Statewide Accounting Policy & Procedure

Accounting Manual Reference: **Section:** Travel **Sub-section:** Statewide Travel Policy	**Effective Date For All State Travelers:** 04/01/2015 Updated 10/01/2015

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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
05/31/2013	Updated various travel policies, procedures, and definitions in cooperation with OPB and Travel Advance policy. To be effective on July 1, 2013.
02/18/2015	Updated air travel policy for international flights; updated ground transportation policies for new DOAS statewide car rental contracts, rental car sizes, lodging clarification.
03/02/2015	Moved Group Meals to separate policy
03/15/2015	Updated link in 4.6 through 4.9
04/06/2015	Updated Section 2.2, paragraph 2;updated Section 2.3, deleted first paragraph and Tier 1 Rate statement;
06/24/2015	Updated Section 1.11 for airline reserved/ priority seat fees; updated Section 3.2 for direct billed hotels and updated Section Five, non-reimbursable expenses to include airline reserved/priority seat fees
10/01/15	Updated section 2.2, corrected links in paragraph 3 and 5 and added clarification for exceptions to rental car policy; updated section 3.3 to include Transportation Funding Act hotel tax; clarified verbiage in section 7.10 and added new paragraph after paragraph 1.

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, accordingly.

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 agencies or organizations of state government, as defined in the Official Code of Georgia Annotated Section 50-5B-4, regardless of whether or not the entity is using the TeamWorks Travel and Expense (TTE) system. For Non-TTE users, if this Policy does not specifically discuss procedures to be followed in order to be in compliance with the Policy, processes should be used and followed as established within their agency.

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.

All agencies are required to follow the minimum guidelines outlined in the *Statewide Travel Policy*. **Agencies are not authorized to set more lenient policies than the *Statewide Travel Policy*; 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 in accordance with OCGA 50-19-7 may not be adopted.** Periodically, the State Accounting Office (SAO) may perform a review of the agency's travel records to ensure compliance with all aspects of this 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 reimburses travelers for reasonable and necessary expenses incurred in connection with approved travel on its behalf. The State encourages travelers to take advantage of State arranged travel discounts whenever possible.

The State has implemented an online booking (TTE) system for booking airfare, hotel and rental 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 contracted for travel agency services with a designated travel management company (TMC) and requires that State agencies and organizations on the TTE system utilize this TMC when arranging travel and needing agent assistance. Certain travel discounts are offered by and can only be accessed via the TTE system, or via phone with the State's TMC. For agent assisted transactions, refer to the SAO Travel website 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 are intended to be guidelines for the planning and 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, paragraph A., below).
- All expense reports must be submitted via the TTE system (or via manual expense reimbursement forms if not on the TTE 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 reimburse employees for personal expenses.

Refer to the 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

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, all approvers in the submission process are held accountable. The approver should be in a higher level position of authority that is able to determine the appropriateness and reasonableness of expenses.

Exceptions – Presidents of institutions under the umbrella of the University 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 may be required to ensure the correct funding sources are charged according to agency procedure and in keeping with proper fiscal stewardship.

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. TTE Agency approvers will deny the expense by comment and return the expense report to the employee for correction. Non-TTE agency approvers, may create a reduction in the traveler's reimbursement due, create an amount due the agency, or create a future payroll deduction.

Upon granting approval of expense submissions, approvers are certifying:

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

C. Business Purpose Justification and Explanation Statements

In cases where a submitted expense does not conform to State Policy, or if a receipt is lost or missing, an explanation is required when submitting the expense within the TTE system (or via manual expense reimbursement forms if not using the TTE system.) Each expense item within the TTE system has an available comment field for explanations or documentation of business purpose justifications. 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". In general, 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.

State policy requires that travelers submit expenses via the TTE system (or via manual expense reimbursement forms if not using the TTE system) substantiating the amount, date, use and business purpose of expenses, ideally within 10 days, but **no later than 45 calendar days** after completion of the trip or event. Expenses submitted in excess of 60 calendar days may not be reimbursed. (See Section 7.2 for further guidance.) Expenses submitted more than 60 calendar days after completion of the trip or event, if reimbursed, should be included in the traveler's IRS Form W-2 as taxable income.

- State policy requires that travel expenses associated with advances must be reconciled and substantiated (submitted) within the TTE system as soon as possible, but **no later than 45 calendar days** after completion of the trip or event. Any portion of an advance that was not used must be returned to the State, via check, within this same timeframe.

  Travel expenses, related to an advance, which are substantiated (submitted) more than 60 days after the conclusion of the travel or event should be included in the traveler's IRS Form W-2 as taxable income.

  Advance amounts in excess of substantiated travel expenses that are not returned to the State within 120 days after the trip should also be included in the traveler's IRS Form W-2 as taxable income. (See Section 6.4 for further guidance.)

