

Chapter 10 - Travel

10.10 Travel Management Requirements

10.10.00	Assignment of official headquarters	July. 1, 2004
10.10.05	Who must comply with these policies?	July. 1, 2004
10.10.10	Agency responsibilities	July. 1, 2004
10.10.15	Responsibilities of travelers	July. 1, 2004
10.10.20	These criteria must be used for selecting and approving travel	July. 1, 2004
10.10.25	Implement alternatives to travel	July. 1, 2004
10.10.30	Considerations when placing an employee in travel status	July. 1, 2004
10.10.35	Ensure the health and safety of travelers	July. 1, 2004
10.10.40	Comply with the Americans with Disabilities Act	July. 1, 2004
10.10.45	Use of the State charge card system, when required, to purchase travel	July. 1, 2004
10.10.50	Prior authorization for travel may be required	July. 1, 2004
10.10.55	Scheduling meetings, conferences, conventions and training sessions	July. 1, 2004

10.20 Travel Reimbursement Principles

10.20.10	What types of travel costs are eligible for reimbursement?	July. 1, 2004
10.20.20	What types of travel costs cannot be reimbursed?	July. 1, 2004
10.20.30	Reimbursement for meals and lodging shall not exceed the maximum allowable per diem rate	July. 1, 2004
10.20.40	How travel for the convenience of the traveler affects reimbursement	July. 1, 2004
10.20.50	Leave of absence during travel	July. 1, 2004
10.20.60	Agencies need to develop policies for non-state reimbursement of State travel	July. 1, 2004

10.30 Lodging

10.30.10	What is the basis for reimbursing lodging costs?	July. 1, 2004
10.30.20	Exceptions to the maximum allowable lodging rates	July. 1, 2004
10.30.25	Lodging for state employee meetings, conferences, conventions and training sessions	July. 1, 2004
10.30.30	What types of lodging costs are reimbursable?	July. 1, 2004
10.30.40	Certain lodging costs cannot be reimbursed	July. 1, 2004
10.30.50	Lodging expenses for the normal return night may be reimbursed in certain situations	July. 1, 2004
10.30.60	How to purchase lodging accommodations	July. 1, 2004
10.30.70	Using a travel trailer or camper	July. 1, 2004

10.40 Meals

10.40.10	What is the basis for reimbursing meal costs?	July. 1, 2004
10.40.20	Exceptions to the meal allowances	July. 1, 2004
10.40.30	What types of costs are included in meal allowances?	July. 1, 2004
10.40.40	Certain meal costs cannot be reimbursed	July. 1, 2004
10.40.50	When may a traveler be reimbursed for meal costs?	July. 1, 2004
10.40.60	Taxation of meal payments	July. 1, 2004
10.40.70	Reimbursement for meals with meetings	July. 1, 2004
10.40.80	Expenditures for meals with meetings are prohibited in some cases	July. 1, 2004
10.40.90	Documentation of advance approval for meals with meetings is required	July. 1, 2004

10.50 Transportation

10.50.10	What types of transportation costs are reimbursable?	July. 1, 2004
10.50.20	Reimbursement for privately-owned motor vehicle use	July. 1, 2004
10.50.25	Restrictions on reimbursement for privately-owned motor vehicle use	July. 1, 2004
10.50.30	When may a rental motor vehicle be used?	July. 1, 2004
10.50.35	Restrictions and requirements for rental motor vehicle use	July. 1, 2004
10.50.40	Agencies may purchase airline and other common carrier tickets in advance under certain conditions	July. 1, 2004
10.50.45	How to purchase air fare	July. 1, 2004
10.50.50	Airline contracts and limitations on reimbursement	July. 1, 2004
10.50.55	Criteria and limitations for airport selection	July. 1, 2004
10.50.65	Limitations on reimbursement for non-air common carrier costs	July. 1, 2004
10.50.70	How changes in itinerary affect reimbursement	July. 1, 2004
10.50.75	May the traveler purchase common carrier transportation from personal financial resources?	July. 1, 2004
10.50.80	Refunds for unused transportation services	July. 1, 2004

10.60 Miscellaneous Travel Expenses

10.60.10	What types of miscellaneous travel costs are reimbursable?	July. 1, 2004
10.60.20	Bill expenses greater than \$50 to the agency whenever possible	July. 1, 2004
10.60.30	Costs associated with accommodations for employees with disabilities	July. 1, 2004

10.70 Boards, Commissions, or Committees

10.70.10	Reimbursement of expenses	July. 1, 2004
----------	---------------------------	---------------

10.80 Travel Expense Claims, Payments, Reimbursements and Advances

10.80.10	What is the purpose of the Travel Expense Voucher?	July. 1, 2004
10.80.20	What are the traveler's responsibilities in completing the Travel Expense Voucher?	July. 1, 2004
10.80.30	What are the agency's responsibilities in reviewing and paying the Travel Expense Voucher costs?	July. 1, 2004
10.80.40	Receipts and documentation required to support Travel Expense Vouchers	July. 1, 2004
10.80.50	Miscellaneous supplies exceeding \$50 should not be included on the Travel Expense Voucher	July. 1, 2004
10.80.55	Paying vendors directly for travel costs	July. 1, 2004
10.80.60	Travel expense advances	July. 1, 2004
10.80.70	Internal Revenue Service regulations affecting travel expenses and travel advances	July. 1, 2004

10.90 Travel Rates

10.90.10	Reimbursement rates	July. 1, 2004
10.90.20	Reimbursement rates for lodging, meals and private vehicle mileage	July. 1, 2004

10.10

Travel Management Requirements

10.10.00 Assignment of official headquarters

Each State official will be assigned an official headquarters by the department head. Every expense account will show an official headquarters, which will be established according to the following criteria:

1. For officials whose duties require their presence in an established State office location at least two days each week, that office location shall be designated as their official headquarters.
2. For officials whose duties are at other than an established State office more than three days per week, the designated official headquarters may be the official's residence, if such designation is advantageous to the State and without prejudice to the official.

10.10.05 Who must comply with these policies?

The following persons must comply with the policies in this chapter:

1. All State officers, employees, and volunteers that agencies have legal authority to utilize, unless otherwise provided by law.
2. Persons other than State officers and employees, where travel expenses are authorized by statute but the statute is silent as to amount.
3. Contractors, unless there are specific contractual arrangements modifying travel reimbursement.

10.10.10 Agency responsibilities

10.10.10.a Agency heads, and their designees for directing travel and approving reimbursement, are to:

1. Ensure that any travel costs incurred are:
 - Directly work related,
 - Obtained at the most economical price, and
 - Both critical and necessary for State business.
2. Exercise prudent judgment in approving travel-related costs.
3. Establish an effective system for management and control over travel-related costs. This system should include:
 - Written internal policies and procedures which cover the items required in this chapter.
 - Authorization or approval of travel costs by the agency head or authorized designees.
 - Clearly defined roles and responsibilities to include the level(s) to which agency head responsibility has been delegated.
4. Ensure travelers are treated in accordance with the applicable bargaining unit agreements.
5. Ensure the agency uses the procurement methods required in this chapter, and maintains an accountability record for all State travel charge card systems it or its travelers are issued.

10.10.10.b Agencies may not adopt internal travel policies and reimbursement allowances that deviate from those contained in this chapter.

10.10.15 Responsibilities of travelers

A traveler on official State business is responsible for:

1. Being familiar with State and agency travel and transportation regulations before embarking on travel.
2. Exercising the same care in incurring expenses and accomplishing the purposes of the travel that a prudent person would exercise if traveling on personal business. Excess costs, circuitous routes, delays, or luxury accommodations unnecessary or unjustified in the performance of official State business travel are not acceptable.
3. Paying any excess costs and any additional expenses incurred for personal preference or convenience.
4. Returning as promptly as possible to either the official headquarters or official residence when the State business is completed.
5. Securing prior authorization for travel when required. (Subsection 10.10.50)
6. Preparing the Travel Expense Voucher and providing appropriate receipts and documentation as required in Section 10.80 and other sections of this chapter.

