

East Georgia State College
Institutional Travel Policies and Procedures
(Updated as of August 26, 2014)

Approved by President's Cabinet 8/26/14

Overview

This statement sets forth the authority, policies, regulations and procedures governing official travel for East Georgia State 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 Section 4. 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 State College's travel policy has been updated to incorporate changes effective July 1, 2013 and can be accessed on the East Georgia State College website under President's Office/Policies and Procedures of the College. 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 conveniences are the responsibility of the employee.

Questions regarding travel policies and procedures should be directed to the EGSC Business 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, East Georgia State College

- 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. High cost areas are limited to the following counties: Chatham, Clayton, Cobb, Coweta, DeKalb, Fayette, Fulton, Glynn, Gwinnett and Richmond counties.
- 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. **Government Owned Vehicles** – means a state agency owned vehicle or the interagency motor pool that is operated on behalf of the Department of Administrative Services’ Fleet Support Services through Enterprise Rent-a-Car
- 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 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 Advance Authorization Form** – means the form used to document approval of cash advances by an agency head or his designee and to document receipt of the cash advance by the employee.
- V. **Travel Exception** – written authorization for travel reimbursement of expenses generally not allowable under the Statewide Travel Regulations.
- W. **Travel Expenses** – meal, lodging, mileage, transportation, and miscellaneous expenses.
- X. **Travel Management Company** – the State contracted travel agent

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 State 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 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 statement for specific limitations.

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

Travel Request Form

The Travel Request Form is completed by the person requesting travel, approved by the appropriate supervisor and then forwarded to the Business Office. An approved travel request form **MUST** be on file in the Business Office prior to travel and/or prior to prepayment of registration and hotel fees.

The following information is required:

- 1) The employee's (traveler's) name (any other traveler's name as well).
- 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, an itinerary, if available, and supporting documentation from either Google Maps or MapQuest to calculate actual travel distances.
- 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. ***Only one mode should be requested and this field must be completed.***
- 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).

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. (Supervisors may require standard travel request for all travel)

The Standing Authority to Travel must be completed, approved, and submitted to the Business Office **prior** to the departure date.

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

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. In state travel per diem rates only include the cost of meal expenses and not incidental expenses, such as fees and tips given to porters, baggage carriers, bellhops, hotel housekeeping, stewards or stewardesses, hotel staff, transportation costs, etc.

◆ How many meals per day?

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).

Per diem allowances are calculated based on last location of the travel day. For non-overnight travel, the calculation is based on the last business location. For overnight travel, the calculation is based on the location of lodging for each night of travel.

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: Travelers are eligible for 75% of the total per diem rate on the first and last day of travel and on single day trips where continuous travel is greater than 12 hours. For example, if the per diem rate allows a \$28 total reimbursement, \$21 [(\$28 x .75) = \$21] would be allowable on a travel departure or return day.

For trips involving multiple travel destinations, the reduction will be based on the per diem in effect for where the night was spent as follows:

Departure Day: Where you spend the night

Return Day: Where you spent the night before returning to home base.

When meals are provided at no cost in conjunction with travel events on a travel departure or return day, the full meals per diem reimbursement rate is reduced by the full amount of the appropriate meals before the 75% proration. For example, if the per diem allows a \$28 total reimbursement, and lunch was provided at no cost on a travel departure or return day, the total allowable reimbursement for that day would be \$15.75 [(\$28- \$7 lunch) x 75% = \$15.75].

◆ **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: Increased per diem allowances are available in certain locations designated as high cost areas. The high cost areas in Georgia can be found on the SAO website, as well as in Chapter 1 of this policy. 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

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

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 and actual incidental expenses, at the discretion of the Vice President for Business Affairs. The in-state per diem rates do not include incidental expenses. 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.gsa.gov/mie>.

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

http://aoprals.state.gov/web920/per_diem.asp

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 for Business 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 50 miles from home or headquarters on a work assignment, and are away for more than twelve (12) hours may receive 100% of the day's total per diem, even when there is no overnight lodging.

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

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. 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 for Business Affairs.