Travel advances and expense reports submitted through TTE will be systematically monitored; reports will be available to TTE agencies via COGNOS Reporting to help you ensure IRS reporting requirements are being handled properly and timely. Non-TTE agencies are responsible for implementing internal monitoring processes to ensure compliance with these IRS regulations.

E. Documentation and Receipt Requirements

IRS requirements are met with the submission of approved expenses into the TTE system (or on manual expense reimbursement forms if not on the TTE system.) The overall, specific business purpose of the trip should clearly be 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 electronically to the expense submission in the TTE system (or with a manual reimbursement form if not using the TTE system.) (For instructions on how to attach receipts, reference the TTE System User Reference Guide.)

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, rental cars and rail (such as Amtrak, etc.)
- Visa/Passport fees
- Conference registration fees
- All single expenditures of $25 or greater

Section One: Air Travel

1.1 Booking

TTE system travelers are required to utilize the TTE system for booking air 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 will result in an incremental cost to the agency**. Non-TTE system users should use the booking 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 regarding 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 or cancellation of travel plans when the change or cancellation is required by the State, or is the result of 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

Travelers on State business should always select the lowest priced airfare that meets their approved, most logical itinerary and State Policy. Travelers are expected to use their best judgment to save on airfare cost, considering points of departure and destination, flight times and schedules, etc.

All State travelers using the TTE system must purchase commercial airline tickets online via the TTE system 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 TTE system will offer multiple choices within the parameters specified by the traveler. **This Office strongly encourages use of lowest logical airfares.**

Travelers should use penalty or nonrefundable fares whenever feasible. These fares are typically much lower in cost. If the travel plan is subsequently cancelled, the traveler will still have an opportunity to reuse the ticket. For TTE system users, the TMC will keep this information in the traveler's profile for future travel reference. Non-TTE system users should use the process established in their agency to keep track of unused airline tickets. 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 when within two hours before or after the preferred flight time. Lower cost fares that are declined should be related to the job functions of the traveler and justified via the TTE system (or with a written

explanation attached to manual expense reimbursement forms if not on the TTE system.)

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 Policy.

1.3 Business and First Class Tickets

Business and first class tickets are not reimbursable for domestic flights. Business class is allowable for international travel when approved in advance by the respective Agency head or designee (see **Appendix B**).

It is not permissible to confirm a higher fare for upgrade eligibility or for 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.

1.4 International Travel

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.

TTE system users must book international travel through the TMC. Refer to the SAO Travel website for relevant contact numbers. Non-TTE system users should use the process established in their agency.

The traveler is responsible for knowing which visas and passports are needed. Associated costs and fees are reimbursable if the travel is required and the traveler does not currently possess the valid documents. Receipts must be included for reimbursement.

See **Appendix B** for additional guidelines and details regarding International Travel.

1.5 Advance Booking

Once travel dates have been confirmed, all flights should be booked at least 14 days, but no more than 30 days in advance, when practical. Flights booked within 30 days of travel help manage agency cash flow and reduce the risk of potential change fees and administrative costs related to any subsequent change in travel plans.

Flights booked with less than 14 days advanced purchase are more expensive and require that a written explanation for the booking delay be provided to the approver.

Non-TTE Agency: Approvers may deny charges and/or additional costs that result from last minute airline booking.

TTE Agencies: The TTE supervisor is notified by the TTE system via email at the time travel reservations are made by an employee. If the reservation is not in compliance with this policy. the supervisor is to advise the employee via email. The employee currently has 24 hours from the time of booking the reservation to void it with no additional fee from the airline vendor.

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 Cancellations

It is the traveler's responsibility to closely examine the cancellation/exchange rules and fees before purchasing a ticket. If a trip is cancelled after a ticket has been issued, the airline reservation must be cancelled at least one hour prior to the scheduled flight. On the TTE system, this can be done via the online booking tool, or by calling the TMC. (Non-TTE system travelers should use the process established in their agency.) See Appendix E: Airlines for airline specific information.

If the ticket is refundable, the TTE system traveler should notify the TMC and request a refund. (Non-TTE system travelers should use the refund process established in their agency.)

Cancelling a reservation does not void the TTE Travel Agency Fee for the original airline reservation. The traveler must import the Travel Agency Fee expense to their next expense report.

1.8 Voids

If your trip is cancelled within 24 hours of being *ticketed*, most airlines will allow the TMC to "void" the ticket, which will reverse the airfare charged and avoid additional airline change fees. This is not applicable to Instant Purchase Fares. (Non-TTE system travelers should use the process established in their agency.)

Voiding a reservation does not void the TTE Travel Agency Fee for the original airline reservation. The traveler must import the Travel Agency Fee expense to their next expense report.

