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§1.0 INTOxDUCTION

Georgia Highlands College employees are guided by general travel regulations when required to travel from their headquarters to fulfill official obligations. In requiring certain employees to travel from their headquarters, GHC expects to reimburse those employees for reasonable and necessary travel expenses. **GHC will also reimburse candidate travel, however, such travel reimbursements will be charged to per diem and fees. Reimbursements will be according to GHC’s travel policy and the reimbursement amount must be considered “reasonable, ordinary, and customary” in the area and as defined by GHC.**

The travel regulations outlined in this document, adopted March 5, 2007, are in compliance with regulations provided by the State Accounting Office, the Office of Planning and Budget, and the Board of Regents. Employees seeking more definitive guidelines should consult the Statewide Travel Regulations site at [http://sao.georgia.gov](http://sao.georgia.gov); however, it should be understood that GHC’s guidelines may be more restrictive than those of the State.

§2.0 AUTHORIZATION FOR TRAVEL

§2.1 General Provisions:

Georgia Highlands College employees anticipating travel to conduct official business are required to submit a Request for Authority to Travel at College Expense unless they are traveling under Standing Authorization as approved by the college president. The Request to Travel form (see §5.1) should be completed in full by the employee requesting travel and submitted to the GHC Office of Accounting Services at least one (1) week prior to the travel departure date. In the event an advance payment is requested, a notice of four (4) weeks is required for processing (see §2.3d). The Request to Travel also serves as approval of official travel for insurance purposes and should be submitted regardless of reimbursable costs.

A completed Request to Travel is submitted to the area secretary for departmental and accounting information. The Request will be forwarded to the area supervisor and vice president for approval before the original is submitted to the Office of Accounting Services.

Employees are encouraged to carpool, to use college-owned vehicles, and/or to make other cost effective travel arrangements. Failure to conserve funds wherever possible may result in lower reimbursement rates as reimbursement for the most economical arrangements consistent with the travel will be authorized. The Request to Travel should reflect the closest possible estimates, with a 10% margin for error, and include the name and date of vendors or websites contacted for quotes.

Employees may be reimbursed for mileage incurred from their headquarters to the travel destination but are not reimbursed for mileage incurred commuting between residence and headquarters. **Exception:** If travel occurs on a weekend or holiday, mileage is calculated from the point of departure with no reduction for commuting mileage.

Employees may also be reimbursed for business miles traveled to:

- pick up additional passengers;
- obtain meals eligible for reimbursement;
- multiple work sites.
§2.2 Intercampus Travel:

*Effective through June 30, 2007*

Intercampus Travel is generally defined as travel by a Georgia Highlands College employee from one GHC campus or site to another. GHC employees may be entitled to reimbursement of mileage expenses incurred for intercampus travel if a Georgia county line is crossed during the course of conducting official business. Employees will not be reimbursed for travel between their places of residence and their headquarters. In the event employees travel to a campus or site other than their official headquarters for a first or last assignment of the day, and if a Georgia county line is crossed during that travel, the employees will be reimbursed for the shortest distance calculated either from their residence or from their headquarters to the assignment.

Intercampus Travel is typically estimated for an entire semester to include the anticipated mileage for each day travel will be required. A GHC Intercampus Mileage Record (see §5.4) can be used to record allowable odometer readings and automatically calculate total mileage. Refer to the Intercampus Mileage Grid (see §3.3a) for guidelines in obtaining an estimate of reimbursable mileage for a Request to Travel.

Intercampus Travel is generally defined as travel by an employee from one GHC campus or site to another. *(Faculty, please refer to the addendum following §5.0: Travel Policy for Faculty Teaching.)* Employees may be entitled to reimbursement of mileage expenses incurred for intercampus travel to a GHC campus or site located in another county during the course of conducting official business. Employees may be entitled to reimbursement of travel within a county boundary if the mileage exceeds a total of 40 miles and is approved by the departmental supervisor (see §4.0). In the event an employee travels to a campus or site in a county other than that of the headquarters for a first or last assignment of the day, the employee will be reimbursed for the shortest distance calculated either to the headquarters or residence minus commuting miles between headquarters and residence.

If an employee departs from a designated headquarters, mileage is calculated from the headquarters to the travel destination. If an employee departs from a residence, mileage is calculated from the residence to the travel destination minus mileage for one-way commuting. For the return trip, if an employee returns to the headquarters, mileage is calculated based on the distance to the headquarters. If an employee returns to a residence, mileage is calculated based on the distance to the residence minus mileage for one-way commuting.