Employee Group Meals

Under certain infrequent circumstances, employees may be required to remain at the work site during mealtime, which include emergency situation, certain intra-departmental meeting or training session. Meals may be purchased for employees if the meeting or training session extends beyond the meal times and the employees are not permitted to leave the premises of the meeting site.

Purchase of such meals should be approved by the appropriate approving authority prior to the date of event (for non-emergency situations). Such expenditures are limited to the purchase of meals and necessary beverages only (this does not include snacks). Meal limited outlined in the State of Georgia Travel and Expense Policy must be adhered to. Meal expenses associated with meetings/training sessions must be documented by a copy of the formal written agenda.

Meals may be provided to individuals who are not employed by the State under the following circumstances (all criteria must be met):

- Such individuals are serving in an advisory capacity or providing pro bono service to the organization
- A meal is required because the timing of the meeting/service is such to allow for adequate travel time to the meeting site in the morning, and return to the residence in the afternoon, as to avoid unnecessary travel expenses (overnight stay) on the part of the participants.
- The meal is approved prior to the date of the event. Such expenditures are limited to the purchase of meals and necessary beverages only (this does not include snacks), and meal limited outlined in the State of Georgia Travel and Expense Policy must be adhered to. A copy of the meeting agenda or description of the service activity (with appropriate approval) should be included as backup documentation and attached to the reimbursement form. Additionally, a general description and the total number of people that will be attending should be attached.

Special Meals

Reimbursement designed for those occasions when, as a matter of extraordinary courtesy or necessity, it is appropriate and in the best interest of the College to use public funds for provision of a meal to a person who is not otherwise eligible for such reimbursement and where reimbursement is not available from another source. Requests should be within reason and may include tax and tips. Itemized receipts are required. Examples include:

- Visiting dignitaries or executive-level persons from other governmental units, and persons providing identified gratuity services to the State. This explicitly does not include normal visits, meetings, reviews, etc. by federal or local representatives.
- Extraordinary situations are when employees are required by their supervisor to work more than a twelve-hour workday or six-hours on a weekend (when such are not normal working hours to meet crucial deadlines or to handle emergencies).

All special meals must have prior approval from the Vice President of Business Affairs unless specific authority for approval has been delegated to a department head for a period not to exceed one fiscal year.

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 the "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 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.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 President, the Vice President for Business Affairs for staff, or Vice President for Academic Affairs for faculty.**

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 Affairs for faculty 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://aoprals.state.gov>

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 done 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

Employees should review hotel/motel receipts to ensure that when traveling on official State business, the lodging is eligible for **exemption** from **State of Georgia Sales Tax** when the payment method being used is either direct bill to the agency, or a State of Georgia issued credit card. Travelers should make every effort to avoid payment of sales tax when payment method is other than a personal payment method. 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)] regardless of the payment method being used. **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 EGSC 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 State 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

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 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.

Personal Automobile

A State employee is only authorized to use his/her personally-owned vehicle, when:
1) no temporary fleet vehicle is available and the personally-owned vehicle is the least expensive option; OR 2) the supervisor determines **in writing** that use of the least expensive option is clearly not efficient. Travelers should secure supervisory authorization for use of a personally-owned vehicle **in advance** of such use.

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.

Reimbursement for business use of a personally-owned vehicle is calculated per mile, from point of departure after deduction for normal commuting mileage, based on the current reimbursement rate, which can be found on the SAO Travel website, by viewing the Mileage Reimbursement Rates Policy. By law, state institutions do not have the authority to enforce mileage rates other than those stated in the applicable policy. Any reimbursement of mileage claims paid to an employee in excess of rates stipulated in this policy must be refunded to the state or characterized as taxable compensation to the employee.

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	\$ 0.56 per mile
Motorcycle	\$ 0.53 per mile
Aircraft	\$ 1.31 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 \$0.235 per mile.

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.

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 your Residence and your Primary Work Station is personal commuting expense and is not eligible for travel reimbursement.

Residence: The primary location (tax home base) where you personally reside.

Primary Work Station: The location a State 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.

