for the actual cost of rail transportation, provided the travel expense is authorized in advance by the department head. Employees traveling by rail are encouraged to obtain the lowest possible fare. There is not a statewide contract for transportation by rail.

Travel by Mass Transportation, Taxi, or Airport Vans

Employees officially on travel status may be reimbursed for necessary costs of transportation by bus, taxi, or airport vans for the following situations:

- Between the individual's departure point and the common carrier's departure point;
- Between the common carrier's arrival point and the individual's lodging or meeting place; and
- Between the lodging and meeting places if at different locations.

Shuttle service and airport vans should be utilized when available and practical, and when it is the lowest cost alternative.

Required Documentation of Expenses (also see Chapter 9)

All travel by rented or public transportation must be itemized on the employee travel expense statement. Only reasonable amounts for actual expenses incurred may be reimbursed

Receipts are required to reimburse for expenses incurred on commercial airlines, trains and for the cost of rented vehicles, including the cost of gasoline purchased.

Although recommended, employees are not required to submit receipts for travel by mass transportation, taxi, or airport vans. However, a point-to-point explanation is required for each item to be reimbursed. All transportation expenses should be itemized on the employee travel expense statement

Chapter 7. Miscellaneous Travel Expenses

Telephone/Telegraph/FAX Expenses

Employees may be reimbursed for expenses incurred for work related telephone, telegraph, and FAX messages. Employees must document these claims on the travel expense statement, and indicate the location from which each call was made, the person contacted, and the reason for the communication. Personal calls made while on travel status are not reimbursable.

Internet Usage Charges

Employees may be reimbursed for work-related internet usage charges. These charges should be separately identified on the itemized hotel/motel bill, but should **not** be listed on the travel reimbursement request as "lodging;" rather, these charges should be included in the "voice/data communications" section of the travel expense form.

Stationery/Supplies/Postage Expenses

Reimbursement for stationery, supplies, stenographic, or duplicating services may be reimbursed provided the expense is directly associated with a work-related project and the cost is reasonable. In addition, work related postage expenses may be reimbursed. A written explanation and receipts/invoices should also accompany the travel expense statement.

Baggage Handling Services

Employees may be reimbursed for reasonable expenses associated with baggage handling services (porterage) when an expense is actually incurred in moving luggage into or out of lodging places, common carriers, and/or airports.

Registration Fees

Registration fees are reimbursable when required for participation in a workshop, seminar, convention, or conference that an employee is directed and/or authorized to attend. A paid receipt or copy of a cancelled check showing payment is required for reimbursement. Registration fees can be prepaid by the College if the completed registration form, a Check Request Form, and an approved Travel Request Form are submitted to the Business Office in adequate time prior to the travel.

Any part of a registration fee applicable to meals and/or lodging should be reported as a meal or lodging expense if the costs can be separately identified.

Fees for optional activities such as sight-seeing, field trips, or banquets are not reimbursable. Any such fees representing official related activities must be justified in writing and approved in advance by the department head.

Visa/Passport Fees

When travel required by the college necessitates the use of a passport and/or visa, and the employee does not currently possess such valid document(s), the related visa/passport fee is eligible for reimbursement when documented by a receipt.

Unallowable Expenses

The following items are **not** reimbursable:

- Laundry (unless overnight travel exceeds seven (7) consecutive days)
- Tipping for maid services
- Valet services for parking, when self-parking options are available
- Theatre and entertainment expenses, including transportation costs associated with expense (i.e. taxi ride to theatre)
- Alcoholic beverages
- Personal Memberships
- Expenses related to personal travel taken in connection with an official trip.
- Expenses associated with an individual other than the official traveler.

- Traveler's check fees, unless travel is to a remote location and the use of a credit card is not possible or practical.
- Visa/passport fees (except as noted above)
- Bank charges for ATM withdrawals

Chapter 8. Prepayments and Corporate Charge Cards

Prepayment for Travel Expenses

As a general rule, the College does not make prepayments for travel expenses. If necessary, prepayment of hotel or airline reservations may be arranged by obtaining an invoice from the hotel or common carrier and submitting that document along with a copy of the approved travel request form and a completed Check Request Form. The prepayment will be treated as a travel advance and must be included on the travel expense statement for documentation purposes only. Approval by the department head and the Vice President for Fiscal Affairs is required for any travel prepayment.

