State Travel Regulations and Travel Expense Reimbursements

Fiscal Fundamentals

DOA
Virginia Department of Accounts

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Travel Reimbursement Policies

Travel on official state business will be reimbursed for reasonable and necessary expenses.

Prudent judgement is expected when making travel arrangements and expenditures.

You must communicate policies, regulations, and procedures to employees who travel.

You must ensure that all expenses comply with State Travel Regulations.

Employees likely to travel more than twice each year must be enrolled in the Electronic Data Interchange Program and be reimbursed for travel via EDI. If they are not, the agency will be charged $5.00 for every qualifying occurrence (4-5.04 of the Appropriation Act) .

Travel Reimbursement Policies

CAPP Topics 20335 (State Travel Regulations) and 20336 (Agency Travel Processing) are the official state travel regulations.

Travel regulations apply to executive branch agencies.

Executive branch agency heads may approve more restrictive travel policies and procedures.

Legislative, Judicial, and Independent agencies may establish their own travel policies to comply with relevant laws and written authorization by the appropriate governing authority. When approved, copies of these travel policies and procedures must be submitted to the Department of Accounts.

Agency Head or Designee

Agency Head

- Officially appointed, elected or designated individual who
- Directs, and is ultimately responsible for, the overall operations of an agency or institution

Designee

- Must be identified in writing by agency head
- Written documentation must be kept on file
- Copies of the written designee listing must be provided to DOA upon request

Travel Charge Card

GE MasterCard is the state's travel charge card provider.

A travel charge card provides a means of charging travel expenses incurred while conducting official state business.

The travel charge card is the most convenient way to pay travel-related costs.

Travel Voucher Processing

- Agencies must process travel vouchers promptly so cardholders can pay their GE MasterCard bills.
- Employees must submit travel vouchers within 30 work days after a trip (Note: earlier submission is encouraged).
- Supervisors must approve the travel voucher and send it to the agency's fiscal office within 3 work days of receipt.
- The agency Fiscal Officer must submit the voucher to CARS within 5 work days of receipt.

Personal Automobiles

Mileage Reimbursement

Generally, using a personal vehicle is considered cost beneficial to the state for occasional travel up to 100 miles a day.

Personal Automobiles

Mileage Reimbursement – Appropriation Act (Section 4-5.04f)

If State or Enterprise vehicle is unavailable or not cost beneficial current IRS rates apply:

- http://www.irs.gov/taxpros/article/0,,id=156624,00.html)

The rate of 24.6¢ per mile is used if a State or Enterprise vehicle is available and personal vehicle is used for business trips in excess of 100 miles per day

The agency must track mileage for any traveler who may reach 15,000 miles in a fiscal year because the reimbursement rate could be affected

Vehicle Rental

Department of General Services, Office of Fleet Management Services (OFMS) maintains a contract with Enterprise Leasing to provide vehicles for short term travel by state employees.

When preparing for a trip, the traveler should visit the OFMS website (at least 24 hours in advance) to determine the vehicle cost for their proposed trip.

The cost should be used in the agency's cost benefit analysis.

Agencies must conduct a cost benefit analysis to determine whether a OFMS rental or personally-owned vehicle should be used in official State travel.

Cost Benefit Analysis

Generally, a personal automobile is considered cost beneficial under the following circumstances:

- Occasional travel (up to 100 miles per day)
- Constant daily routine travel
- Emergency exist and is approved by the agency head

For all other circumstances, the OFMS Trip Calculator should be used.

Example of factors that can be considered:

- Distance to nearest Enterprise
- Administrative time required to obtain the rental car
- Type of vehicle required and number of travelers

When a cost benefit analysis has been prepared, it should be attached to the travel voucher.

Vehicle Rental Insurance

The Department of Treasury's Division of Risk Management covers all rental car damages and liability when the State employee is negligent or "at-fault". For this reason the State employee should decline additional coverage, but non-state employees should accept.

However, for damages caused when no fault can be determined (hail damage, deer collision, etc.) the agency will be responsible for the repair to the vehicle. The agency should make a decision on obtaining "Lease Care" coverage offered by the Division of Risk Management

Airline Travel

There are four options available for purchasing airline tickets:

- GE MasterCard Travel Card
- Small Purchase Charge Card
- Agency GE MasterCard Purchase Charge Card
- Personal Credit Card

Agency Airline Travel Card

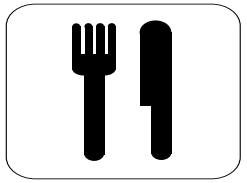
- Airline and rail tickets can be charged directly to agency using the Airline Travel Purchase Charge Card
- Agencies may opt to restrict other purchase charge cards to prevent air and rail charges

Other Public Transportation

- Receipts required for taxis, shuttle vans and other "for hire" transportation if reimbursement > $10. Also, reason should be given on voucher for necessity of "for hire" transportation.
- Public transportation from lodging to restaurants allowed only for official business needs

Per Diem & Lodging Guidelines

CAPP Topic 20355



Standard allowance for *in-state* travel:

- Per Diem - (page 22)
- Lodging - (page 22)

Standard allowance for *out-of-state* travel:

- Per Diem – (page 24)
- Lodging – (page 24)

See CAPP Topic 20335 (pages 22-27) for lodging and per diem amounts in specified cities!