1.9 Exchanges

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. 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 date. Credits shall be used for the traveler's next trip if the airline serves the destination. See Appendix E: Airlines for airline specific information.

1.10 Baggage Charges

Most airlines are now charging for checked luggage and for curbside check-in. In the event there is a charge for checking the traveler's first piece of luggage, the State will reimburse for that charge. If there is no charge for the first piece of luggage, the State will not reimburse for additional pieces of checked luggage unless an appropriate business purpose explanation is provided.

Baggage charges incurred for excess weight will not be reimbursed, unless an appropriate business purpose explanation is provided.

1.11 Other Expenses

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

Some airlines are now charging for priority (reserved) seating. The State will not reimburse for this additional expense.

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 (as 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 on 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

The most cost-effective method of transportation that will accomplish the purpose of the travel should be selected. Agencies should use their own discretion when determining the most cost effective ground transportation. 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.

Travelers are responsible for knowing which type of ground transportation is the least expensive in the area. In some areas, public transportation (e.g., taxis, shuttles, or mass transit) may be the more economical alternative. In other areas, it may be more cost effective to rent a car. When renting a car, the traveler should also consider the costs of parking fees and fuel.

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

Employees traveling on State business should use a temporary fleet vehicle, if available, unless the employee's supervisor determines and provides in writing, in advance of travel, that use of a temporary fleet vehicle is clearly not the most efficient method of travel.

If a temporary fleet vehicle is not available, state employees may choose between a rental vehicle or mileage reimbursement for use of their personal vehicle.

The State has mandatory statewide contracts with specified car rental vendors. These vendors and contract car rental rates are automatically provided in the TTE booking system, and are available from the Department of Administrative Services (DOAS) website. Travelers are responsible for securing the lowest cost contract rental available at time of booking, considering all reasonable associated factors (rates, delivery time, distance and mileage, etc.)

When a rental car is necessary for TTE system travelers, reservations must be made through the TTE system (or through a TMC agent assisted call) to ensure contracted State rates are obtained and billed under the mandatory statewide vendor contracts, and to ensure other Policy requirements are met. Refer to the SAO Travel website for relevant TMC contact numbers. (Non-TTE system users should use the car rental process established by their agency and DOAS.)

Renting outside the statewide vendor contracts requires an approved waiver form SPD-NI005. Travelers may search for the document and download it, from the DOAS website homepage. Approved waivers should be attached as a "receipt" in the TTE system (or with manual expense reimbursement forms, if not on the TTE system.) See Appendix F: Ground Transportation for information regarding additional insurance on rental vehicles.

Approved car rental sizes are Compact, Intermediate or Full Size. Other vehicle sizes require a business-related justification. Vans may be rented when there are more than 4 travelers.

Reimbursement will be made for reasonable fuel charges. (This excludes renters who pick up cars from the Capitol Hill location and are furnished a fuel card and are billed based on a specific calculation for that location.) Travelers must decline optional fuel offerings offered by the car rental vendor. Maintenance and oil changes are the responsibility of the rental company and will not be reimbursed by the State.

Rental cars under the Statewide Car Rental Vendor Contract should be returned with the same amount of gas that it had when it was picked up. Travelers should pay close attention to the fuel amount when they pick up the vehicle to ensure there are no overcharges for gas upon return of the rental car.

Employees traveling on State business inside the Continental U.S. in any rented motor vehicle are covered by the State's liability policy; therefore, liability coverage should be declined when renting a motor vehicle. Loss Damage and Collision Damage are also covered for vehicles rented under the Statewide Car Rental Vendor Contract. 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 when renting cars. **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, including allowing friends or family members to ride in a State rented vehicle, is prohibited.

NOTE: For any exceptions to the policy with regard to Rental Cars please contact **Department of Administrative Services.**

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

2.3 Personal Automobile

Reimbursement for business use of a personally-owned vehicle is calculated per mile, from point of departure after deduction for normal commuting mileage, based on the current reimbursement rate, which can be found on the SAO Travel website, by viewing the Mileage Reimbursement Rates Policy. The employee and supervisor must determine if mileage reimbursement should be made using Tier 1 or Tier 2 rates, as described below. **Any reimbursement of mileage claims paid to an employee in excess of rates stipulated in this Policy (e.g., Tier 2 versus Tier 1 rates) must be refunded to the State or characterized as taxable compensation to the employee.**

By law, the State mileage reimbursement rates follow the published General Services Administration (GSA) rates and are as follows:

- Tier 1 Rate: When a fleet (government owned) vehicle is not available, the employee will be reimbursed for business miles traveled based on the applicable GSA Tier 1 rates.

- Tier 2 Rate: If a fleet (government owned) vehicle is available, BUT a personal motor vehicle is used, the employee will be reimbursed for business miles based on the applicable GSA Tier 2 Rate.

