State Accounting Office of Georgia
Fiscal Leadership for Georgia

Statewide Accounting Policy & Procedure

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Document Revision History

Date	Notes / Comments / Changes
05/01/2012	Statewide Travel Policy Issued
05/07/2012	Correct Appendix B for Business Class travel hours to 10
08/09/2012	Correct links for new SAO Drupal website launch

Introduction

Purpose

The purpose of this policy is to provide guidelines to state agencies for payment of travel expenses in an efficient, cost effective manner, and to enable state travelers to successfully execute their travel requirements at the lowest reasonable costs, resulting in the best value for the State. Teleconferencing instead of travel should be considered when possible. Each agency is charged with the responsibility for determining the necessity, available resources and justification for the need and the method of travel.

The policy is based on travel industry best practices and with total cost management in mind. As such, it is important for employees to understand the intent of the policy and work with their management on managing work related travel according to this Policy.

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."

Applicability

This policy applies to all State of Georgia agencies or organizations of state government whether or not the entity is on the GA Travel and Expense (GTE) system.

For personnel with disabilities, the agency has authority to provide reasonable accommodations during travel on official state business. Decisions regarding specific situations not addressed by this policy shall be made and documented by the agency.

Compliance and Accountability

Throughout this document, words like "must" and "should" are used. When the term "**must**" is used, no Agency or individual has the authority to deviate from the specific policy/procedure. The term "**should**" is used to convey that Agencies and individuals are expected to follow the policy/procedure as written and are required to justify any departures from such policy/procedure when the specifics of the situation indicate an alternate procedure is a reasonable departure from the recommended policy/procedure.

State agencies must comply with all provisions of this statewide policy. Periodically the State Accounting Office may perform a review of the agency's travel records to ensure compliance with all aspects of this travel policy. This policy may be revised based on the reviews. Appropriate and progressive sanctions for misuse will be implemented. All travel claims are subject to detailed audit by the Department of Audits and Accounts.

General Provisions

The State of Georgia reimburses travelers for reasonable and necessary expenses incurred in connection with approved travel on behalf of the State. The State encourages travelers to take advantage of State of Georgia arranged travel discounts whenever possible.

The State has implemented an online booking (GTE) system for booking airfare, hotel and car reservations. Use of the online booking system can significantly reduce the cost per transaction and State travelers are strongly encouraged to utilize this system. The State has also contracted for travel agency services with a designated travel management company (TMC) and requires that State agencies and organizations on the GTE system utilize this TMC when arranging travel and needing agent assistance. Certain travel discounts are offered by and can only be accessed via the GTE system, or via phone with the State's TMC. For agent assisted transactions, refer to the State Accounting Office (SAO) Travel website for relevant contact numbers and pricing.

A necessary expense is one for which there exists a clear business purpose and is within the State's expense policy limitations. A clear business purpose contains all information necessary to substantiate the expenditure including a list of attendees, if appropriate, and their purpose for attending, business topics discussed, or how the expenditure benefited the State.

Establishing policies and procedures for travel expenses enables the State to effectively comply with federal and state regulations. These policies and procedures apply to reimbursements from all State fund sources.

These policies are intended to be guidelines for the reimbursement of all State approved travel expenses. There are several key points to remember when incurring expenses on behalf of the State:

- Under no circumstances should an individual approve his/her own expense report. In most cases he/she should not approve the expense reports of a person to whom he/she functionally or administratively reports (see exceptions below).
- All expense reports must be submitted via the GTE system or via the manual expense reimbursement form if not on the GTE system, by the individual who incurred the expense.
- A large number of exceptions or policy violations will increase the likelihood of expense report audits.
- The State will not pay for personal expenses.

Refer to the State Accounting Office (SAO) Travel website for current information regarding system links, phone numbers, email and other Internet addresses, cost rates and dollar limitations.

Policies Applying To All Travel Expenses

A. Approval and Authorization

Written authorization prior to travel is no longer required. However, individual agencies may require prior authorization for certain kinds of travel.

A traveler's immediate supervisor or higher administrative authority must approve a travel

expense report before reimbursement will be issued. Agencies may require multiple approvers for certain expense reports; in these instances, the final approver in the submission process is held accountable. The approver should be in a higher level position of authority that is able to determine the appropriateness and reasonableness of expenses.

Exception – Presidents of institutions under the umbrella of the University System of Georgia or the Technical College System of Georgia are excluded from the requirement that their expense report must be approved by their immediate supervisor or higher administrative authority. However, processes should still be in place for their expense reports to be reviewed for appropriateness and reasonableness.

B. Role of the Approver

By approving travel expenses, the approver is attesting that he/she has thoroughly reviewed each transaction and the supporting documentation, and has verified that all transactions are allowable expenses. The approver is the "check" in the expense reporting process to identify potential or actual errors in expense reporting and is equally accountable for all expenditures. The approver role should be assigned to an individual who can judge the business appropriateness of each expenditure. It is recommended, but not required, that approvers have the responsibility of approving expenses for no more than 25 expense submitters.

Each transaction must be consistent with departmental budgetary and project/grant guidelines. The approver must be sure the correct funding sources are charged, in keeping with proper fiscal stewardship. Under no circumstances should an individual approve his/her own expense submission. Should expenses not meet approval guidelines, the expense approver may deny the expense. Denied expenses will be considered a personal expense to the employee and will be processed in accordance with the policies herein as either a reduction in the traveler's reimbursement due, an amount due the agency or a payroll deduction (future) accordingly. Upon granting approval of expense submissions, approvers are certifying:

- Appropriateness of the expenditure and reasonableness of the amount.
- Availability of funds.
- Compliance with funding agency regulations and State reimbursement policies.
- Completeness of documentation and accuracy.

C. Business Purpose Justification and Explanation Statements

In cases where a submitted expense does not conform to stated State policy, or if a receipt is lost or missing, an explanation is required when submitting the expense within the GTE system or via the manual expense reimbursement form if not on the GTE system. Each expense item within the GTE system has an available comment field for documentation of business purpose justifications or explanation statements. Comments must be provided in this field explaining why this exception to policy was necessary, and, if necessary describe the missing documentation. The individual's immediate supervisor or higher administrative authority must approve these statements.

