

**East Georgia State College**  
**Institutional Travel Policies and Procedures**  
**Approved by President's Cabinet 07/24/18**

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**Overview**

This statement sets forth the authority, policies, regulations and procedures governing official travel for East Georgia State College (EGSC) 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 Section 4. The State Accounting Office and the Office of Planning and Budget are responsible for establishing Statewide Travel Regulations. This responsibility was assigned to these organizations through House Bill 293, which was passed into law during the 2005 legislative session (codified as O.C.G.A. 50-5B-5).

**These Regulations are designed to:** promote economy and efficiency in State government, and treat employees fairly and equitably. The Statewide Travel Regulations are intended to provide organizations with guidelines relating to acceptable limits for expenses incurred for in-state and out-of-state travel. All agencies are required to follow the minimum guidelines outlined in the Statewide Travel Regulations; however, agencies are also authorized to establish policies that provide for more definitive limitations/guidelines relating to travel if the agency determines that such policies are necessary. Agencies are not authorized to set more lenient policies than those authorized by the Statewide Travel Regulations.

The statewide travel policy is found here: <https://sao.georgia.gov/state-travel-policy>

EGSC does not participate in the state's TeamWorks travel system. (Non-TTE Agency). Travel expense reimbursement procedures are handled internally and are outlined below. 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 conveniences are the responsibility of the employee. Questions regarding travel policies and procedures should be directed to the EGSC Accounts Payable Office at 478-289-2053. In the case of a dispute concerning reimbursable expenses, the Vice President for Business 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, EGSC
- C. **Accountability** – means that employees are responsible for accounting for their travel expenses accurately. All staff will ensure travel is conducted in the most efficient and cost effective manner.
- D. **Commercial Transportation** – any entity that offers transportation of people or goods to the public for pay.

- E. **Commuting Miles** – the miles traveled on a regular basis (usually daily) from an employee’s residence to the location most frequently associated with work performed outside of that residence (usually, headquarters). This should be a standard distance that does not change from one reimbursement request to the next.
- F. **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.
- G. **Employee Travel Expense Statement** - the accounting document used to reimburse a college employee for travel expenses incurred while on official business.
- H. **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.
- I. **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. .
- J. **Guest Traveler** – means a traveler who is not an employee of the state of Georgia
- K. **Lodging** – means a hotel, motel, inn, apartment or similar entity that furnishes lodging to the public for pay
- L. **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.
- M. **Official Station** – means the physical work location an employee is permanently assigned
- N. **Fleet Vehicles** – means a college owned vehicle
- O. **Out of State Travel** – means when an employee travels from a point of origin within Georgia to a point of destination within another state and return. Out-of-state travel rates are used for all travel with a destination outside the state of Georgia.
- P. **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.
- Q. **Per Diem Allowance** – refers to the maximum food allowance for which employees can be reimbursed per day. The amount is not a reimbursement of actual expenses incurred. Receipts are not required for per diem meal amounts.
- R. **Point of Departure** – The beginning location used to calculate state-use miles traveled in a personal vehicle.
- S. **Travel Advance** – any advance payment made by East Georgia State College to a hotel/motel and/or airline for employee travel expenses that will be incurred for a scheduled future trip.
- T. **State Fund Sources** – means all revenue types for a state agency
- U. **Travel Exception** – written authorization for travel reimbursement of expenses generally not allowable under the Statewide Travel Regulations.
- V. **Travel Expenses** – meal, lodging, mileage, transportation, and miscellaneous expenses.
- W. **Travel Management Company** – the State contracted travel agent
- X. **Travel Status** - an individual is working away from his/her Primary Work Station on official State business. Start time is defined as the point of direct departure (from Residence or Primary Work Station) to the alternate work site, and ending time is the point of direct return to his/her Residence or Primary Work Station.

## **Chapter 2. Authorization Procedures**

### **General Provisions for Authorization Procedures**

Employees may be reimbursed for reasonable travel-related expenses incurred while on official college business. 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;
- 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 prior to travel 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 policy for specific limitations.