The standard per-mile reimbursement rate includes gas, oil, repairs and maintenance, tires, insurance, registration fees, licenses, and depreciation attributable to the business miles driven. If you request reimbursement for mileage, you will not be reimbursed separately for those 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 (See Appendix D for definitions) 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), the "normal commuting miles" should still be calculated as the direct mileage from the employee's Residence to his Primary Work Station.

- If an employee's Primary Work Station is his/her Residence, the requirement to deduct normal commuting miles does not apply since, by definition, there are none.

Tolls and reasonable parking charges incurred while on official State business 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. The State does not provide coverage for damages to your personal vehicle. Cost of repairs to a personal 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.

See Appendix A for mileage reimbursement examples.

2.4 Other Transportation

The most reasonable and customary means of transportation should be used when traveling. 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.

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 personal safety. The traveler or the travel arranger must inquire about the government rate availability, 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 Primary Work Site and Residence. Written pre-approval must be obtained from the agency head, or their designee, when lodging is required *within* this 50 mile radius. The approval must be submitted with the traveler's receipts when requesting reimbursement.

Reasonable lodging expenses are reimbursed at actual cost. All lodging claims must be documented with 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.

When lodging is shared, the traveler paying for the lodging seeks reimbursement for the full expense.

Upgraded room accommodations that incur an additional charge are not allowed. A complimentary upgrade should be noted on the expense report. Mandatory resort fees are reimbursable as lodging expenses.

3.2 Booking

TeamWorks Travel & Expense (TTE) system travelers are encouraged to utilize the TTE system for booking lodging arrangements, or the State's Travel Management Company (TMC) for agent assisted transactions; Refer to the SAO Travel website for relevant contact numbers.

TTE agencies may book directly with hotel vendors to take advantage of direct billing situations. Agencies that offer direct billing for hotels must follow the following guidelines:

- Any agency that utilizes direct billing payments is not allowed to "prepay" the hotels. The hotel must be paid AFTER the trip is completed, and not before.
- All TTE travelers are required to enter the hotel information in the TTE System as a "company paid" expense on their expense report.
- The agency is responsible to ensure that all travelers receive a copy of the applicable hotel invoice to attach as their hotel receipt in the TTE System.

Arrangements associated with a conference where you have to book directly with the hotel to obtain a conference rate, or your agency is hosting a conference and providing for direct billing arrangements, should be handled accordingly. (Non-TTE system users should use the hotel booking process established in their agency.)

Consistent with the DOAS Statewide Purchasing Card Policy, TTE agencies may NOT link DOAS Statewide Purchase Cards to a TTE Traveler profile to be used to hold hotel reservations.

3.3 Special Discount Rates and Tax Exemptions

When making travel arrangements, the TTE system will display the various hotels and rates available. Non-TTE 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)], regardless of the payment method being used. *(This exemption does not apply to travelers staying at an out-of-state hotel/motel.)* Travelers must be able to provide proper identification to document their employment as a state or local government employee.

Additionally, as an employee traveling on official State business, the lodging is eligible for **exemption** from **State of Georgia Sales Tax** when the payment method being used is either direct bill to the agency, or a State of Georgia issued credit card. Travelers should make every effort to avoid payment of sales tax when payment method is other than a personal payment method.

Travelers are required to submit a copy of the Hotel Occupancy Tax Exemption Form, which is located on the SAO travel website, upon registration at the hotel/motel. 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. TTE system travelers should classify this tax separately as "occupancy tax" and/or "sales tax", accordingly, and provide an explanation when submitting their expense report. Failure of the employee to submit the Hotel Occupancy Tax Exemption Form to the hotel/motel may result in non-reimbursement of the tax to the employee.

Per the Transportation Funding Act of 2015, effective July 1, 2015 hotels in the state of Georgia will charge a $5.00 per room per night hotel tax to travelers. This tax is not exempted for State Employees.

3.4 Cancellation

Travelers should not book nonrefundable rates or rates that require a deposit unless required by conference lodging.

It is the traveler's 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.

Cancellation of a reservation does not cancel or void the TTE Travel Agency Fee for the original reservation in either situation. The TTE traveler must report the Travel Agency Fee for the cancelled or no-show reservation on an expense report.

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 are reimbursable on a per diem basis (not actual expenses) for overnight official business travel outside the traveler's Primary Work Station. When filing an expense report in the TTE 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 Training page on the SAO website. Per Diem expenses do not require receipts to be provided.

A) **In-state travel per diem rates** only include the cost of meal expenses. Incidental expenses are reimbursed separately as they are not included in the per diem rate.

B) **Out-of-state travel per diem rates** only include the cost of meals and follow the appropriate GSA per diem rates for a given geographical area. These rates, as well as a breakdown by meal, can be found on GSA's website. Accordingly, incidental expenses are reimbursed separately, as they are excluded from the GSA total per diem rate.