D. Internal Revenue Service Requirements

In order for travel advances and reimbursements of travel expenses to be excluded from a traveler's taxable income, the State's travel policies must meet the Internal Revenue Service (IRS) requirements for an "accountable plan". The Statewide Travel Policy has been

developed with the IRS Regulations as its primary payment framework. Accordingly:

- Advances and reimbursements must be reasonable in amount, must be made for travel only, must be in line with actual costs incurred and must be within policy limitations. Expenses that do not comply with policy guidelines will be the obligation of the individual that incurred the expense.
- Travelers should submit expenses via the GTE system or via the manual expense reimbursement form if not on the GTE system substantiating the amount, date, use and business purpose of expenses, ideally within 10 days of the completion of the trip but no later than 45 calendar days. Expenses submitted in excess of 45 calendar days may not be reimbursed. Required receipts must be manually (non-GTE system) or electronically (GTE system) attached to the expense submission (For instructions on how to attach receipts, reference the GTE System User Reference Guide.
- Employees must return any advance amount in excess of allowable substantiated expenses when seeking reimbursement of the related travel.

E. Documentation and Receipt Requirements

IRS requirements are met by the submission of approved expenses into the GTE system or on the manual expense reimbursement form if not on the GTE system. The overall, specific business purpose of the trip should be clearly stated on expense submissions. Business purpose should include information such as:

- People involved
- Business topics covered
- Brief explanation of duties performed

Required receipts must be attached to the expense submission in the GTE system or with the manual reimbursement form if not on the GTE system. Receipts must contain appropriate detail, including starting and ending destinations, hotel charges, and detailed item charges. A specific business purpose for the expenditure must be noted on every expense submitted. Imaged or electronic receipts are required for the following:

- Air, lodging, and rental cars
- Visa/Passport Fees
- Conference registration fees
- All single expenditures greater than $25

F. Cost-Effective Transportation

The most cost-effective method of transportation that will accomplish the purpose of the travel should be selected. Among the factors to be considered should be length of travel time, employee's salary, cost of operation of a vehicle, cost and availability of common carrier services, etc. Common carrier shall be used for out-of-state travel unless it is documented that utilization of another method of travel is more cost-efficient or practical and approved in accordance with these regulations.

Section One: Air Travel

1.1 Booking

GTE system travelers are required to utilize the GTE system for booking travel or the State's TMC for agent assisted transactions if necessary; refer to the SAO Travel website for relevant contact numbers. Contacting the State's TMC directly for assistance is an incremental cost to the agency. Non-GTE system users should use the process established in their agency.

Travelers who are combining personal travel with business travel may only do so when the personal portion does not add any cost to the State. Travel arrangements must be made to accommodate the business duties of the traveler and not personal preference (see Section 7 on reimbursement for personal travel).

State contracted airfare tickets are not available for personal, companion or spouse travel. This is a requirement of the airlines and our failure to monitor the use of these contract airfares could cause their cancellation. Accordingly, persons booking tickets for non-official business using contracted rates will be subject to disciplinary action as well as payment of the difference between contracted airfare and full coach fares.

The State will pay for the airfare and/or penalty incurred for a change in plans or cancellation when the change or cancellation is required by the State or other unavoidable situations approved by the Agency head or designee. Travelers must state the business reason for the need to alter the flight reservation, and the total cost of the flight should be evaluated and approved as reasonable by the approver when completing the final expense report submission.

1.2 Lowest Logical Airfare

The State will reimburse for the cost of coach airfare. Travelers on State business should always select the lowest priced coach airfare that meets their approved most logical itinerary and State policy. They are expected to use their best judgment to save on airfare cost.

All state travelers using the GTE system are to purchase commercial airline tickets via online or through the state contracted TMC. While the use of the contracted TMC is mandatory, the state traveler has options for the type of airfare ticket purchased. The GTE system will offer multiple choices within the parameters specified by the traveler. This office strongly encourages use of lowest logical airfares, NOT state contract fares.

Travelers should use penalty or nonrefundable fares whenever feasible. These fares are typically lower in cost. If the flight is cancelled, the traveler will still have an opportunity to reuse the ticket. For GTE system users, the TMC will keep this information in the traveler's profile. Non-GTE system users should use the process established in their agency. If a refundable fare must be used, the difference in the cost of the flight should not exceed $150.

Lower cost flights should be chosen within two hours before or after the preferred flight time when the alternative flight saves $200.00 or more roundtrip. Lower cost

fares that are declined should be justified via the GTE system, or a written explanation attached to the manual expense reimbursement form if not on the GTE system, and related to the job functions of the traveler.

Travelers on State business may open and maintain frequent flyer/guest accounts with airlines, hotels, car rental companies, and other travel suppliers. The cost of these memberships is the responsibility of the traveler and will not be reimbursed by the State. Travelers may retain promotional items, including frequent flyer miles, earned on official state travel. However, if an employee makes travel arrangements that favor a preferred airline/supplier to receive promotional items/points and this circumvents purchasing the most economical means of travel, they are in violation of this travel policy. Costs for travel arrangements subject to this violation are non-reimbursable.

1.3 Business and First Class Tickets

Business and first class tickets are not reimbursable for domestic flights. Business class is only allowable for specific international travel (see Appendix B). It is not permissible to confirm a higher fare for upgrade eligibility or personal reasons. Upgrades at the State's expense are not permitted. Upgrades may be purchased after the travel is booked, at the traveler's expense only.

In addition, federal regulations require that U.S. carriers be used for foreign travel for trips funded by federally sponsored programs, unless a U.S. carrier is not available. See paragraph 1.3 below and Appendix B for additional guidelines regarding international travel.

1.4 International Travel

International travel for GTE system users must be made through the TMC. Refer to the SAO Travel website for relevant contact numbers. Non-GTE system users should use the process established in their agency. The traveler is responsible for knowing which visas and passports are needed. These fees are reimbursable if the travel is required and the traveler does not currently possess the valid documents. Receipts must be included for reimbursement.

Business class is reimbursable for international flights when the portion of the flight that is nonstop exceeds 10 hours in duration. Pre-trip approval for the additional expense is required. This does not include any time spent in between flights during a connection. See Appendix B for more details on International Travel.