Route or Territory Travel: When an employee travels a route or territory each day, leaving from his/her primary residence (tax home base) to multiple work sites and returning to his/her residence at the end of the work day and is not required to travel to a regular office site during the day, the employee's primary residence is considered the employee's PWS. If such employee is required to travel to an office location for meetings or work on a periodic or infrequent basis, such office location is considered as part of his/her route/territory for the day and no commuter mileage reimbursement shall apply.

Quick examples of potential reimbursable mileage:

- An employee drives directly from his/her Residence to attend a meeting at a Temporary Work Station.
- An employee drives from his/her Primary Work Station to a Temporary Work Station.
- An employee drives from his/her residence to Primary Work Station or Temporary Work Station on the weekend to conduct state business outside of the normal work schedule.

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.
- 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.

Reasonable parking charges incurred while on official State business will be reimbursed, in addition to the mileage allowance. While there are no maximum limits for parking, employees are encouraged to utilize low-cost, long-term parking to minimize the cost.

While driving your personal vehicle on State 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 your personal vehicle. 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

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

Reimbursement for Parking Fees and Tolls

East Georgia State 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

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 state-owned 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.

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 (when applicable). 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, or pick up their tickets in person at a ticket office or at the airport. Tickets may be purchased using a state purchasing card (EGSC Purchasing Agent purchasing card ONLY), 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.

Travelers who are combining personal travel with business travel may only do so when the personal portion does not add any cost to the State. Travel arrangements must be made to accommodate the business duties of the traveler and not personal preference. State contracted airfare tickets are not available for personal, companion or spouse travel. Accordingly, persons booking tickets for non-official business using contracted rates will be subject to disciplinary action as well as payment of the difference between the contracted airfare and coach prices.

The State will pay for the airfare and/or penalty incurred for a change of cancellation of travel plans when the change or cancellation is required by the State, or is the result of other unavoidable situations approved by the Agency head or designee. Travelers must state the business reason for the need to alter the flight reservation, and the total cost of the flight should be evaluated and approved as reasonable by the approver when completing the final expense report submission.

Lowest Logical Airfare

Travelers should use penalty or non-refundable fares whenever feasible. These fares are typically much lower in cost. If the travel plan is subsequently cancelled, the traveler will still have an opportunity to reuse the ticket. Lower cost flights should be chosen when within two hours before or after the preferred flight time.

Travelers on State business may open and maintain frequent flyer/guest accounts with airlines, hotels, car rental companies, and other travel suppliers. The cost of these memberships is the responsibility of the traveler and will not be reimbursed by the State. Travelers may retain promotional items, including frequent flyer miles, earned on official State travel. However, if an employee makes travel arrangements that favor a preferred airline/supplier to receive promotional items/points and this circumvents purchasing the most economical means of travel, they are in violation of this Policy.

Advanced Booking

In addition, travel plans should be made as far in advance as possible, once travel dates have been confirmed. To obtain discounted rates, all flights should be booked at least 14 days in advance. Flights booked with less than 14 days advanced purchase require a written explanation for the booking delay for the approver. Approvers may deny charges that result from last minute airline booking. In order to avoid change fees, travel should not be made too far in advance and is suggested to be no more than 21 days.

Connecting Flights

Connecting flights should be chosen over nonstop flights when the connection does not add more than two hours to travel time and the connection saves \$200 or more. Travelers are not required to take a lower fare if a change of airline at the connection point is required.

Alternate Airports

Travelers should view alternate airports for additional savings opportunities. Alternate airports within 60 miles of the home airport or the traveler's destination should be considered if the savings is \$200 or more.

Other Expenses

Expenses for memberships in travel/airline clubs and/or daily club use are not reimbursable.

Most airlines are now charging for checked luggage and for curbside check-in. Baggage charges incurred for excess weight will not be reimbursed, unless an appropriate business purpose explanation is provided. In the event there is a charge for checking luggage, the College will reimburse for a maximum of one (1) piece of checked luggage.

In general, it is the State's policy that employees traveling by commercial air carrier travel in the most cost-effective manner and utilize the lowest possible coach fares.

