State Accounting Office of Georgia
Fiscal Leadership for Georgia

Statewide Accounting Policy & Procedure

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Sub-section: Statewide Travel Regulations		

Statewide Travel Regulations

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INTRODUCTION:

The travel regulations outlined in this document are effective on October 1st, 2010. These regulations are available on the State Accounting Office's (SAO) website at the following address:

http://sao.georgia.gov

All agencies are required to follow the minimum guidelines outlined in the Statewide Travel Regulations. Agencies are not authorized to set more lenient policies than the Statewide Travel Regulations; however, agencies may establish policies that further restrict an employee's travel if the agency determines that stricter policies are necessary; except that a mileage rate that is different than the rates established by SAO/OPB policy in accordance with OCGA 50-19-7 may **not** be adopted. Agencies are encouraged to utilize teleconferencing to minimize overall travel costs whenever possible.

Employees with questions concerning the travel regulations should first contact their organization's accounting office. Any unresolved questions may be forwarded to SAO at (404) 656-2133, or you may e-

mail your questions to the SAO at ***SAO_Travel@sao.ga.gov***. (Note: underscore in email address: SAO_Travel@sao.ga.gov).

AUTHORITY:

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 (OPB) 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."

DEFINITIONS:

A. 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.

B. AGENCY means any department, board, commission, or other organizational unit of government that is subject to these Statewide Travel Regulations.

C. COMMERCIAL TRANSPORTATION means any entity that offers transportation of people or goods to the public for pay.

D. COUNTY OR MUNICIPAL EXCISE TAX means the local taxes charged by hotel/motels for lodging, also referred to as "hotel/motel" or "occupancy" tax. This tax is separate from the state sales tax.

E. EMPLOYEE TRAVEL EXPENSE STATEMENT means the accounting document used as the basis to reimburse a state employee for travel expenses incurred while on official business.

F. FEDERAL PER DIEM RATE means the maximum allowance for expenses of 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.

G. HIGH COST AREA means 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 those counties which are assigned higher than the standard "CONUS" rates for meals and incidental expenses (M&IE) by the U. S. General Services Administration, and are identified in a separate policy document issued by SAO and OPB.

H. LODGING means a hotel, motel, inn, apartment, or similar entity that furnishes lodging to the public for pay.

I. MISCELLANEOUS TRAVEL EXPENSE means a necessary and reasonable expense incurred by a state employee while traveling on official business. This term does not apply to meals, lodging, mileage, or transportation costs.

J. MOTOR POOL VEHICLES means the interagency motor pool that is operated on behalf of the Department of Administrative Services' Fleet Support Services through Enterprise Rent-a-Car.

K. NORMAL COMMUTING MILES means the miles traveled on a regular (usually daily) basis from an employee's residence to the location most frequently associated with work performed outside of that residence (generally, headquarters). This should be a standard distance that does not change from one reimbursement request to the next.

L. OFFICIAL STATION means the physical work location an employee is permanently assigned.

M. 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.

N. PERSONAL MOTOR VEHICLE means a motor vehicle that is owned or leased for personal use by an employee. Personal motor vehicles include automobiles, aircraft, and motorcycles.

O. 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 meal per diem amounts.

P. POINT OF DEPARTURE means the beginning location used to calculate state-use miles traveled in a personal motor vehicle.

Q. TRAVEL ADVANCE means any payment to an employee for travel expenses that will be incurred for a scheduled, future trip.

R. 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.

S. TRAVEL EXCEPTION means written authorization for travel reimbursement of expenses generally not allowable under the Statewide Travel Regulations.

T. TRAVEL EXPENSES means meal, lodging, mileage, transportation, parking, and miscellaneous expenses.

AUTHORIZATION FOR TRAVEL:

Employees may be reimbursed for reasonable travel-related expenses incurred while on official business for the State. Subject to the provisions outlined in these travel regulations, the State Accounting Office and the Office of Planning and Budget have authorized reimbursement for the following expenses associated with 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;
- Certain miscellaneous expenses associated with travel, such as parking and toll fees

The specific policies regarding the reimbursement of travel expenses, as well as expense limits and required documentation are outlined in the following sections.