### **Travel Request Form**

The Travel Request Form is completed by the person requesting travel, approved by the appropriate supervisor and then forwarded to Business Affairs – Fleet through intercampus mail. An approved travel request form **MUST** be on file in Business Affairs prior to travel and/or prior to prepayment of registration, hotel reservation, or fleet car assignments. Forms may be found at <https://myegsc.ega.edu/group/employee/bo>

### **Standing Authority to Travel**

Standing Travel Authorization permits local travel for business purposes without the necessity of submitting a travel request for each trip. Local travel is defined as day trips within the State of Georgia. Standing Travel Authorization does not cover overnight or out of state travel. (Exception: Same day travel to South Carolina for activities specifically associated with EGSC Augusta). Supervisors may require standard travel requests for all travel. The Standing Travel Authorization must be completed, approved, and submitted to Business Affairs **prior** to the departure date. Standing authorizations must be renewed at the beginning of each fiscal year.

### **Chapter 3. Per Diem Allowance for Meals**

Generally, meals are reimbursable on a per diem basis (not actual expenses) for overnight official business travel outside the traveler’s Primary Work Station.

**In-state travel per diem rates** include the cost of meals, taxes and tips on meals. (Incidentals are not included.) Meal allowance per diem rates may be found at:

[http://sao.georgia.gov/sites/sao.georgia.gov/files/related\\_files/site\\_page/SOG%20Meal%20Allowances%202014.pdf](http://sao.georgia.gov/sites/sao.georgia.gov/files/related_files/site_page/SOG%20Meal%20Allowances%202014.pdf)

### **In State Overnight Travel**

Employees traveling overnight within the State of Georgia or “In State” will receive 100% reimbursement on the first and last day of travel, less any provided meal(s).

### **Out of State Overnight Travel**

Employees traveling “Out of State” 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.

Travelers are eligible for 75 percent (75%) of the total per diem rate on the first and last day of travel. As a result, the time of departure and time of return are not considerations for calculating the Meal Per Diem when associated with overnight travel.

When meals are provided to an employee in conjunction with out of state travel events on a travel departure or return day, the full meals per diem reimbursement rate is reduced by the amount of the provided meal(s) after the 75% proration.

For trips involving multiple travel destinations, base the reduction on the per diem rate in effect where the night was spent, as follows:

Departure Day: Where you spend the night.

Return Day: Where you spent the night before returning to your Residence or Primary Work Station.

As a reminder, the time of departure and time of return are not considerations for calculating the Meal Per Diem when associated with overnight travel.

### **Meals Not Associated with Overnight Travel**

EGSC **does not** provide meal per diem during non-overnight travel due to the IRS taxable compensation implications.

### **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**

Receipts for meals are not required when per diem rates are used. All meals included as part of conference registration fees, etc., should be noted on the expense form.

## **Chapter 4. Lodging Expenses**

### **General Guidelines for Lodging Expenses**

The traveler should select the least expensive option available taking into consideration proximity to the business destination and personal safety. The traveler or the travel arranger must inquire about the government rate availability, or the conference lodging rate, and select the lowest available rate. When the hotel or motel is the conference or convention site, reimbursement will be limited to the conference rate, if available.

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. In addition, the stay must be at a hotel or motel that offers lodging to the general public, not a private residence.

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.

Upgraded room accommodations that incur an additional charge are not allowed. A complimentary upgrade should be noted on the expense report. Mandatory resort fees are reimbursable as lodging expenses.

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 "deluxe" hotels and motels, and
- Obtain corporate/government rates, whenever possible.

Travelers should not book nonrefundable rates or rates that require a deposit unless required by conference lodging. It is the traveler's or arranger's responsibility to understand the cancellation rules of the room confirmed. No-show charges and penalties will not be reimbursed when the traveler does not cancel reservations within the allotted time. Nonrefundable rates cannot be changed or cancelled; therefore, the traveler is accepting the risk of a non-reimbursable cancellation fee.

In cases where all efforts have been taken, and a fee is still charged, an explanation must be provided when submitting the traveler's expense report in order for the fee to be reimbursed. All exceptions will be approved by the Vice President for Business Affairs.

### **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 acting 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 guest and employees.

When traveling on state business and hosting meetings, state employees are encouraged to explore opportunities to support these properties where cost-competitive. The current list of certified properties is available at:  
<http://www.greenseal.org/FindGreenSealProductsandServices/HotelsandLodgingProperties.aspx>

### **Reimbursement of Lodging Expenses for Overnight Travel Outside Georgia**

**\*\*Currently there is no travel outside of Georgia unless approved by the Vice President for Business Affairs for staff, the Vice President for Academic and Student Affairs for faculty, or the President for either.**

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 for Business Affairs for staff or the Vice President for Academic and Student Affairs for faculty prior to the trip.