Lower cost flights should be chosen within two hours before or after the preferred flight time when the alternative flight saves \$200 or more roundtrip.

Travelers should use penalty or non-refundable fares whenever feasible. These fares are typically lower in cost. If the flight is cancelled, the traveler will still have an opportunity to reuse the ticket. If a refundable fare must be used, the difference in the cost of the flight should not exceed \$150.

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. East Georgia State College should maintain such information in a manner that would enable the auditors to readily determine who is subject to these special travel provisions.

Upgrades to Non-Coach Travel

The College will reimburse for the cost of coach airfare. 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 fly in the business class on an international flight only when the portion of the flight that is nonstop exceeds 10 hours in duration. This does not include time spent in between flights during a connection. Pre-trip approval for the additional business class expense is required. Federal regulations require that U.S. carriers be used for foreign travel on trips funded by federally sponsored programs, unless a U.S. carrier is not available.

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

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 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.

Private Aircraft

The use of aircraft owned, rented or operated by a traveler on College business is strongly discouraged. If it is determined that the use of this type of aircraft is advantageous (cost-efficient and practical), written pre-approval should be obtained and an explanation must be noted in the comments section of the expense report. The approval should be submitted with the Traveler's Expense Report. In the comments section of the Expense Report the employee should add the following comment "traveled by private aircraft; registration number NXXXX; mileage calculated from U.S. DOT website".

Reimbursement for the use of private aircraft is calculated per mile based on the current reimbursement rate which can be found on the SAO website. This rate follows the published GSA rate. For calculating the mileage between airports, please visit the U.S. Department of Transportation Inter-Airport Distance website. For trips using airports not listed on this website, a reasonable alternative should be used, e.g., an official highway map. Airplane nautical miles (NMs) should be converted into statute miles (SMs) or regular miles when submitting a voucher using the formula (1 NM equals 1.15077945 SMs).

Lodging and meal expenses en route will not be reimbursed if the expenses are a direct result of the decision to take a personal aircraft, rather than commercial aircraft.

If a traveler opts to use a personal aircraft when use of commercial aircraft would be the most economical and advantageous for the College, the traveler will be reimbursed up to the value of the commercial airfare (lowest coach fare).

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 State College.

Rental of Motor Vehicles

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. Please contact the Purchasing Department for assistance with vehicle rental.

This contract is available on the Internet at the following address:

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

Rental Cars should be used when it is determined that it is the most economical form of transportation. To determine the most cost effective means of ground transportation, refer to the car rental cost calculator form. The State has a mandatory statewide contract with specified car rental vendors. These vendors and car rental rates can be located on the Department of Administrative Services (DOAS) website.

Renting outside the statewide vendor contract requires an approved waiver form SPD-NI005, from the State Purchasing Division in the Department of Administrative Services (DOAS). Approved waivers should be attached as a receipt with the manual expense reimbursement forms.

Approved car rental sizes are economy, compact, or intermediate (midsize). Other vehicle types require a business-related justification. Vans 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 State rented vehicle, is prohibited.

In the event of an accident while driving a rental vehicle, contact the Risk Management Office at 1-877-656-7475, as well as the appropriate car rental vendor, for claims handling.

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. 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 when the amount is over \$25.00.

Although receipts are not needed for expenses under \$25.00, employees must include a point-to-point explanation for each item reimbursed. All transportation expenses should be itemized on the employee travel expense statement.

Chapter 7. Miscellaneous Travel Expenses

The following discusses a list of reimbursable and non-reimbursable expenses, although the expenses are not limited to the following list.

Business Office 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.

Employees requesting reimbursement for these expenses must document actual expenses on the travel statement and explain the purpose of these expenses. Receipts/invoices should 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. In addition, the traveler may be reimbursed for currency conversion fees.