**Example 1:** Employee’s normal commute is 10 miles one way, and employee is required to travel to job site 40 miles from headquarters. Employee drives 10 miles to headquarters, 40 miles to site, 40 miles back to headquarters, and then 10 miles to residence. Reimbursement is calculated for 80 miles: the mileage traveled from headquarters to job site (40 mi.) to headquarters (40 mi.).

**Example 2:** Employee’s normal commute is 10 miles one way, and employee is required to travel to job site 20 miles from headquarters. Employee drives 10 miles to headquarters, 20 miles to site, and then 15 miles to residence. Reimbursement is
calculated for 25 miles: the mileage traveled from headquarters to job site (20 mi.) to residence (15 mi.) minus return commute (10 mi.).

Intercampus Travel is typically estimated for an entire semester to include anticipated mileage for each day travel will be required. A GHC Intercampus Mileage Record (see §5.4) should be used to record odometer readings. The Intercampus Mileage Grid (below) should be referred to for guidelines in obtaining an estimate of reimbursable mileage for a Request to Travel.

### Intercampus Mileage Grid

<table>
<thead>
<tr>
<th></th>
<th>Floyd</th>
<th>Heritage</th>
<th>Cartersville</th>
<th>Marietta</th>
<th>Paulding</th>
<th>Douglasville</th>
</tr>
</thead>
<tbody>
<tr>
<td>Floyd</td>
<td>0</td>
<td>0</td>
<td>29</td>
<td>57</td>
<td>38</td>
<td>60</td>
</tr>
<tr>
<td>Heritage Hall</td>
<td>0</td>
<td>0</td>
<td>25</td>
<td>54</td>
<td>35</td>
<td>56</td>
</tr>
<tr>
<td>Cartersville</td>
<td>29</td>
<td>25</td>
<td>0</td>
<td>29</td>
<td>25</td>
<td>78</td>
</tr>
<tr>
<td>Marietta</td>
<td>57</td>
<td>54</td>
<td>29</td>
<td>0</td>
<td>21</td>
<td>44</td>
</tr>
<tr>
<td>Paulding</td>
<td>38</td>
<td>35</td>
<td>25</td>
<td>21</td>
<td>0</td>
<td>23</td>
</tr>
<tr>
<td>Douglasville</td>
<td>60</td>
<td>56</td>
<td>78</td>
<td>44</td>
<td>23</td>
<td>0</td>
</tr>
</tbody>
</table>

§2.3 Professional Travel:

GHC Professional Travel is generally defined as travel for purposes of professional development and/or to attend or present at conferences, seminars, and meetings, both in- and out-of-state. Reimbursement of mileage expenses incurred for professional travel follows the same basic guidelines as for intercampus travel. Employees requesting authority for professional travel will be authorized to choose between personal or college-owned vehicles, common carrier, or private aircraft only after careful analysis of the distance, timeliness, and overall cost factors of the trip, justification of which will be required. The employee is responsible for investigating reasonable and available travel arrangements. Charges to travel agencies are not acceptable and will not be reimbursed.

**Example 1:** Employee’s normal commute is 10 miles one way, and employee is required to travel to a conference 200 miles from the residence. Employee drives 200 miles to conference and then 200 miles returning to residence. Reimbursement is calculated for 380 miles: the mileage traveled from residence to conference (200 mi.) to residence (200 mi.) minus round-trip commute (20 mi.).

**Example 2:** Employee’s normal commute is 10 miles one way, and employee is required to travel to a conference 150 miles from headquarters. Employee drives 150 miles to conference on Monday, acquires lodging 5 miles from conference, and returns to headquarters on Friday. Reimbursement is calculated for 340 miles: the mileage traveled from headquarters to conference (150 mi.) and from conference to lodging (5 mi.) on Monday; from lodging to conference and return Tuesday – Thursday (30 mi.); from lodging to conference (5 mi.) and return to headquarters (150 mi.) on Friday.

a. **Personal or College-Owned Vehicle**

   Employees are encouraged to use college-owned vehicles whenever possible. (For availability of college-owned vehicles, refer to: Outlook → Public Folders → Rental Vehicle + College Vehicle Request form; see §5.2) If there are no college-owned vehicles available, employees
using personal vehicles for state travel will be reimbursed at the current mileage rate approved by the Board of Regents. If a college-owned vehicle is available and a personal vehicle is used instead, the reimbursement rate may be reduced to $0.285 unless the choice is justifiable. Personal mileage incurred while on professional travel status will not be reimbursed.