Exceptions to Travel Regulations

Situations may arise in the course of performing job duties that may require employees to incur travel expenses that are generally not reimbursable. SAO and OPB are authorized to grant one-time exceptions for unusual circumstances. The procedures for requesting exceptions are outlined on **Page 22**.

Authorization for Employee 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.

Agencies should establish a written policy designating persons/positions that may authorize and approve travel. Agencies may utilize blanket routine travel authorization for in-state travel. However, department heads or their designees should specifically authorize out-of-state travel prior to each trip. Signature of the approving official on the travel expense form constitutes authorization of employee travel. Each agency should provide its fiscal office with a list of all persons/positions authorized to approve travel expense statements. This information is necessary for fiscal office personnel to issue reimbursement travel payments.

REIMBURSEMENT PROCEDURES

Required Documentation of Travel Expenses

Employees requesting reimbursement for travel expenses are required to submit their claim to authorized personnel on the employee travel expense statement. A copy of the standard travel expense statement may be found on SAO's web site **www.sao.georgia.gov**; see also **Appendix A**. Agencies are authorized to make revisions to the standard form. However, all revisions must be approved by SAO and OPB.

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 subsequent sections;
- Explanation of any expenses which exceed the established limits and of any unusual expenses;
- 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 $1,000 or by imprisonment for not less than one nor more than five years.

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,
- Registration fees,
- Visa/Passport fees, and
- Any other valid expense over $25.

Receipts for the following expenses are required if amounts are more than **$25.00 threshold**:

- Gasoline purchased for rental vehicles,
- Parking,
- Tollway,
- Mass transit,
- Taxi, and
- Airport vans.

If the above items are over $25 and a receipt is not available, employees are required to include an explanation of the expense on the travel expense statement. Receipts for meals on per diem are not required, except as noted above. Credit card receipts are valid provided they contain complete details of the purchase. Other receipt requirements apply to the following items:

SUPPLIES - Any expenses claimed by the employee for purchases (i.e. supplies) on the travel claim form must be accompanied by a receipt regardless of the amount. Agencies should encourage employees to become familiar with price agreements and not purchase supplies that are available on price agreement.

PHONE - Receipts are required for all phone reimbursements. Official local or long distance business phone calls are a reimbursable expense. Any associated hotel access charges are also reimbursable. Receipts should show the date of the phone call, minutes used, and cost.

PERSONAL CELL PHONE - Reimbursement for personal cell phones for official business use while on travel status is permitted with documentation showing date and minutes of business call and appropriate computation of the cost per minute calculated by any method that results in the lowest cost per minute to the State.

BAGGAGE AND LUGGAGE FEES - Baggage and luggage fees are a reimbursable expense. Agencies and travelers should consider the extra fees charged by the airlines prior to making their travel arrangements and plan accordingly. When combining personal travel and State business travel, baggage and luggage fees should be allocated accordingly and be reasonable under the circumstances.

Frequency of Reimbursement

Agencies should reimburse employees for travel expenses at least semi-monthly. If an agency elects to reimburse on a monthly basis, the agency should have a provision to immediately reimburse any claim that exceeds $200. Otherwise, the agency should allow the employee the right to obtain a travel advance if requested by the employee.

Responsibility of Agency

State agencies should encourage employees to enroll in direct deposit to reduce the overall processing time of an expense statement.

Each agency head should designate a person (or persons) responsible for examining and approving claims for reimbursement under these travel regulations. Claims should be reviewed to ensure they are reasonable, accurate, and only cover expenses that were actually incurred by the employee. Claims that exceed the established limits should 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.

The accounting review process for approving travel expense statements will be left to the discretion of each agency.

PER DIEM ALLOWANCES FOR 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? *[See Chart on Page 7]*

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: ***(See High Cost Areas Policy***). 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 indicated on the statement.

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 10:59 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 10:59 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.

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 a.m. - 6:30 a.m.	—	—	—
—	L	D	6:30 a.m. - 11:00 a.m.	B	—	—
—	—	D	11:00 a.m. - 1:30 p.m.	B	—	—
—	—	D	1:30 p.m. - 5:30 p.m.	B	L	—
—	—	—	5:30 p.m. - 7:30 p.m.	B	L	—
—	—	—	7:30 p.m. - 12:00 a.m.	B	L	D

- What are the per diem rates?

