

OREGON ACCOUNTING MANUAL

Subject: Accounting and Financial Reporting

Number: 40.10.00.PO

Division: State Controller's Division

Effective date: October 19, 2007

Chapter: **Travel**Part: **Statewide Travel Policy**

Section:

Approved: John Radford, State Controller

Signature on file at SCD

Authority

[ORS Chapter 291](#)
[ORS 292.220](#)
[ORS 292.230](#)
[ORS 292.250](#)
[ORS 292.495](#)
[ORS 292.280 thru 292.288](#)
[ORS 240.250](#)
[ORS 243.650](#)
[ORS 244.040](#)

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General Provisions

- .101 PURPOSE OF POLICY.** The purpose of this policy is to provide guidelines to state agencies for payment of travel expenses in an efficient, cost-effective manner resulting in the best value for the state. Telecommunication 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 for and the method of travel.

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- .102 APPLICABILITY.** This policy applies to state executive, management service, employees represented by AEE, AFSCME, AOCE, CIA, KFAFFA, IAFF, ONA, OSPOA, SEIU and STEA, unrepresented employees, elected officials, members of boards and commissions and authorized non-state individuals traveling on official state business.

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.

Employee salary/wage issues associated with travel status are not addressed in this policy.

- .103 OUT-OF-STATE TRAVEL.** Agencies shall limit the number of officers and employees attending the same out-of-state business meeting and, to the extent possible, develop information sharing for reporting and other aspects that have benefits to more than one person and/or agency. Agencies must be in compliance with [ORS 292.230](#) regarding out-of-state travel. Out-of-state travel is defined as travel from a point of origin in Oregon to a point of destination in another state and returning to the point of origin.

Agency heads are required to approve out-of-state travel or delegate out-of-state travel approval authority in writing to appropriate subordinates. Agency head pre-approval is not necessary for out-of-state travel on official business when the travel is non-overnight. It is recommended that agencies consider pre-approval of overnight out-of-state travel as an internal control requirement.

- .104 POLICY EXCEPTIONS.** Travel Policy exceptions may be made by the agency head for his or her subordinates on a case by case basis to meet agency business needs. Agencies must ensure that sufficient written documentation exists on policy departures and is signed by the agency head. Approvals for permanent policy departures must be requested of and approved in writing by the State Controller's Division. Agency heads are not permitted to approve policy exceptions for themselves. If exceptions are made to this policy, agencies have the responsibility to assess the tax liabilities to the employee and process expense claims accordingly.
- .105 PERSONAL EXPENSES.** Reimbursement of personal expenses shall not be authorized for payment at any time. For example, employees will not be reimbursed for parking tickets.
- .106 AGENCY PAID EXPENSES.** Every state agency shall try to pre-arrange official state business meetings and have the costs paid directly by the agency when practical. Travel related expenditures or accommodations paid by or provided by the agency shall not be paid or reimbursed to the employee.
- .107 INSURANCE/STATE COVERAGE.** This policy does not necessarily ensure state employees have tort, liability and workers compensation coverage. Refer to Department of Administrative Services Risk Management for insurance and coverage issues related to state travel.
- .108 EMPLOYEE MOVING EXPENSE.** Refer to the Department of Administrative Services, Human Resources Services Division Policy 40.055.10, Current Employee Relocation, and Policy 40.055.20, New Employee Relocation, at <http://oregon.gov/DAS/HR/index.shtml>.

Compliance and Accountability

- .109** State agencies must comply with all provisions of this statewide policy. Periodically, the Department of Administrative Services may perform a review of the agency's travel records to ensure compliance with all aspects of this travel policy. The Department of Administrative Services may implement appropriate and progressive sanctions for misuse. All travel claims are subject to detailed audit by the Secretary of State Audits Division. All state employees must comply fully with requests for records and documentation supporting all travel expense reimbursement claims.

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Public employees may be liable under [ORS 291.990](#) and 294.100 for improper use of state funds. Public employees who order, authorize or cause to be made any expenditure in violation of state statutes, rules, policies or procedures can be subject to fines and penalties and be held personally financially liable for inappropriate expenditures. Employees may be held financially accountable for their policy infractions in accordance with internal control over expenditures policy ([OAM 10.40.00.PO](#), .109 through .112).