10.10.20 These criteria must be used for selecting and approving travel

An agency head or authorized designee must use the following criteria to determine whether to authorize a person to travel on official State business, and to determine what travel alternatives to authorize. Agency heads must be cognizant of the requirements of the Fair Labor Standards Act when determining travel alternatives.

- 1. Select the travel alternative that is most economical to the State.**
Agencies **must use this criteria** except in the situations noted below.

All costs should be considered, travel, labor, etc.,-in making the determination.

2. Select the travel alternative that is most advantageous to the State.

An agency may use this advantageous criterion only in the following situations:

- To ensure the health and safety of agency travelers (Subsection 10.10.35);
- To comply with the Americans with Disabilities Act (Subsection 10.10.40);
- Process and travel situations for meals with meetings (Subsection 10.40.70);
- Use of privately owned motor vehicles

The personal travel plans of the traveler shall not influence this criterion.

10.10.25 Implement alternatives to travel

Agencies are to develop and implement alternatives to travel, as well as less expensive means of travel. These methods should include, but are not limited to:

- Teleconferencing and video conferencing;
- Video recordings and published reports;
- Making transportation arrangements through State-qualified travel agents and using centrally contracted air carriers (Subsection 10.50.45);
- Car-pooling and greater use of public transportation;
- Reducing the frequency of regularly scheduled out-of-town meetings;
- Restricting the number of staff traveling to the same destination; and
- Coordinating between agencies for joint travel arrangements when more than one agency is involved.

10.10.30 Considerations when placing an employee in travel status

10.10.30.a Plan the itinerary of the traveler to eliminate unnecessary travel in the performance of work assignments. Whenever it is feasible for two or more persons to travel on official State business in one vehicle, they are to do so.

10.10.30.b Before placing a traveler in travel status, the agency is to determine for each occurrence whether it is more economical or advantageous

(Subsection 10.10.20) to reimburse the traveler for meals and/or lodging, or to require the traveler to return to the official headquarters or official residence daily or on weekends.

- 10.10.30.c After 90 days, agencies should review assignments placing travelers in travel status at a temporary duty station to determine if the traveler's permanent official duty station should be changed to meet the State's operational needs. The employee will be reimbursed for actual and reasonable moving expenses by common carrier. The agency should inform the traveler of the possible federal tax implications of official headquarters assignments for an indefinite period of time or for longer than one year. See Internal Revenue Service regulations contained in Publication 463 for further information.

10.10.35 Ensure the health and safety of travelers

The health and safety of travelers is a top priority in the conduct of travel related activities. It is advantageous to the State for agencies to establish and alter travel plans and itineraries with consideration of hazardous inclement weather and other situations that could threaten the health and safety of State personnel. When this occurs, travelers should:

- Promptly notify the traveler's supervisor of the change in travel plans.
- Note the reason for any additional expense on the traveler's travel expense voucher.

10.10.40 Comply with the Americans with Disabilities Act

10.10.40.a Compliance with the Americans with Disabilities Act (ADA) is required by law and thus considered to be advantageous. All State personnel are to be afforded equal opportunity to perform travel for official State business even if the travel costs for disabled travelers will exceed what would normally be most economical to the State. For example:

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

10.10.40.b Travel authorizations and travel claims should be annotated that the extra costs were required to comply with the ADA. ADA supporting documentation should remain confidential and a statement added to the travel voucher indicating the agency file location.

10.10.45 Use of the State charge card system, when required, to purchase travel

10.10.45.a The term “State charge card system” comprises the authorized State travel charge card program, which can be used for travel purchases:

- **Individual Travel Account.** Each agency head or authorized designee is to authorize the use of or approve the issuance of the State of Maine Travel Card to those travelers whose work requires them to travel on official State business. The individual travel charge card can only be used for authorized State travel purchases. When a State employee uses the individual travel charge card, they are responsible for all charges and must apply for travel reimbursement through their agency.

10.10.45.b In cases where a State charge card system receipt is issued, the traveler is to attach the original receipt to the Travel Expense Voucher.

10.10.50 Prior authorization for travel may be required

10.10.50.a Travelers must receive prior authorization for travel from the agency head or authorized designee:

- Whenever a travel advance is required by a traveler.
- For all out-of-state travel, travelers must have prior written approval of the Office of the Governor.

Use the Out of State Travel Request as the written means for requesting and documenting prior authorization for travel.

10.10.50.b Travel outside the Continental USA, Alaska and British Columbia, Canada requires additional approval:

- **Agencies reporting to the Governor** must have prior written approval of the Office of the Governor.

- **Agencies not reporting to the Governor** must have prior written approval of the agency's governing body or its managerial designees.

10.10.55 Scheduling meetings, conferences, conventions, and training sessions

10.10.55.a When meetings or conferences are necessary, agencies must give first preference to locations at State or other public (e.g., local government) facilities. Cost effectiveness must be a prime consideration when planning these events.

10.10.55.b Limit the number of persons from an agency attending a particular conference, convention, meeting, or training session to the minimum necessary to benefit from the event.

The location and facilities for **all** conferences, conventions, training sessions, or meetings held or sponsored by the State are to be barrier-free. Agencies should consider cost to the State, the suitability of barrier-free facilities, accessibility to attendees, and other relevant factors in their selection. First priority is to be given to using state-owned or other public owned barrier-free facilities in lieu of renting or leasing other facilities.

Where a convention, conference, training session, or meeting held or sponsored by the State is conducted at a rented/leased barrier-free non-state facility, the person responsible for the choice of location and facilities is to submit justification in advance in writing to the agency head or authorized designee for approval. The justification is to include:

- The purpose and objective of the meeting;
- The name of the organizations or persons expected to attend and an estimate of the attendance;
- An estimate of the anticipated cost to the State to include travel costs of travelers; and
- An explanation why state-owned or other public owned barrier-free facilities cannot be used.

10.20

Travel Reimbursement Principles

10.20.10 What types of travel costs are eligible for reimbursement?

Travelers may be reimbursed for the following types of expenses incurred on official State business subject to the requirements and restrictions of this chapter.

Lodging—The actual cost of lodging up to a specified maximum. An original receipt is required. (Refer to Section 10.30 for a full discussion.)

Meals— Allowable rate for meal reimbursement. (Refer to Subsection 10.40.30).

Lodging and meal rates comprise the two components of the maximum allowable per diem rate for the Continental United States (CONUS). The meals and incidental rate for travel outside the Continental United States will be based on CONUS' foreign travel rates

Transportation—Costs of necessary official State business travel on railroads, airlines, ships, buses, private motor vehicles, and other means of conveyance. (Refer to Section 10.50 for a full discussion.)

Miscellaneous travel expenses—Other expenses essential to the transaction of official State business are reimbursable to the traveler.

10.20.20 What types of travel costs cannot be reimbursed?

The following types of travel-related costs **shall not** be reimbursed.