1.5 Advanced Booking

Travel plans should be made as far in advance as possible, once travel dates have been confirmed. To obtain discounted rates, all flights should be booked at least 14 days in advance. Flights booked with less than 14 days advanced purchase require a written explanation for the booking delay for the approver. Approvers may deny charges that result from last minute airline booking. In order to avoid change fees, travel should not be made too far in advance and is suggested to be no more than 21 days.

1.6 Connecting Flights

Connecting flights should be chosen over nonstop flights when the connection does not add more than two hours to travel time and the connection saves $200.00 or more. Travelers are not required to take a lower fare if a change of airline at the connection point is required.

1.7 Alternate Airports

Travelers should view alternate airports for additional savings opportunities. Alternate airports within 60 miles of the home airport or the traveler's destination should be considered if the savings is $200.00 or more.

1.8 Cancellations

When a trip is cancelled after the ticket has been issued, the reservation must be cancelled. On the GTE system, this can be done via the online booking tool or the TMC. Non GTE system travelers should use the process established in their agency. Ticketed reservations must be cancelled at least one hour prior to the scheduled flight.

If the ticket is refundable, the GTE system traveler should notify the TMC and a refund requested. Non GTE system travelers should use the process established in their agency.

It is the traveler's responsibility to closely examine the cancellation/exchange rules and fees before purchasing.

1.9 Voids

If your trip is cancelled within 24 hours of ticketing, most airlines will allow the TMC to "void" the ticket that will reverse the airfare and avoid additional airline change fees. This is not applicable to Instant Purchase Fares. Non GTE system travelers should use the process established in their agency.

1.10 Exchanges

Credits for cancelled tickets should be used as soon as possible. Most airlines require tickets to be exchanged and used within one year from original purchase. Credits shall be used for their next trip if the airline serves the destination. Unused tickets that are not used prior to their expiration lose their value. It is the traveler's responsibility to use airline credits prior to expiration.

1.11 Other Expenses

Expenses for memberships in travel/airline clubs and/or daily club use are not reimbursable.

Most airlines are now charging for checked luggage and for curbside check-in. Baggage charges incurred for excess weight will not be reimbursed, unless an appropriate business purpose explanation is provided. In the event there is a charge for checking luggage, the State will reimburse for a maximum of one (1) piece of checked luggage.

1.12 Private Aircraft

The use of aircraft owned, rented, or operated by a traveler on State business is strongly discouraged. If it is determined that the use of this type of aircraft is advantageous (cost-efficient and practical) to the State, written pre-approval should be obtained and an explanation must be noted in the comments section of the expense report. The approval should be submitted with the traveler's Expense Report. In the comments section of the Expense Report the employee should add the following comment "traveled by private aircraft; registration number NXXXX; mileage calculated from U.S. DOT website".

Reimbursement for the use of private aircraft is calculated per mile based on the current reimbursement rate which can be found on the SAO website. This rate follows the published GSA rate. For calculating the mileage between airports, please visit the U.S. Department of Transportation Inter-Airport Distance website . For trips using airports not listed on this website, a reasonable alternative should be used, e.g., an official highway map. Airplane nautical miles (NMs) should be converted into statute miles (SMs) or regular miles when submitting a voucher using the formula (1 NM equals 1.15077945 SMs).

Lodging and meal expenses en route will not be reimbursed if the expenses are a direct result of the decision to take a personal aircraft, rather than commercial aircraft.

If a traveler opts to use a personal aircraft when use of commercial aircraft would be the most economical and advantageous for the State, the traveler will be reimbursed up to the value of the commercial airfare (lowest coach fare).

Section Two: Ground Transportation and Car Rental

2.1 Ground Transportation

Travelers are responsible for knowing which type of ground transportation is the least expensive. In some areas, it does make more sense to rent a car. When renting a car, the traveler should also consider parking fees and fuel costs. In other areas, public transportation may be the more economical alternative. This could consist of taxis, shuttles, or mass transit.

When traveling by air or train, travelers should use shuttle services or public transportation when such options are available and less expensive than other means of ground transportation.

2.2 Car Rental

If a temporary fleet vehicle is not available, state employees must choose the least expensive option between a rental vehicle or mileage reimbursement for use of their personal vehicle. The State of Georgia has a mandatory statewide contract with specified car rental vendors. These vendors and car rental rates can be located on the Department of Administrative Services (DOAS) website . Car rentals should be used when it is determined that renting a car is the most economical form of transportation. To determine the most cost effective means of ground transportation, refer to the car rental cost calculator form. Note: Travelers must decline optional fuel offerings.

When a rental car is necessary for GTE system travelers, reservations must be made through the GTE system or through an agent assisted call. Refer to the SAO Travel website for relevant contact numbers. This will ensure proper waivers are met and State rates are obtained under the mandatory Statewide vendor contract. Non-GTE system users should use the process established in their agency.

Renting outside the statewide vendor contract requires an approved waiver form SPD-NI005, from the State Purchasing Division in the Department of Administrative Services (DOAS). Approved waivers should be attached as a receipt in the GTE system or with the manual expense reimbursement form if not on the GTE system.

Approved car rental sizes are economy, compact, or intermediate (midsize). Other vehicle types require business-related justification. Vans may be rented when there are more than 4 travelers.

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. In addition, Loss Damage and Collision Damage are covered under the mandatory statewide car rental vendor contract. Note, when traveling to destinations outside the Continental U.S. (OCONUS) with the exception of Canada, the State Risk Management Department recommends that travelers accept collision insurance. Contact the DOAS Risk Management Services Department regarding any other questions related to rental car insurance coverage.

NOTE: The State liability policy is only in effect while the employee is using the rented vehicle for official State business. For this reason, personal use of the vehicle is prohibited.

In the event of an accident while driving a rental vehicle, contact the Risk Management Office at 1-877-656-7475 and the appropriate car rental vendor for claims handling.

Reimbursement will be made for reasonable charges for gasoline. This excludes renters at the Capitol Hill location who are furnished with a fuel card and are billed based on a specific calculation. Maintenance and oil changes are the responsibility of the rental company and will not be reimbursed by the State.

2.3 Personal Automobile

A state employee is only authorized to use his or her personally-owned vehicle, when: 1) it is the least expensive option (See Section 2.2, above.) and no temporary fleet vehicles are available OR 2) the supervisor determines in writing that use of the least expensive option is clearly not efficient. Travelers should secure supervisory authorization for use of a personally-owned vehicle in advance of such use.