In general, reasonable actual incidental expenses are reimbursed separately and include: fees and tips given to porters, baggage carriers, bellhops, hotel housekeeping, stewards or stewardesses, and hotel staff. See IRS Publication 463 for further definition and guidance.

For international travel, meals and certain incidental travel expenses are reimbursable on a per diem basis, based upon GSA rates for a given location. See Appendix B for further guidance on International Travel.

4.2 Reimbursement Amounts when Traveling

Employees traveling 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. 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 travel as part of a conference fee, or when hosting or are hosted by another party while on travel status, must deduct the corresponding, applicable meal rate from their per diem reimbursement claim for each meal provided.

Meal adjustments include those provided by hotels, meetings, conferences, or any other source. If a continental breakfast, lunch, dinner, or reception is offered as part of the travel 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 traveler has medical restrictions and cannot eat a meal provided by any source while traveling, the traveler should make every effort to have the source facilitate his/her needs. If the source does not or cannot 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 rates for these areas are located on the Meal Allowance Schedule of the SAO Travel website.

4.4 Meal Per Diem During OVERNIGHT Travel

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.

Travelers are eligible for 75 percent (75%) of the total per diem rate on the first and last day of travel. For example, if the per diem rate allows a *$28* total reimbursement, *$21.00* would be allowable on a travel departure or return day *($28 x .75 = $21*.) As a result, the time of departure and time of return are not considerations for calculating the Meal Per Diem when associated with overnight travel.

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

- Departure Day: Where you spend the night.
- Return Day: Where you spent the night before returning to your Residence or Primary Work Station.

When meals are provided to an employee in conjunction with travel events on a travel departure or return day, the full meals per diem reimbursement rate is reduced by the amount of the provided meal(s) before 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 $15.75 [($28 - $7 lunch) * .75 = $15.75)].

4.5 Meal Per Diem During NON-OVERNIGHT Travel

Employees on State business who travel more than 50 miles from their Residence and Primary Work Station on a work assignment, AND are away for more than twelve (12) hours, may receive the total eligible per diem allowance for that day, even when there is no overnight lodging. The per diem allowance must, however, be adjusted for any meals provided to the traveler, as stated in Sec. 4.2, above.

Each Agency Head or their designee is to determine the reasonableness of when an overnight stay is justified.

4.6 Meetings

Please refer to the Policy on Other Meals and Incidental Expenses for Authorized Non-State Employees on the SAO Website.

4.7 Employee Group Meals

Please refer to the Policy on Other Meals and Incidental Expenses for Authorized Non-State Employees on the SAO Website.

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4.8 Non-Employee Group Meals

Please refer to the Policy on Other Meals and Incidental Expenses for Authorized Non-State Employees on the SAO Website.

4.9 Special Meals

Please refer to the Policy on Other Meals and Incidental Expenses for Authorized Non-State Employees on the SAO Website.

Section Five: Miscellaneous Travel Expenses

Reimbursable expenses while on official travel status include, but are not limited to, the following:

- Business office expenses (copy services, postage, and supplies)
- Business related phone calls, faxes, and internet usage charges and fees
- Transportation costs from lodging or businesses to restaurants (**domestic travel only**; see Appendix B for international travel guidance.)
- Conference/Registration fees
- Costs related to passports and travel visas when necessary to accomplish the official business purpose of the trip
- Costs related to vaccinations required and/or recommended for international business travel
- Currency conversion fees
- Baggage handling services, other than regular portage/tips
- Laundry or cleaning expenses on trips lasting seven (7) calendar days or more

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

- Airline, car, and card membership dues and club fees;
- Airline reserved/priority seating 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 Residence and Primary Work Station
- 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 contract rate vehicle is available and another rental car 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 *(Exceptions may be made to accommodate ADA compliance; see Sec. 7.10)*
- 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 (including car washes)
- Personal entertainment

- Personal Pet care
- Recreational expenses
- Rental vehicle maintenance (including car washes)
- Saunas, massages
- Shoe Shines
- Souvenirs or personal gifts
- Traffic citations (moving violations), parking tickets, court fees and other fines
- Travel accident insurance premiums
- TSA PreCheck application fee for airport pre-screening convenience service
- 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 has established *Georgia Travel and Expense System Accounts* (GTESA), which may be used to purchase airfares and/or car rentals, via direct billing to the applicable agency, for travelers who utilize the TTE system. GTESA's are "ghost accounts" for which plastic cards are not issued. The purpose of a GTESA is to minimize administrative costs and the financial burden on employees while traveling on behalf of the State. Non-TTE system users should use the payment method and processes established in their agency.

6.2 Other Payment Methods

Corporate credit cards issued through the State's travel card program, personal credit cards, or cash should be used for all other reimbursable travel expenses.