When an agency head or the Director of the Department of Administrative Services determines that the employee or agency head obtained a payment of travel expenses for the employee or agency head by knowingly or intentionally falsifying or misrepresenting an expense item or per diem amount for personal gain, or purposely allowed another person to arrange travel in any manner that does not comply with this policy, the agency head or Director of the Department of Administrative Services may refer the matter to the Department of Justice to seek imposition of a fine under ORS 291.990.

Travel Status

- .110 DEFINITION.** An individual is on travel status from the time they start from and return to their official workstation. The official workstation is the physical location (building) an employee is permanently assigned to. With the approval of the agency director or designee, the employee may leave from and/or return to the place of residence or other specified location.

See .113 for travel status requirements for Meal Per Diem During Non-overnight Travel and .118 for Private Vehicle Mileage.

Accountable Plan

- .111 DEFINITION.** The Statewide Travel Policy has been developed with the Internal Revenue Service (IRS) Regulations (Publication 535) as its primary payment framework. The travel payment methodology used throughout this policy is defined as an accountable plan. By definition, an accountable plan assumes the following IRS criteria have been met:

- All expenses were incurred while on official state business
- Expenses must be adequately accounted for in a reasonable timeframe
- All excess payments or advances must be returned in a reasonable timeframe

Per diem is the allowance for lodging (excluding taxes), meals and incidental expenses. The primary basis for payment of travel related expense is per diem. Payment to individuals on travel status to cover meals and commercial lodging will be based on the rates of the United States (U.S.) General Services Administration (GSA) for domestic travel in the continental U.S. For Alaska, Hawaii, and U.S. Territories and Possessions, the per diem used will be rates of the U.S. Department of Defense. For international travel, the per diem used will be rates of the U.S. Department of State. (See Appendix A for current per diem rates.)

See .129 and .130 for receipt requirements for travel related expenses.

Meals

- .112 MEAL PER DIEM.** The meal allowance is a fixed amount of reimbursement for a meal. It is not reimbursement for the actual costs incurred. Receipts are not required for meals except items a. and b. below. The following will cause an adjustment to the daily allowable per diems:

- a. When meals are provided to personnel attending an official state business meeting and the cost of the meal is included in the fee, per diem shall be reduced for that particular meal.

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- b. When personnel attend an official state business meeting where the meal is an agenda item but not included in the fee and the selection and cost of the meal are beyond the control of the employee, the employee will be reimbursed for actual cost of that meal. A receipt must be provided. Official state business meetings are defined as two or more employees or persons assembled, for the benefit of the agency, to conduct official state business as authorized by law. Official state business meetings include conferences, training, workshops, testing, seminars and other similar gatherings to conduct official state business.

For purposes of calculating adjustments to meal per diem as a result of meals provided at conferences and other meetings, the following percentages shall be used:

Breakfast equals 25% of the allowed meal per diem
 Lunch equals 25% of the allowed meal per diem
 Dinner equals 50% of the allowed meal per diem

.113 MEAL PER DIEM DURING NON-OVERNIGHT TRAVEL. A meal per diem is permitted under the following conditions during non-overnight travel, within or outside of Oregon.

- a. **Breakfast.** Personnel must be on travel status for two hours or more before the beginning of their regularly scheduled work shift to receive a breakfast allowance (see percentages in .112). If the breakfast does not meet the criteria defined in .112, the per diem paid must be reported as taxable income to the employee on their W-2 form.
- b. **Lunch.** Unless the situation meets the specific criteria in .112, no allowance is provided for lunch. The agency director or designate, board member or commission member may authorize an exception to this provision when such payment provides a clear and distinct economic advantage to the agency and is critical and essential to the mission of the agency.
- c. **Dinner.** Personnel must be on travel status for two hours or more beyond the end of their regularly scheduled work shift to receive a dinner allowance (see percentages in .112). If the dinner does not meet the criteria defined in .112, the per diem must be reported as taxable income to the employee on their W-2 form.