#### **Lodging Associated with a Meeting or Seminar**

Employees who are traveling to a conference or convention site will be limited to reimbursement of the conference rate, if available. Higher rates may only be justified when excessive transportation costs between the hotel and meeting site are avoided by the traveler.

#### **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 for Business 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 received in advance of the scheduled event.

Agencies are required to keep records of all persons authorized for travel status under this provision. Such records must be maintained in a central file and must include the names of all persons approved for travel under this provision, the dates of the event, the purpose of the event, the responsibilities of the individuals approved for travel status, and the written and signed authorization of the Vice President for Business Affairs. 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**

State and local government officials and 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 (H) (3)], regardless of the payment method being used. (This exemption does not apply to travelers staying at an out -of-state hotel/motel.) Travelers must be able to provide proper identification to document their employment as a college employee. Additionally, as an employee traveling on official college business, the lodging is eligible for exemption from State of Georgia Sales Tax when the payment method being used is a college check.

Travelers are required to submit a copy of the Hotel Excise Tax Exemption Form. A copy of the form is found at <https://myegsc.ega.edu/group/employee/bo>. If the hotel refuses to accept the form at check -in, the traveler 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 check-out time, the traveler should pay the tax. Travelers should provide an explanation when submitting their expense report. Failure of the employee to submit the Hotel Excise Tax Exemption Form to the hotel/motel will result in non-reimbursement of the tax to the employee. Per the Transportation Funding Act of 2015, effective July 1, 2015, hotels in the state of Georgia charge a \$5.00 per room per night hotel tax to travelers. This tax is not exempt for State Employees. 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**

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 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 for Business Affairs.

## **Chapter 5. Travel by Fleet or Personal Vehicles**

### **General Guidelines for Travel by Fleet 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.

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 college 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.

### **Personal Automobile**

*Under no circumstances will an employee be reimbursed at the Tier 1 Rate without documentation dated prior to the trip that a college vehicle was not available or prior approval by the Vice President for Business Affairs.*

### **Mileage Reimbursement Rate for Use of Personal Vehicles**

The current mileage reimbursement rates are found here: <https://myegsc.ega.edu/group/employee/bo> (SAL Memo-Mileage Rate)

The standard per-mile reimbursement rate includes gas, oil, repairs and maintenance, tires, insurance, registration fees, licenses, and depreciation attributable to the business miles driven.

### **Determination of Business Miles Traveled**

#### **Business Miles versus Commuting Miles**

Round-trip mileage between employee's residence and employee's Primary Work Station is personal commuting expense and is not eligible for travel reimbursement.

**Residence:** The primary location (tax home base) where the employee resides.

**Primary Work Station:** The location a college employee regularly reports to for work. An employee's manager must use good judgment and declare one of the following as an employee's Primary Work Station (PWS). It shall be used for all applicable mileage calculations.

- 1) Headquarters or Satellite Office- When an employee works the majority of his/her business days at a regular office site away from his/her Residence, such site is his/her PWS.
- 2) Home Office-When an employee works from his/her primary residence (tax home base) for the majority of his/her business days and is not required to travel to an office to carry out job duties, such residence is considered the PWS.

**Temporary Work Station:** A temporary work site away from the Primary Work Station, including meeting sites, where your work assignment is realistically expected to last (and does last) one year or less.

**Telework:** When an employee participates in a Telework program and periodically works from his/her residence, but the majority of his/her work days are spent at a regular non-residence office site, the non-residence office site is still considered the employee's PWS, even on days where the employee works for his/her residence.

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 one-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. Weekend is defined as after 5:00 p.m. Friday and before midnight Sunday.
- 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.

While driving a personal vehicle on college business, the State provides full liability coverage and personal immunity for the employee for damages and injuries the employee may cause to others. The State does not provide coverage for damages to personal vehicles. Cost of repairs to a personal vehicle, whether or not they result from the traveler's acts, are not reimbursable.

### **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**

Fleet Management and Motor Vehicle Policy:

<http://www.ega.edu/policy/08-fleet-management-and-motor-vehicle-use-policy.pdf?52616>

### **Reimbursement for Parking Fees and Tolls**

EGSC will reimburse employees who incur parking and toll expenses while on official college business. These expenses are reimbursable for travel in college-owned, rental, and/or 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**

All requests for reimbursement of mileage, parking, and toll charges must be documented on the employee travel 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. Employees should use alternative methods such as Google maps or MapQuest to calculate accurate mileage usage, and approvers should confirm the calculations.

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.