The State Purchase Card managed by Department of Administrative Services (DOAS) can only be used for purchases allowable by the DOAS Statewide Purchasing Card Policy.

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 6, January 2014)* addresses travel advances.

Continuous (Multiple) Travel Advances

In general, a traveler should have only one travel advance outstanding at a time. However, in certain business cases (such as having multiple advances issued to accommodate continuous business travel), it may be necessary to have more than one outstanding advance. See *OPB Policy Memorandum No. 1 (Revision No. 6),* Section 13, for further guidance regarding Continuous Business Travel.

6.4 Travel Advance and Expense Reconciliation

Travel expenses and advances must be reconciled within the TTE system as soon as possible, but **no later than 45 calendar days** after the completion of the trip or event. Any portion of an advance that was not used must be returned to the State, via check, within this same timeframe. For agencies using the TTE System, travelers must submit all expenses in the TTE system, "matching" the expenses to the approved advance. Refer to the State's TTE System User Reference Guide for detailed procedures. Non-TTE system users should use the process established in their agency.

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.

7.2 Expense Reimbursement Timing

Travelers should submit all expenses for reimbursement and reconciliation within 10 days of the completion of the event or trip but **no later than 45 calendar days**. However, a reimbursement request will preferably be held (not entered into the TTE system) until an amount of at least $10 is due.

IRS regulations state the traveler must adequately account to the employer and submit travel expense reimbursement requests within 60 days of the end of the trip. Such expenses, if reimbursed after 60 days, become taxable income to the traveler.

All expense reimbursement requests must be submitted as soon as possible, in conjunction with an employee's last day of employment, when applicable, but no later than 45 calendar days after the last day of employment. Outstanding requests not submitted after this time period will not subsequently be reimbursed. The Office of Planning and Budget *OPB Policy Memorandum No. 1 (Revision 6, May 2013)* provides further guidance for recovering unrecovered Travel Advances, post-employment.

7.3 Expense Reimbursement Submission

Whether using the State's TTE system or the existing processes in an agency that is not using the TTE system, employees are responsible for their own expense reports. The State's TTE 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 TTE system and submitting the expense. For training documentation on how to utilize this functionality refer to the TTE System User Reference Guide. Non-TTE 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.

An employee who receives payroll via ACH (direct deposit) will also typically receive a travel reimbursement via ACH (direct deposit) in the bank account indicated within the employee's payroll system. Otherwise, reimbursement will be made via check.

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 goods/service
- Amount paid for each individual item

In the absence of actual receipts, credit card slips and statements may be acceptable in lieu of actual 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
- Rail Fares (Amtrak or similar rail transportation)
- Registration Fees
- Visa/Passport fees

No expense should 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
- Highway tolls
- Mass Transit tickets
- Taxi fares
- 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 TTE 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

Employees should check with their agency before combining personal and business travel.

For in-state and out-of-state trips that combine personal travel with State business travel, reimbursement may not exceed the amount 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, reimbursement will be based on the cost of round-trip coach airfare, lodging, and the meal per diems to which the traveler would have been entitled while traveling by air, or by the least expensive reasonable means of travel.

When combining business and personal travel that includes air travel, the air travel costs cannot exceed the cost for the business air travel cost and requires documentation and written approval by a supervisor prior to booking the 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

Please refer to the Policy on Other Meals and Incidental Expenses for Authorized Non-State Employees on the SAO Website.

7.9 Personal Service Contractors

Please refer to the Policy on Other Meals and Incidental Expenses for Authorized Non-State Employees on the SAO Website.

7.10 Travelers with Physical and/or Medical Conditions

The impact of travelers with physical and/or medical conditions, while on State travel, should be considered on a case-by-case basis. Each agency and department has the authority to provide reasonable accommodations during State travel for travelers with disabilities.

It is the responsibility of the individual TTE agency to provide “reasonable accommodations” for employees with physical and/or medical conditions in adhering to the Statewide Travel Policy and utilizing the TTE System. TTE Agencies are required to assign an Expense Delegate and/or Travel Assistant where needed to fulfill the needs of employees whose physical and/or medical condition renders them unable to work with the requirements of the TTE System. This accommodation will provide appropriate assistance for the employee and insure that all requisite data is captured in the TTE System.

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, it may be necessary to pay more for an airline ticket so the traveler can fly on a larger airplane that accommodates the wheelchair.
- When a traveler with a physical and/or medical condition rents a vehicle while on travel, a non-standard vehicle size may be required. When a traveler has

hearing or vision impairments, there may be 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 the *Statewide Travel Policy* should be infrequent and requested in advance. The **State Accounting Office** (**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 SAO's Travel office with as much advance notice as possible. All written requests must come 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

SAO and OPB are responsible for approving or denying all requests for travel exceptions. Written documentation will be returned to the requesting 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 as business expense and the transportation expenses are reimbursable, versus personal commuting and the transportation expenses are not reimbursable.