Reimbursement is calculated per mile based on the current reimbursement rate, which can be found on the SAO Travel website, by viewing the Mileage Reimbursement Rates Policy. By law, the State mileage reimbursement rates follow the published General Services Administration (GSA) rates and are as follows:

- 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 based on the applicable GSA rates. Attach cost comparison calculator results along with other receipts as justification.
- Tier 2 Rate: If a government-owned (agency-owned) vehicle is available, and its use is determined to be the most advantageous form of travel to the state, OR if it is determined that a rental vehicle (under the State rental contract) is the recommended method of travel, but a personal motor vehicle is used, the employee will be reimbursed for business miles based on the applicable GSA rate.

Note that fuel costs are included in the per-mile reimbursement rate. If you request reimbursement for mileage you will not be reimbursed for fuel costs. In addition, **normal commuting miles must be deducted when calculating total mileage reimbursement**. Mileage travelled by State travelers between their residence and primary work station is considered commuting miles. Commuting costs are not reimbursable.

Exceptions:

- If travel occurs on a weekend or holiday outside of the normal work schedule, 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, and does not have an official “duty station”, 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.

Tolls and reasonable parking charges will be reimbursed in addition to the mileage allowance. While there are no maximum limits for parking, employees are encouraged to utilize low-cost, long-term parking to minimize the cost.

While driving your personal vehicle on State business, the State provides full liability coverage and personal immunity for the employee for damages and injuries the employee may cause to others. It does not, however, provide coverage for the damages to your personal vehicle.

Cost of repairs to a vehicle, whether or not they result from the traveler's acts, are not reimbursable.

Under no circumstances will the State reimburse parking fines or moving violations.

Any reimbursement of mileage claims paid to an employee in excess of rates stipulated in this policy must be refunded to the State or characterized as taxable compensation to the employee. See Appendix A for mileage reimbursement examples.

2.4 Other Transportation

The most reasonable and customary means of transportation should be used when traveling to and from airports or other transportation terminals. The State will reimburse for shuttle or taxi fares to and from airports and railroad stations when such service is not included in air and rail fares, and where public transportation is not practical. Taxi fares between business meetings while on travel status are reimbursable.

Travelers who incur parking and toll expenses while on official business for an agency may be reimbursed.

Section Three: Lodging

3.1 Lodging Expense

The traveler should select the least expensive option available taking into consideration proximity to the business destination and safety. The traveler or the travel arranger must inquire about the government rate available or the conference lodging rate and select the lowest available rate. When the hotel or motel is the conference or convention site, reimbursement will be limited to the conference rate, if available.

Travelers on State business are allowed lodging expenses when their destination is located more than 50 miles from both their headquarters and residence. Written pre-approval must be obtained when lodging is required within this 50 mile radius. The approval must be submitted with the traveler's receipts when requesting reimbursement.

Lodging expenses are reimbursed at actual cost provided they are reasonable and comparable to GSA rates. All lodging claims must be documented by receipts and must be at a business that offers lodging to the general public such as a hotel or motel and not a private residence.

Upgraded accommodations that are an additional charge are not allowed. A complimentary upgrade should be noted on the expense report.

3.2 Booking

GTE system travelers are required to utilize the GTE system for booking lodging arrangements or the State's TMC for agent assisted transactions; Refer to the SAO Travel website for relevant contact numbers. Note: arrangements associated with a conference where you have to book directly with the hotel or your agency is hosting a conference should be handled accordingly. Non-GTE system users should use the process established in their agency.

3.3 Special Discount Rates and Tax Exemptions

When making travel arrangements, the GTE system will display the various hotels and rates available. Non GTE system travelers should remember to inquire about any available discount hotel rates for state government employees. Many hotels have discount rates available for State employees with appropriate identification.

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)].

Travelers are required to submit a copy of the hotel/motel tax-exemption form when they register at a hotel/motel. A copy of the Hotel Exemption Occupancy Form is located on the SAO travel website. If the hotel refuses to accept the form at check-in, the traveler 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 check-out time, the traveler should pay the tax. GTE system travelers should classify this tax as occupancy tax and provide an explanation when submitting their expense report.

Travelers must be able to provide proper identification to document their employment as a state or local government employee. This exemption does not apply to travelers staying at an out-of-state hotel/motel.

In addition to the in-state hotel/motel tax exemption, as a government entity, the State may not be subject to Georgia sales tax. Travelers should make every effort to avoid payment of sales tax when payment method is other than a personal payment method. When utilizing the GTE system or TMC, the travel agency will make every attempt to ensure that taxes are exempted at time of booking.

3.4 Cancellation

Travelers should not book nonrefundable rates or rates that require a deposit unless required by conference lodging. It is the traveler or arranger's responsibility to understand the cancellation rules of the room confirmed. No-show charges and penalties will not be reimbursed when the traveler does not cancel reservations within the allotted time. Nonrefundable rates cannot be changed or cancelled; therefore, the traveler is accepting the risk of a non-reimbursable cancelation fee.

In a case where all efforts have been taken, and a fee is still charged, an explanation must be provided when submitting the traveler's expense report in order for the fee to be reimbursed.

3.5 Conference Lodging

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 to avoid excessive transportation costs between a lower cost hotel/motel and the location of the meeting.

When the conference does not have an official hotel, the traveler is required to obtain a property within reasonable proximity to the conference.

Section Four: Meals and Incidental Travel Expenses

4.1 General

Generally, meals and certain incidental travel expenses are reimbursable on a per diem basis (not actual expenses) for overnight official business travel outside the traveler's official station. When filing an expense report in the GTE system, the travel allowance functionality will assist the traveler in obtaining the proper per diem amounts based upon travel to specific cities. For specific information on filing an expense report and utilizing travel allowance functionality, visit the SAO Travel website. Per diem expenses do not require receipts.

In-state travel per diem rates only include the cost of meal expenses and not incidental expenses. Incidental expenses include: fees and tips given to porters, baggage carriers, bellhops, hotel housekeeping, stewards or stewardesses, and hotel staff, transportation between places of lodging or business and restaurants, and mailing costs associated with filing expense reports and reimbursements due to the State. Incidental expenses may be reimbursed separately as they are excluded from the per diem rate.