.114 APPLICATION OF MEAL PER DIEM RATES

Partial Day Meal Per Diem

Meal per diems for the initial day of travel and final day of travel will be based on the following schedule based on departure and arrival times. Apply the percentage to the appropriate meal rate.

Initial Day of Travel – Leave:	Prior to <u>6:00 AM</u>	6:00 AM to <u>Noon</u>	12:01 PM to <u>6:00 PM</u>	After <u>6:00 PM</u>
Meal Allowance Percentage	100%	75%	50%	25%
Final Day of Travel – Return:	Prior to <u>6:00 AM</u>	6:00 AM to <u>Noon</u>	12:01 PM to <u>6:00 PM</u>	After <u>6:00 PM</u>
Meal Allowance Percentage	25%	50%	75%	100%

Multiple Locations

A single per diem rate is used for an entire day. If you travel to more than one location in one day, the per diem rates for each day are the rates for the location in which the traveler will spend the night. However, on the final day of travel, the per diem rates are the rates for the location in which the traveler last stayed the night, prior to returning to their official workstation and/or home. When travel in a single day (non-overnight travel) is to multiple locations (meaning, more than one work destination), the highest per diem of the multiple locations is used.

Lodging

- .115 LODGING EXPENSES.** Lodging expenses are reimbursed at actual cost up to the specific daily maximum allowable lodging rate in effect at the time of travel for the specific area or locality. If lodging is obtained outside Oregon but the point of destination is in Oregon, the in-state lodging rate applies. (See Appendix A.)

Receipts are required for lodging and lodging taxes. Lodging taxes are reimbursed over and above the per diem rates for continental US. For lodging in Alaska, Hawaii, and U.S. Territories and Possessions, the U.S. Department of Defense per diem rates do not include lodging taxes. However, for lodging in foreign countries, the lodging taxes are included in the U.S. Department of State per diem rates.

The following are allowable exceptions to stated lodging per diem rates which must be accompanied with documentation and receipts:

- a. If personnel attend a conference or meeting and stay at an official hotel/motel, as defined in the conference or meeting registration or agenda for that conference or meeting, and the lodging cost exceeds the per diem for that location, the reimbursement of actual lodging expenses is conditional upon the performance of an effort to find lower cost lodging as described below. Should the conference hotel rate be authorized, the Travel Expense Detail Sheet must include documentation of the official conference hotel designation and a copy of the hotel bill.
 - b. If the cost of an official conference or meeting hotel exceeds the lodging per diem rate for that location, agencies are obligated to make and document an effort to: (1) lodge employees at the lowest conference hotel room rate available at the published conference/meeting facilities, (2) lodge employees at an alternative lowest cost hotel/motel within close proximity (1 to 2 block radius) to the primary conference/meeting facility. Traveler safety is a factor to be considered in the evaluation of an alternate lodging facility.
 - c. Agency heads have the authority to approve lodging reimbursements higher than per diems when unusual conditions exist in a community or location due to an event, occurrence, emergency or other valid situation that would prevent a state employee from securing a room within reasonable proximity and within the per diem for that location. This approval is to be made on a case-by-case basis, thoroughly documented for audit purposes, and signed by the agency head or delegate.
- .116 NON-COMMERCIAL LODGING PER DIEM.** The intent of the non-commercial lodging per diem is to reimburse travelers using their personal travel trailer, motor home, tent or staying with friends or family members and should result in an economic benefit for the state. Whether for short or long-term travel, within or outside of Oregon, the daily per diem for all non-commercial lodging is \$25. It is intended that the non-commercial lodging per diem apply for any overnight stay away from home that does not take place in a commercial lodging establishment and which is provided by the employee.
- .117 PERSONAL TELEPHONE CALLS.** Personal telephone calls to immediate family members or significant others within the continental US to confirm the traveler's well being while on overnight travel status are allowed. Employees shall be reimbursed for one (1) phone call home on the first day of travel and every other day for a five (5) to ten (10) minute call. When authorized by the agency, employees will be provided access to state phone cards or state phone card numbers. When state phone cards are not available or the employee does not charge the call to his/her hotel room, employees shall provide receipts. Personal telephone bills reflecting the eligible calls made during travel status can serve as a receipt.

