GEORGIA DEPARTMENT OF JUVENILE JUSTICE	Transmittal # 16-17	Policy # 2.7
Applicability: {x} All DJJ Staff {x} Administration {x} Community Services {x} 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," 9/1/06 DJJ Financial Users Manual DJJ 2.1 ACA Standards: 4-JCF-6B-15	
Chapter 2: FINANCIAL SERVICES Subject: PAYMENT OF EMPLOYEE RELOCATION EXPENSES Attachments: A – Employee Application for Intrastate Relocation Expense Reimbursement B – Employee Intrastate Relocation Expense Voucher C – Employee Travel Expense Statement D – High Cost Area Employee Travel Expense Statement	Effective Date : 12/12/16 Scheduled Review Date: 12/12/17 Replaces Policy dated: 4/15/12 APPROVED: Avery D. Niles, Commissioner	

I. POLICY:

The Department of Juvenile Justice may reimburse employees for relocation expenses in accordance with applicable laws and Office of Planning and Budget (OPB) rules and regulations.

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.

Mobile Home: A movable or portable dwelling that serves as a permanent residence for an employee and is constructed to be towed on its own chassis, connected to utilities and designed without a permanent foundation for year-round occupancy.

III. PROCEDURES:[1]

A. An employee may be reimbursed for certain relocation expenses if:

- The employee has been employed by DJJ for at least 6 months prior to the transfer date;
- The transfer is the result of an action by DJJ requiring relocation and is in the best interest of DJJ;
- The expenses are incurred for the transportation of household goods or incident to a change of residence from one part of the state to another;
- The distance between the old and new duty stations exceeds 50 miles and the transfer results in the employee having to drive at least 35 miles farther;
- The employee agrees to remain employed by DJJ and 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;
- DJJ has sufficient operating expense funds within its budget to pay the reimbursement cost;
- No other member of the employee's family is being reimbursed for the same move;
- The move is made within one calendar year from the date the employee reports for work at the new location; and
- The costs to be reimbursed are reasonable and proper as determined by DJJ.

B. Employees may request reimbursement for relocation expenses by completing the Employee Application for Intrastate Relocation Expense Reimbursement (Attachment A).

C. Cost estimates from three (3) different firms must be submitted along with the application form.

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1. Statewide Travel Regulations: https://sao.georgia.gov/sites/sao.georgia.gov/files/related_files/site_page/SOG_Statewide_Travel_Policy Effective 03/01/16

1. The employee's office/program/facility Director must provide advance approval of the application form. The Director will only approve an application if:

   - The employee and the relocation are eligible for expense reimbursement under State Law, OPB Regulations and this policy; and

   - The employee selects a firm that will provide a quality move within a reasonable time frame for a reasonable cost. Justification must be provided with the application if the lowest bid is not selected.

2. The Commissioner (or designee) must authorize the transfer, in writing, and certify that the transfer is in the best interest of DJJ.

3. The Office of Budget Services must indicate that sufficient funds are available to pay for the estimated relocation costs before the employee is authorized to receive an expense reimbursement.

D. 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.

1. An employee may be reimbursed for expenses incurred in looking for a new residence if the new residence is more than 100 miles. Mileage expenses may be paid for up to 3 trips to the new location looking for a residence. Expenses for food and lodging may be reimbursed for up to a total of 3 days and nights spent at the new location. Reimbursement for food and lodging expenses will be permitted only for overnight trips. If the new residence is less than 100 miles, only mileage expenses may be paid for up to 3 trips to the new location looking for a residence. (See DJJ 2.1, Employee Travel Regulations.)

2. Reimbursement for temporary housing expenses while awaiting the actual move between residences will not be provided.

3. If the employee engages a commercial moving company, three (3) estimates will be obtained. The reimbursable cost may include the usual moving services (e.g., packing, unpacking, special handling and wardrobe service), the cost for transportation of up to 11,000 pounds of household goods, and the cost of insurance or transit protection. If the shipping weight exceeds 11,000 pounds, the reimbursement amount will be prorated. The reimbursable amount for insurance or transit protection will be the actual cost.

4. For household goods that the employee chooses to move by rental truck, 3 bids will be obtained. For a rented or employee-owned truck, the following types of expenses will be reimbursable:

- Direct transportation charges associated with a rental vehicle (e.g., rental cost, fuel and oil);
- Costs for using an employee's vehicle up to the amount allowable based on the mileage reimbursement rate (See DJJ 2.1, Employee Travel Regulations);
- Rental of moving accessories (e.g., hand trucks and furniture pads); and
- Labor costs up to $100 for loading and unloading the household goods.

5. If the employee is moving household goods within a mobile home, 3 bids will be obtained. The reimbursable costs will include the usual services associated with moving a mobile home (e.g., transporting the mobile home, packing, unpacking, unblocking, blocking, disassembly and assembly of expandable or doublewide homes and disconnecting utilities). The total reimbursement will not exceed the following amounts:

   - The cost of transporting 11,000 pounds of household goods over the applicable distance as calculated from current tariff published by the Georgia Household Goods Movers Association, Inc. (The tariff is available through the Motor Carrier Division of the Public Service Commission);
   - The cost for packing 11,000 pounds of household goods up to $710; and
   - The actual cost for transit insurance for moving 11,000 pounds of household goods up to $289.

6. Certain costs incurred by the employee in reconnecting the utilities at the employee's new residence may be reimbursed. Reimbursement will be limited to only those costs associated with establishing utility accounts and having service initiated. The payment of membership fees to rural electric companies, deposits, installation of gas lines, wiring for new telephone service, erection of utility poles and wiring to provide electrical service will not be reimbursable.

7. 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 Regulations. The multiple occupancy rate for one room may be reimbursed and the maximum reimbursable daily amount for meals of children under 12 years is one-half the daily rate for adults. Food and lodging expenses may be reimbursed for up to 2 days and nights while the move is in process.

8. The cost of transporting 2 vehicles owned by the employee may be reimbursed at the mileage reimburse rate (see DJJ 2.1, Employee Travel Regulations) for actual miles driven from the old residence to the new residence.

E. The cost of the following specific items will not be reimbursed:

- Transportation to location(s) not on a direct route to the new residence;
- Loading or unloading of goods at any location other than the original residence or new residence;
- Appliance servicing, including disconnection and reconnection;
- Temporary storage;
- Transportation of household goods within a mobile home by any other means than by a mobile home transporting company;
- Modifications to a private lot required to transport or block a mobile home properly or to provide utilities connections;
- Any repairs to or replacement of defective parts or equipment which are part of a mobile home;
- Damage to a mobile home or its contents; and
- Purchase of cement blocks used as underpinning, tie downs, skirting and other similar items for a mobile home.

F. 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 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. If the employee transfers to another state agency within one calendar year of a relocation for which the employee was reimbursed, the employee will be liable to DJJ for the amount reimbursed.

G. 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.

H. For reimbursement of relocation expenses, the employee must complete the Employee Intrastate Relocation Expense Voucher (Attachment B), including signing the Employee Certification and Agreement. All receipts and other necessary documentation must be attached to the voucher. The Employee Travel Expense Statement (Attachment C) or High Cost Area Employee Travel Expense Statement (Attachment D) must be attached 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.

I. 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.

J. 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