Out-of-state per diem rates follow the appropriate GSA per diem rates. These rates, as well as a breakdown by meal, can be found on GSA's website. The GSA per diem rates include both the cost of meals and incidental expenses. Accordingly, for out-of-state travel, incidental expenses are not reimbursable separately as they are included in the per diem rate.

When meals are offered as part of a conference fee or when the traveler hosts or is hosted by another party while on travel status, the traveler must acknowledge these meals while completing the travel allowance portion of the expense report. When meals provided are reported in the travel allowance section, the per diem rate should be adjusted to comply with the published GSA policy.

4.2 Reimbursement Amounts when Traveling

Employees traveling overnight within the State of Georgia 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 traveler is eligible. 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. The current standard in-state per diem rates are located on the Meal Allowance Schedule on the SAO Travel website.

Employees who are provided meals during the course of their travel must deduct a corresponding meal rate from their per diem reimbursement claim for each meal provided: $6.00 breakfast, $7.00 lunch, $15.00 dinner or the corresponding equivalent in a high cost area (see below).

Meals include those provided by hotels, meetings, conferences, or any other source. If a continental breakfast or reception is offered as part of the travel event and the food/timing is sufficient to serve as a meal, the traveler must reduce the per diem by the appropriate allowance amount. If a meal is offered as part of a conference and

the traveler has medical restrictions, the traveler should make every effort to have the conference facilitate his/her needs by the deadline specified by the conference. If the conference does not honor the request, the traveler is not required to deduct the applicable meal allowance from the per diem. However, the traveler must include a note or other documentation with the Travel Expense Reimbursement form documenting this information.

4.3 In-State High Cost Area

Increased per diem allowances are available in certain locations designated as high-cost areas. The high cost areas in Georgia and the current high cost rates for these areas are located on the Meal Allowance Schedule of the SAO Travel website.

4.4 Day of Departure and Return

Travelers are eligible for 75 percent of the total per diem rate on the first and last day of travel and on single day trips where continuous travel is equal to or greater than 12 hours. For example, if the per diem rate allows a *$28* total reimbursement, *$21.00 [($28 x .75) = $21]* would be allowable on a travel departure or return day.

For trips involving multiple travel destinations, base the reduction on the per diem in effect for where the night was spent as follows:

- Departure Day: Where you spend the night.
- Return Day: Where you spent the night before returning to home base.

When meals are provided at no cost in conjunction with travel events on a travel departure or return day, the full meals per diem reimbursement rate is reduced by the full amount of the appropriate meals after the 75% proration. For example, if the per diem allows a $28 total reimbursement, and lunch was provided at no cost on a travel departure or return day, the total allowable reimbursement for that day would be $14 [($28*.75) - $7 lunch = $14)].

4.5 Meal Per Diem During Non-Overnight Travel

Employees on State business who travel more than 50 miles from home or headquarters on a work assignment, and are away for more than twelve (12) hours may receive 75% of the total day's per diem rate, even when there is no overnight lodging. Each Agency Head or their designees are to determine the reasonableness of when an overnight stay is justified.

4.6 Meetings

Luncheon or dinner meetings sponsored by the State will be paid under contract; therefore, no claims for such expenses may be presented on the travel expense report.

Employees on official business attending luncheon or dinner meetings, not sponsored by the State, are entitled to receive reimbursement for actual costs incurred, provided that:

- The luncheon or dinner meeting is planned in advance and includes persons not employed by the State.

- The meal is an integral part of the meeting.
- The meal is served at the same establishment that hosts the meeting.
- The purpose of the meeting is to discuss business and the nature of the business is stated on the travel expense report.

For travelers using the GTE System, these types of costs should be coded to expense type Meals – Actual Meal Allowance when the traveler creates their expense report in the GTE system. Non-GTE system users should use the process established in their agency.

4.7 Employee Group Meals

Under certain infrequent circumstances, employees may be required to remain at the work site during mealtime. Such circumstances include emergency situations such as prison escapes, but may also include intra-departmental meetings or training sessions, where the meeting or training session extends beyond the meal times and the employees are not permitted to leave the premises of the meeting site.

Under these and similar circumstances, organizations may purchase meals for the affected employees. Purchase of such meals should be approved by a higher level approving authority prior to the date of the event (for non-emergency situations). Such expenditures are limited to the purchase of meals and necessary beverages only (this does not include snacks). Meal limits outlined in the State of Georgia Travel and Expense Policy must be adhered to. Meal expenses associated with meetings/training sessions must be documented by a copy of the formal written agenda. In all instances, the traveler for whom meals were purchased must include a list of attendees in the GTE system.

For travelers using the GTE system, these meals should be coded to expense type "Group Meals". Non-GTE system users should use the process established in their agency. As noted above, documentation of the purchase must be retained. This account will be subject to special audit scrutiny, to ensure that such expenditures are infrequent, rather than routine.

4.8 Non-Employee Group Meals

Meals may be provided to individuals who are not employed by the State under the following circumstances (**all** criteria must be met):

- Such individuals are serving in an advisory capacity or providing pro bono service to a State organization.
- A meal is required because the timing of the meeting/service is such to allow for adequate travel time to the meeting site in the morning, and return to residence in the afternoon, so as to avoid unnecessary travel expenses (overnight stay) on the part of the participants.
- The meal is approved by a higher level approving authority prior to the date of the event. Such expenditures are limited to the purchase of meals and necessary beverages only (this does not include snacks), and meal limits outlined in the State of Georgia Travel and Expense Policy must be adhered to.

These meals should be charged to the expenditure account, "Group Meals". A copy

of the meeting agenda or description of the service activity (with appropriate approval) should be included as backup documentation and attached as a receipt in the GTE system or attached to the manual expense reimbursement form if not on the GTE system. Additionally, a general description and the total number of people that will be attending the activity (e.g., advisory board members, local government leaders, etc.) should be attached.

This account will be subject to special audit scrutiny, to ensure that such expenditures are infrequent, rather than routine. This policy does not allow the purchase of meals for a "lunch meeting" in which the meal and the meeting are one in the same. See section 4.6, Meetings.