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 High Cost Areas***

Policy) **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

Meals Associated with Overnight Travel Outside of Georgia

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 (less the $5 federal "incidentals" allowance; reimbursement of such incidental expenses are covered elsewhere in these travel regulations), at the discretion of the approving agency head or designee. The federal per diem rates (for locations within the continental United States) and breakdown by meal for federal per diem amounts may be found 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 as follows: **http://aoprals.state.gov**

Per diem rates associated with travel to high cost out-of-state areas should be approved by the agency head or his/her designee prior to the trip, in order that the employee might plan meals accordingly.
(See Policy on High Cost Areas)

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 department 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 department 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. ***(See Employee Group Meal Policy)***

- Employees may be reimbursed for noon meals that are part of a required registration fee that is paid by the employee. Note: In this instance, a per diem is not authorized; the registration fee is the basis for reimbursement.

- Employees on State business who travel more than 30 miles from home or headquarters on a work assignment, and are away for more than thirteen (13) hours may receive per diem for the noon meal, even when there is no overnight lodging. In addition to the noon meal:
    - Employees who depart prior to 6:30 A.M are entitled to per diem for breakfast
    - Employees who return later than 7:30 P.M. are 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.

It should be noted that the Statewide 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.

Meals 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.

Non-Employee Group Meals

Meals are provided for non-State employees under certain situations (See separate policy on ***Non-Employee Group Meals***).

Documentation Relating to Meals *(see also Reimbursement Procedures)*

Receipts are not required for meals, if claiming a per diem, except as discussed in the section labeled "Meals Associated with Overnight Travel in Georgia." Times of departure (for the day of departure) and return (for the day of return) should be noted on the employee travel expense statement to substantiate meals eligible for payment of per diem. All meals included as a part of conference registration fees, etc., should be noted on travel 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 approving official ***(See Policy on High Cost Areas).***

LODGING EXPENSES:

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.

Employees will be reimbursed for the actual lodging expenses, provided the expenses are reasonable. Each agency may establish its own policy regarding the maximum reasonable rates for overnight lodging.

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.

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.

When traveling on state business and hosting meetings, state employees are encouraged to explore opportunities to support these properties where cost-competitive. The current list of certified properties is available at the following web site:

http://www.greenseal.org/programs/lodging_properties.cfm

Reimbursement of Lodging Expenses for Overnight Travel Outside of Georgia

Lodging expenses for hotels/motels outside Georgia may exceed the maximum reasonable rates set by an agency. 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 agency head or other designated official 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 as follows: **http://aoprals.state.gov**

Lodging Associated with a Meeting or Seminar

Employees who stay at a hotel/motel that is holding a scheduled meeting or seminar 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 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.

Agency heads are authorized to approve overnight travel for such persons 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.

Agencies are required to keep records of all persons authorized for travel status under this provision. Such records must be maintained in a central location 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 agency head. Authorization for such travel must be done in advance of the scheduled event.

It should be noted that this provision only applies to conferences and other agency sponsored events that occur. 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 for 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.

Taxes Associated with Lodging Expenses

Employees should review hotel/motel receipts to ensure that taxes have been applied correctly to their lodging expenses in accordance with the state tax laws and regulations. Employees should attempt to resolve any problems with the billing prior to checkout.

- **Lodging paid directly by employee (personal credit card, personal check, or cash)**

State and local government officials and employees traveling within the state on official business are ***exempt*** from paying the ***county or municipal excise tax*** on lodging ("hotel/motel" or "occupancy" tax). [OCGA 48-13-51 (H)(3)]. Employees ***are required*** to pay any state/local sales and use taxes. The exemption when paying by personal credit card, check or cash applies ***only*** to the hotel/motel tax.

Employees are required to submit a copy of the hotel/motel tax-exemption form when they register at a hotel/motel. A copy of this form is provided in **Appendix A**. This exemption does not apply to employees staying at an out-of-state hotel/motel. Employees should be able to provide proper identification to document their employment as a state or local government employee.

