

# SOUTH GEORGIA COLLEGE

## *Business Office Policies & Procedures Manual*

### **Travel**

All agencies of the state are required to follow the minimum guidelines outlined in the Statewide Travel Regulations. These regulations are located at [www.sao.georgia.gov](http://www.sao.georgia.gov). However, agencies are also authorized to establish policies that further restrict an employee's travel if the agency determines that stricter policies are necessary. Agencies are not authorized to set more lenient policies than those authorized by the Statewide Travel Regulations. This document contains those policies along with South Georgia College rules.

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

Authorization to travel must be obtained prior to travel ([www.sgc.edu](http://www.sgc.edu), Business Affairs, Common Forms, Critical Travel Authorization) and is contingent upon the availability of funds.

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

As a general rule, the College does not make prepayments of travel expenses other than lodging. Contact the Director of Business Services, x4238, should emergency arrangements be necessary. Approval from the supervisor and the Vice President of Business Affairs is required.

Prepayment of hotel reservations is encouraged as many hotels/motels accept tax exemption forms only when obligation is paid with a College check. Use of a P-Card is prohibited for all travel expenses except airline reservations and car rentals

Questions regarding travel policies and procedures should be directed to your division chair or department head.

In the case of dispute of reimbursable expenses, the Vice President for Business Affairs will make the final decision on what expenses are allowable.

### **Definitions**

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

**Travel Authority** - Formal authorization to travel in the form of a Critical Travel Form.

**Subsistence** - Lodging and meals.

**Transportation** - Includes personal automobile, taxi, bus, train, airplane, auto rental, tolls, and parking fees.

**Registration Fees** - Fees charged to attend conventions, conferences, etc.

**Official Headquarters** - The campus location most frequently associated with work. This applies to the location of administrative personnel's regular workplace, and the campus location of the classes, and/or labs to which full-time and part-time faculty are scheduled to teach. Campus location can be Douglas, Waycross, Valdosta, and Americus. The location can change with each semester, based on your work assignment.

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**High Cost Area** - Any area within Georgia within which meal expenses may be reimbursed at a higher amount than the limits that otherwise apply to travel within Georgia. High cost areas are limited to the following counties: Chatham, Cobb, DeKalb, Fulton, Glynn, and Gwinnett counties.

### Travel Authorization Procedures

Each employee required to travel in the performance of official duties must have prior departmental authorization as well as authorization of a member of the Cabinet. Authorization to travel is required even when no charges to the College are involved. Authorization effectively establishes the trip as official business.

### Travel Authorization

The Critical Travel Form is completed, approved and submitted to the Business Office prior to the departure date and the form may be obtained online at [www.sgc.edu](http://www.sgc.edu), Business Affairs, Common Forms, Critical Travel Form.

### Meals

#### **Meals Associated with Overnight Travel in Georgia**

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

#### ◆ **How many meals per day?**

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

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

Day of departure - Employees may only receive per diem for meals occurring while officially on travel status. For example, if an employee departs at 3:00 p.m., the employee is not eligible for breakfast or lunch per diem amounts for the day of departure. If an employee departs on an overnight trip prior to 6:30 a.m., the employee is eligible for per diem for breakfast on the day of departure. If an employee departs on an overnight trip prior to 11:00 a.m., the employee is eligible for per diem for lunch on the day of departure. If an employee departs on an overnight trip prior to 5:30 p.m., the employee is eligible for per diem for dinner on the day of departure.

Day of return - Employees may only receive per diem for meals occurring while officially on travel status. For example, if an employee returns at 11:00 a.m., the employee is not eligible for per diem for lunch on the day of return. If an employee returns from an overnight trip after 6:30 a.m., the employee is eligible for per diem for breakfast on the day of return. If an employee returns from an overnight trip after 1:30 p.m., the employee is eligible for per diem for lunch on the day of return.

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

Day of Departure			Time of Departure/Return	Day of Return		
B	L	D	12:00 AM – 6:30 AM	----	----	----
----	L	D	6:30 AM – 11:00 AM	B	----	----
----	----	D	11:00 AM – 1:30 PM	B	L	----
----	----	D	1:30 AM – 5:30 PM	B	L	----
----	----	----	5:30 PM – 7:30 PM	B	L	----
----	----	----	7:30 PM – 12:00 AM	B	L	D

### ◆ What are the per diem rates?

#### General Guidelines

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

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

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

#### Meal Expenses Associated with Overnight Travel Outside Georgia

Employees traveling outside Georgia should make every effort to remain within the meal limits described in these travel regulations. However, employees may experience some high cost areas that cause the employee to exceed the authorized meal expenses. Employees who experience this situation should refer to the federal per diem rates located at [www.gsa.gov/perdiem](http://www.gsa.gov/perdiem).