4.9 Special Meals

Reimbursement designed for those occasions when, as a matter of extraordinary courtesy or necessity, it is appropriate and in the best interest of the State to use public funds for provision of a meal to a person who is not otherwise eligible for such reimbursement and where reimbursement is not available from another source. Requests should be within reason and may include tax and tips. Itemized receipts are required. Examples include:

- Visiting dignitaries or executive-level persons from other governmental units, and persons providing identified gratuity services to the State. This explicitly does not include normal visits, meetings, reviews, etc, by federal or local representatives.
- Extraordinary situations are when State employees are required by their supervisor to work more than a twelve-hour workday or six-hours on a weekend (when such are not normal working hours to meet crucial deadlines or to handle emergencies).

All special meals must have prior approval from the Agency Head/Commissioner unless specific authority for approval has been delegated to a department head for a period not to exceed one fiscal year.

Section Five: Miscellaneous Expenses

Reimbursable expenses include but are not limited to the following:

- Business office expenses (copy services, postage, supplies) and business related phone calls, faxes and internet fees
- Conference/Registration fees
- Costs related to passports and travel visas when necessary to accomplish the official business purpose of the trip
- Currency conversion fees
- Baggage handling services
- Laundry or cleaning expenses on trips lasting seven (7) days or more

Non-reimbursable expenses include but are not limited to the following:

- Airline, car, and card membership dues and club fees; travel upgrade fees (air, rail, car)
- Alcoholic beverages
- Bank charges for ATM withdrawals, except on international travel
- Childcare costs
- Clothing or toiletry items
- Commuting between home and workplace
- Country Club dues
- Expenses related to vacation or personal days taken before, during or after a business trip
- Haircuts and personal grooming
- Laundry, cleaning, pressing costs for trips of less than seven days
- Loss Damage Insurance when State agency is available and another auto agency is utilized
- Loss or theft of cash advance money or airline tickets
- Loss or theft of personal funds or property
- Lost baggage
- Luggage or briefcases
- Medical expenses while traveling
- Mini-bar charges
- Movies
- No-show/Cancellation fees or fees related to hotel late check-out (unless business or weather related)
- Personal reading materials (magazines, newspapers, etc.)
- Personal vehicle maintenance
- Personal entertainment
- Personal Pet care
- Recreational expenses
- Saunas, massages
- Shoe Shines
- Souvenirs or personal gifts
- Traffic citations (moving violations), parking tickets, court fees and other fines
- Travel accident insurance premiums

- Valet services for parking, when self parking options are available, unless there are valid security reasons

Section Six: Payment Methods

6.1 Georgia Travel and Expense System Accounts

The State of Georgia has established Georgia Travel and Expense System Accounts (GTESA), which are used to purchase airfares and lodging for travelers who utilize the GTE system. The purpose of GTESA is to minimize the financial burden on employees and administrative costs while traveling on behalf of the state. GTESA's are ghost accounts for which plastic cards are not issued. Non-GTE system users should use the process established in their agency.

6.2 Personal Cards

Personal credit cards or cash should be used for all other reimbursable travel expenses.

6.3 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.

For travelers using the GTE system, reimbursement of expenses occurs in a matter of days. Therefore, advances should be limited to employees with a compelling financial need. These travelers may request an advance within a reasonable period of time before an official business trip to cover expenses that will be ultimately reimbursed by the State. The employee's immediate supervisor or higher administrative authority must approve a travel expense advance. For details on how to request and route an expense advance for approval, refer to the State's GTE System User Reference Guide

A travel advance should be submitted via the GTE System a minimum of 5 business days prior to travel. Any requests not made within that time should be done outside of the GTE system to ensure receipt. Justification must include a breakdown of all costs.

Non-GTE system users should use the process established in their agency for requesting and issuing advances.

All agencies should carefully consider the need to issue cash advances. It is strongly recommended that a travel advance should not be made for less than $500. Cash Travel advances should not be granted for subsistence only.

Continuous Advances

Continuous advances should be administered outside the State's GTE system and related processes. Agencies using the GTE system and Non-GTE system users should use the process established in their agency for administering continuous

advances.

6.4 Expense Advance Reconciliation

Any portion of an advance that was not used must be returned to the State, via check, as soon as possible, but no later than 45 calendar days after the completion of the trip or event. In cases where the planned trip or event is canceled, any advances must be reconciled and the funds returned through the applicable process as soon as possible. In either case, failure to do so will be reported to the agency and the employee will be subject to disciplinary action. Open advances that are 180 days after the date of travel will be deducted from the employee's pay. Upon termination of employment, all employees must promptly account for and return any outstanding advances, or open advances will be deducted from the employee's final pay. For agencies using the GTE System, travelers must submit all expenses in the GTE system, "matching" the expenses to the approved advance. Refer to the State's GTE System User Reference Guide for detailed procedures. Non-GTE system users should use the process established in their agency.

A traveler must reconcile outstanding Expense Advances before a new one will be issued, except when another trip begins within five working days of the previous trip or when multiple advances are issued for the same trip.

Individuals who require payroll deduction for un-reconciled Expense Advances to collect amounts due the State will not be eligible for advances in the future.

Section Seven: Reimbursement for Travel Expenses

7.1 General

Employees are expected to exercise good stewardship of funds when traveling on official business. Any expenditure disallowed by the State is the responsibility of the employee.

Note: IRS guidelines state any expense not submitted within 60 days of the completion of the trip becomes taxable income to the traveler.

7.2 Expense Reimbursement Timing

Travelers should submit all expenses for reimbursement and reconciliation ideally within 10 days of the completion of the event or trip but no later than 45 calendar days, but preferably held until a reimbursement of at least $10 is due.

7.3 Expense Reimbursement Submission

Whether using the State's GTE system or the existing processes in an agency that is not using the GTE system, employees are responsible for their own expense reports. The State's GTE system provides the ability for a "delegate" to create an expense report on behalf of another employee. The employee who incurred the expense, however, must personally submit the expense for "routing" to the appropriate approver by logging into the State's GTE system and submitting the expense. For training documentation on how to utilize this functionality refer to the GTE System User Reference Guide.

Non-GTE system users should use the process established in their agency.

Employees are responsible for ensuring that expenses claimed in the travel expense report are proper, accurate, and incurred for official business. A traveler who knowingly presents a false or fraudulent claim may be subject to penalties under criminal statutes.

Reimbursement due to the traveler will be made by direct deposit or check via the accounts payable process.