Employees who share a fleet or personal vehicle with another employee and do not claim reimbursement for mileage should indicate the name of the person they rode with and the dates of the trips on the travel 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 fleet 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.

Refer to the Statewide Travel Policy and the Board of Regents Travel Policy for guidelines on Air Transportation. EGSC is a non-TTE agency.

[https://www.usg.edu/business\\_procedures\\_manual/section4/C1189](https://www.usg.edu/business_procedures_manual/section4/C1189)

[https://sao.georgia.gov/sites/sao.georgia.gov/files/related\\_files/site\\_page/SOG\\_Statewide\\_Travel\\_Policy\\_121517\\_FINAL.pdf](https://sao.georgia.gov/sites/sao.georgia.gov/files/related_files/site_page/SOG_Statewide_Travel_Policy_121517_FINAL.pdf)

### **Canceled Trips**

When a trip is cancelled after the ticket has been issued, the reservation must be cancelled. It is the traveler's responsibility to closely examine the cancellation/exchange rules and fees before purchasing. If a trip is cancelled after a ticket has been issued, the airline reservation must be

cancelled at least one hour prior to the scheduled flight. 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 Business Affairs – Accounts Payable.

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

- Forward the unused ticket to Business Affairs – Accounts Payable along with a written note explaining that the trip has been canceled. (Business Affairs 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 Business Affairs – Accounts Payable along with a written note asking for the return of the unused ticket.

### **Private Aircraft**

Refer to the State Travel Policy <https://sao.georgia.gov/state-travel-policy>

### **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 EGSC.

### **Rental of Motor Vehicles**

Rental Cars should be used when it is determined that it is the most economical form of transportation. The State has a mandatory statewide contract with specified car rental vendors. Employees should indicate that they require a rental vehicle on the Travel Request Form. EGSC Purchasing Department will arrange the rental vehicle for the employee.

Approved car rental sizes are economy, compact, or intermediate (midsize). Other vehicle types require a business-related justification. Vans or larger SUV's may be rented when there are more than 4 travelers.

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. When traveling to destinations outside the Continental U.S. (OCONUS), with the exception of Canada, the State Risk Management Department recommends that travelers accept collision insurance.

**NOTE: The State liability policy is only in effect while the employee is using the rented vehicle for official State business. For this reason, personal use of the vehicle, including allowing friends or family members to ride in a rented vehicle, is prohibited.**

Employees requiring the use of rental vehicles will be reimbursed for gasoline purchases associated with the business use of such vehicle, provided appropriate receipts are included. Advances will not be given for the purchase of fuel for rental vehicles. Travelers must decline optional fuel offerings offered by the car rental company and will not be reimbursed by the State.

### **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**

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..

### **Chapter 7. Miscellaneous Travel Expenses**

Reimbursable expense while on official travel status include, but are not limited to, the following:

- Baggage handling services only, this does not include tips.
- Business office expenses (copy services, postage, and supplies)
- Business related phone calls, faxes, and internet usage charges and fees
- Conference/Registration fees
- Costs related to passports and travel visas when necessary to accomplish the official business purpose of the trip
- Costs related to vaccinations required and/or recommended for international business travel
- Currency conversion fees
- Laundry or cleaning expenses on trips lasting seven (7) calendar days or more
- Reasonable incidental travel expenses, also known as incidentals, are reimbursed separately from Per Diem Rates for In State and Out of State travel
- Transportation costs from lodging or businesses to restaurants

Non-reimbursable expenses include, but are not limited to, the following:

Airline, car, and card membership dues and club fees

- Airline reserved/priority seating fees
- Travel upgrade fees (air, rail, car)
- Alcoholic beverages
- Bank charges for ATM withdrawals, except on international travel
- Childcare costs
- Clothing or toiletry items
- Commuting between Residence and Primary Work Station
- Country Club dues
- Expenses related to vacation or personal days taken before, during or after a business trip
- Haircuts and personal grooming
- Incidental travel expenses are included in International Per Diem Rates and are not separately reimbursed.
- Laundry, cleaning, pressing costs for trips of less than seven days
- Loss Damage Insurance when State agency contract rate vehicle is available and another rental car agency is utilized
- Loss or theft of cash advance money or airline tickets
- Loss or theft of personal funds or property
- Lost baggage
- Luggage or briefcases
- Medical expenses while traveling (*Exceptions may be made to accommodate ADA compliance*)
- Mini-bar charges
- Movies
- No-show/Cancellation fees or fees related to hotel late check-out (unless business or weather related)
- Personal reading materials (magazines, newspapers, etc.)
- Personal vehicle maintenance (including car washes)
- Personal entertainment
- Personal Pet care
- Recreational expenses
- Rental vehicle maintenance (including car washes)
- Saunas, massages
- Shoe Shines
- Souvenirs or personal gifts
- Tips covered by per diem allowances
- Traffic citations (moving violations), parking tickets, court fees and other fines
- Travel accident insurance premiums
- TSA PreCheck application fee for airport pre-screening convenience service
- Valet services for parking, when self-parking options are available, unless there are valid security reasons