1. Alcoholic beverage expenses
2. The cost of the daily commute between the traveler's official headquarters (or telecommuting site) and official residence. (For details on mileage that can be reimbursed, refer to Subsection 10.50.20 and Subsection 10.50.25.)
3. Certain travel expenses are considered as personal and not essential to the transaction of official State business. Such non-reimbursable

expenses include, but are not limited to:

- Valet services, defined as the hiring of a personal attendant who takes care of the individual's clothes, or helps the individual in dressing, etc. The prohibition against valet services for general travelers is not to be considered as a prohibition against the use of a personal care attendant required by a disabled person under the provisions of Section 10.60.
- Entertainment expenses, radio or television rental and other items of a similar nature.
- Taxi fares, motor vehicle rental, and other transportation costs to or from places of entertainment and other non-state business locations.
- Costs of personal trip insurance (such as personal accident insurance, personal effects insurance, and extended liability insurance), and medical and hospital services.
- Personal telephone calls other than the allowable as provided by the various employee contracts. Agencies are to define business telephone calls as part of its system for management and control over travel as required in Subsection 10.10.10.
- Any tips or gratuities associated with personal expenses such as those listed here.
- Out of pocket charges for vehicle service calls caused by the negligence of the traveler. Examples include service charges for the delivery of fuel, retrieval of keys from locked vehicles, jump starting vehicles when the lights have been left on, etc.

10.20.30 Reimbursement for meals and lodging shall not exceed the maximum allowable per diem rate

Reimbursement for meals and lodging shall not exceed the maximum allowable per diem rate for that location, unless:

- An exception is specifically provided by statute, or
- Authorized by Subsection 10.30.20, Subsection 10.30.25, or Subsection 10.40.20.

The maximum allowable per diem rates for the Continental USA, Non Continental USA, and Foreign locations can be found in Subsections 10.90.10 and 10.90.20.

10.20.40 How travel for the convenience of the traveler affects reimbursement

10.20.40.a **If the traveler elects to return to the official headquarters or official residence after the close of a regularly scheduled working day when overnight travel would normally be required:**

Maximum reimbursement shall be the lesser of either:

- The travel expense incurred in returning to the official headquarters or official residence, whichever is closer; or
- The amount which would have been allowable had the traveler remained at the temporary duty station.

The traveler is to return to the temporary duty station in time to observe the next days regularly scheduled working hours.

10.20.40.b **If travel to a destination for the traveler's own convenience is in advance of the necessary time for arrival:**

No reimbursement for additional meals or lodging costs shall be paid to the traveler for extra field time incurred.

10.20.40.c If a traveler would like to couple a vacation or other personal use onto a legitimate business trip:

It is allowed WHERE ALL OF THE FOLLOWING CONDITIONS EXIST:

- The primary purpose of the trip is official State business;
- The traveler uses, where necessary, his or her approved leave for the vacation or personal part of the trip; and

The State agency does not incur any extra expenses beyond what it would normally incur had the trip occurred without any personal use coupled to the trip.

10.20.40.d **If a traveler spends extra field time at the destination:**
Agencies may authorize per diem for extra field time at the destination if it can be demonstrated that a direct savings will accrue to the State. The calculation of the direct savings is to include a comparison of the

commercial transportation costs; the per diem costs; and, when applicable, the salary and fringe benefit costs of the traveler(s) for whom the extra field time is being authorized. Such comparisons are to be documented and retained with the traveler's Travel Expense Voucher.

10.20.50 Leave of absence during travel

10.20.50.a When a traveler takes leave of absence (such as sick leave) of any kind because of being incapacitated due to illness or injury that is **not due** to the traveler's own misconduct:

- The authorized reimbursement for meals and lodging may be continued during the leave period.
- Providing the traveler is able to travel, reimbursement is not to exceed in total the cost authorized for motor vehicle car mileage or common carrier in returning the traveler to the official headquarters or official residence, whichever is closer, and then back to the assignment.

10.20.50.b When a traveler takes leave of absence of any kind as a result of illness or injury that is **due** to the traveler's own misconduct, the authorized reimbursement for meals, lodging, transportation, and all other travel expenditures may not be continued during the leave period.

10.20.60 Agencies need to develop policies for non-state reimbursement of State travel

Agencies are to develop internal policies and procedures when employee travel expenses are to be reimbursed by a person or a non-state entity. State travelers are not to be reimbursed more than the actual expenses of travel except for meals which can be reimbursed on an allowance basis as listed in Subsections 10.90.10 and 10.90.20. **Ethical issues must be considered when developing the internal policy for non-state reimbursement for travel.**

10.30 Lodging

10.30.10 What is the basis for reimbursing lodging costs?

10.30.10.a Reimburse lodging expenses at actual costs, **as evidenced by a receipt**, up to the specific daily maximum allowable lodging rate in effect at the time of travel for the specific area or locality, unless:

- An exception is specifically provided by the Agency Head or the Office of the State Controller, or
- Authorized by Subsection 10.30.20.

Refer to Subsection 10.20.30 for the maximum allowable lodging rates for the Continental USA (CONUS).

Travelers may be reimbursed taxes paid on lodging in addition to the Maximum Lodging Amounts contained in Subsections 10.90.10 and 10.90.20. Code the payment of taxes on lodging as lodging expense. Refer to Subsection 10.90.10.d for rules on lodging taxes for the Non Continental USA and foreign locations.

10.30.10.b Travelers requesting reimbursement for staying in commercial lodging facilities must obtain original receipts and attach them to their Travel Expense Voucher.

10.30.20 Exceptions to the maximum allowable lodging rates

10.30.20.a **In the following situations**, the maximum allowable lodging amounts may not be adequate and the agency head or authorized designee may approve payment of lodging expenses not to exceed 10% of the applicable maximum per diem amounts listed in Subsections 10.90.10 and 10.90.20:

1. When a traveler is assigned to accompany an elected official, a foreign dignitary, or others as authorized by law, and is required to stay in the same lodging facility.
2. When costs in the area have escalated for a brief period of time either during special events or disasters.

3. When lodging accommodations in the area of the temporary duty station are not available at or below the maximum lodging amount, and the savings achieved from occupying less expensive lodging at a more distant site are consumed by an increase in transportation and other costs.
4. The traveler attends a meeting, conference, convention, or training session where the traveler is expected to have **business interaction** with other participants in addition to scheduled events. Further, it is anticipated that maximum benefit will be achieved by authorizing the traveler to stay at the lodging facilities where the meeting, conference, convention, or training session is held.
5. To comply with provisions of the Americans with Disabilities Act (refer to Subsection 10.10.40), or when the health and safety of the traveler is at risk (refer to Subsection 10.10.35).

10.30.20.b

In the following situations, the agency head or authorized designee may approve payment of lodging expenses in excess of the applicable maximum per diem amount for the location:

- The traveler is required to attend a meeting, conference, convention, or training session where the traveler is expected to have **business interaction** with other participants in addition to scheduled events; AND
- It is anticipated that maximum benefit will be achieved by authorizing the traveler to stay at the lodging facilities where the meeting, conference, convention, or training session is held; AND
- The lowest available advertised lodging rate at the lodging facility exceeds the applicable maximum per diem amount for the location. Documentation supporting the lodging rates is to be attached to the travel voucher or its file location referenced.

10.30.20.c

When any exception to the Maximum Allowable Lodging Amount is used, the traveler is to select the most economical room available under the circumstances.

10.30.20.d

Include the written approval for the exception, signed by the agency head or authorized designee, as part of the payment document. Also provide an explanation describing why an exception was necessary.

- 10.30.20.e Agencies may request in writing an exception to this regulation from the OSC when special duties or conditions of an assignment result in unusually high expenses.
- 10.30.20.f When utilizing any of these conditions, agencies are not to treat any employees differently under like travel circumstances.

10.30.25 Lodging for State employee meetings, conferences, conventions, and training sessions

Maximum allowable lodging amounts may not always be sufficient for State agencies to rent properties with the facilities needed to host a meeting, conference, convention, or training session for State employees. When this occurs, agencies may increase the lodging reimbursements up to 10% of the applicable maximum allowable lodging rates contained in Subsections 10.90.10 and 10.90.20.