7.4 Receipts

Travelers must always obtain receipts, except when per diem travel allowances are claimed. Not all receipts must be submitted with a travel expense report, but may be requested for verification or audit. Itemized receipts should include:

- Name and address of the vendor
- Date of service
- Description of service
- Amount paid for each individual item

Credit card slips and statements are not acceptable in lieu of receipts.
Travel expense reports may be selected for audit at any time and all required receipts must be retained by the traveler for three years after the travel date if not attached to the expense report.

Receipts are required with the travel expense report for the following expenses regardless of dollar amount:

- Airline fares
- Hotel expenses
- Rental car expenses
- Breakfast, luncheon, or dinner meetings unless claiming a per diem
- Registration Fees
- Visa/Passport fees

No expense will be approved if a required receipt is missing.

Receipts are not required for the following expenses if individual amounts are less than $25:

- Gasoline purchased for rental vehicles
- Parking
- Tollway
- Mass Transit
- Taxi
- Airport vans

7.5 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).

If the State organization incurring the expense needs to charge back the State organization they incurred travel expenses on behalf of, this will need to be done manually and outside of the GTE system.

7.6 Personal Expenses

Reimbursement of personal expenses shall not be authorized for payment at any time. See Section 5 for a list of non-reimbursable expenses.

7.7 Combining Personal Travel with State Business Travel

For in-state and out-of-state trips that combine personal travel with state business travel, reimbursement will not exceed the amount of what it would have cost the state if the traveler did not combine personal travel with business travel. Combining State travel with personal travel does not in and of itself provide justification for using a private vehicle rather than a state-owned vehicle.

For out-of-state trips between points where scheduled airline service is available and where travelers are combining official state travel with a holiday, weekend trip, vacation or other personal travel, payment will be based on the cost of round-trip coach airfare and the meal and lodging per diems to which personnel would have been entitled while traveling by air or by the least expensive reasonable means of travel.

When combining personal travel and state business travel, baggage and luggage fees should be allocated accordingly and be reasonable under the circumstances.

Note: The employee is responsible for any additional costs incurred in booking personal travel combined with business travel.

7.8 Provisions for Authorized Non-State Individuals Including Volunteers

Agencies may authorize payment, either directly or indirectly, for costs of meals, lodging and transportation for authorized non-state individuals, including volunteers, even when there is no overnight stay. Payments for travel expenses must be authorized in advance in writing, unless the non-state individual has previously been approved to travel by virtue of an approved description of job duties that include travel. Examples of non-state individuals are a member of a state advisory committee, an intern, an agency volunteer, a job applicant or a student traveling on official State business.

Authorized non-state individuals are usually paid based on per diem rates, but in unusual circumstances, the agency may reimburse actual and necessary expenses. All reimbursements for actual and necessary expenses will require receipts. If the non-state individual is receiving a payment directly from the State, this must be done outside of the GTE system. Non-GTE system users should use the process established in their agency.

Regarding the mileage rate for volunteers, the IRS has stated that as long as volunteers are being reimbursed under an accountable plan, they can receive up to the current federal mileage reimbursement rate.

7.9 Personal Service Contractors

If an agency chooses to reimburse travel expenses as part of the compensation to a personal service contractor, there must be a provision in the personal service contract establishing rates for travel reimbursement, provided the authorized travel occurs. Requirements of this policy, must govern any travel reimbursements to personal service contractors. Any reimbursement paid directly to the personal service contractor must be done outside of the GTE system. Non-GTE system users should use the process established in their agency.

7.10 Travelers with Physical and Medical Conditions

The impact of travelers with medical conditions while on state travel should be considered on a case-by-case basis. Compliance with the Americans with Disabilities Act (ADA) is mandatory. Each department has the authority to provide reasonable accommodations during state travel for travelers with disabilities.

All state employees are to be afforded equal opportunity to perform travel for official state business even if the travel costs for disabled travelers will exceed what would normally be most economical to the state. For example:

- When a traveler uses a wheelchair and it is necessary to pay more for an airline ticket so the traveler can fly on a larger airplane that can accommodate the wheelchair.
- When a traveler has hearing or vision impairments and there is a cost of providing auxiliary aids and services to enable the traveler to successfully

accomplish the purpose of the travel.

The extra travel costs required to comply with ADA shall be documented and kept on file by the authorizing approver

Section Eight: Policy Exceptions

8.1 Overview

Requests for exceptions to State travel policy should be infrequent and requested in advance. The **SAO and Office of Planning and Budget (OPB)** will generally not grant exceptions to travel policy when it appears that with proper planning and reasonable effort, the additional costs could have been avoided. Repetitive requests for similar exceptions, particularly after-the-fact requests, will be carefully reviewed and when circumstances warrant, denied.

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.

8.2 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 Section 4.8 on group meals purchased by the employer.

8.3 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.

Appendix A: Mileage Reimbursement Examples

The following are examples that depict situations in which an agency may consider a traveler's personal vehicle mileage a business expense and the transportation expenses reimbursable, versus personal commuting and the transportation expenses not reimbursable.

Business Miles versus Commuting Miles

Residence: the place where you personally reside. Mileage between your home and your primary work station is a personal commuting expense.
Primary work station: Your regular or primary work station or work location.

Temporary work station: a place where your work assignment is realistically expected to last (and does last) one year or less. A temporary work station would also include meeting sites held away from the primary work station.

Quick examples of reimbursable mileage:

- An employee drives from his/her residence to attend a meeting.
- An employee works at his/her primary workstation and drives to a temporary workstation.
- An employee drives directly to a temporary workstation passing his/her primary workstation.
- An employee leaves from his/her residence on the weekend to conduct state business outside of the normal work schedule.

Comprehensive examples of reimbursable mileage:

1) An employee's residence is in Duluth but he/she works in Atlanta. The employee's normal commute mileage is 60 miles roundtrip (RT). The employee leaves in the morning from his/her residence to attend a meeting in Lawrenceville and return to home Duluth. The total distance travelled is 40 miles RT. The employee's business miles (40) are less than the normal round trip commute miles (60) so there is no reimbursement.

   The *direction* of the temporary work station from the primary work station is not factored into the reimbursement. The normal commute miles must always be subtracted when an employee travels from their residence to a temporary work station.