Employees are considered traveling outside 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 Georgia.

#### Reimbursement of Meals Not Associated With Overnight Travel

Employees who are required to travel for their job and do not stay overnight may be reimbursed for certain meal expenses under the following situations:

Employees acting as an official representative for their institution may be reimbursed for meals that are an integral part of a scheduled, official meeting. Reimbursement is only authorized, however, if the meeting is with persons outside the employee's department and if the meeting continues during the meal. Employees cannot be reimbursed for meal expenses if they leave the premises of the meeting site.

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Employees may be reimbursed for a noon meal not associated with overnight lodging if the meal is a scheduled part of an intra-institutional meeting or training session (i.e., the meeting or training session continues during lunch and the employees do not leave the premises of the meeting site). Reimbursement is only authorized, however, if the meeting or training session was previously approved by the appropriate official, equaled or exceeded six hours in length, and was held more than 30 miles from the employee's office. Reimbursement for the meal expenses may be documented by a copy of the formal written agenda.

Employees may not be reimbursed for noon meals that are part of a required registration fee.

Employees who are more than 30 miles away from home or headquarters on a work assignment and are away for more than 13 hours may be reimbursed for meals, even when there is no overnight lodging. In this situation, employees are entitled to reimbursement for the noon meal. In addition to the noon meal, employees who depart prior to 6:30 a.m. are entitled to reimbursement for breakfast expenses, and employees who return later than 7:30 p.m. are entitled for dinner expenses.

Employees who are more than 30 miles away from home or headquarters on a work assignment and depart prior to 5:30 a.m. are entitled to reimbursement for breakfast expenses, even when there is no overnight lodging.

Employees who are reimbursed for any of these circumstances are still expected to remain within the authorized meal limits. Expenses that exceed the authorized amounts should be explained on the travel expense statement.

### **Meal Expenses Incurred While Taking Leave**

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

### **Required Documentation of Meal Expenses**

All meal expenses must be itemized on the employee expense reimbursement request, indicating the date, and which meal it is. The expense module will determine, based on the information you enter what the reimbursement amount will be.

## **Lodging**

### **General Provisions**

Employees who travel more than 50 miles (and outside the county) of their home office, residence, or headquarters may be reimbursed for lodging expenses associated with overnight travel. Employees will be reimbursed for the actual lodging expenses, provided the expenses are reasonable. The institution is not allowed to reimburse an employee for any tax incurred while lodging within the state.

### **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.

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

Lodging expenses for hotels/motels outside Georgia may exceed the maximum reasonable rates set by an institution. 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 should be approved by the President prior to the trip.

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

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

### **Authorization for Lodging Within the 50 Mile Radius**

On occasions, South Georgia College is required to sponsor conferences, trade shows, and other functions that require employees to work at the event. In many cases, the persons planning and coordinating the event reside or work less than 50 miles from the scheduled meeting site. The President is authorized to approve overnight travel for such persons who are coordinating institution sponsored events, provided the affected employees are required to begin work within 9 hours of completing the previous day's activities. In addition to mileage, affected employees may be reimbursed for meals and lodging in accordance with the provisions of the Travel Regulations.

It should be noted that this provision only applies to conference and other institution sponsored events. This provision does not authorize persons to claim travel reimbursement for activities that are part of their normal responsibilities. In addition, this provision would not apply to persons who are required to attend evening meetings as part of their normal responsibilities.

### **Sharing Lodging**

When employees on travel status share a room, reimbursement will be calculated, if practical, on a prorated share of the total cost. When a state employee on travel status is accompanied by someone who is not a state employee on travel status, the employee is entitled to reimbursement at a single room rate.

### **Exemption of County and Municipal Excise Tax**

Employees are required to submit a copy of the tax exempt form when they register at a hotel/motel. If you request a check for prepayment of the lodging expense, the forms will be sent to you with the check. If no check is requested you may contact the business office for a copy of the forms. This exemption does not apply to employees staying at an out-of-state hotel/motel. Employees are encouraged to request a check in payment of lodging expense as some hotels/motels will honor exemptions only when paid by institutional funds.

### **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 by the respective institution should be explained on the travel statement.