## **Chapter 8. Prepayments**

### **Prepayment for Travel Expenses**

As a general rule, the College does not make prepayments (travel advances) for travel expenses with the exception of hotel or airline reservations and conference or meeting registrations. Prepayment of hotel expenses may be arranged by obtaining a reservation confirmation from the hotel and submitting that document with a completed check request, approved by the department head and/or budget manager, to Accounts Payable. A college check will be prepared payable to the Hotel. It is the employee's responsibility to ensure that the check is taken or sent to the hotel for their stay. For air travel, employees may ask for assistance with purchasing airline tickets for their trip through the Travel Request Form. Purchasing will assist with procuring airline tickets in accordance with policies established by EGSC, State Accounting Office and the Board of Regents. Prepayment for airline tickets may be made to the airline through the use of the State P Card issued to the Purchasing Specialist. These prepayments will be treated as a travel advance and must be included on the travel expense statement for documentation purposes only. Travel advances will not be granted to employees for meal expenses, self-purchased airline tickets, parking fees, or for fuel for rental vehicles.

## **Chapter 9. Reimbursement Procedures**

### **General Guidelines for Reimbursement**

The Travel Expense Statement is used to request reimbursement for expenses associated with official travel. The completed Travel Expense Statement must be approved by the department head. Approval of the Travel Expense Statement authorizes the expenditure of funds in excess of those estimated on the Travel Request Form.

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 Business Affairs. Accounts Payable makes every effort to process travel statements within ten (10) days of their receipt.

### **Internal Revenue Service Requirements**

In order for reimbursements of travel expenses to be excluded from a traveler's taxable income, the State's travel policies must meet the Internal Revenue Service (IRS) requirements for an "Accountable Plan". In general, the *Statewide Travel Policy* has been developed with the IRS Regulations as its primary payment framework. Accordingly:

- Reimbursements must be reasonable in amount, must be made for travel only, must be in line with actual costs incurred and must be within Policy limitations. Expenses that do not comply with Policy guidelines will be the obligation of the individual that incurred the expense.

State policy requires that travelers submit travel expense statements within 10 days, but **no later than 45 calendar days** after completion of the trip or event. Expenses submitted after 45 days may not be reimbursed. Expenses submitted more than 60 calendar days after completion of the trip or event, if reimbursed, will be included in the traveler's IRS Form W-2 as taxable income.

Expense reports will be systematically monitored to ensure compliance with these IRS regulations.

### **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. Forms may be found at <https://myegsc.ega.edu/group/employee/bo> under the heading Procurement and Reimbursement, Travel Expense Statement.

Requests for reimbursement should include the following information:

- Itemized expenses for authorized meals, lodging, mileage, transportation, and miscellaneous expenses. The 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.

Employees must not combine in state and out of state expenses on the same reimbursement form. In addition, the correct “trip type” must be used on the travel expense form.

### **Travelers with Physical and Medical Conditions**

The impact of travelers with medical conditions while on College travel will be considered on a case-by-case basis. Compliance with the Americans with Disabilities Act (ADA) is mandatory. Each department has the authority to provide reasonable accommodations during College travel for travelers with disabilities. All employees are to be afforded equal opportunity to perform travel for official College business even if the travel costs for disable travelers will exceed what would normally be most economical to the state. For example:

- When a traveler uses wheelchair and it is necessary to pay more for an airline ticket so the traveler can fly on a large airplane that can accommodate the wheelchair

- When a traveler has hearing or vision impairments and there is a cost of providing auxiliary aids and services to enable the traveler to successfully accomplish the purpose of the travel

The extra travel costs required to comply with ADA shall be documented and kept on file by the authorizing approver.

#### **Auditing Procedures**

Travel expense reports may be selected for audit at any time. 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 for Business Affairs. In addition, all required receipts must be retained by the traveler for three years after the travel date if not attached to the expense report.