2) Employee's normal commute is 30 miles one way. The employee traveled from home to his/her primary work station. That afternoon he/she traveled to a temporary work station in Cartersville which is 44 miles from the employee's primary work station. The employee returned home from the temporary work station which was a distance of 54 miles. The employee's business miles traveled are 68 miles (98 actual miles less 30 miles normal one way commute).

3) Employee's normal commute is 15 miles one way. Employee travels from home past his/her primary work station on the way to a temporary workstation for a total of 24 miles. At the end of the day the employee drives home. The employee's business miles traveled are 18 miles (48 actual miles

minus 30 round trip commuting miles).

4) Employee's normal commute mileage is 15 miles one way. Employee leaves from home on Saturday and drives to his/her primary workstation outside of his/her normal work schedule and returns to his/her residence at the close of the day. The employees total business mileage is 30 miles. If travel occurs on a weekend or holiday outside of the normal work schedule, mileage is calculated from the point of departure with no reduction for normal commuting miles.

Appendix B: International Travel

Approval Authority

In addition to all other policies set forth in this travel policy, the following policies must be adhered to when traveling internationally. The following approvals must be obtained in advance, dated and submitted with the traveler's expense report.

If the traveler is…	Then, approval must be made in advance by…
A State employee	The respective agency head or designee
An agency head	A higher level authority

Air Travel Emphasized

The guidelines stated previously for air travel also apply to international travel. **Business class** travel may be approved under the following circumstances:

- When it does not cost more than the lowest available tourist/coach fare (comparison must be attached to travel voucher), or
- For travel to western Europe if the business meeting is conducted within three hours of landing, or
- For transoceanic, intercontinental trips involving flight-time of more than 10 consecutive hours.

Reimbursement for first class travel is prohibited.

With proper documentation, justification, and approval the State will reimburse:

- Commission for currency conversion or traveler checks when deemed necessary.
- Services of guides, interpreters, packers, or drivers when deemed necessary.
- Fees for the issuance of passport or visa, inoculations, and affidavits when required for business international travel.

The Fly America Act was enacted to mandate the use of U.S. flag air carriers for federally funded international travel. The Federal Travel Regulations requires international flights be on U.S. flag air carriers whenever possible, which is accomplished when code sharing is present. Code sharing occurs when two or more airlines "code" the same flight as if it was their own. In other words, the international flight may be on a foreign air carrier's plane, but is considered the same as one operated by an U.S. flag air carrier. Compliance with the Fly America Act is satisfied when the U.S. flag air carrier's designator code is present in the area next to the flight numbers on the airline ticket, boarding pass, or on the documentation for an electronic ticket (passenger receipt).

What does this mean to you? If you are scheduling international travel that is federally funded, you must ensure that all flights, where possible, are scheduled on U.S. flag air carriers or on foreign air carriers that code share with a U.S. flag air

carrier. International travel for GTE system users must be made through the TMC. They have agents that are well versed in the Fly America Act.

Meal Reimbursement

Federal per diem for meals also applies to international travel and when traveling to destinations outside the Continental United States (OCONUS), including Hawaii and Alaska. When filing an expense report in the GTE system, the travel allowance functionality will assist the traveler in obtaining the proper per diem amounts based upon travel to specific cities. For specific information on filing an expense report and utilizing travel allowance functionality, review the GTE System User Reference Guide.

Per diem rates include both the cost of meals and incidental expenses. Incidental expenses include: fees and tips given to porters, baggage carriers, bellhops, hotel housekeeping, stewards or stewardesses, and hotel staff, and transportation to restaurants. Incidental expenses cannot be reimbursed separately as they are included in the per diem rate. Ground transportation (e.g., taxi, shuttle) to and from airports and railroad stations, and between business meetings while on travel status, is not included in the per diem incidentals. Additionally, the Reimbursable Miscellaneous Expenses referenced in Section 5 are not included in the per diem incidentals.

Travelers are eligible for 75 percent of the total per diem rate on the first and last day of travel. For a complete listing of the GSA per diem tables visit the GSA per diem website.

Foreign Currency Conversion

When a traveler incurs expenses in a foreign currency each expense should be converted to United States dollars (USD). The following methods are acceptable:

A. Credit card statement: If the expenses are charged, the credit card company will convert them to USD.
B. Conversion of charges via the internet for the dates of travel. An acceptable site is: Oanda Converter - this site allows for built in exchange fees and specific dates.
C. Conversion via the GTE system is automatically calculated.
D. Currency rate conversion based on actual cash exchange. Use the following formula:
   - F x C = U
     A. F = amount of charges in foreign currency
     B. C = conversion factor = USD's per unit of foreign currency.
     C. U = expense in USD's
   - Example:
     A. $100 expenses in Canadian Dollars
        $.68 USD's per Canadian Dollar
        $100 X .68 USD/CD = $68 USD

Appendix C: Study Abroad Programs

Many universities in the University System of Georgia have or are developing study abroad programs to offer to USG students opportunities to develop a level of international knowledge and understanding that enables them to participate fully and successfully in a global society.

At this time, the State of Georgia Travel and Expense Policy does not include guidance for study abroad programs. Universities should continue with their existing policies and procedures.

Appendix D: Definitions

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.

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

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

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.

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.

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.

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.

GEORGIA TRAVEL and EXPENSE (GTE) SYSTEM means the on-line travel and expense reporting system.

GEORGIA TRAVEL and EXPENSE SYSTEM ACCOUNTS (GTESA) means the State's preferred method of payment for air fare, lodging and rental car vendors for agencies on the GTE System. This is a ghost card account which means plastic cards are not issued.

GUEST TRAVELER means travelers who are not employed by the State of Georgia.

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.

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

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.

GOVERNMENT OWNED VEHICLES means a state agency owned vehicle or the interagency motor pool that is operated on behalf of the Department of Administrative Services' Fleet Support Services through Enterprise Rent-a-Car.

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

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 returns. Out-of-state travel rates are used for all travel with a destination outside the state of Georgia.

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.

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.

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

STATE FUND SOURCES means all revenue types for a State agency.

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

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.

TRAVEL MANAGEMENT COMPANY means the State contracted travel agent.

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

TRAVEL EXPENSES means meal, lodging, mileage, transportation, parking, and miscellaneous

TRAVEL STATUS means an individual is on travel status from the time they start from and return to their official (primary) work station. The primary work station may be a physical location (i.e. building) for some employees and it may be a district or geographic location for others.