b. **Meals**

GHC employees traveling more than 30 miles from residence or headquarters during the course of official obligations and for a period greater than 13 hours may be eligible for reimbursement of meal expenses. Employees may receive per diem for meals occurring only while officially on travel status, and eligibility of meal reimbursement will be determined by the times of departure and return. In addition to the noon meal, employees who depart prior to 6:30 a.m. may be entitled to per diem for breakfast, and employees who return later than 7:30 p.m. may be entitled to per diem for dinner. Employees must meet the eligibility requirements outlined above for per diem related to the noon meal before per diem for breakfast and/or dinner will be considered. Employees will not be reimbursed for meals opted for in favor of those included in registration fees and/or lodging expenses.

**Examples of Meal Per Diem Eligibility for Day of Departure:**

- An employee who departs for overnight travel **prior to 6:30 a.m.** is eligible for per diem for **breakfast** on the day of departure.
- An employee who departs for overnight travel **prior to 11:00 a.m.** is eligible for per diem for **lunch** on the day of departure.
- An employee who departs for overnight travel **prior to 5:30 p.m.** is eligible for per diem for **dinner** on the day of departure.

**Examples of Meal Per Diem Eligibility for Day of Return:**

- An employee who returns from overnight travel **after 6:30 a.m.** is eligible for per diem for **breakfast** on the day of return.
- An employee who returns from overnight travel **after 1:30 p.m.** is eligible for per diem for **lunch** on the day of return.
- An employee who returns from overnight travel **after 7:30 p.m.** is eligible for per diem for **dinner** on the day of return.

**Meal Expense Grid**

<table>
<thead>
<tr>
<th>Number of Meals Allowed</th>
<th>Meals Allowed</th>
<th>Daily Maximum Allowable Expense</th>
</tr>
</thead>
<tbody>
<tr>
<td>3 meals per day</td>
<td>breakfast/lunch/dinner</td>
<td>$28.00</td>
</tr>
<tr>
<td>2 meals per day</td>
<td>breakfast/lunch</td>
<td>$13.00</td>
</tr>
<tr>
<td></td>
<td>breakfast/dinner</td>
<td>$21.00</td>
</tr>
<tr>
<td></td>
<td>lunch/dinner</td>
<td>$22.00</td>
</tr>
<tr>
<td>1 meal per day</td>
<td>breakfast</td>
<td>$6.00</td>
</tr>
<tr>
<td></td>
<td>lunch</td>
<td>$7.00</td>
</tr>
<tr>
<td></td>
<td>dinner</td>
<td>$15.00</td>
</tr>
</tbody>
</table>
Certain areas of Georgia are classified as “high cost” areas and may exceed the general meal limits. The high cost areas of Georgia include Metropolitan Atlanta (with Cobb, DeKalb, Fulton, and Gwinnett counties); Brunswick, Glynn County; and Savannah, Chatham County.

High-Cost Meal Expense Grid

<table>
<thead>
<tr>
<th>Number of Meals Allowed</th>
<th>Meals Allowed</th>
<th>Daily Maximum Allowable Expense</th>
</tr>
</thead>
<tbody>
<tr>
<td>3 meals per day</td>
<td>breakfast/lunch/dinner</td>
<td>$36.00</td>
</tr>
<tr>
<td>2 meals per day</td>
<td>breakfast/lunch</td>
<td>$16.00</td>
</tr>
<tr>
<td></td>
<td>breakfast/dinner</td>
<td>$27.00</td>
</tr>
<tr>
<td></td>
<td>lunch/dinner</td>
<td>$29.00</td>
</tr>
<tr>
<td>1 meal per day</td>
<td>breakfast</td>
<td>$7.00</td>
</tr>
<tr>
<td></td>
<td>lunch</td>
<td>$9.00</td>
</tr>
<tr>
<td></td>
<td>dinner</td>
<td>$20.00</td>
</tr>
</tbody>
</table>

Meal reimbursements for out-of-state travel are governed by Federal regulations which may vary from city to city and state to state. Employees should contact the Office of Accounting Services for these estimates.

c. **Lodging and Excise Tax**

Employees who travel more than 50 miles from headquarters or residence may be reimbursed for lodging expenses associated with approved overnight travel provided the expenses are reasonable. Employees traveling overnight are responsible for ensuring the most reasonable lodging rates are obtained. To accomplish this, employees should:

- make reservations in advance, whenever practical;
- utilize minimum rate accommodations;
- avoid “deluxe” hotels and motels; and
- obtain corporate/government rates, whenever possible.