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Mileage

- .118 PRIVATE VEHICLE MILEAGE.** Total allowable reimbursement of private vehicle mileage shall be paid from official workstation or the employee's residence to the other work location and return, whichever is less. Local travel for official purposes while at an overnight temporary work site is reimbursable and includes transportation between places of official business, temporary lodging, restaurants and similar establishments as required for the subsistence, comfort, recreation or health of personnel.

Transportation Methods

- .119 AUTHORIZATION OF TRANSPORTATION METHOD REQUIRED.** The method of transportation must be authorized either verbally or in writing (in writing for the request to use a personal vehicle on state business) in advance by the agency director or designate. When alternate, more costly methods of transportation are considered, the traveler will be reimbursed at the least cost to the state. This provision does not provide justification for using a private vehicle for state business rather than a state owned vehicle. Private vehicle usage is subject to the restrictions and uses as stated in Statewide Fleet Management Policy (**Policy No. 107-009-040**) for state vehicles; private vehicles can only be used for state business in accordance with the criteria in the Statewide Fleet Management Policy. The Statewide Travel Policy stipulates the reimbursement rate for private vehicle mileage (see Appendix A). Vehicle Use Reference: OAR State Vehicle Use and Access:
http://arcweb.sos.state.or.us/rules/OARS_100/OAR_125/125_155.html
- .120 USE OF THE MOST DIRECT ROUTE.** Distances between points traveled will be as shown in standard highway mileage guides, in the Department of Transportation's official mileage table or by odometer readings. Any substantial deviations between odometer readings and mileage guides and any deviations from the usual route must be satisfactorily explained.
- .121 AIRLINE TICKET PURCHASES.** Refer to appropriate price agreements. All personnel shall fly coach class regardless of funding source unless the difference is paid from the traveler's personal funds.
- .122 USE OF RENTED VEHICLE.** Vehicle rental fees are reimbursable. Drivers must have a valid current driver's license for the class of vehicle driven. State personnel will normally rent compact or compact-size economy vehicles. Refer to DAS Risk Management for insurance information on rented vehicles. Refer to appropriate price agreement.
- .123 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. This provision does not provide justification for using a private vehicle for state business rather than a state owned vehicle. Private vehicle usage is subject to the restrictions and uses as stated in Statewide Fleet Management **Policy No. 107-009-040**. Payment will be made for only the period during which personnel would have been in travel status on official state business. No payment will be made for vacation days.

For out-of-state trips between points where scheduled airline service is available and where personnel 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. Mileage to and from the air terminal normal to the departure may also be allowed.

Agencies must ensure that employees combining business and personal travel are well informed and cautioned that substituting non-refundable airfares for fully refundable city pair airfares may result in a liability to the employee, should the reason for the business travel be cancelled.

Employees leaving on vacation prior to the business event will become responsible for all costs

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should the business event be canceled at a point that all reservations could have been canceled resulting in no cost to the agency.

Provisions for Elected Officials and Members of Boards and Commissions

- .124 Elected officials are encouraged to use state per diems for meals and lodging, but may opt to claim reimbursement for actual and necessary travel expenses incurred in the performance of official state duties. Except as otherwise provided by law, members of state boards and commissions, including those individuals employed in full-time public service, may receive reimbursement for actual and necessary travel expenses incurred in the performance of official state duties. Gratuities up to 15% of actual meal costs are permissible if reasonable and necessary for the conduct of state business and need to be documented on the receipt. This is in addition to any per diem compensation that may be provided by statute that is not intended as a travel reimbursement. This special provision applies to both instate and out-of-state travel.

Provisions for Authorized Non-State Individuals Including Volunteers

- .125 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 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.

In the case of volunteers, the cost of meals where there is no overnight stay and no official state business meeting (see .112) is reportable as income on form 1099-MISC whether the cost of meals was paid directly or indirectly. If a volunteer receives \$600 or more of payment for meals with no overnight stay, there is a federal requirement to provide the volunteer a form 1099-MISC.

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 (cents per mile) and not be subject to 1099-MISC reporting.

Supportive services or reimbursements for out-of-pocket expenses under the following volunteer programs are not 1099-MISC reportable.