Unallowable Expenses

The following items are **not** reimbursable unless specific legal authority has been established:

- Laundry (unless overnight travel exceeds seven (7) consecutive days)
- Valet services for parking, when self-parking options are available, unless there are valid security reasons
- Alcoholic beverages
- 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.
- Airline, car and card membership dues and club fees; travel upgrade fees (air, rail, car)
- Childcare costs
- Clothing or toiletry items
- Commuting between home and workplace
- Country Club dues

- Entertainment
- Expenses related to vacation or personal days taken before, during or after a business trip
- Haircuts and personal grooming
- Loss Damage Insurance when State agency is available and another auto 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
- 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
- Personal entertainment
- Personal pet care
- Recreational expenses
- Saunas, massages
- Shoe shines
- Souvenirs or personal gifts
- Theater
- Tipping for hotel concierge or maid services
- Traffic citations (moving violations), parking tickets, court fees and other fine
- Travel accident insurance premiums
- Bank charges for ATM withdrawals, except on international travel
- Visa/passport fees, except as noted above

Chapter 8. Prepayments

Prepayment for Travel Expenses

As a general rule, the College does not make prepayments (travel advances) 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 Comptroller is required for any travel prepayment. Employees must return any travel advance amount in excess of allowable substantiated expenses within 45 calendar days after the completion of the trip. Travel advances will not be granted for “meal expenses” only. *OPB Policy memorandum No. 1 (Revision No 5)- Rules, Regulations and Procedures Governing the Payment and Accounting for Travel Advances.*

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 VP for Business 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 45 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 State 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 EGSC website under "Forms". 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. 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.

Non-employee Travel

Job applicant travel expense reimbursement is only for faculty applicants and must be approved by the Vice President for Academic Affairs. The job candidate will be required to perform a service to the institution, such as a presentation on subject matter applicable to the position applied for, prior to being eligible for travel expense reimbursement. Any exceptions to this policy shall be pre-approved by the President.

Frequency of Reimbursement

Under normal circumstances, the College business office will process approved travel expense statements on a weekly basis.

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.

Internal Revenue Service Requirements

In order for travel advances and 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:

- Advances and 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 expenses via manual expense, reimbursement forms substantiating the amount, date, use and business purpose of expenses, ideally within 10 days, but **no later than 45 calendar days** after completion of the trip or event. Expenses submitted in excess of 60 calendar days may not be reimbursed. Expenses submitted more than 60 calendar days after completion of the trip or event, if reimbursed, should be included in the traveler's IRS Form W-2 as taxable income.

- State policy requires that travel expenses associated with advances must be reconciled and substantiated (submitted) as soon as possible, but **no later than 45 calendar days** after completion of the trip or event. Any portion of an advance that was not used must be returned to the State, via check, within this same timeframe.

Travel expenses, related to an advance, which are substantiated (submitted) more than 60 days after the conclusion of the travel or event should be included in the traveler's IRS Form W-2 as taxable income.

Advance amounts in excess of substantiated travel expenses that are not returned to the State within 120 days after the trip should also be included in the traveler's IRS Form W-2 as taxable income.

Travel advances and expense reports will be systematically monitored to ensure compliance with these IRS regulations.

Contact for Questions

Questions regarding travel policies and procedures should be directed to the EGSC Business Office at (478) 289-2053.

Disputes

In the case of a dispute regarding reimbursable expenses, the Vice President for Business 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 State 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 33.
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 38.
19. Enter the total of numbers 14, 17, and 18 (total travel expense).
20. Enter the total from 42.
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 mileage as shown on Google Maps or MapQuest.
30. Enter the mileage to/from residence if this is the departure/return point as shown on Google Maps or MapQuest.
31. Enter the number of miles that represent personal travel.
32. Enter the difference of total miles less miles listed in numbers 30 and 31.
33. Enter the totals of all daily miles, personal miles, and state use miles. Enter the total for state use miles on line 15.
34. Indicate the purpose of the trip. If standing authority, check box and include detailed purpose.
35. Enter day expense was incurred.
36. Enter explanation for type of transportation expense (e.g. airline ticket, train ticket, shuttle or taxi) and attach receipts to travel expense statement.
37. Enter amount for each expense incurred.
38. Enter total amount on line 18.
39. Enter day expense was incurred.
40. Enter explanation for type of expense and justification if necessary. Attach the appropriate receipts.
41. Enter amount for each expense incurred.
42. Enter total for all entries on line 20.