

Procedure: 4.3.2p3

Gifts, Honoraria, and Expenses

Revised: March 13, 2019; and March 13, 2018

Last Reviewed: May 19, 2025

Adopted: March 8, 2011



I. **PURPOSE:**

This procedure serves to encompass those provisions of Governor Brian Kemp's April 1, 2021, Executive Order establishing a Code of Ethics for Executive Branch officers and employees as they pertain to gifts, honoraria, and expenses. In addition, the Executive Order places additional restrictions on the activities and actions of Executive Branch officers and employees (other than those imposed by the provisions of O.C.G.A. § 16-10-2, 21-5-1, 21-5-70, 45-1-6, and 45-10-1) concerning carrying out their official duties, responsibilities, and obligations. Other significant provisions of the Executive Order are referenced in the Procedure governing Standards of Business Conduct.

II. **RELATED AUTHORITY:**

O.C.G.A. § 20-4-11 – Powers of Board
O.C.G.A. § 20-4-14 – TCSG Established; Powers and Duties
O.C.G.A. § 16-10-2 – Bribery
O.C.G.A. § 21-5-1 – Short Title
O.C.G.A. § 21-5-70 – Definitions
O.C.G.A. § 45-1-6 – Gifts to Employees by Vendors; Disclosure, Reports
O.C.G.A. § 45-10-1 – Code of Ethics for Government Service Generally-
Establishment and Text
O.C.G.A. § 45-20-51 – Definitions

III. **APPLICABILITY:**

All work units and Technical Colleges associated with the Technical College System of Georgia.

IV. **DEFINITIONS:**

Charitable Organization: an organization defined in applicable provisions of O.C.G.A. § 45-20-51.

Employee: any employee of the Office of the Governor, including the Governor, and any employee of any state agency, including an agency head.

Ethics Officer: the agency official designated by the Commissioner of the Technical College System of Georgia to ensure that all TCSG employees, including Technical College employees, are aware of applicable ethics laws, policies, and the

January 2019 Executive Order.

Gift: anything of value exceeding \$75.00, including lodging, transportation, personal services, gratuities, subscriptions, memberships, trips, loans, extensions of credit, the forgiveness of debts, advances, or deposits of money, or anything that retains value after acceptance.

Honoraria: monetary payment, stipend, or other compensation for a service (e.g., making a speech, reviewing a textbook, etc.) for which a fee is not traditionally established or required.

Lobbyist: an individual defined in applicable provisions of O.C.G.A. § 21-5-70(6).

Public Officer: includes the executive head of every state department or agency, whether elected or appointed. The term also includes anyone who has discretionary authority over or is a member of a public body that has discretionary authority over the selection of a vendor to supply any goods or services to any state agency.

Value: the actual retail price or cost attributable to a gift, less applicable taxes and gratuities, or a reasonable estimate based upon customary charges for like goods or services in the locality. A series of tickets to sporting, entertainment, or similar events shall be valued at the face value of the ticket or fee, excluding any portion attributable to a charitable contribution if provided by a charitable organization.

Vendor: any person who sells or contracts with any state agency to provide goods and services.

V. ATTACHMENTS:

- 4.3.2p3.a1 Report of Expense Reimbursement by a Third-Party Organization
- 4.3.2p1.a1 Governor's April 1, 2021, Executive Order on Ethics
- 4.3.2p1.a2 Employee's Ethics Acknowledgement Statement

VI. PROCEDURE:

a. General Provisions:

- i. As provided in Governor's Executive Order on Ethics:
 - 1. All officers and employees of state government must work solely for the public good, striving vigilantly to avoid even the appearance that their actions are motivated by private or personal interest;
 - 2. State employees should use their powers and resources to further the public interest and not for any financial or other personal benefits other than their established hourly or salaried compensation and as applicable, employer-provided benefits;
 - 3. State employees should not accept benefits of any sort under circumstances in which a reasonable observer could infer that the benefit was intended to influence a pending or future

decision or to reward a past decision; and,

4. State employees must avoid any conduct, whether in business, financial, or social relationships, that might undermine the public trust, whether that conduct is unethical or lends itself to the appearance of ethical impropriety.
- ii. Questions regarding the proper administration and application of the Executive Order concerning individual employee(s) or any TCSG work unit should be directed to the TCSG Ethics Officer.
- iii. The Commissioner of the Technical College System of Georgia is fully responsible to the Office of the Governor for system-wide compliance with the Executive Order.
- iv. The Ethics Officer shall report any alleged violation of the Executive Order to the Office of the State Inspector General.

b. Gifts:

- i. Except as provided in Paragraph VI.B.3., no employee, nor any person on their behalf, shall accept, directly or indirectly, any gift from any person with whom the employee interacts on official state business, including, without limitation, lobbyists and state vendors.
- ii. If a gift has been accepted, it must either be returned to the donor or transferred to a charitable organization.
- iii. Where appropriate for tradition, ceremony, inter-governmental relations, or when acting as a representative of the Office of the Governor or an agency, an employee may accept a gift on behalf of an agency or the Office of the Governor.
- iv. An Executive Branch employee may not accept (and retain) a gift if the gift retains value after it is accepted.
- v. The term "gift" shall not include:
 1. An award, plaque, certificate, memento, or similar item is given in recognition of the recipient's civic, charitable, professional, public, or other services.
 2. Promotional items of a nominal value are distributed to the general public or officers.
 3. Actual and reasonable expenses for food, beverages, travel, lodging, and registration provided to permit participation in a meeting, demonstration, or training related to an employee's official/professional duties and responsibilities, provided such

participation has been authorized, in writing, by the Commissioner, Technical College president, or their designee.

4. As applicable, food, beverages, and registration at group events related to activities associated with the Technical College System of Georgia and/or its Technical Colleges to which substantial numbers of TCSG employees have been invited; provided, however, that such attendance/participation does not conflict with other provisions of this Procedure and the Governor's Executive Order.

c. Honoraria:

No employee may accept any honoraria.

d. Expenses:

1. If an employee's actual and reasonable expenses for food, beverages, travel, lodging, registration, etc. are paid by a third party to permit the employee's participation in a meeting/activity related to their official or professional duties, the employee shall file an expense reimbursement report consistent with the provisions of Paragraphs VI.D.2. and VI.D.3.
2. The Report of Expense Reimbursement by a Third-Party Organization (Attachment 4.3.2p3.a1.) must contain a description of each expense (i.e., the amount paid on behalf of the employee) as well as the purpose, date, and location of the meeting/activity. In addition, a copy of the Commissioner's, Technical College President's, or their designee's written approval for such attendance should also be included.
3. The report shall be filed with the TCSG Ethics Officer no later than thirty (30) calendar days after participation in the training/activity has been completed and/or the associated expenses paid.
4. As referenced in the Executive Order, the best practice is for state agencies and not third parties to pay for the business-related travel of their employees to attend such meetings/activities.

VII. RECORD RETENTION:

All records associated with/documents developed in response to the Executive Order shall be maintained for a minimum of four (4) calendar years, similar to that for records documenting payment of registration fees that are not considered travel expenses (the latter requires retention for only three (3) calendar years).

Attachment: 4.3.2p3.a1.

Report of Expense Reimbursement by a Third-Party Organization

As provided in the Gifts, Honoraria, and Expenses Procedure, if a third-party organization is paying expenses for a TCSG employee to attend a meeting, training, etc., the participating employee must complete a report and forward it to the TCSG Ethics Officer no later than thirty (30) calendar days after participation in the identified training/activity and/or the associated expenses paid.

A copy of the Commissioner's, Technical College President's, or their designee has written approval for participation in the training/activity (e.g., the TCSG Authorization for Out-of-State Travel Form) should be attached the completed report.

Employee Name: _____
(Please Print)

Technical College/System Office Work Unit: _____

Date(s) of Travel: _____ Destination: _____

Purpose of meeting/training: _____

Name of the organization providing reimbursement/payment for associated travel expenses:

Does the organization currently contract with the Technical College/System Office to deliver goods or services? Yes _____ No _____

Expenses Paid by the Organization:

Lodging: _____ Registration Fee: _____

Meals: _____ Other Expenses: _____

Transportation: _____

TOTAL Expenses: _____

NOTE: Other Expenses must be identified and itemized: _____



THE STATE OF GEORGIA

EXECUTIVE ORDER

BY THE GOVERNOR:

**ESTABLISHING A CODE OF ETHICS
FOR EXECUTIVE BRANCH OFFICERS AND EMPLOYEES**

WHEREAS: In order to maintain the public trust, it is essential that the government function in a manner consistent with the highest ethical standards; and

WHEREAS: In carrying out their official duties and obligations, all officers and employees of state government must work solely for the public good, striving vigilantly to avoid even the appearance that their actions are motivated by private or personal interest; and

WHEREAS: It is in the best interests of the State of Georgia that consistent policies on ethics be applied to all executive officers and employees; and

WHEREAS: State employees should use their powers and resources to further the public interest and not for any financial or other personal benefits other than salaried compensation and employer-provided benefits; and

WHEREAS: State employees must safeguard their ability to make objective, fair, and impartial decisions and, therefore, should not accept benefits of any sort under circumstances in which a reasonable observer could infer it that the benefit was intended to influence a pending or future decision or to reward a past decision; and

WHEREAS: State employees must avoid any conduct, whether in business, financial, or social relationships, which might undermine the public trust, whether that conduct is unethical or lends itself to the appearance of ethical impropriety.