Employees should be sure to present the hotel/motel tax-exemption form to the hotel at check-in. If the hotel refuses to accept the 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 statement.

The employee's agency is authorized to reimburse the employee for the hotel/motel tax if the employee provides the agency with the following information: employee name; date(s) of lodging, name, address, telephone number of hotel, and documentation from the hotel/motel of their refusal to omit the excise tax. The employee's agency should forward this information to the State Accounting Office by email to ***SAO_Travel@sao.ga.gov*** (note underscore in email address: SAO_Travel@sao.ga.gov) or by regular mail to 200 Piedmont Avenue, Suite 1604 West Tower, Atlanta, GA 30334.

- **Lodging paid directly by the State or local government (direct-bill, or government 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 should 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 (see also Reimbursement Procedures)

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 agency should be explained on the travel statement. Individuals responsible for approving travel expenses should review these explanations to determine whether the higher costs are justified and allowable.

TRAVEL by STATE OWNED or PERSONAL VEHICLES:

Mileage rates are comprised of tiers based on a determination of the most advantageous form of travel (see discussion of tiers below). 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" should be retained for audit purposes.

The mileage reimbursement encompasses all expenses associated with the operation of a personal motor vehicle, with the exception of tolls and parking expenses, which are reimbursed separately.

Privately Owned Vehicles (POV) Reimbursement Rates

Mileage rates are changed only upon notification from SAO/OPB via the SAO website or official communication; new rates should not be utilized based solely on GSA updates. By law, State agencies do not have the authority to enforce any other mileage rates than those in the applicable policy. **(*Mileage Reimbursement Rate Policy*)**

Tier 1 Rate. When it is determined that a personal motor vehicle is the most advantageous form of travel, the employee will be reimbursed for business miles traveled at the Tier 1 rate.

Tier 2 Rate. If a government-owned (agency-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 (Enterprise Rent-a-Car contract) is the recommended method of travel, but a personal motor vehicle is used, the employee will be reimbursed for business miles traveled at the Tier 2 rate.

Determination of Business Miles Traveled

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. Agencies should set internal (written) policies for establishing normal commuting miles/starting point for mileage reimbursement when an employee's regular business function requires the use of a personal motor vehicle for travel from residence to multiple locations in a given day, or when an employee's "headquarters" differ from day to day.

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 utilizes state-sponsored transportation alternatives (ex. MARTA), for which payments have been made for the period of time the employee is on travel status, the "normal commuting miles" should be calculated as the mileage from the employee's residence to the boarding site of the alternative method of transportation.
- 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 a 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.

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 Agency-Owned Vehicles

Agencies that maintain a fleet of vehicles should establish internal policies and procedures consistent with state fleet management policy for employees to request, utilize, and maintain the vehicles. Employees traveling in state-owned vehicles should purchase fuel using the state contracted fuel program credit card. If the vehicle should break down while traveling, the agency responsible for maintaining the vehicle will provide for repairs and roadside assistance to the driver.

Reimbursement for Parking Fees and Tolls

Agencies may reimburse employees who incur parking and toll expenses while on official business for the agency. Employees that attend offsite meetings or training sessions may also be reimbursed for parking expenses. 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 (see also Reimbursement Procedures)

All requests for reimbursement of mileage, parking, and toll charges must be documented on the employee travel expense statement.

Employees should claim mileage based on the most direct route from the point of departure to the destination. Personal/commuting mileage is then excluded to determine the actual state-use miles. 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 receipts for these expenses if the amount is over the $25 threshold. 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 COMMERCIAL or PUBLIC TRANSPORTATION:

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 commercial or public transportation must be approved by authorized agency personnel prior to the date of travel. When considering such a request, designated personnel should consider 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. Employees who choose to travel by personal vehicle when air travel is more cost effective should only be reimbursed for the cost of the lowest available airfare to the specified destination. In some instances, a higher airfare may be appropriate to accommodate for multiple stops and extended travel time.

Under such circumstances, state agencies may reimburse employees for expenses incurred for air travel, provided these expenses were approved prior to the date of travel. Additionally, State agencies may reimburse employees for reasonable expenses associated with selecting seats or checking bags. These expenses should be included in the total cost of the airline ticket.