Per Diem Reimbursement

Per diems cover meals and incidental expenses.

Per diem is payable to a traveler without itemized meals, incidental expenses, or receipts.

There is no provision to exceed per diem amounts.

Includes all meal costs with taxes and tips.

Per diem rate only apply when overnight travel occurs.

Traveler shall not claim per diem for anyone other than him or herself.

Per Diem Reimbursement

For departure and return travel days, 75% of the per diem is reimbursed.

Per diem rates are determined in the location of lodging as follows:

- Departure day - where you spend the night.
- Return day - where you spent the night before returning to home base.

Per Diem Reimbursement

Per diem and other reimbursable expenses must appear on the travel voucher each day and not summarized by trip, week, or other increment.

Per diem rates are daily rates – there is no roll-over of per diem from one day to the next.

Overtime Meal Allowance

An overtime meal allowance is allowed when overtime worked is:

- Essential to agency's mission
- Permitted by agency policy
- Approved by appropriate agency official
- Exceeds normal, scheduled work hours
- Fully documented
- See pages 30-31 of CAPP Topic 20335 for details

Business Meals

Agency Head or designee may authorize business meal reimbursement. The following documentation is needed:

Attach original, itemized receipt (no credit card slips) and explanation to voucher

Attach attendee list to voucher

Attach agenda to voucher (to describe business purpose)

Business meal reimbursements are not allowed when an individual is in travel status.

Business Meals - Exception

All business meals must not exceed Meals and Incidental Expense (M&IE) limitations where the meal was purchased.

The agency head or designee may authorize business meal reimbursement above standard rates, subject to a 50% cap.

Meals, taxes, and service charges must be included when determining if a business meal falls within standard rates.

Delivery cost and a reasonable tip are reimbursable as long as the total cost falls within standard rates.

Lodging Policies

Reimbursed for actual cost up to standard rate in CAPP Topic 20335.

In determining compliance with lodging limitations, all taxes and surcharges are excluded. Reimbursement does include all lodging cost (room, taxes and surcharges).

If room rate exceeds the maximum limit, local taxes and surcharges are reimbursed pro-rata.

Original itemized hotel bills must be attached to travel voucher.

Lodging - Exemption

Agency Head or designee may authorize reimbursement over standard rates, subject to 50% limit.

The lodging exemption should be approved in advance.

Documentation (cost justification) for higher rate should be attached.

Register early for conferences to get the lowest hotel rates. Always request Government rate.

Lodging - Exemption

The State Comptroller or Assistant State Comptroller may authorize reimbursement beyond the 50% limit in justifiable travel situations prior to travel.

Supporting documentation for exception requests must include cost comparisons that justify the exception.

Must include sufficient documentation showing alternative cost comparisons.

The name of the hotels/motels with complete address and zip codes, that will justify the exception.

Exceptions granted for lodging over 50% of standards must be attached to the travel voucher.

Lodging – Shared Room

When two or more persons travel on state business and share a hotel room, the allowable lodging rate is the rate allowed in the area they are staying, plus the hotel's charge for additional persons in the room.

Hotel receipts showing charges for additional persons must be attached to travel vouchers.

For non-luxury, conference hotels, the agency fiscal officer may approve lodging rates that are less than the lodging guidelines applicable to the travel destination multiplied by the number of official business travelers in the room.

Lodging - Advance Payments

Advance payments are limited to one night's deposit for direct billed payments on hotel or motel rooms.

Advance payments for direct billed hotel or motel expenses are discouraged.

Using a State-sponsored travel charge card is encouraged to secure room confirmations.

Advance payments on a travel charge card will not be reimbursed before a trip.

Lodging - Hotel Bills

Documents supporting direct hotel bills must include:

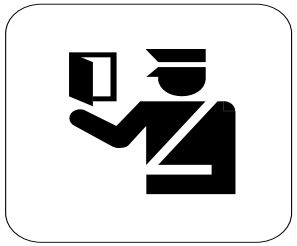
- Name of traveler
- Dates
- Purpose of travel
- Itemized hotel bill ("tissue" receipts are not acceptable documentation for reimbursement purposes)

Foreign Travel

Rates for cities and countries outside the 48 contiguous states can be found at:

- http://aoprals.state.gov/content.asp?content_id=184&menu_id=78.

Documentation for out-of-country rates must be attached to the travel voucher.



Disallowed Misc Expenses

Disallowed expenses include:

- Lost or stolen articles
- Alcoholic beverages
- Damage to personal vehicles, clothing, or other items
- Movies charged to hotel bills
- Expenses for children, spouses, and companions
- Entertainment

Travel Payments

Typical noncompliance findings:

Excess lodging expense without agency head approval

Reason for travel not documented

Missing original lodging receipt or other documents

Missing signatures or dates from traveler or supervisor

Enterprise program not being utilized

Incorrect mileage rate paid for P.O.V usage

References

CAPP Manual Topics

- 20335, State Travel Regulations
- 20336, Agency Travel Processing
- 20330, Petty Cash
- 20310, Expenditures
- 20345, Moving and Relocation
- 20355, Purchasing Charge Card
- 23060, Travel Charge

Internet

- U.S. Department of State

Other

- Code of Virginia, 2.2-1822
- Appropriation Act

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