

ALABAMA WORKFORCE INVESTMENT SYSTEM

Office of Workforce Development
401 Adams Avenue
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Montgomery, Alabama 36103-5690

December 22, 2014

GOVERNOR'S WORKFORCE DEVELOPMENT DIRECTIVE NO. PY99-20, Change 22

SUBJECT: *Statewide WIA Fiscal Procedures Manual*

- Purpose.** This Directive transmits revised pages for the July, 2000 edition of the Governor's *Statewide WIA Fiscal Procedures Manual*.
- Discussion.** Effective January 1, 2015, the mileage rate paid to persons traveling in privately owned vehicles on official business for the state increases to 57.5 cents per mile. A copy of the State Comptroller's announcement is attached for reference. This change necessitates a revision to the *Statewide WIA Fiscal Procedures Manual* page VIII-5.
- Action.** Please replace the existing page in the *Statewide WIA Fiscal Procedures Manual* with the following revised page:

VIII-5 (Revised 01/15)
- Contact.** Any questions regarding this Directive should be referred to Bill Hornsby, Supervisor, Workforce Development Division, State Programs and Divisional Budget Management Section. (Telephone: (334) 242-5847 or Email: bill.hornsby@adeca.alabama.gov).


Steve Walkley, Division Chief
Workforce Development Division


Date

Attachments



STATE OF ALABAMA
Department of Finance
Office of the State Comptroller

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Robert Bentley
Governor

Bill Newton
Acting Director of Finance

Thomas L. White, Jr., CPA
State Comptroller

Janice A. Hamm, CPA
Deputy State Comptroller

MEMORANDUM

TO: All State Agencies
All Chief Fiscal Officers

FROM: Thomas L. White, Jr.
State Comptroller

DATE: December 16, 2014

RE: Travel Mileage Rate for 2015

Effective January 1, 2015, the mileage rate paid to persons traveling in privately owned vehicles on official business for the State will increase to 57.5 cents per mile. The mileage rate, which is paid in lieu of actual expenses for transportation, is in accordance with Code of Alabama 1975, Section 36-7-22, as amended, which became effective October 1, 1999. This code section sets the mileage rate at the amount allowed by the Internal Revenue Code for income tax deductions. Therefore, mileage reimbursement for travel on or after January 1, 2015, will be calculated at the new rate of 57.5 cents per mile.

When calculating the amount reimbursed, all mileage listed on an expense account must be totaled and then multiplied by 57.5 cents (Example: 111 miles X .575 = \$63.83). Should you have any questions concerning this directive, please contact Ms. Jamie Jackson at 334-353-1285 or Mr. Tucker Wilson at 334-242-7057.

TLWjr/jh

If the normal rate of the subrecipient is less than the above-stated per day rates and the WIA agreement states a lesser rate, the lesser rate approved shall be used.

The term overnight, as used in Code of Alabama 1975, §36-7-20, as amended, means exactly what the word implies. The common law meaning of night usually means the period between sunset and sunrise. Another rule often applied is that night is defined as beginning thirty minutes after sunset and ending thirty minutes before sunrise. Individuals whose work hours are during the night period are in work status and are not entitled to overnight per diem. Employees within reasonable travel distance from their base are expected to return to base. Individual circumstance will determine what is reasonable but, generally, a trip of 100 miles or less one-way does not require an overnight stay. Exceptions to the policy may be approved by the department director.

- (5) Effective September 8, 2005, the per diem is \$56.25 for each day after a person in travel status has been stationed at the same place for two consecutive months.
- (6) Effective October 1, 1999, the mileage rate is the amount allowed by the Internal Revenue Code for income tax deductions. As of January 1, 2015, the rate allowed by the Internal Revenue Code for business mileage is 57.5 cents per mile. If the normal rate of a contractor is less than the allowable rate and the contract states a lesser rate, the lesser approved rate shall be used. *
- (7) Claims for travel expense must be documented by reports containing the destination, date and time of departure and return, and a computation of the amount of reimbursement. The reports must be signed and dated by both the traveler and the person authorizing the travel. Copies of the travel reports must accompany the invoices under which the travel expense is claimed.

b. Out-of-State

Prior written approval from the Grantor is required for all out-of-state travel. Such approval must be requested by the subrecipient at least 10 days prior to the planned travel, by contacting the appropriate WIA agreement manager. Out-of-state travel expense for room and meals shall be reimbursed at actual costs, when such costs reflect reasonable rates. Room accommodations should be in the employee's own name and any charges for missed reservations shall be considered a personal expense. Air travel is booked for tourist class. If first class is booked, proof of non-availability of tourist must be provided. A sample out-of state travel reimbursement form is provided as a guide (see Exhibit K). This form or a similar form should be used when requesting out-of-state travel reimbursement.

Receipts are required to be submitted with travel reimbursement claims to be maintained as support documentation for the Subrecipient's Invoice Report for all transportation, meal, and hotel/motel lodging charges. These receipts must be from the establishment/transportation company. Copies of credit charges cannot be accepted as support documentation. The amounts paid as tips for food service, the transfer of baggage,

* Revised 01/15