Corporate Charge Cards

Corporate charge cards may be issued to eligible employees upon approval from the Vice President for Fiscal Affairs and the company issuing the corporate charge card. Corporate charge cards are beneficial because they:

- Reduce the employee's and the college's cash flow by minimizing the need for cash advances;
- Reduce the frequency of reimbursements for travel expenses;
- Require no annual membership fee or finance charges if paid within the terms of the agreement;

- Provide emergency cash to the employee;
- Eliminate the need for the college to direct pay airline tickets, travel agencies, and car rental agencies;
- Provide guarantee for hotel/motel rooms and other services requiring a deposit; and
- Provide the college with various financial reports regarding employee travel expenses.

Corporate charge cards are issued directly to the employee, and the employee pays all expenses charged to the corporate charge card. Therefore, there is no liability to the College, even if the employee defaults. Employees who are issued corporate charge cards are authorized to use the charge cards for business purposes only.

Chapter 9. Reimbursement Procedures

This procedure provides the general guidelines for the preparation and submission of the Travel Expense Statement.

General Guidelines for Reimbursement

The Travel Expense Statement is used to request reimbursement for expenses associated with official travel. The information provided in the preceding sections of this document outline allowable expenses and required documentation.

The completed Travel Expense Statement must be approved by the department head and the Vice President of Fiscal Affairs. Approval of the Travel Expense Statement authorizes the expenditure of funds in excess of those estimated on the Travel Request Form.

The Travel Expense Statement must be submitted to the Business Office within 60 days after the travel. Due to year-end closing procedures, a specific date to submit forms to the Business Office will be established during the last quarter of the fiscal year. Travel Expense Statements received after that date may **not** be subject to reimbursement during the current fiscal year.

Reimbursement to an employee only covers those expenses pertaining to that individual. Expenses pertaining to other individuals, regardless of who paid the expense, are not reimbursable. Payments to friends or other individuals are not allowed.

Responsibility for appropriate audit, approval, and reimbursement of Travel Expense Statements shall be vested with the Vice President for Fiscal Affairs. East Georgia College will make every effort to process travel statements in an expeditious manner.

Required Documentation of Travel Expenses

Employees requesting reimbursement for travel expenses are required to submit their claim to their department head on the employee travel expense statement. A copy of the travel expense form may be obtained from the EGC website under "Forms" (also see [Appendix A](#)). This form may not be modified and shall remain the standard form required for all USG employees.

Requests for reimbursement should include the following information:

- Itemized expenses for authorized meals, lodging, mileage, transportation, and miscellaneous expenses. They types of expenses which are authorized and the allowable limits are discussed in chapters three through seven;
- Explanation of the purpose for the trip; and
- Description of the type(s) of transportation used.

Employees are required to sign their travel expense statement, attesting that the information presented on the form is accurate. Employees who provide false information are subject to criminal penalty of a felony for false statements, which is subject to punishment by fine of not more than \$1000 or by imprisonment for not less than one nor more than five years.

All receipts and paid bills must be the original. If originals are not available, a written explanation should accompany the Travel Expense Statement. Employees are required to submit receipts for the following expenses:

- Meals purchased in lieu of those provided at conference/training
- Lodging,
- Airline or Railroad Fares,
- Rental of Motor Vehicles,
- Supplies,
- Registration Fees, and
- Visa/Passport Fees.

Receipts for parking, toll way, mass transit/taxi/airport vans, and communication expenses are requested, if feasible. However, if receipts are not available, employees are required to include an explanation of the expense on the travel expense statement. Receipts for meals are not required, except as noted above.

Non-employee Travel

Non-employees being reimbursed for travel expenses are subject to East Georgia College travel regulations.