**Now, THEREFORE, BY THE POWER VESTED IN ME AS GOVERNOR OF THE
STATE OF GEORGIA, IT IS HEREBY**

ORDERED: That the Executive Order establishing a Code of Ethics for Executive Branch Officers and Employees of March 30, 2017, is hereby renewed, and the following ethics policies shall remain in effect

Section 1. Persons Subject to this Executive Order

a. The following persons are subject to this Executive Order:

- (i) All employees in the Governor's Office and the Office of the Governor.
- (ii) The Governor appoints the heads of all State agencies.
- (iii) Any other employees of Executive Branch officials, departments, boards, bureaus, agencies, commissions, councils, authorities, corporations, entities or instrumentalities of any kind, and others as may be designated by the Governor, to the extent that such designation does not conflict with Georgia law.

b. *As used in this Order, the term:*

- (i) "Agency" means any Executive Branch department, board, bureau, agency, commission, council, authority, corporation, entity, or instrumentality of any kind, and others as may be designated by the Governor, to the extent that such designation does not conflict with Georgia law.
- (ii) "Agency head" means the executive head of an agency.
- (iii) "Charitable organization" shall have the meaning defined in O.C.G.A. Section 45-20-51.
- (iv) "Employee" shall mean any employee in the Office of the Governor, including the Governor, and any agency employee as defined herein.
- (v) "Family member" means a spouse, parent, grandparent, child, brother, sister, uncle, aunt, nephew, niece, first cousin, father-in-law, mother-in-law, son-in-law, daughter-in-law, brother-in-law, sister-in-law, stepparent, stepchild, stepbrother, stepsister, half-brother, or half-sister.
- (vi) "Gift" means anything of value exceeding \$75, including lodging, transportation, personal services, gratuities, subscriptions, memberships, trips, loans, extensions of credit, the forgiveness of debts, advances, or money deposits, or anything that retains values after acceptance.
- (vii) "Lobbyist" shall have the meaning defined in O.C.G.A. Section 21-5-70(6).

- (viii) "Officer" means the Governor and the heads of all State agencies appointed by the Governor. For this order's purposes, all "officers" are also "employees," as that term is defined herein.
- (ix) "Person" means an individual, partnership, committee, association, corporation, labor organization, or any other organization or group of individuals.
- (x) "Value" means the actual retail price or cost attributable to a gift, less applicable taxes and gratuities, or a reasonable estimate based upon customary charges for like goods or services in the locality. For example, a series of tickets to sporting, entertainment, or similar events shall be valued as one gift. Entrance fees, admission fees, or other tickets shall be valued at the face value of the ticket or fee, excluding any portion attributable to a charitable contribution if provided by a charitable organization.

Section 2. Ethics Officer

- a. Each agency, as well as the Office of the Governor, shall designate an Ethics Officer. The Ethics Officer shall take appropriate measures to ensure that the agency's employees become familiar with applicable laws and policies, including the policies outlined in this Order.
- b. The Executive Counsel is hereby designated the Ethics Officer of the Office of the Governor.

Section 3. Conflicts of Interest

- a. An employee of the Executive Branch of the State shall make every effort to avoid even the appearance of a conflict of interest. A conflict appears when a reasonable person would conclude from the circumstance that the employee's ability to protect the public interest or perform public duties is compromised by personal interests. A conflict could appear even without an actual conflict of interest.
- b. An employee of the Executive Branch of the State shall recuse himself or herself from any proceeding in which the employee's impartiality might reasonably be questioned due to the employee's personal or financial relationship with a participant in the proceeding. A "participant" includes, but is not limited to, an owner, shareholder, partner, employee, or agent of a business entity involved in the proceeding. If the employee is uncertain whether the relationship justifies recusal, then the employee shall disclose the relationship to the person presiding over the proceeding. The presiding officer shall determine the extent to which the employee will be permitted to participate. If the affected employee is the person presiding, then the vice chair or other substitute presiding officer shall make the determination.

- c. An employee shall not be employed outside of his or her state employment or serve as a corporate officer or director of any organization if such employment or service conflicts with his or her duties as an employee of the state.

Section 4. Gifts

- a. Except as provided in paragraph "b" below, no employee, nor any person on his or her behalf, shall accept, directly or indirectly, any gift from any person with whom the employee interacts on official state business, including, without limitation, lobbyists and state vendors. If a gift has been accepted, it must be either returned to the donor or transferred to a charitable organization.
- b. Where appropriate for tradition, ceremony, inter-governmental relations, or when acting as a representative of the Office of the Governor or an agency, an employee may accept a gift on behalf of an agency or the Office of the Governor.

Section 5. Honoraria

No employee may accept any honoraria whatsoever.