Employees who require air travel should obtain the lowest available airfare to the specified destination by comparing rates as follows:

- Utilize the Internet (i.e.cheaptickets.com, orbitz.com, Travelocity.com)
- Contact your preferred travel agency as applicable
- Contact carriers directly

Tickets may be purchased using a state issued corporate charge card, state purchasing card, personal credit card (on an as-needed basis with prior approval of employer) or through invoicing by a travel agent.

Many travel agencies now charge small fees for issuing tickets. These fees, if reasonable, are part of the cost of travel. Employees may, therefore, be reimbursed for such costs, regardless of whether or not the airfare tickets were purchased through the State airfare contract.

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 State's integrity in financial matters. It is important that the actions of all State employees be above reproach.

In general, it is the State's policy that state officials or employees traveling by commercial air carrier travel in the most cost-effective manner and utilize the lowest possible coach fares. Officials or employees traveling by commercial air carrier will not be reimbursed for the portion of non-coach (first class, business class, etc.) 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 Commissioner of Public Safety certifies that specific air travel arrangements are necessary for security reasons.

It is the responsibility of agency officials to obtain necessary medical certifications for any employee that requires special air travel arrangements due to a medical condition. Agency officials should also obtain information specifying the expected length of time such condition would have an impact on travel needs. State agencies 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

State officials or 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 state official or employee from personally paying for an upgrade to non-coach travel.

For purposes of conducting official state business, state officials or employees may negotiate or arrange for upgrades to non-coach travel with individual commercial carriers if:

- The flight is international and over five hours in duration; and
- The carrier agrees not to charge any additional cost to the state.

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 affected 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. State employees are authorized to accept such indemnification if the travel inconvenience was imposed by the airline and there is no additional cost to the State.

Out-of-State Rental of Motor Vehicles

The use of commercially leased vehicles when traveling out of State will be left to the discretion of agency personnel responsible for authorizing travel. 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. This contract is available on the Internet at the following address:

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

Employees are also encouraged to contact travel agencies to identify the lowest available rates. Employees who are able to obtain lower rates through other companies should use these other companies to rent their vehicles.

Employees traveling on State 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. Contact DOAS Risk Management Services for more information.

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.

Travel by Railroad

State agencies may reimburse employees 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.

It is expected that airport vans will be utilized when available and practical, and when they are the lowest cost alternative.

Required Documentation of Expenses (see also Reimbursement Procedures)

All travel by rented or public transportation must be reported on the employee travel expense statement. Employees requesting reimbursement must submit receipts for travel by commercial air carrier or railroad 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.

MISCELLANEOUS TRAVEL EXPENSES

Telephone/Telegraph/FAX 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.

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

Visa/Passport Fees

When travel required by an employer 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.

Unallowable Expenses

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

- Laundry (allowable when overnight travel exceeds seven (7) consecutive days)
- Valet services for parking, when self-parking options are available
- Tipping for maid services
- Theater
- Entertainment
- Alcoholic beverages
- Visa/passport fees (except as noted above)
- Bank charges for ATM withdrawals

CORPORATE CHARGE CARDS AND TRAVEL ADVANCES

OCGA 45-7-25 and 45-7-26 authorize the payment of travel advances to employees of all State agencies, commissions, and authorities. State law also charges the Director of the Office of Planning and Budget with the responsibility for developing the necessary rules, regulations, and procedures to govern travel advances and to provide for proper and timely accounting of State funds advanced to employees once the employees have returned from travel status. The Office of Planning and Budget OPB Policy Memorandum No. 1 (Revision 3, 2006) addresses travel advances. The information provided in this section summarizes this policy statement.

In general, each agency is authorized to set specific policies and procedures regarding travel advances, provided the policies and procedures do not conflict with any regulations addressed in the remainder of this section.

Purpose of Travel Advances

The purpose of travel advances is to minimize the financial burden on employees while traveling on behalf of the State. This objective can be accomplished either by the issuance of corporate charge cards or by cash advances to the employees.