### **Transportation**

#### **TRAVEL BY STATE-OWNED OR PERSONAL VEHICLES**

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

Employees may be reimbursed for business miles traveled in a personal vehicle. The mileage reimbursement rate is set by statute and is addressed in Section 50-19-7 of the Official Code of Georgia Annotated. As of January 1, 2010, employees will be reimbursed \$.50 for each state-use mile traveled in a personal vehicle. The actual reimbursement is calculated by multiplying the number of state-use miles by the legally authorized mileage rate.

Employees may be reimbursed for the mileage incurred from the point of departure to the travel destination unless that travel destination is less than your daily commute. During the normal work week, the point of departure will be either the employee's residence or headquarters, whichever is nearer to the destination point. During weekends and holidays, employees should use the actual point of departure to calculate travel mileage.

### **Prohibited Mileage Reimbursements**

Employees are not entitled to mileage reimbursement for:

- travel between their place of residence and their official headquarters,
- personal mileage incurred while on travel status or
- round trip mileage of less than 30 miles per trip.

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

South Georgia College will reimburse employees who incur parking and toll expenses while on official travel for the College. These expenses are reimbursable for travel in both state-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 reimbursement request.

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

Requests for reimbursement of parking fees and tolls paid should also be recorded on the reimbursement request statement. Employees are expected to obtain 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 travel expense statement.

### **TRAVEL BY RENTED OR PUBLIC TRANSPORTATION**

#### **General Provisions**

Employees are encouraged to travel by state-owned or personal vehicles when feasible. However, when

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commercial transportation is necessary, employees may be reimbursed for the expenses incurred, provided the appropriate steps were taken to obtain the lowest possible fare or cost. Employees traveling on state business are covered by the state's liability policy; therefore, liability coverage should be declined and will not be reimbursed.

Travel by rented or public transportation must be approved by appropriate personnel prior to the date of travel.

### **Commercial Air Transportation**

Employees may be reimbursed for expenses incurred for air travel, provided these expenses were approved prior to the date of travel.

Employees who require air travel should contact a travel agency or search online for the purpose of identifying the lowest available airfare to a specified destination.

Many travel agencies now charge small fees (usually around \$10) for issuing tickets. These fees, if reasonable, are part of the cost of travel. Employees may, therefore, be reimbursed for such costs.

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

Officials or employees traveling by commercial air carrier will not be reimbursed for the portion of first class airfare that exceeds the cost of the lowest, available fare on the same flight unless:

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

### **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 Department of Administrative Services' Purchasing Section (currently the contract is with Enterprise Rentals). If a vehicle is needed outside of the state, employees should obtain the lowest price available.

### **Travel by Railroad**

Employees may be reimbursed for the actual cost of rail transportation, provided the appropriate personnel authorized the travel expense in advance. 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.

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It is expected that airport vans will be utilized when available, when arrival or departure is during daylight hours, and when they are the lowest cost alternative.

### **Reimbursement for Baggage Handling Services**

Employees will be reimbursed for expenses associated with baggage handling services (portage) when an expense is actually incurred in moving luggage into or out of lodging places and common carriers.

### **Required Documentation of Expenses**

All travel by rented or public transportation must be recorded on the employee travel expense statement. Employees requesting reimbursement must submit receipts for travel by commercial air carrier or railroad for the cost of rented vehicles. Although receipts are recommended, employees are not required to submit receipts for travel by mass transportation, taxi, or airport vans. However, a point-to-point explanation is required for each item reimbursed. All transportation expenses should be itemized on the employee travel expense statement.

## **TRAVEL BY PRIVATE AIRCRAFT**

### **General Provisions**

Employees may be reimbursed for the use of a private aircraft. As of January 1, 2010, this rate is \$1.29 per state-use mile. Reimbursement is made for the most direct route from the employee's residence or headquarters to the destination point(s), whichever is nearer.

Employees utilizing private aircraft should document the expense on the employee travel expense statement.

## **MISCELLANEOUS EXPENSE**

### **Telephone/Telegraph/Internet/FAX Expenses**

Employees may be reimbursed for expenses incurred for work related telephone, telegraph, Internet 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.

### **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 for these expenses. Receipts/invoices should accompany the travel expense statement.

### **Registration Fees**

Registration fees required for participation in workshops, seminars or conferences which an employee is directed and/or authorized to attend will be allowed when supported by a paid receipt or copy of check showing payment. Any part of a registration fee applicable to meals will be reported as meal expense and not as a registration fee if the costs can be separately identified.

### **Unallowable Expenses**

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

- Laundry
- Valet services
- Theater
- Entertainment

Alcoholic beverages