State and local government officials and employees traveling in the state of Georgia on official business are exempt from paying county or municipal excise tax on lodging (“hotel/motel” or “occupancy” tax). [Opga 48-13-51 (a)(1)(C)(ii)] The exemption when paying by personal credit card, check or cash applies only to the hotel/motel tax and does not apply to out-of-state lodging. Employees are required to pay state/local sales and use taxes.

The employee is required to submit an **Exemption of Local Hotel/Motel Excise Tax** form (see §5.3) at the time of check-in for lodging in the state of Georgia. The employee should provide proper identification to document employment as a state or local government employee. If the hotel refuses to accept the excise tax form at check-in, the employee should attempt to resolve the issue with the management before check-out. If the matter is not resolved by the check-out time, the employee should pay the tax. The tax should then be explained on the travel expense statement as an unusual expense. GHC is authorized to reimburse hotel/motel tax if the following information is provided: employee name; date(s) of lodging; name, address, and telephone number of hotel; and documentation from the hotel/motel of their refusal to omit the excise tax.
It is the employee’s responsibility to review lodging receipts to ensure taxes have been applied correctly and in accordance with the state tax laws and regulations.

d. **Advance Request**
   Advance payment for travel expenses in excess of $50.00 may be requested for registration fees, airfares, and lodging reservations. A notice of four (4) weeks is required by the Office of Accounting Services to process an advance payment. Advance payments are made payable to the GHC employee; any cancellations or indefinite postponements of authorized travel arrangements for which an advance has been made shall require the advance be refunded immediately to the Office of Accounting Services.

§2.4 **Standing Authorization:**

GHC employees who are covered under a Standing Authorization to travel as approved by the college president are not required to request authority to travel in the state of Georgia for the months July-April; however an Authority to Travel form must be submitted during the month of May to encumber anticipated funds for travel expenses during the remainder of the fiscal year ending June 30.

§3.0 **REIMBURSEMENT OF EXPENSES**

§3.1 **General Provisions:**

After completion of approved GHC travel, expenses incurred may be reimbursed by completing a Travel Expense Statement (see §5.5). A Travel Expense Statement is submitted after a Request for Travel has been approved; under no circumstances should these two forms be submitted simultaneously. All receipts for lodging, parking, shuttle service, taxi, tolls, and airfare, including registration receipts and itineraries/agendas, must be attached to the Travel Expense Statement. Accurate time logs and odometer readings must be entered in the appropriate fields of the Expense Statement. An Expense Statement received in the Office of Accounting Services by noon on Tuesday will normally afford a reimbursement check to be ready the following Friday.

All highlighted fields on the Travel Expense Statement form must be completed with the requested information. Fields not relevant to the travel should be entered with “N/A.” A Travel Expense Statement submitted to the Office of Accounting Services with blank fields will be returned to the employee for completion.

§3.2 **Travel Expense Statement:**

After the employee has completed and signed a Travel Expense Statement, it should be submitted to the area secretary who will enter the assigned requisition number and the total estimated amount from the related Request to Travel. The Expense Statement will be forwarded for review and initialed by the departmental supervisor. With a copy kept on file by the area secretary, the Expense Statement is then submitted to the Office of Accounting Services for approval by the comptroller. **Travel Expense Statements should be submitted for reimbursement within 30 days of the travel return date.** Failure to submit an Expense Statement within 30 days may result in nonpayment of expenses. An Expense Statement can be faxed or e-mailed to Accounting Services with the signed original forwarded via intercampus or First Class mail to expedite payment to employees not headquartered at the GHC Floyd Campus.
a. **Automobile Mileage Record**

Accurate and complete odometer readings should be recorded daily. Personal mileage is not reimbursed. Carpools should be explained on the Expense Statement and include the name of the person(s) participating. Mileage is recorded by entering beginning and ending odometer readings, and calculated at the current mileage rate approved by the Board of Regents. Any adjustments to this rate will be made in the Office of Accounting Services.

b. **Purpose of Trip**

The purpose of the travel is a required field on the Expense Statement and should match the purpose noted on the related Authority to Travel. Standing Authority should be indicated if applicable.

c. **Common Carrier, Taxi/Shuttle**

Expenses and dates for airline, taxi, and shuttle fares should be recorded on the Expense Statement with the receipts attached.

d. **Miscellaneous**

Phone line expenses for internet service and registration and parking fees should be recorded on the Expense Statement with the receipts attached.

