



DATE: June 12, 2013
TO: All Agency Heads and Chief Fiscal Officers
FROM: Alan Skelton, State Accounting Officer *TAS*
RE: Revised Statewide Travel Policy

The State Accounting Office (SAO), in cooperation with the Governor's Office of Planning and Budget (OPB), is pleased to provide you with the new *Statewide Travel and Expense Policy*, which becomes effective on July 1, 2013. The attached Policy has been revised and amended, providing all travelers with updated guidance to support the continued implementation of the State's comprehensive travel and expense program. The updated Policy can also be found on SAO's website at <http://sao.georgia.gov/state-travel-policy>.

KEY HIGHLIGHTS

- Section D: The IRS requirements regarding travel advances and reimbursements, as they relate to an employee's taxable income and the State's "Accountable Plan," have been further clarified and tied to the related State travel policies. *Travel advances and expense reimbursements will be exempt from an employee's taxable income if the applicable State policies are adhered to.*
- Section 4.1: Out-of-state per diem rates no longer include the \$5 incidental expense. Rather, *actual* incidental expenses will now be reimbursed separately for both in-state and out-of-state travel. "Incidental expenses" for travel purposes have been clearly defined. NOTE: International travel is handled differently and special attention should be given to the Policy when planning for it.
- Section 3.3: Clarification and guidance has been provided regarding exemption of certain state and local taxes related to hotel/motel lodging. The *State of Georgia Certificate of Exemption of Local Hotel/Motel Excise Tax* form has been updated on the SAO website to assist travelers in gaining compliance with this law. (<http://sao.georgia.gov/online-booking-tool>)
- Section 4.4: When a meal is provided on the day of departure or return during overnight travel, the full meal per diem reimbursement rate is now reduced by the amount of the provided meal(s) *before* the 75% proration.

- Section 4.5: Meal per diem was amended for *Non-Overnight* travel to remove the 75% reimbursement restriction. When eligibility requirements are met, an employee may receive 100% of the meal per diem for single day travel.
- Section 6.3: All guidance regarding Travel Advances has been moved and referenced in *OPB Policy Memorandum No. 1 (Revision No. 5) – Rules, Regulations and Procedures Governing the Payment and Accounting for Travel Advances*.
- Appendix A – Mileage Reimbursement Examples: Clarification, key definitions, and examples were provided to assist State employees (travelers and approvers) determine exactly what comprises reimbursable business mileage. Every traveler should work with his/her supervisor to determine their official “Primary Work Station” as described here and in Appendix D, Definitions.
- Appendix B – International Travel: Meals and Incidentals Reimbursements are better defined.

Although these represent some of the key changes and highlights in the revised *Statewide Travel Policy*, please note that there are extensive changes in verbiage to provided consolidation and clarity, where possible. Please ensure that all staff that travel within your agency are provided with a copy of the revised Policy and updated changes.

TEAMWORKS TRAVEL & EXPENSE SYSTEM

The State’s online booking system, TeamWorks Travel & Expense (TTE), includes programming enhancements to recognize the new Policy changes which affect calculations and audit rules within the Expense Reimbursement tool, etc. These enhancements will also become effective on July 1, 2013. TTE will apply the prior audit rules when completing expense reimbursements for travel that occurred prior to July 1st. Guidance for handling the transition period will be provided under separate cover.

And, lastly, this revised Policy is the culmination of several months of work, with significant input from many participating state agencies, universities and business units. I would like to thank all who participated in this effort as we strive to make your travel experience more efficient and effective.