10.30.30 What types of lodging costs are reimbursable?

10.30.30.a Reimbursable lodging expenses include the basic commercial lodging cost and any applicable sales taxes and/or hotel/motel taxes on that amount. Lodging costs in excess of the allowance and the associated taxes on the excess will be paid by the traveler. When this occurs, taxes are to be prorated between the allowable and unallowable costs.

10.30.30.b **50-Mile Rule**

Reimbursement is allowed for lodging expenses when the temporary duty station is located more than fifty (50) miles (most direct route) of the closer of either the traveler's official residence or official headquarters.

Under one of the following conditions, reimbursement for lodging expenses is allowed when the temporary duty station is located within fifty (50) miles (most direct route) of the closer of either the traveler's official residence or official headquarters:

1. An overnight stay in a commercial lodging facility to avoid having a traveler drive back and forth for back-to-back late night/early morning official State business.
2. When the health and safety of travelers is of concern as provided for in Subsection 10.10.35.

3. When an agency can demonstrate that staying overnight is more economical to the State.

Written supervisory approval for the first and third conditions and cost analysis documentation for the third condition is to be attached to the traveler's Travel Expense Voucher. Approval and documentation requirements for use of the second condition are contained in Subsection 10.10.35.

- 10.30.30.c Costs incurred by a traveler during occupancy of a commercial lodging facility rented on other than a daily basis, such as on a weekly or monthly basis, may be reimbursed not to exceed the total obtained by multiplying the number of days involved times the applicable daily lodging amount(s) as stated in Subsections 10.90.10 and 10.90.20.

10.30.40 Certain lodging costs cannot be reimbursed

- 10.30.40.a Reimbursement of lodging expenses incurred at a lodging facility located at either the traveler's official headquarters or official residence is prohibited except:
1. As an allowable moving cost as provided in Section 60.10.
 2. Extraordinary emergency situations that require an employee to remain at his/her work station.
 3. When an employee, acting in a custodial or leadership role must, as a part of their duties, lodge with clients of the agency.
- 10.30.40.b Lodging expense incurred at a lodging facility or temporary duty location located within 50 miles of either the official residence or official headquarters, except as provided in Subsections 10.30.30.b, 10.30.40.a, and 60.10.20.
- 10.30.40.c Reimbursement for lodging expenses is not to be authorized when an employee does not incur lodging expenses at a commercial lodging facility.

10.30.50 Lodging expenses for the normal return night may be reimbursed in certain situations

10.30.50.a The agency may reimburse a traveler for lodging expenses for the normal return night (as defined in the glossary) to allow the traveler to remain overnight away from the official headquarters or official residence under one of the following three conditions:

1. When the overnight stay is more economical to the State. Complete justification should be referenced or attached to the traveler's Travel Expense Voucher.
2. The health and safety of travelers (as defined in Subsection 10.10.35) is considered advantageous to the State and can be used to justify an overnight stay. Approval and documentation requirements are contained in Subsection 10.10.35.
3. Compliance with the Americans with Disabilities Act (ADA) is considered advantageous to the State and can be used to justify an overnight stay (refer to Subsection 10.10.40). The Travel Expense Voucher should be annotated that the extra costs were incurred to comply with the ADA.

10.30.50.b When the traveler does not return to his/her official residence or official headquarters on the normal return night, the traveler is to promptly return the next day or as soon as possible thereafter.

10.30.60 How to purchase lodging accommodations

10.30.60.a The preferred method for purchasing lodging accommodations while on official State business is through the use of the authorized corporate State travel card for individual employees. Travelers are to attach original lodging receipts to the Travel Expense Voucher for all lodging reimbursements or to reference the location where the receipt is filed.

10.30.60.b Agencies are **must apply** for all exemptions offered by State or local governments to governmental travelers.
Reference
<http://policyworks.gov/org/main/mt/homepage/mtt/PERDIEM/StTaxexemp.shtml> for a listing of possible tax exempt sites. Also, agencies must apply for various tax rebates offered for business travel to the provinces of Canada.

10.30.70 Using a travel trailer or camper

10.30.70.a When used for the employee's convenience, lodging reimbursement is limited to actual space rental costs (**as evidenced by a receipt**) not to exceed the daily maximum non-high cost location lodging rate displayed in Subsection 10.90.20.

The employee is not to be reimbursed for the rental or lease cost of the travel trailer or camper.

10.30.70.b The agency head or authorized designee, with the traveler's concurrence, may authorize the use of a privately-owned travel trailer or camper when all of the following conditions exist:

- Suitable commercial lodging is not available;
- State lodging is not provided; and
- There is a benefit to the State for the traveler to remain at the temporary work station.

In this situation, the traveler is to be reimbursed at an agency determined rate not to exceed the applicable lodging per-diem rate for the temporary assignment.

10.40 Meals

10.40.10 What is the basis for reimbursing meal costs?

10.40.10.a Reimbursement for meal expenses is on a per diem basis not to exceed the amounts in effect at the time of travel, unless:

- An exception is specifically provided by statute, or
- As authorized by Subsection 10.40.20.

The meal allowances for the Continental USA are stated in Subsections 10.90.10 and 10.90.20.

10.40.10.b When it becomes necessary to determine the amount to reimburse for individual meals (from the daily meals rate), use the following calculations rounded to the nearest dollar:

- The breakfast portion is 20% of the set daily meals entitlement.
- The lunch portion is 24% of the set daily meals entitlement.
- The dinner portion is 51% of the set daily meals entitlement.
- Incidental expense portion is 5% of the set daily meal entitlement.

10.40.20 Exceptions to the meal allowances

10.40.20.a Generally, travelers are to be reimbursed for meal expenses at the set per meal entitlement rates stated in Subsections 10.90.10 and 10.90.20. However, the agency head or authorized designee **may require** the agency's travelers to provide receipts for meal reimbursement. When receipts for meals are required, reimbursement will be based on an actual cost basis as evidenced by a receipt up to the applicable maximum per meal entitlement amount stated in Subsections 10.90.10 and 10.90.20.

Agencies must formally adopt written policies and procedures under the provisions of Subsection 10.10.20, if they opt to reimburse actual meal costs.

10.40.20.b Whenever statute permits meals to be reimbursed at actual cost and the actual cost exceeds schedule allowances, receipts are to be attached to the Travel Expense Voucher.

- 10.40.20.c The **agency** head or authorized designee may approve reimbursement for the actual cost of a meal when the **agency** requires the employee to attend a meeting that is being held or sponsored by a **non-state** organization. The actual cost of the meal, as evidenced by a receipt, is eligible for reimbursement as long as the meal is an integral part of the meeting. (Refer to Meals With Meetings Subsection 10.40.70)
- 10.40.20.d Meal payments are not required to be reduced or eliminated due to meals served on airlines. Similarly, meal payments are not required to be reduced for continental breakfasts which may be included in the lodging rate or registration fee of a meeting, conference, convention, or formal training session. Agencies should review IRS tax regulations regarding the taxation of these payments.

10.40.30 What types of costs are included in meal allowances?

Meal allowances cover the following costs:

- The basic cost of a meal,
- Any incidental expenses,
- Any applicable sales tax, and
- Any customary tip or gratuity.

10.40.40 Certain meal costs cannot be reimbursed

- 10.40.40.a Reimbursement for meal expenses incurred at the traveler's official headquarters or official residence is prohibited.
- 10.40.40.b Reimbursement for meal expenses is not to be authorized when a traveler does not incur expenses for meals because they are furnished.
- 10.40.40.c Where identifiable costs of meals are included in the lodging rate or registration fee of a meeting, conference, convention, or formal training session, the meal costs, not to exceed the designated meal allowances found in Subsections 10.90.10 and 10.90.20, are to be deducted from the traveler's allowable travel reimbursement amount. If the included meal costs are not specifically identified, agencies are not to pay the traveler the meal allowances.
- 10.40.40.d See Subsection 10.40.80 for situations where meals with meetings cannot be reimbursed.