Corporate Charge Cards

Corporate charge cards may be issued to eligible employees upon approval by the agency head or his designee and the company issuing the corporate charge card. Corporate charge cards are beneficial because they:

- Reduce the employee's and the agency's cash flow by minimizing the need for cash advances;
- Reduce the frequency of reimbursements for travel expenses;
- Require no annual membership fee or finance charges if paid within the terms of the agreement;
- Provide emergency cash to the employee;
- Eliminate the need for the agency to direct pay airline tickets, travel agencies, and car rental agencies;
- Provide guarantee for hotel rooms and other services requiring a deposit; and

- Provide the agency with various financial reports regarding employee travel expenses.

Corporate charge cards are issued directly to the employee, and the employee pays all expenses charged to the corporate charge card. Therefore, there is no liability to the State or an agency, even if the employee defaults.

Employees who are issued corporate charge cards are authorized to use the charge cards for business purposes only.

Authority to Advance Cash for Travel

Since corporate charge cards are now available to employees, State agencies should minimize the use of cash advances. However, agency personnel should still consider issuing cash advances for the following circumstances:

- For justifiable reason(s), the employee has not received a corporate charge card;
- For employees who generally do not travel and are making a one time trip; or
- For special exceptions approved by the agency head.

The head of each agency, or other designated official, is authorized to advance State funds to employees traveling on behalf of the State. Funds may be advanced for anticipated subsistence (meals and lodging), as well as for mileage and other transportation costs which are reimbursable under these travel regulations. Travel advances are not required by State law or by these regulations, but are left to the discretion of each agency head.

Approval of Cash Advances for Travel

Agency heads, or their designees, are required to specifically authorize each cash advance made to an employee. The written authorization for a cash advance should be included on the travel advance authorization form (see **Appendix A**). This form should also be signed by the employee to document that the cash advance was received.

Amount of Cash Advance

Each agency may establish its own policies regarding cash advance limits. Agencies should consider the nature and probable duration of the travel when determining cash advance limits. The amount of a cash advance shall be related to the estimated cost of travel, as outlined on the travel authorization form, but shall be held to a minimum and allowed only when the agency head determines that an advance is warranted.

Employee and Agency Accountability of Funds Advanced

Each employee receiving a cash advance shall sign and date the travel advance authorization form acknowledging receipt of the funds. All employees are fully responsible for funds advanced to them and shall account for the funds in accordance with the Statewide Travel Regulations. Employees are liable for any advanced funds that are lost or stolen.

Neither state law nor these regulations, however, in any way relieve the agency head from the responsibility of accounting for all funds expended for travel purposes.

Recovery of Cash Advances Made for Specific Trips

When the actual travel expenditures reported on the travel expense statement exceed the amount of the cash advance, the employee shall be reimbursed for the additional travel costs incurred.

Cash advances for specific trips shall be recovered under the following three circumstances:

- When the actual travel expenditures reported on the travel expense statement are less than the amount of the cash advance, the employee shall reimburse the agency for the difference. This reimbursement shall be made at the same time that the travel expense statement is submitted;

- In the event of cancellation or indefinite postponement of authorized travel, any cash advances which were made shall be refunded immediately; and

- Outstanding travel advances should be recovered from terminating employees. Each agency head shall establish procedures to ensure that terminating employees do not have outstanding cash advances and have turned in their corporate charge cards.

EXCEPTIONS TO TRAVEL REGULATIONS

Sometimes unusual circumstances may arise that require employees to incur travel expenses that are not reimbursable under the current travel regulations. When this occurs, the agency head or other designated official may request an exception to the travel regulations, for the purpose of reimbursement.

Agencies should not consider approved exceptions to be a blanket waiver of the travel regulations. Exceptions are only granted for an individual or individuals participating in a scheduled event, and are only allowable for the specified dates of the event.

Agencies are encouraged to request exceptions for unusual travel circumstances, as needed. Agencies that deviate from the travel regulations, without receiving written authorization, could be cited in the Single Audit Report issued by the Department of Audits and Accounts.

Procedures for Requesting Travel Exceptions

Agencies requesting travel exceptions should submit their request in writing to the State Accounting Office. All written requests must be from the agency head or other designated official and must be submitted prior to the expected travel date. All written requests should include the following:

- 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, and
- The anticipated travel dates.