- Retired Senior Volunteer Program (RSVP)
- Foster Grandparent Program
- Senior Companion Program
- Service Corps of Retired Executives (SCORE)

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, or more stringent agency requirements, must govern any travel reimbursements to personal service contractors. See Oregon Administrative Rules on Personal Service Contracting, Chapter 125.

Travel Expenses Paid or Reimbursed By Outside Entity

- .126** Agencies are charged with the responsibility of scrutinizing travel paid or reimbursed by outside sources to ensure that the travel is in line with the agency's mission, that the offer does not conflict with **ORS 244.040**, and that the travel does not constitute luxurious travel. Such travel must be approved by the agency head or delegate. In the case of an agency head, travel being paid or reimbursed by outside sources must be approved by the agency head's immediate supervisor. Outside sources are entities outside of state government. (See .128 for Travel Involving Two State Agencies.)

Personnel are not allowed to receive travel expense reimbursement directly from outside sources for travel that occurs while on official state travel status. Payment must be made to the agency or to travel vendors.

Certain federal agencies reimburse travel exclusively via ACH transactions to the bank account of the traveler, and will not deviate from that methodology. The federal agency issues a written notification to the traveler of the impending payment deposit. Agencies may not process travel claims and reimburse employees for federal travel expenses that will later be reimbursed by federal sources. Upon completion of federal travel and federal ACH deposit to the employee's bank account, the state employee must complete a state Travel Expense Detail form using state authorized travel rates and policies and indicating the amount of federal reimbursement. If the travel reimbursement calculated using state policies and at state rates is less than the federal ACH payment, the employee shall attach remuneration to the state for the difference. If the travel reimbursement calculated using state policies and at state rates is more than the federal ACH payment, the state agency shall pay the difference to the employee. State employees must attach copies of all federal reimbursement and ACH payment documentation to the state Travel Expense Detail form. State agencies are required to make a proper accounting of these transactions on the state accounting system to reflect appropriate expenditures, revenues, and to demonstrate budgetary compliance. Agencies may allow pay advances to employees who are waiting for reimbursement of any personal funds used for federally sponsored travel.

In addition to travel reimbursed by outside sources, state travel may be paid by outside sources directly to travel vendors. The federal government is presumed to be an outside source whose invitation and payment of travel to travel vendors does not conflict with ORS 244.040.

- .127 RECORD OF EXPENSES AND REVENUES.** Agencies are to record all travel expenses paid by the agency even when reimbursements are received from outside sources, including the federal government, against appropriate legislative appropriations/limitations. However, when travel expenses are paid directly to vendors by outside sources (not paid by the agency), such expenses are not recorded in the agency's accounting records.

Agencies are to record all travel reimbursements received from outside sources as revenues and deposit moneys received in miscellaneous receipts. Reduction of expense should only be considered when doing so meets the guidelines and expected results as outlined in the reduction of expense policy (**OAM 20.40.00.PO**).

Travel Involving Two State Agencies

- .128** When an employee of one agency (Agency A) travels on official state business for another agency (Agency B), the employee's travel claim shall be approved by both agencies, but the reimbursement to the employee will be processed by the employing agency (Agency A). This process will allow the employing agency to properly handle any taxability issues, will result in only one agency initially recording the travel expenses, and will reduce the possibility that the travel claim could be erroneously processed in duplicate. Agency A may seek reimbursement from Agency B for the travel expenses. This reimbursement must be recorded as a reduction of expense. Agencies should coordinate for accurate processing of the reimbursement transaction. This provision does not apply to situations involving federal grants where federal funds are

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moving between two agencies, which must be accounted for in accordance with OAM Policy [15.42.00.PO](#), Federal Grants (see .105 of [OAM 15.42.00.PR](#)).

Receipt Requirements

- .129 MEALS AND LODGING.** Receipts for lodging and taxes are required. Receipts for meals are not required for payments except for conference exceptions (.112), elected officials and members of boards and commissions (.124), non-state individuals including volunteers when the reimbursement is actual and necessary expenses rather than per diem (.125), and other authorized travel expenses that individually exceed \$25 (.130).
- .130 OTHER AUTHORIZED TRAVEL EXPENSES.** Receipts are required for all other authorized travel expenses that individually exceed \$25. Credit card receipt forms are valid for requesting payment with complete details of the purchase. When a receipt is unavailable or lost, a written statement is required, signed by the claimant providing the reason(s). Any expenses claimed for non-travel related purchases (i.e., supplies) must be accompanied by a receipt regardless of the amount.