10.40.50 When may a traveler be reimbursed for meal costs?

One of the following three criteria must be met to receive a meal allowance:

1. Two Hour Rule

A traveler may be reimbursed for meal expenses only after the traveler is in travel status for two hours beyond the traveler's regularly scheduled working hours for any one day. The two hours may consist of hours occurring during or after, or a combination of both during and after the traveler's regularly scheduled working hours for the day.

This requirement is not applicable to the reimbursement provisions of Subsection 10.40.70 (meals when not in travel status).

2. In travel status during the entire meal period

Travelers must be in travel status during the **entire** agency-determined meal period(s) to qualify to collect *meal* payments for meal(s), except as provided in Subsection 10.40.70. The traveler may not stop for a meal just to meet the two-hour rule.

3. Extended Work Day

When an official claims reimbursement for meals in conjunction with an extended work day as defined by the various collective bargaining agreements entered into between the State of Maine and its employees, the Expense Voucher must show normal work day and work hours.

10.40.60 Taxation of meal payments

10.40.60.a For **non-overnight** travel assignments, agencies may wish to consult IRS publication 463 regarding the taxation of meal payments.

10.40.60.b For **overnight** travel assignments, IRS publication 463 requires all meals to be reimbursed at the rate in effect for the area where the traveler stops for sleep. The meal reimbursement rate for the last day of travel (return day) would continue to be the rate for the location where the traveler last stopped for sleep.

10.40.70 Reimbursement for meals with meetings

10.40.70.a Section A – 11 of the Preamble to the Biennial Current Services Budget provides for reimbursement for meals, for certain business meetings (includes conferences, conventions, and formal training sessions) involving State employees, and others the agency is legally authorized to reimburse regardless of travel status.

10.40.70.b The agency head or authorized designee may authorize reimbursement for the allowable cost of meals (refer to Subsections 10.40.40 and 10.90.20) of employees of the agency, and others the agency is legally authorized to reimburse, at meetings when the meetings are away from the employee's or official's regular workplace regardless of travel status, and without regard to the Two Hour Rule of Subsection 10.40.50(1). This authority is intended for use when the agency requires a person to attend a meeting where business meals are served, and where:

- The purpose of the meeting is to conduct official State business or to provide training to State employees or State officials; **and**
- The meals are an integral part of the business meeting, **and**
- The agency head or authorized designee approves payment for the meals **in advance** of the meeting by defining in the agency internal policies and procedures (Subsection 10.10.10) those meetings where attendance by an *agency* employee(s) or others, and reimbursement for the meals regardless of travel status, is advantageous to the State.

10.40.80 Expenditures for meals with meetings are prohibited in some cases

Agencies **may not** make expenditures for meals in the following situations:

- For anniversaries of agencies, receptions for new, existing, and/or retiring employees or officials, election celebrations, etc.
- Any "hosting" activities. "Hosting" includes, but is not limited to, those activities that are intended either to lobby a legislator or a governmental official, or are to be a social rather than governmental business event, and include expenditures for meals for those whom agencies are not legally authorized to reimburse.

10.40.90 Documentation of advance approval for meals with meetings is required

Agencies must document the request and approval in advance for expenditures for meals with meetings. Agencies may use a Travel Authorization a formally written agency memorandum for this purpose. The documentation should provide support for the authorization, including:

- The names of the State organizations or persons attending the meeting (includes conferences, conventions, and formal training sessions), and
- The purpose or accomplishments of the meeting.

10.50 Transportation

10.50.10 What types of transportation costs are reimbursable?

Reimbursable transportation expenses include the costs of all necessary official State business travel on railroads, airlines, ships, buses, private motor vehicles, and other usual means of conveyance.

10.50.20 Reimbursement for privately-owned motor vehicle use

10.50.20.a The agency head, or authorized designee may authorize the use of a privately-owned motor vehicle in the conduct of official State business when it is more advantageous or economical to the State that a person travel by a privately-owned vehicle rather than a common carrier or a state-owned or operated passenger motor vehicle. Central Fleet Management will provide guidance to agencies as one guideline for assisting in making such a determination. Agencies, as part of their required, positive system of control over travel, must adopt these guidelines for satisfying the "more advantageous or economical". Travelers should check with their agency for availability of a State vehicle.

Reimbursement for the use of a privately owned motor vehicle on official State business is to be at the private vehicle mileage reimbursement rate in effect at the time of travel as established by the collective bargaining agreements negotiated by the State of Maine and the various employee bargaining agents, and Title 5, Section 8.

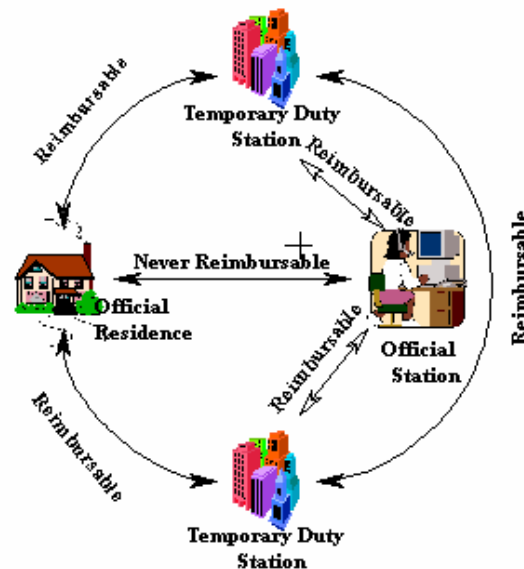
10.50.20.b Point-to-point mileage in the State is to be determined on the basis of the distances shown on the latest Department of Transportation Official State Highway Map or other standard highway mileage guide. Out-of-state mileage is to be determined on the basis of standard highway mileage guides.

"Vicinity" or local miles, as determined by odometer readings, may be shown on the Travel Expense Voucher as a separate figure.

10.50.25 Restrictions on reimbursement for privately-owned motor vehicle use

10.50.25.a

The following diagram depicts reimbursable and non-reimbursable privately owned vehicle (POV) mileage.



Daily commute transportation expenses between the traveler's official residence and official headquarters (or agency approved telecommuting site) is a personal obligation of the traveler and is not reimbursable by the State. All other miles driven on official State business are reimbursable.

Following are general guidelines and examples of Privately Owned Vehicle mileage reimbursement:

- Travelers may be reimbursed for miles driven between their official headquarters **or** official residence and a temporary duty station, whichever is less.
- Working during hours or days that the employee is not normally scheduled to work **does not** entitle the employee to reimbursement for transportation mileage expenses incurred between their official residence and their official headquarters.

Example: An employee works 10 hour days Monday through Thursday and has Fridays off. The employee is required to come into the office on Friday, to take care of an emergency. The employee leaves from home and travels to the office to take care of the emergency and returns home.

The employee is not entitled to mileage reimbursement, since the trip is considered the employee's normal commute.

- When an employee is assigned to work at more than one location (building) within their official headquarters, they may be reimbursed only for the miles driven between the work locations. The mileage from home to the additional work/training location is not reimbursable if it is in the same city as the official headquarters.

Example: An employee's official residence is in Gardiner and official headquarters is in Augusta. The employee travels from home directly to training in Rockland. After training the employee goes by the office in Augusta to do some work before returning home. The miles driven between Augusta and Gardiner are considered the normal commute and therefore not eligible for reimbursement. However, the miles driven between the work/training locations are reimbursable.

