

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 $[(\$28 \times .75) = \$21]$ 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 $[(\$28 \times .75) - \$7 \text{ lunch} = \$14]$.

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.