Section 6. Expenses

An employee on whose behalf actual and reasonable expenses for food, beverages, travel, lodging, and registration are paid to permit the employee's participation in a meeting related to official or professional duties of the employee shall file a report no later than the 30 days after such expenses are paid. The report shall be filed with the designated Ethics Officer. The report must contain a description of each expense and the meeting's purpose, date, and location. Notwithstanding this provision, the best practice is for agencies, not third parties, to pay such expenses.

Section 7. Nepotism

An employee shall not advocate for or cause the advancement, appointment, employment, promotion, or transfer of a family member to an office or position with an agency or with the Office of the Governor.

Section 8. Lobbying

- a. The use of lobbyists will not be required or preferred as a way to obtain access to employees. However, employees will strongly encourage any lobbyist wishing to meet

with the Governor or his staff regarding his or her client and/or principal to bring a principal of his or her client to such meeting.

- b. Former employees should not use their former positions for financial or personal gain or influence legislation or procurement decisions. Employees shall decline to communicate official government matters with any lobbyist who was an officer the preceding year.
- c. No agency shall be permitted to contract with any person to provide lobbying, as that term is defined in O.C.G.A. Section 21-5-70(5), services on behalf of that agency.
- d. Employees who promote or oppose the passage of any legislation by the General Assembly, or any committee thereof, shall coordinate all such activities with the Office of the Governor.

SECTION 9. JUDICIAL APPOINTMENTS

The following persons shall not be eligible for appointment by the Governor to fill a vacancy on the Supreme Court, the Court of Appeals, the superior courts, or the state courts: (a) any person who has made a contribution to, or expenditure on behalf of, the Governor or the Governor's campaign committee at any time after the vacancy occurs; or (b) any person who has made a contribution to, or expenditure on behalf of, the Governor or the Governor's campaign committee within the 30 days preceding the vacancy, unless such person requests and is granted a refund of such contribution or reimbursement of such expenditure.

SECTION 10. FAIR AND EQUAL ACCESS

Employees are required to afford all constituents fair and equal opportunity to express their concerns and ideas regarding State programs and policies without regard to their political affiliation, sophistication, or affluence. Recommendations and decisions made by employees in the performance of their duties shall be made without bias.

SECTION 11. POLITICAL ACTIVITIES

- a. Employees wishing to participate in political activities are responsible for complying with applicable federal and state laws.
- b. Employees are prohibited from soliciting or knowingly accepting any campaign contribution in a governmental building or office. "Accept" means to receive a contribution by personal hand-delivery from a contributor or agent. However, this does not apply when a government-owned building or any portion thereof is rented to hold a campaign fundraiser.

- c. Employees are permitted to express their opinions on political subjects and candidates and to take an active part in political campaigns outside of working hours, including wearing badges or buttons and displaying bumper stickers and posters. In addition, employees are encouraged to vote.
- d. Employees who wish to seek office must comply with applicable federal and state laws. In addition, employees must notify the designated Ethics Officer before announcing or qualifying for any elected position or office.

Section 12. Personal Use of Telephone and Internet Access

- a. Personal long-distance calls shall not be charged to State telephones. However, employees must use their long-distance credit cards or other personal resources.
- b. State-provided internet access is intended for public business. Employee use of the internet may be recorded and monitored. No employee is permitted to use or access the internet for pornographic, obscene, or other improper purposes.

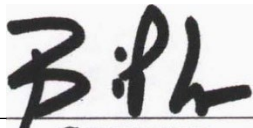
Section 13. Miscellaneous

There may be unique or compelling circumstances warranting exceptions to or waivers from these policies in certain individual cases. In those instances, approval of the Executive Counsel to the Governor is required.

Section 14. Sanctions

Each agency head shall make a copy of this Order available to all employees and institute procedures for its enforcement consistent with all applicable Georgia laws. Employees who violate this Order are subject to disciplinary action, including termination of employment, subject to review by the Executive Counsel. The agency head shall be responsible to the Office of the Governor for the faithful enforcement of this Order and shall report all alleged violations to the Inspector General.

This 14TH day of January 2019.


GOVERNOR

ATTACHMENT: 4.3.2p1.a2.

SAMPLE EMPLOYEE ACKNOWLEDGEMENT FORM

I acknowledge that as an employee of the Technical College System of Georgia, I am subject to ethical responsibilities contained in the Governor's March 30, 2017, Executive Order and other policies and procedures which are accessible to me in the Technical College System of Georgia's State Board Policy Manual located at <https://tcsgeorgia.edu/tcsgepolicy/>

ADDITIONAL LANGUAGE FOR COLLEGE EMPLOYEES

In addition, I acknowledge I am subject to the local policies and procedures of _____
Technical College located at [\[insert web address of college handbook or policy manual\]](#).

Employee Signature

Date

cc: Employee Personnel File