Payments for travel expenses are reimbursed directly to the traveler. East Georgia College employees should not make payments on behalf of the traveler and request reimbursement.

Payment of travel expenses to non-employees should be requested on the Travel Expense Statement and submitted to the Department Head for approval. The form is then forwarded to the Business Office for payment.

Frequency of Reimbursement

Under normal circumstances, the College business office will process approved travel expense statements on a weekly basis. If properly received by the close of business on Wednesday, reimbursement should follow on Friday.

Auditing Procedures

The Vice President of Fiscal Affairs has designated audit responsibility to the business office for the purpose of examining claims for reimbursement under these travel regulations. This review will ensure that requests for reimbursement are reasonable, accurate, and only cover expenses that were actually incurred by the employee. Claims that exceed the established limits will be reviewed more closely to ensure the explanations are sufficient to justify the higher expenses. Employees should not assume that all expenses that exceed the authorized limits and are explained on the travel expense statement will be automatically approved. Final approval is vested with the Vice President of Fiscal Affairs.

Contact for Questions

Questions regarding travel policies and procedures should be directed to the EGC Business Office at (478) 289-2004.

Disputes

In the case of a dispute regarding reimbursable expenses, the Vice President of Fiscal Affairs will make the final decision concerning allowable expenses.

Step-by-Step Instructions for Completing the Travel Expense Statement

1. Enter the last name, first name and middle initial of the employee.
2. Enter the employee ID number of the employee.
3. Enter the title of the employee.
4. Enter the employee's headquarters (Swainsboro or Statesboro).
5. Enter "East Georgia College".
6. Enter the city where the employee's residence is located.
7. Enter the beginning date of travel.
8. Enter the ending date of travel.
9. Enter the date for each day of travel. This must be completed even if no meals or lodging were incurred.
10. Enter the departure and arrival time for each day of travel. This must be completed even if no meals or lodging were incurred.
11. Enter the location and points visited for the day.
12. Enter the allowable per diem rate(s) for breakfast, lunch and dinner for each day of travel.
13. Enter the actual cost of the lodging. Original paid receipts must be attached. This should be shown for each day of lodging.

14. Enter the total for all eligible breakfast, lunch, dinner and lodging expenses at the bottom of each column and in the total column for each row, as well as the grand total of both meals and lodging.
15. Provide the total number of state use miles from 37.
16. Enter the current mileage reimbursement rate provided by law.
17. Multiply the number of miles in 15 by the mileage rate in 16.
18. Under Common Carrier, etc. enter the total from number 39.
19. Enter the total of numbers 14, 17, and 18 (total travel expense).
20. Enter the total from 43.
21. Enter the total of numbers 19 and 20 (Grand Total).
22. The budget manager/supervisor must approve the travel expense statement.
23. The employee must sign the travel expense statement.
24. Enter the date the employee signed the travel expense statement.
25. If claims are made for the use of a personal vehicle, the tag number of the vehicle should be provided.
26. Enter ending date of travel.
27. Enter date of use of personal vehicle.
28. Enter the departure point, points visited and destination points.
29. Enter the starting actual odometer reading.
30. Enter the ending actual odometer reading.
31. Enter the difference of 30 less 29.
32. Enter the number of miles in number 31 that represent personal travel.
33. Enter the difference of 31 less 32.
34. Enter the totals of all daily miles, personal miles, and state use miles. Enter the total for state use miles on line 15.
35. Indicate the purpose of the trip. If standing authority, check box and include detailed purpose.
36. Enter day expense was incurred.
37. Enter explanation for type of transportation expense (e.g. airline ticket, train ticket, shuttle or taxi) and attach receipts to travel expense statement.
38. Enter amount for each expense incurred.
39. Enter total of all entries for number 37 and enter on line 18.
40. Enter day expense was incurred.
41. Enter explanation for type of expense and justification if necessary. Attach the appropriate receipts.
42. Enter amount for each expense incurred.
43. Enter total for all entries in number 41 and then enter total on line 20.