10.50.25.b Because of the potential of misuse in this area, agencies are cautioned to strictly adhere to Section 10.10, Travel Management Requirements and Restrictions. Agency written internal policies and procedures are to be established to ensure **all** claims for personal vehicle mileage are for travel that is **both critical and necessary** for State business.

10.50.25.c Reimbursement for the use of a privately owned motor vehicle is payable to only one traveler when two or more travelers are traveling in the same motor vehicle on the same trip.

10.50.30 When may a rental motor vehicle be used?

A rental motor vehicle may be used for official State business under the following conditions:

- A state-owned or operated motor vehicle is not available; or
- The use of the rental motor vehicle is advantageous to the State, or more economical than other conveyance, or necessary State business cannot be accomplished otherwise (e.g., mail, telephone, etc.); and
- Use has been approved in advance by the agency head or authorized designee.

10.50.35 Restrictions and requirements for rental motor vehicle use

10.50.35.a Rent motor vehicles from rental firms approved by the Department of Administrative and Financial Services, Bureau of General Services, Division of Purchases.

If the traveler does not have access to a State travel card, the traveler's personal financial resources may be used to obtain the rental motor vehicle.

10.50.35.b When the traveler is billed individually and seeks reimbursement for purchase of rental car services, the traveler should attach the original receipt for the costs to the Travel Expense Voucher. Record the date and purpose of the trip on the Travel Expense Voucher.

10.50.35.c Transporting of unauthorized passengers as described in Subsection 70.40.40.a in a rental vehicle is considered a personal decision. The State of Maine will not provide excess liability protection to any unauthorized passengers in the event of an accident.

10.50.35.d The State policy for rental of motor vehicles does not authorize vehicles to be used for other than official State business. Therefore, when a traveler couples a personal vacation with official State business, the traveler is expected to execute a personal contract to rent a motor vehicle for the vacation portion of the trip.

10.50.35.e Since the use of rental motor vehicles makes it difficult to segregate charges between official use and occasional incidental personal use, the agency head or authorized designee is to establish written internal policies in accordance with Subsection 10.10.10 to guard against abuse and require the traveler to pay for all personal miles driven.

10.50.40 Agencies may purchase airline and other common carrier tickets in advance under certain conditions

When an agency determines it can save money by taking advantage of discounts offered by a common carrier for advance bookings and payments, it is authorized to pay for airline or other common carrier tickets prior to a scheduled trip if the following conditions are met:

1. The ticket is purchased competitively after receiving three bids. The seller must be an approved vendor.

2. The agency retains control of the ticket or E-Ticket authorization numbers(s). Tickets or E-Ticket authorization numbers should be provided to travelers in a timely manner in advance of travel to avoid last minute problems.

10.50.45 How to purchase air fare

- 10.50.45.a State agencies **should use** the air travel services provided by air carriers through contracts they have awarded with the various travel agents or via the Internet if the ticket cost is lower than the travel agents.
- 10.50.45.b All purchases of air travel arrangements **should be made** through a travel agency or direct from the airlines except for:
- Emergency situations that have been approved by the agency-designated travel coordinator.
 - The purchase of International (excluding Canada) discount air fare tickets per Subsection 10.50.45.d.
- 10.50.45.c Air travel arrangements should be made using the American Airlines account. When emergency situations arise and the air travel account is accessible, or the traveler has a State of Maine travel card these options must be used before an employee pays for the cost of airline travel with personal resources. It will be up to the agency's management to authorize reimbursement of charges made with a personal credit card or other personal resources.
- 10.50.45.d Discount air fare tickets for **international routes (excluding Canada)** may be purchased from an air travel wholesaler who is not a qualified travel agent if the following conditions are met:
1. There is no State contract fare for the international routes to be traveled.
 2. Quotes (telephone or written) have been requested from at least three qualified travel agencies for the required itinerary. Written documentation of the quotes should include, at a minimum, name of agency person obtaining quote, date and time of quote, and travel agency from which the quote was obtained.
 3. International air fares can be obtained at a lesser price (than fares quoted by the qualified travel agency) from another travel agency or an air travel wholesaler for the same required itinerary.

4. The air fare price quotations from the qualified travel agencies are retained together with the documentation of the wholesaler's air fare.

10.50.50 Airline contracts and limitations on reimbursement

Reimbursement shall be at the lowest applicable air fare **not to exceed** tourist class or its equivalent. This reimbursement limitation may be exceeded, if necessary, for the Health and Safety of the traveler (Subsection 10.10.35), and when disabled persons (and a personal care attendant, if necessary for the disabled person to travel) are required to travel.

10.50.55 Criteria and limitations for airport selection

10.50.55.a Use the criteria for selecting travel alternatives stated in Subsection 10.10.20 for airport selection. In most cases, this means agencies must select the most economical alternative.

10.50.55.b Use of the local airport is assumed to result in travel expenses that are most economical to the State. Travelers are expected to use their local airport when traveling by regularly scheduled air service on State business, unless an alternative meets one of the criteria and conditions noted in Subsection 10.10.20.

A "Local Airport" is the airport that offers regularly scheduled air service that is closest to the point from which travel begins. In most situations it would be the airport closest to the traveler's residence. For out-of-state destinations, the closest airport that provides direct out-of-state flights may be considered the local airport.

The traveler is to provide documentation to support a decision to use an airport other than the local airport.

If the traveler chooses another airport for reasons other than those specified in Subsection 10.10.20, the traveler must bear any costs in excess of the most economical costs.

10.50.65 Limitations on reimbursement for non-air common carrier costs

Normally, the maximum reimbursement for transportation expenses via non-air common carriers is the lowest applicable fare not to exceed the lowest class fare. This reimbursement limitation may be exceeded if necessary for the Health and Safety of the traveler (Subsection 10.10.35), and when disabled persons (and a personal care attendant, if necessary for the disabled person to travel) are required to travel.

10.50.70 How changes in itinerary affect reimbursement

If there is an authorized change in a traveler's itinerary while on travel status to conduct official State business, the traveler, whenever possible, is to pay the added cost using the corporate travel card. If the traveler does not have access to a corporate travel card, the traveler may pay for the added cost from personal financial resources. The traveler is to attach the receipt for the added cost to the Travel Expense Voucher, or reference the agency file location.

In all cases where a traveler is billed individually and is seeking reimbursement for purchase of air carrier services, original receipts are to be attached to the Travel Expense Voucher, or reference the agency file location.

10.50.75 May the traveler purchase common carrier transportation from personal financial resources?

Except as provided in Subsection 10.50.70, a traveler may only use their personal financial resources to purchase common carrier transportation in an emergency situation.

When a traveler is billed individually and seeks reimbursement for purchase of common carrier services, the traveler must attach receipts to the Travel Expense Voucher or reference the agency file location.

10.50.80 Refunds for unused transportation services

The agency should receive a refund for unused tickets. In the current year, the agency is to treat such refunds as recoveries of expenditures.

10.60

Miscellaneous Travel Expenses

10.60.10 What types of miscellaneous travel costs are reimbursable?

Miscellaneous travel expenses essential to the transaction of official State business are reimbursable to the traveler. Reimbursable expenses include, but are not limited to:

- Taxi, shuttle, or limousine fares (including a customary tip or gratuity), motor vehicle rentals, parking fees, and ferry and bridge tolls.
- Registration fees required in connection with attendance at approved conventions, conferences, and official meetings.
- Rental of room in a hotel or other place that is used to transact official State business. The room rental is reimbursable as a separate item from lodging when authorized by the agency head or authorized designee.
- Charges for necessary facsimile (fax) services.
- **Mandatory** fees charged by lodging facilities for items.