Business Miles versus Commuting Miles

Round-trip mileage between your Residence and your Primary Work Station is personal commuting expense and is not eligible for travel reimbursement.

Residence: The primary location (tax home base) where you personally reside.

Primary Work Station: The location a State employee regularly reports to for work. An employee's manager must use good judgment and declare one of the following as an employee's Primary Work Station (PWS). It shall be used for all applicable mileage calculations.

1) Headquarters or Satellite Office – When an employee works the majority of his/her business days at a regular office site away from his/her Residence, such site is his/her PWS.

2) Home Office – When an employee works from his/her primary residence (tax home base) for the majority of his/her business days and is not required to travel to an office to carry out job duties, such residence is considered the PWS.

Temporary Work Station: A temporary work site away from the Primary Work Station, including meeting sites, where your work assignment is realistically expected to last (and does last) one year or less.

Telework: When an employee participates in a Telework program and periodically works from his/her residence, but the majority of his/her work days are spent at a regular non-residence office site, the non-residence office site is still considered the employee's PWS, even on days where the employee works from his/her residence.

Route or Territory Travel: When an employee travels a route or territory each day, leaving from his/her primary residence (tax home base) to multiple work sites and returning to his/her residence at the end of the work day and is not required to travel to a regular office site during the day, the employee's primary residence is considered the employee's PWS. If such employee is required to travel to an office location for meetings or work on a periodic or infrequent basis, such office location is considered as part of his/her route/territory for the day and no commuter mileage reimbursement shall apply.

Quick examples of potential reimbursable mileage:

- An employee drives directly from his/her Residence to attend a meeting at a Temporary Work Station.
- An employee drives from his/her Primary Work Station to a Temporary Work Station.
- An employee drives from his/her residence to Primary Work Station or Temporary Work Station 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 and Primary Work Station is in Atlanta. The employee's normal commute mileage is 60 miles round trip (RT).

   a) The employee leaves in the morning from his/her Residence to attend a meeting in Lawrenceville and then returns to his Residence. The total distance travelled is 40 miles RT. The employee's total (business) miles (40) are less than the normal round trip commute miles (60), so there is *no reimbursement* for business mileage.

   b) The employee leaves in the morning from his/her Residence to attend a meeting 40 miles away and returns to his Residence, afterwards. The total distance travelled is 80 miles RT. The employee's reimbursable business mileage is 20 miles (80 miles traveled less 60 miles normal commute mileage = 20 business miles.)

   The *direction* of the meeting or Temporary Work Station from the employee's Residence is not factored into the reimbursement. The normal commute miles must always be subtracted when an employee travels from their Residence to a meeting or Temporary Work Station. If the total miles travelled exceed the employee's round trip commute miles, the miles in excess of his/her normal commute is eligible for reimbursement.

2) Employee's normal commute is 30 miles one way. The employee traveled from his/her Residence to Primary Work Station in the morning. That afternoon, employee traveled to a Temporary Work Station which is a distance of 44 miles from the employee's Primary Work Station. The employee then returned to his/her Residence from the Temporary Work Station, which was a distance of 54 miles. The employee's business miles traveled are 68 miles (128 total miles less 60 miles normal RT commute mileage = 68 business miles).

3) Employee's normal commute mileage is 15 miles one way. Employee leaves from home on Saturday and drives to his/her Primary Work Station outside of his/her normal work schedule and returns to his/her Residence at the end of the day. The employee's total reimbursable business travel 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.

NOTE: See Section 2.3, Ground Transportation and Car Rental - Personal Automobile, for guidance to ensure employee business mileage is reimbursed at the allowed Tier 1 versus Tier 2 reimbursement rates.

Appendix B: International Travel

Approval Authority

In addition to all other policies set forth in this *Statewide 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

First class travel reimbursement is prohibited. **Business class** travel is allowed for international flights.

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 TTE system users must be made through the TMC. They have agents that are well versed in the Fly America Act.

Meals & Incidentals Reimbursement

For employees traveling internationally, meals are also calculated and reimbursed on a Per Diem basis, based upon GSA tables. When filing an expense report in the TTE system, the "Travel Allowance" functionality will assist the traveler in obtaining the proper per diem amounts based upon travel to specific international cities. For detailed information on filing an expense report and utilizing travel allowance functionality, review the TTE System User Reference Guide.

Per Diem rates for international travel include **both** the cost of meals **and** incidental expenses. Incidental expenses for international travel include: fees and tips given to porters, baggage carriers, bellhops, hotel housekeeping, stewards/stewardesses, and hotel staff; **and transportation to restaurants**.