Official local or long distance business phone calls are reimbursable. Calls made with a state issued phone card or cell phone are not reimbursable to the state employee. Any associated hotel access charges are reimbursable; however, receipts are required. Official local and long distance business phone calls made while on travel status without the use of a state issued phone card or state cell phone with or without hotel access charges may be reimbursed, but receipts, which show date of the phone call, minutes used, and cost must be provided. Reimbursement for personal cell phone use for official business use while on travel status is permitted with documentation showing date and minutes of business call and appropriate computation of the cost per minute calculated by any method that results in the lowest cost per minute to the state.

Overpayments

- .131** When any employee receives a payment of any travel expense that exceeds any amount authorized by this policy, or arranges for travel for another person in any manner that does not comply with this policy, the head of the employee's agency shall collect or recover from the employee the amount of payment for travel that exceeds the amount authorized by this policy.
- .132** When any agency head receives a payment of any travel expense that exceeds any amount authorized by this policy, or arranges for travel for another person in any manner that does not comply with this policy, the Director of the Department of Administrative Services may collect or recover from the employee the amount of payment for travel that exceeds the amount authorized by this policy.

Travel Expense Detail Sheet

- .133 EXPENSE SHEET REQUIRED.** The travel expense claim form must contain the following elements: official work station, specific reason for travel, and date of travel including departure and return times. The form must include the official travel award disclosure block as well as the instructions for completing that information. See Travel Expense Detail Sheet form number [75.40.01.FO](#).

The explanation for the travel must demonstrate a direct relationship to the agency's business. Expense accounts are to be properly itemized on the form, signed by the traveler and approved by the authorizing supervisor or manager. No individual traveler may claim payment for the expenses of another traveler.

- .134 TIMELY SUBMISSION OF TRAVEL EXPENSE REIMBURSEMENT REQUESTS.** Travel reimbursements should be submitted for approval on a timely basis in accordance with [OAM](#)

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20.30.00.PO to accommodate proper biennial expenditure recognition. Agencies are encouraged to set their own internal deadlines to accommodate other periodic reporting (fiscal year end, federal fiscal year end, etc.).

Travel Advances

- .135 For information about travel advances, refer to **OAM 40.20.00.PO**, Travel Advances and Corporate Travel Card.

Travel Awards

- .136 State agencies must comply with the provisions of Oregon Revised Statute (ORS) chapter 292. **ORS 292.230** states that agencies are required to monitor the earning and use of frequent flyer miles or other travel award benefits earned by employees while conducting official state business travel. Flights using the contracted "city pair" tickets do not earn mileage awards.

Any travel award earned during official state business travel becomes the property of the State of Oregon and must be used only to reduce the cost of future state travel. 'Travel award' means any object of value awarded by a business providing commercial transportation or lodging which can be used to reduce travel costs. Travel awards include, but are not limited to airline frequent flyer miles and hotel or car rental customer award bonuses, points, free rental days or hotel stays. Travel awards also include airline flight segment certificates or dollar bonuses that are offered to a traveler who is voluntarily or involuntarily bumped from an oversold flight. Similar inconvenienced customer rewards offered by hotel or car rental agencies shall also become property of the state.

The official Travel Expense Detail Sheet (Form **75.40.01.FO**) contains a travel award disclosure block and accompanying instructions for the completion of that block. Agencies must use either the Travel Expense Detail Sheet or incorporate the exact travel award disclosure block and instructions into their own version of the Travel Expense Detail Sheet. Agencies shall ensure that travel reimbursements are made only when the traveler completes the travel award disclosure.

Further, employees who have indicated on their Travel Expense Detail Sheet that travel awards were or will be accepted must accompany the expense reimbursement request with a report disclosing all travel award activity resulting from that travel. Agencies may use the Form **75.40.02.FO** or create their own form as long as it includes all of the components in the form. Agencies must ensure that travel reimbursements are not made without the travel award activity report. There is no requirement for a travel award activity report for travel expense claims that state that no travel awards were or will be accepted or for simple claims such as mileage reimbursement.