10.60.20 Bill expenses greater than \$50 to the agency whenever possible

Whenever possible, the traveler should not pay for motor vehicle rentals, registration fees, rental of rooms for official State business, and other miscellaneous travel expenses in excess of \$50. The traveler should request the vendor of the services to bill the agency in accordance with prescribed purchasing requirements (See Subsections 10.80.50 and .55).

10.60.30 Costs associated with accommodations for employees with disabilities

The cost of travel related to accommodations for employees with disabilities may be approved on a case-by-case basis in consultation with the State EEO Coordinator in the Bureau of Human Resources. Documentation of the requirement for a personal care attendant must be provided to the State's EEO Coordinator and pre-approved by the EEOC before travel expenses are incurred.

10.70

Boards, Commissions, or Committees

- 10.70.10** Reimbursement for travel and other expenses is dependent upon the type of board, commission, or committee. Reimbursement of expenses incurred by members of State boards, commissions, or committees is governed by statute (Title 5, Chapter 1, Section 13).

10.80

Travel Expense Claims, Payments, Reimbursements and Advances

10.80.10 What is the purpose of the Travel Expense Voucher?

The Travel Expense Voucher is used to:

- Document the authorization and cost of travel within the State of Maine.
- Document the authorization and cost of travel out-of-state.
- Document the approval of travel related expenses for all travel.

10.80.20 What are the traveler's responsibilities in completing the Travel Expense Voucher?

The traveler has the following responsibilities for completing the Travel Expense Voucher and certifying travel expenses:

1. Prepare the Travel Expense Voucher, providing the level of detail requested on the form.
2. In the "PURPOSE OF TRIP" column, describe the purpose or accomplishments of the trip in enough detail to document that the travel was essential to carry out the necessary work of the agency.
3. For manually prepared vouchers, attach original receipts and documentation required by agency policy and this chapter. (Refer to Subsection 10.80.40). For electronically prepared and submitted vouchers, reference the index location in the optical scanning for all receipts.
4. Submit the travel voucher to the person authorized to approve travel in accordance with agency policy and the requirements of this section.

10.80.30 What are the agency’s responsibilities in reviewing and paying the Travel Expense Voucher costs?

10.80.30.a **Agency Head or Designee**
Reviews and approves the voucher.

10.80.30.b **Agency Fiscal Office**
Process the payment to the employee no later than ten (10) work days after receipt of the **properly completed** Travel Expense Voucher.

10.80.30.c **Agency’s Chief Fiscal Officer Must Sign for Travel of Agency Head**
An agency head is to be reimbursed for travel expenditures only after the agency head and the agency’s chief fiscal officer have personally signed the agency head's Travel Expense Voucher certifying that the agency head's travel is in compliance with State travel policy. The chief fiscal officer's immediate assistant may sign the voucher in place of the chief fiscal officer in those emergency situations when the chief fiscal officer is not available. The chief fiscal officer's signature does not relieve any responsibility from the agency head for wrongdoing relating to travel reimbursement.

10.80.40 Receipts and documentation required to support Travel Expense Vouchers

10.80.40.a Original receipts for the following items are required to accompany the Travel Expense Voucher or have the agency file location referenced:

1. Lodging at a commercial facility.
2. Allowable miscellaneous expenditures (Refer to Section 10.60) for amounts in excess of \$5.00, per item per day, plus any applicable tax.
3. Meal receipts when required.

10.80.40.b The following documentation should be completed on the Travel Expense Voucher where applicable:

1. When lodging or meals are being reimbursed, the exact time, including **A.M. or P.M.** designation of departure and return.
2. When two or more travelers are traveling together in one motor vehicle, each traveler is to indicate this fact by identifying, on the expense voucher, the person(s) accompanying the traveler and the travel destination of each.

10.80.50 Miscellaneous supplies exceeding \$50 should not be included on the Travel Expense Voucher

The expense voucher is not to include expenses for supplies exceeding \$50, plus applicable tax. Such items are to be purchased in accordance with prescribed State purchasing requirements and taken along on the trip.

10.80.55 Paying vendors directly for travel costs

Written approval of the agency head or authorized designee must be obtained prior to authorizing direct billing of the traveler's meal and lodging expenses to the agency and direct payment to the vendor by the agency.

Any payments made in accordance with this subsection are to be supported, at a minimum, by documents consisting of:

- A copy of the agreement (e.g., a field order, etc.) entered into between the vendor and the agency setting forth the services to be rendered by the vendor and the charges thereof;
- A list of the State officials, State employees, and other attendees for whom such goods and services were provided and the dates they were provided, and
- A vendor billing in sufficient detail to ensure that payments are made in conformance with the written agreement between the parties.

Payments to vendors for travel expenses are not to result in a cost to the State in excess of what would be payable by way of reimbursement to the individuals involved.

Each agency is required to institute procedures which will ensure that any payments made under this subsection are reasonable, accurate, and necessary for the conduct of the agency's business.

10.80.60 Travel expense advances

10.80.60.a Purpose

An agency may make a travel expense advance to defray some costs the traveler may incur while traveling on official State business away from the official headquarters or residence.

10.80.60.b Limitations and requirements

1. The advance is to cover a period not to exceed 90 days.
2. The traveler receives the advance no more than 10 days before the start of travel.
3. The officer or employee must expend the travel advance only to defray necessary reimbursable costs while performing official duties.
4. No travel advance shall be considered for any purpose as a loan to an officer or employee, and any unauthorized disbursement of a travel advance is to be considered as a misappropriation of State monies by the officer or employee.
5. Agencies are to establish written policies prescribing a reasonable amount for which such advances may be written.

10.80.60.c How to Obtain Travel Expense Advances

The traveler is to submit a Travel Advance Request form to the supervisor. The supervisor is to review and approve the proposed travel, and forward the Travel Advance Request form to the agency head or designee. Upon approval of the advance, the agency fiscal office is to process the document for payment and present the traveler with a check or warrant.

10.80.60.d Submitting and Accounting for Travel Advances

- The traveler shall submit a fully itemized Travel Expense Voucher on or before the 15th day following the date in which a traveler has returned. The traveler must fully justify the expenditure of any portion of the advance for legally reimbursable items on behalf of the State.
- The traveler shall return any portion of the travel advance not expended to the agency at the close of the authorized travel period. The traveler is to submit the payment with a properly completed Travel Expense Voucher and may make the payment by check, or similar instrument, payable to the agency.

- If the travel advance is less than or equal to the travel expenses incurred, the traveler is to submit a properly completed Travel Expense Voucher on or before the tenth day following the authorized travel period ended. The expense voucher is to contain an itemization of expenditures and is to indicate the net amount, if any, due the traveler. The agency is to process the expense voucher in accordance with Subsection 10.80.30 and reimburse the traveler for any additional amount due.

10.80.60.e

Default on Repayment of the Advance by the Traveler

- When a traveler defaults in accounting for or repaying an advance, the full unpaid amount shall become immediately due and payable.
- To protect the State from any losses on account of travel advances made, the State has a prior lien against and shall withhold any and all amounts payable or to become payable by the State to such officer or employee up to the amount of such travel advance and interest at a rate of ten percent per annum, until such time as repayment or justification has been made.
- The State of Maine has the right to recover any unused portion and not returned travel advance through payroll deduction.

10.80.70

Internal Revenue Service regulations affecting travel expenses and travel advances

10.80.70.a

The federal Internal Revenue Service (IRS) has implemented tax rules affecting travel advances. The IRS requires travelers receiving travel advances to substantiate their travel expenses and to return to their employer any unspent portions of the travel advance within a reasonable time period. If the traveler does not substantiate the travel expenses or does not return any unspent portion of a travel advance within a reasonable time period, the traveler's employer is required to report the amount of the travel advance as income in Box 1 of Form W-2. This payment is subject to applicable payroll withholding taxes.