Ground transportation (e.g., taxi, shuttle) to and from airports and railroad stations, and between business meetings, as well as the Reimbursable Miscellaneous Expenses referenced in Section 5, are not included in the per diem, while on international

travel status, but are reimbursed separately as Miscellaneous Expense.

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

Other International Travel Expenses

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

- Commission for currency conversion or traveler checks, when deemed necessary;
- Bank charges for international ATM withdrawals;
- Services of guides, interpreters, packers, or drivers, when deemed necessary;
- Fees for the issuance of passport, visas, and/or affidavits, when required for business international travel;
- Costs related to vaccinations and inoculations required and/or recommended for international business travel.

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 travel dates.

C. Conversion via the TTE system is automatically calculated.

D. Currency rate conversion based on actual cash exchange. Use the following formula:

F x C = U

F = amount of charges in foreign currency
C = conversion factor (USD's per unit of foreign currency)
U = equivalent expenses in US dollars

Example:
F = **$100** of charges in Canadian Dollars
C = $.68 USD's per Canadian Dollar
U = $100 **CD 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 *Statewide Travel 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 policies.

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 (Primary Work Station). This should be a standard distance that does not change from one reimbursement request to the next.

CONTINUOUS TRAVEL means a traveler is required to be away from his/her Residence and Primary Work Station for any four or more days per week.

COST COMPARISON CALCULATOR means the Rental Car Cost Comparison tool made available by DOAS on their website for assisting employees in determining the cost effectiveness of using a Rental Car versus a Personal Vehicle in the transaction of the business of the State of Georgia.

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.

FLEET (GOVERNMENT OWNED) VEHICLES means a state agency owned vehicle.

GEORGIA TRAVEL and EXPENSE SYSTEM ACCOUNTS (GTESA) means the State's preferred method of payment for air fare and rental car vendors for agencies on the TTE System. This is a "ghost card" account for which 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 by the U. S. General Services Administration, and are identified in a separate Meal Allowance Schedule 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.

OUT OF STATE TRAVEL means an employee travels overnight from a point of origin within Georgia to a point of destination within another state and then 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 motor vehicle. Start time is defined as the point of direct departure (from Residence or Primary Work Station) to the alternate work site, and ending time is the point of direct return to his/her Residence or Primary Work Station.

PRIMARY WORK STATION is the location a State employee regularly reports to for work. An employee's manager must use good judgment and declare one of the following as an employee's primary work station (PWS). It shall be used for all required travel calculations.

1) Headquarters or Satellite Office – When an employee works the majority of his/her business days at a regular office site, such site is his/her PWS.

2) Home Office – When an employee works from his/her primary residence (tax home base) for the majority of his/her business days and is not required to travel to an office to carry out job duties, such residence is considered the PWS.

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

TEAMWORKS TRAVEL and EXPENSE (TTE) SYSTEM means the on-line travel and expense reporting system administered through the State Accounting Office.

TRAVEL ADVANCE means any payment to an employee for travel expenses made prior to the time that expenses 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, via check, by the employee.

TRAVEL MANAGEMENT COMPANY (TMC) means the State's contracted travel agent.

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

TRAVEL EXPENSES means reimbursable meal, lodging, mileage, transportation, parking, and miscellaneous expenses related to official State business travel.

TRAVEL STATUS means an individual is working away from his/her Primary Work Station on official State business. Start time is defined as the point of direct departure (from Residence or Primary Work Station) to the alternate work site, and ending time is the point of direct return to his/her Residence or Primary Work Station.

Appendix E: Airlines

Southwest Airlines:

CANCELLATIONS:

When a cancellation for a Southwest Airlines reservation is required, the TTE traveler must call the airline to cancel the reservation and call the TMC to report the cancellation information.

EXCHANGES

A TTE traveler must call the TMC to use a credit for a previously cancelled Southwest Airlines reservation. Booking the flight online in TTE will not allow the options of using the airline credit.

Appendix F: Ground Transportation

INSURANCE

When to Purchase Additional Rental Car Insurance		
	Automotive Physical Damage Insurance	**Liability Insurance on Vehicle**
GA Statewide Rental Car Contract Vendors–All Locations	No	No
Non-Contract Rental Car Vendor – All Locations	Yes	No

Personal Vehicle: When using your personal vehicle to perform official State of Georgia duties the employee is covered under the State of Georgia Liability insurance.

The Statewide Travel Policy indicates family members are not allowed to ride in a State rental car. However, if a State employee fails to follow this rule and an accident occurs, is the employee still covered for liability under the State policy?

- The Employee would be covered under the State Liability policy if an accident occurred if they were performing the official duties and functions of their employment at the time of the incident. Failure to comply with the State policy that family members are not allowed to ride in a State rental car would not preclude their coverage. However, injuries to the family member would not be covered by any of the State insurance coverage.