Note: Exceptions granted under these provisions apply only in circumstances in which an employee will incur expenses. See separate policy on group meals purchased by the employer.

Approval/Denial of Travel Exceptions

The State Accounting Office and the Office of Planning and Budget are responsible for approving or denying all requests for travel exceptions. Written documentation will be submitted to the agency indicating whether the request was approved or denied.

Travel Exceptions for Emergency Personnel

On occasion, agency personnel who are responsible for responding to emergency situations regarding public health and safety are called out after normal working hours and on weekends, or are required to work hours which far exceed the number of hours in a normal work day. Examples of such emergency situations may include: bioterrorism threats, arson investigations, gas leaks, or prisoner escapes. Given the nature of these jobs and the requirements placed upon such personnel during emergency situations, it may be appropriate for agencies to reimburse emergency personnel for certain meals and mileage incurred by personnel when they are responding to emergency situations.

State organizations may request a general authorization from the State Accounting Office and the Office of Planning and Budget to reimburse such personnel for certain meals and mileage incurred whenever they are required to respond to such emergency situations outside of their normal work hours. Such request must be sent to the State Accounting Office in writing, and must include the following information:

- Units within the agency that employ emergency personnel and an overview of emergency response activities;
- Titles of persons affected and a summary of job responsibilities;
- Number of persons in each job title to be covered by this authorization; and
- Frequency of emergency responses for each title (average on an annual basis).

Agencies that receive this general authorization will be permitted to reimburse emergency personnel for mileage, as appropriate, whenever authorized emergency situations occur. Employees may also be eligible for per diem allowances for meals when they are required to be on-site beyond their normal work hours. Under certain situations, meals can be provided for non-State employees as well. (See Policy on ***Non-Employee Group Meals***). However, in the event significant changes occur regarding the type of emergencies handled by the unit or changes in the group affected, the agency would be required to request a new authorization.

Agencies are required to retain this authorization in their files and must identify which travel expenses are directly related to this authorization. It is the responsibility of each agency to ensure that meals and mileage are paid only when appropriate. Agencies should be aware that such records will be subject to periodic review, outside the normal scope of the year-end financial audit.

COMPENSATORY TIME

Compensatory time awarded for personal hours spent traveling should be granted according to the Office of Planning and Budget/State Personnel Administration policy and any departmental policy established under that framework.

ACCOUNTING FOR TRAVEL RELATED EXPENSES

As noted in the ***Chart of Accounts***, expenses incurred for meals, lodging, mileage, or transportation costs should be recorded in the agency's accounting records as travel expense. The following subaccounts should be used in order to identify the particular expense being reimbursed:

Subaccount	Description
640001	Mileage
640002	Meals
640003	Lodging
640004 (*)	Other
640005	Commercial Transportation
640006	Enterprise – In State
640007	DO NOT USE
640008(*)	Board Members
640009	Fuel Charges for Rental Vehicles

(*) Subaccount 640004 may be used ***only*** when expenditures are not properly categorized in one of the other subaccounts (e.g., parking, porterage).

(*) Subaccount 640008 should be used by all State agencies to properly classify travel related expenses for board members.

Reimbursements for miscellaneous travel expenses discussed on **Page 17** of the Statewide Travel Regulations should not be recorded as travel, but should be recorded in the appropriate expense account. For example, reimbursement for business telephone calls should be treated as voice/data communications expense. In addition, registration fees reimbursed to employees should be recorded in the same manner as registration fees paid directly by the agency.

Accounting for Travel Expenses Incurred on Behalf of Another Agency

Periodically, an employee of one State organization may, in performing specific duties for another State organization, incur travel expenses as a direct result of performing such duties. The State organization making payment of such employee travel should record these expenses in account 640208/640209 (employee travel between State organizations) and subsequently submit a listing of such expenses to the Department of Audits and Accounts for inclusion in the annual Personal Services, Travel Expense and Reimbursed Expenses Compilation Report.

APPENDIX A

Appendix A includes a copy of all standard forms associated with State travel.

The forms included in this appendix are the:

- Employee Travel Expense Statement
- Exemption Form for Local Hotel/Motel Excise Tax
- Travel Advance Authorization Form