10.80.70.b

For purposes of State travel regulations, if a traveler substantiates a travel expense in accordance with State travel regulations on a State Travel Expense Voucher within thirty (30) days after it is incurred for amounts greater than \$25, the traveler will have met the reasonable time period requirement. For amounts less than \$25 cumulatively, the minimum filing period is 60 days. Further, the travel expenses the traveler incurred will not be considered income. Likewise, if a traveler returns to the employer any unspent portion of a travel advance within 120 days after incurring a

travel expense related to the travel advance, the traveler will have met the reasonable time period requirement. When this occurs, the unspent portion of the travel advance will not be considered income.

10.80.70.c

When a traveler fails to meet either of the timeliness criteria stated in item b above, the agency is required to consider the unsubstantiated travel expense and the unspent portion of the travel advance as income and deduct the applicable payroll withholding taxes from the traveler's next bi-weekly earnings. Consequently, agencies are required to establish tracking systems to comply with this IRS regulation.

10.90 Travel Rates

10.90.10 Reimbursement rates

10.90.10.a This section provides lodging, subsistence, and mileage rates for State officials and employees traveling on official State business. The OSC revises this section periodically based upon changes to source documents produced by three separate agencies of the federal government.

10.90.10.b **Lodging, Meals, And Private Vehicle Mileage Rates For The Continental USA**
Refer to Subsection 10.90.20.

10.90.10.c **High Cost Lodging And Subsistence Rates For The Continental USA**
Per diem allowances for High Cost Locations in the Continental USA are periodically revised by the General Services Administration and can be accessed on the Internet at the following address:

- <http://policyworks.gov/org/main/mt/homepage/mtt/perdiem/perd03d.html> (U.S. General Services Administration (<http://www.gsa.gov/>)- Per Diem Rates.) Select U.S. Per Diem Rates by Location (Continental USA) to view rates for the contiguous states. Taxes may be added to the lodging rates shown in these tables.

If the travel location is not listed (city or county), use Subsection 10.90.20 lodging and subsistence rates for non high-cost areas. For cities in the U.S. where the counties are not known, the following Internet address can be used: http://www.naco.org/counties/queries/city_srch.cfm.

10.90.10.d **Lodging And Subsistence Rates For The Non Continental USA And Foreign Locations**
Per Diem allowances for foreign locations, Alaska, Hawaii, and US Possessions are revised monthly and can be accessed on the Internet at the following address:

- <http://www.state.gov/m/a/als/prdm/> (U.S. Department of State – Foreign Per Diem Rates.) Rates for Alaska, Hawaii, and U.S. possessions follow the foreign rates. Most of the lodging rates in these tables include all taxes. However, taxes on lodging are separately reimbursable for Alaska, Hawaii, Puerto Rico, the Northern Mariana Islands, and U.S. possessions.

Rates October 1, 2003	Notes																																			
<p>Maximum Allowable Lodging Rates (see notes for tax treatment)</p> <ul style="list-style-type: none"> Non High-Cost Locations (In State and Out of State) <ul style="list-style-type: none"> Maximum rate = \$55/ night plus tax Exception to maximum rate = \$129.00 / day {(55+31) x 150%} High-Cost Locations = See web site http://policyworks.gov/org/main/mt/homepage/mtt/perdiem/perd03d.html for the rates for individual high cost locations in the Continental USA. 	<p>The reference for the maximum lodging rates is the U.S. General Services Administration's web site, http://policyworks.gov/org/main/mt/homepage/mtt/perdiem/perd03d.html. Select U.S. Per Diem Rates by Location (Continental USA) to view rates for the contiguous 48 states (amounts shown are before adding applicable State and local taxes to the reimbursement rates) or Foreign Per Diem Rates (taxes included) to view rates for Alaska, Hawaii, and U.S. possessions.</p>																																			
<p>Meal Rates (including taxes and tips and incidental expenses)</p> <table border="0"> <thead> <tr> <th></th> <th style="text-align: center;">Non High-Cost Locations</th> <th colspan="5" style="text-align: center;">-----High Cost Locations-----</th> </tr> </thead> <tbody> <tr> <td>Breakfast</td> <td style="text-align: center;">\$ 7.00</td> <td style="text-align: center;">\$ 8.00</td> <td style="text-align: center;">\$ 9.00</td> <td style="text-align: center;">\$10.00</td> <td style="text-align: center;">\$11.00</td> <td style="text-align: center;">\$12.00</td> </tr> <tr> <td>Lunch</td> <td style="text-align: center;">9.00</td> <td style="text-align: center;">10.00</td> <td style="text-align: center;">11.00</td> <td style="text-align: center;">13.00</td> <td style="text-align: center;">14.00</td> <td style="text-align: center;">15.00</td> </tr> <tr> <td>Dinner</td> <td style="text-align: center;"><u>15.00</u></td> <td style="text-align: center;"><u>17.00</u></td> <td style="text-align: center;"><u>19.00</u></td> <td style="text-align: center;"><u>20.00</u></td> <td style="text-align: center;"><u>22.00</u></td> <td style="text-align: center;"><u>24.00</u></td> </tr> <tr> <td>Totals</td> <td style="text-align: center;"><u>\$31.00</u></td> <td style="text-align: center;"><u>\$35.00</u></td> <td style="text-align: center;"><u>\$39.00</u></td> <td style="text-align: center;"><u>\$43.00</u></td> <td style="text-align: center;"><u>\$47.00</u></td> <td style="text-align: center;"><u>\$51.00</u></td> </tr> </tbody> </table>		Non High-Cost Locations	-----High Cost Locations-----					Breakfast	\$ 7.00	\$ 8.00	\$ 9.00	\$10.00	\$11.00	\$12.00	Lunch	9.00	10.00	11.00	13.00	14.00	15.00	Dinner	<u>15.00</u>	<u>17.00</u>	<u>19.00</u>	<u>20.00</u>	<u>22.00</u>	<u>24.00</u>	Totals	<u>\$31.00</u>	<u>\$35.00</u>	<u>\$39.00</u>	<u>\$43.00</u>	<u>\$47.00</u>	<u>\$51.00</u>	<p>To determine which high cost meal rate applies for a specific high cost location in the Continental USA, refer to web site http://policyworks.gov/org/main/mt/homepage/mtt/perdiem/perd03d.html. (Meal rates will be referred to as <u>subsistence rates</u>.)</p>
	Non High-Cost Locations	-----High Cost Locations-----																																		
Breakfast	\$ 7.00	\$ 8.00	\$ 9.00	\$10.00	\$11.00	\$12.00																														
Lunch	9.00	10.00	11.00	13.00	14.00	15.00																														
Dinner	<u>15.00</u>	<u>17.00</u>	<u>19.00</u>	<u>20.00</u>	<u>22.00</u>	<u>24.00</u>																														
Totals	<u>\$31.00</u>	<u>\$35.00</u>	<u>\$39.00</u>	<u>\$43.00</u>	<u>\$47.00</u>	<u>\$51.00</u>																														
<p>Non High-Cost Per Diem Rate</p> <ul style="list-style-type: none"> Daily rate = \$86.00 / day = Non high-cost lodging rate (\$55) + Non high-cost meals rate (\$31) Hourly rate = \$86 / 24 hours = \$3.54 per hour 	<p>Certain types of boards and commissions use both daily and hourly rates (Section 10.70). Also, the hourly rate is used when an employee is authorized to use a privately owned travel trailer or camper (Subsection 10.30.70).</p>																																			
<p>Private Owned Vehicle (POV) Mileage Rate = \$.32 / mile</p>	<p>Source: Collective Bargaining</p>																																			