§3.3 **Intercampus Travel:**

The **GHC Intercampus Mileage Record** (see §5.4) should be used to record and calculate multiple odometer readings. The Mileage Record should be attached to the Travel Expense Statement with an entry indicating the attachment under “Daily Travel” in the Automobile Mileage Record section of the Statement. Intercampus travel can be submitted for partial or full reimbursement at the employee’s preference: i.e., weekly, monthly, or end-of-semester. If partial reimbursements are submitted, a Travel Expense Statement is required with each reimbursement with the applicable time period listed. Request for a partial payment should be indicated in the appropriate field. Refer to §2.2 for GHC intercampus mileage regulations and guidelines.

§3.4 **Registration:**

Registration fees are recorded on the Travel Expense Statement under “Miscellaneous.” Any agenda or itinerary supplied with the registration should be attached to the Expense Statement along with the receipt for registration. If the registration was paid by separate requisition or state purchasing card, a copy of the receipt should be attached to the Statement.

§3.5 **Meals:**

Meal reimbursements will be denied unless the departure and return times are entered on the Travel Expense Statement. Meal expenses, including taxes and tips, should be recorded on the Expense Statement. Refer to §2.3(b) for GHC meal expense guidelines.
§3.6 Lodging:

State employees may be charged local sales and use taxes but shall not be charged excise tax on lodging (Georgia only). An Exemption of Local Hotel/Motel Excise Tax form (see §5.3) should be presented to the lodging clerk at check-in. Refer to §2.3(c) for more details.

§4.0 EXCEPTIONS TO TRAVEL REGULATIONS

Employees with questions concerning the travel regulations herein should refer to the Statewide Travel Regulations website supplied in §1.0 or the Office of Accounting Services.

Consideration for exception to GHC Travel Regulations should be submitted to the Office of Accounting Services, in writing, prior to the anticipated travel date(s), with justification and/or explanation for the exception. All written requests for exception should include:

- The name(s) of the person(s) for which the exception is requested
- An explanation of the purpose of the trip
- An explanation of the types of expenses to be incurred
- The anticipated travel dates

An approved exception is not to be considered a blanket waiver of the GHC Travel Regulations. Exceptions are granted individually and are allowable for the specified travel only.

§5.0 TRAVEL FORMS

All travel forms require original signatures; signature stamps will not be accepted.

§5.1 → Request for Authority to Travel at College Expense
§5.2 → College Vehicle Request
§5.3 → Exemption of Local Hotel/Motel Excise Tax
§5.4 → GHC Intercampus Mileage Record
§5.5 → Travel Expense Statement

Revised 2/6/07.

Second Reading 2/19/07.

Approved ________________________, by the President’s Cabinet, Georgia Highlands College.

________________________________________
J. Randy Pierce, President
The travel policy is controlled by the directives which are contained in the Board of Regents Business Procedures, located at: 
http://www.usg.edu/fiscalaffairs/bpmacct/bpm-sector19.pdf. These were created to comply with State administrative services regulations. The GHC regulations are located at: http://highlands.edu/facultystaff/intranet/forms/travelregulations.pdf.

Each faculty member has an assigned headquarters. This headquarters is determined by the College based upon teaching needs at the various locations. In general, the headquarters will be the location at which the faculty member teaches most frequently. Exceptions to the headquarters determination must be approved by the Vice President for Academic Affairs.

Faculty is entitled to travel mileage to other locations to teach at the prevailing rate if that location is in another county. (State regulations prohibit travel payment within a county.) Faculty is not entitled to travel pay to or from their homes to their headquarters. (Both state and federal regulations control such reimbursement.)

State regulation establishes the payment per mile that is permissible. State regulations also require beginning and ending odometer readings for each trip. These must be recorded and provided to GHC Accounting Services for reimbursement.

Travel needs to be authorized prior to beginning the semester.

Care should be taken by Division Chairs to insure that travels are grouped where possible. As an example, two classes at another location should occur on a one-day sequence rather than two different day sequences in order to conserve funds.


Approved by the Cabinet via e-mail vote: September 13, 2007

_______________________________
J. Randy Pierce, Ph.D., President

Editing revision made (in bold) September 27, 2007.