GEORGIA DEPARTMENT OF JUVENILE JUSTICE	Transmittal # 18-2	Policy # 2.7
Applicability: {x} All DJJ Staff { } Administration { } Community Services { } Secure Facilities	Related Standards & References: O.C.G.A. §§ 45-7-22, 45-7-23, 45-7-24 Office of Planning and Budget Policy Memorandum, "Rules, Regulations and Procedures Governing Payment of Intrastate Relocation Expenses to State Employees" DJJ Financial User's Manual DJJ 2.1	
Chapter 2: FINANCIAL SERVICES Subject: PAYMENT OF EMPLOYEE RELOCATION EXPENSES Attachments: None	Effective Date: 2/15/18 Scheduled Review Date: 2/15/19 Replaces: 4/15/12 Office of Financial Services APPROVED: Avery D. Niles, Commissioner	

I. POLICY:

The Department of Juvenile Justice may reimburse employees for relocation expenses in accordance with applicable laws, Office of Planning and Budget (OPB) rules and regulations, and as budget funds are available. Reimbursement is at the discretion of the agency head.

II. DEFINITIONS:

Household Goods: Personal property that may be transported legally in interstate commerce and belongs to an employee and his/her immediate family at the time shipment begins including furniture, equipment and appliances, clothing, books, and similar property. This does not include property that is for resale or disposal, automobiles, trailers, motorcycles and other similar motor vehicles, boats, pets, livestock, building materials, firewood, or property intended for use in conducting a business or any other commercial enterprise.

Statewide Travel Policy:
https://sao.georgia.gov/state-travel-policy

Interstate Relocation Expenses to State Employees:
https://opb.georgia.gov/intrastate-relocation-expenses-state-employees

III. PROCEDURES:

A. An employee may be reimbursed for certain relocation expenses if they meet the criteria set forth as established by the Office of Planning and Budget at https://opb.georgia.gov/intrastate-relocation-expenses-state-employees.

B. Reimbursement will be permitted for certain expenses that may be incurred in looking for a residence, transporting household goods and family members, and connecting utilities. Reimbursement will only be permitted for those expenses in accordance with regulations set forth by OPB at https://opb.georgia.gov/intrastate-relocation-expenses-state-employees.

1. The actual food and lodging expenses of the employee and the members of his/her household may be reimbursed up to the daily maximum amount established in the Statewide Travel Policy at https://sao.georgia.gov/state-travel-policy.

C. The employee being reimbursed for relocation expenses must sign an agreement that he/she will remain employed by DJJ in the location to which the move was made for a period of not less than one calendar year following the effective date of the move, unless separated or transferred for reasons beyond his/her control and also acceptable to DJJ. In case of violation of this agreement, any relocation expenses reimbursed will be recoverable from the employee as a debt due the State.

D. All claims for damage to household goods in transit must be settled between the employee and the moving company. The State acknowledges no responsibility or legal liability for goods damaged because of a relocation.

E. For reimbursement of relocation expenses, the employee must complete the Employee Intrastate Relocation Expense Voucher located on the OPB website (https://opb.georgia.gov/intrastate-relocation-expenses-state-employees), including signing the Employee Certification and Agreement. All receipts and other necessary documentation must be attached to the voucher. The Employee Travel Expense Statement must be completed in the Concur Travel System (https://www.concursolutions.com) if requesting food, lodging or mileage reimbursement.

1. The organization code(s) must be indicated on the voucher. All relocation expense reimbursements will be charged to Regular Operating Expenses, Other Operating Expenses, Relocation Expense sub-class 301, and account code 627006.

2. The packet must be approved by the employee's office/program/facility Director and submitted to the Chief Financial Officer for final approval. The Office of Financial Services will process the approved reimbursement. The employee should retain copies of all documents submitted, including receipts.

3. The Office of Financial Services will audit the voucher and enter all data for relocation expense reimbursement into the statewide accounting system based on the department identification number(s) provided.

4. The employee will be reimbursed only after all relocation expenses have been incurred, the appropriate forms are completed and approved, the expenses are

supported by adequate documentation, and the forms and documentation are submitted to the Office of Financial Services.

5. Relocation expense reimbursements are taxable income by the Internal Revenue Service (IRS); however, taxes will not be withheld from these reimbursements.

F. At the end of each calendar year, the Office of Financial Services will compile data regarding those employees reimbursed relocation expenses. In accordance with IRS regulations, these amounts will be included in the employee's W-2 form as "Wages, Tips and Other Compensation" for that year. Relocation expenses may be deductible on the employee's personal tax return.

G. This policy will not be construed in any way as conflicting with State Personnel Board Rules and Regulations governing the personnel aspects of job transfers. Any questions as to the fairness of a particular transfer will be outside the scope of this policy and must be handled in accordance with the State Personnel Board Rules and Regulations.

IV. LOCAL OPERATING PROCEDURES REQUIRED: NO