Agencies shall create a database or other method of accounting for all travel awards as reported by their employees. Agencies shall review balance accumulations periodically to determine if any balances are at a level that would allow for redemption. Agencies shall notify each employee holding a redeemable award balance that the balance must be redeemed for the next business travel event.

Agencies shall file an annual report to DAS State Controller's Division disclosing the travel awards that were captured and redeemed to lower the cost of business travel. The reporting period is the calendar year and the report must be submitted no later than April 1 of the following year. The report may be in a letter format detailing the specific travel award(s) used and the approximate dollar value of the award(s). The report must summarize the total cost savings to the agency for the calendar year. The agency head shall sign the report. The report must be submitted whether or not travel awards were earned or redeemed during the reporting period.

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Agencies should be fully prepared to share information about employee award balances in the case of employees transferring to other agencies. Agencies must maintain documentation, records and reports related to the tracking and disclosure of travel awards for three years.

Travel awards may not be used to upgrade airline tickets, hotel accommodations, car rentals, or any other travel accommodations except to pay for travel expenses related to official state business. The use of travel awards obtained while conducting state business for personal travel constitutes personal gain from state employment and violates [ORS 244.040](#). The Department of Administrative Services may periodically audit state agency efforts to monitor the use of accrued mileage awards. The use of state owned airline frequent flyer miles or other travel awards for personal use constitutes fraud and will result in the state recovering the fair value of the fraudulent use of state resources and the employee may be subject to disciplinary actions up to and including dismissal.

State employees choosing to use a personal credit card to pay for official state travel expenses must adhere to the Oregon Government Standards and Practices Commission's Advisory Opinion 01A-1006. That opinion states that using benefits earned from the use of a personal credit card that offers incentives such as cash rebates, frequent flyer miles or other benefits based upon the dollar amount of purchases made, violates ORS 244.040(1)(a) which prevents public officials from using their position or office to obtain personal financial gain.

APPENDIX A PER DIEM RATES, MILEAGE RATES, AND MILEAGE CHART

LODGING AND MEAL PER DIEM

Payment to individuals on overnight travel status issued to cover meals and commercial lodging will be based on per diem rates of the United States General Services Administration (GSA). **Effective October 1, 2007, the standard rate is \$70 for lodging and \$39 for meals.**

The non-commercial lodging per diem is described in paragraph .116. The current non-commercial lodging per diem is \$25.

Go to the link below to view the standard rate for continental United States (CONUS) rate and rates for locations that are paid above the CONUS rate.

http://www.gsa.gov/Portal/gsa/ep/contentView.do?queryYear=2008&contentType=GSA_BASIC&contentId=17943&queryState=Oregon&noc=T

Per diems for Alaska, Hawaii, and U.S. Territories and Possessions can be found at this U.S. Department of Defense website: <https://secureapp2.hqda.pentagon.mil/perdiem/perdiemrates.html>. Lodging taxes are not included in these rates.

International per diems can be found at this U.S. Department of State website: http://aoprals.state.gov/web920/per_diem.asp. Lodging taxes are included in these rates.

PRIVATE TRANSPORTATION MILEAGE RATE

Effective 2/1/2007, reimbursement for private vehicle mileage is 48.5 cents per mile. The state mileage rate mirrors the GSA federal rate and changes automatically when the federal rate changes. Passengers in a private vehicle are not entitled to mileage reimbursement.

Effective 1/1/2007, expense reimbursement for privately owned aircraft is \$1.07 cents per nautical mile. At the discretion of the agency's authorized official, use of a privately owned aircraft may be authorized for the benefit of the agency or for the benefit of personnel. Agencies must comply with DAS Risk Management Policy 125-7-301 before authorizing the use of private aircraft.

MILEAGE CHART

Follow the link below for the mileage chart for selected cities in Oregon:
http://egov.oregon.gov/ODOT/TD/asset_mgmt/docs/OTMS/MileageChart.pdf