

Volume No. 1—Policies & Procedures	TOPIC NO. 20335 – Cardinal
Section No. 20300—Cash Disbursements Accounting	TOPIC STATE TRAVEL REGULATIONS
	DATE December 1, 2015

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Weekend and Holiday Mileage Mileage incurred when the individual is required to work on a Saturday, Sunday, or holiday that is **not a scheduled workday** may be reimbursed **subject to an agency policy permitting such reimbursement.**

Out of Country Mileage Reimbursement for out-of-country travel will be at the rate established in the current Appropriation Act. However, if a higher personal mileage rate is justifiable, a request must be sent to the Assistant State Comptroller for approval. This request must have appropriate documentation to support the proposed reimbursement.

Parking & Toll Expenses Parking and Toll expenses are reimbursable. A receipt is required for reimbursement claims where each individual claim is greater than \$75 per instance. Reimbursement must be claimed as an “other expense” on the Expense Report.

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Transportation, Continued

Public Transportation

Public transportation travel includes:

- Rental Car
- Plane
- Train
- Bus
- Taxi, Shuttle, or other “for hire transportation”

Public transportation rates must not exceed those for tourist or coach class accommodations. Receipts for such expenses must be retained for submission with the Expense Report. Because of the liquidity of air and rail tickets, any unused portions must be returned to the agency for credit. Each agency *must* have a written policy and assigned responsibility for obtaining and controlling airline and rail tickets, particularly any unused portions.

Charges for changes to tickets/reservations to accommodate personal comfort, convenience and taste are not reimbursable. Change fees must be explained on the Expense Report.

For taxis, shuttle vans and other forms of on demand or reserved “for hire transportation,” receipts are required **only** if the reimbursement claim exceeds \$75 per instance. A reason must be identified on the voucher of the necessity for **reserved** “for hire” transportation. Reimbursement for limousine or other forms of luxury transportation services are not allowed. A maximum tip of 15% of the taxi cab or shuttle service fare is reimbursable as a transportation cost separate from Meals and Incidental Expenses. For reimbursement, the Expense Report must separate the amount for the tip from the amount of the fare.

Public transportation from place of lodging to restaurants is allowed only for official business needs.

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Air & Rail Tickets

Generally, airline and rail travel cannot exceed the rates charged for tourist or coach class accommodations. Recently, airlines have created a higher level of coach class service that charges a premium for certain desired seats. Such upgrades in the coach seating area are enhancements to the coach fare and are not reimbursable.

With careful consideration of the reasonableness limitations specified in the “**Expenses Must be Reasonable and Necessary**” section of these regulations, the approving authority may grant permission for **business class** air or rail travel under the following circumstances:

Air

- When it does not cost more than the lowest available tourist/coach fare (comparison must be attached to Expense Report), or
- For travel to western Europe if the business meeting is conducted within three hours of landing, or
- For transoceanic, intercontinental trips involving flight-time of more than eight consecutive hours, or
- If the traveler pays the difference.

Rail

- When it does not cost more than the lowest available tourist/coach fare (comparison must be attached to Expense Report), or
- When reserved coach seats are not offered on the route, or
- If the traveler pays the difference.

Reimbursement for first class air or rail travel is prohibited.

Note: Documents that validate the mode and class of travel are required for all air and rail reimbursements made directly to the employee.

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Air & Rail Tickets – Purchase Options

Agencies and institutions have four options available for the purchase of air and rail tickets:

1. Bank of America Visa Individual Liability Travel Card (ILT) – may be used for all types of purchases (i.e., hotel, transportation tickets)
2. Bank of America Visa Agency Airline Travel Card (ATC) – may only be used for AIRLINE tickets
3. Bank of America Visa Agency Purchase Charge Card (SPCC or Gold) – may only be used for transportation tickets (i.e., rail, air, bus)
4. Personal Credit Card

Requests for the ILT, ATC, or SPCC or Gold should be directed to the Department of Accounts, Charge Card Administration group at cca@doa.virginia.gov.

If a flight or trip is cancelled, the ticket documentation must be given to the Agency Fiscal Officer for safekeeping. Cancelled tickets (full fare and non-refundable) usually hold some residual value depending upon specific airline policies and restrictions. The Agency should develop a policy to adequately control unused tickets. The Agency Fiscal Officer is responsible for ensuring that any residual value is used for official Agency business.

Additional Airline Fees

Certain airlines now charge additional fees for baggage and other services formerly included in the airfare cost. When procuring airfare for business travel, travelers should consider total costs in selecting the most appropriate carrier. Airlines publish limits for baggage and the fees associated with those limits. Travelers are expected to be aware of these limits. In the event these limits must be exceeded for legitimate business purposes, the cost is reimbursable. A receipt and appropriate explanation must be included with the Expense Report.

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Chartered Aircraft Travel

Chartered aircraft will only be used when State-owned aircraft are not available or will not meet customer needs. The Department of Aviation (DOAV) shall contract for all chartered aircraft on behalf of state agencies. Reference the **Aircraft Use Policy and Guidelines** on the DOAV’s website at www.doav.virginia.gov. Chartering an aircraft is permitted when authorized in advance by the requesting agency’s Cabinet Secretary or designee, and justified by a written cost/benefit analysis. The cost/benefit analysis must include a comparison of the total costs of the trip by alternative means of travel. This includes consideration of such benefits as reduced overnight travel costs and employee time out of the office, security, etc. A copy of this analysis and the written approval from the Cabinet Secretary or designee must be attached to the traveling agency’s Expense Report.

Personal Use Aircraft Travel

The use of personal aircraft is permitted for official state travel with the prior approval of the appropriate Agency Head. Personal aircraft usage by an Agency Head requires the prior approval of the appropriate cabinet secretary.

Documentation of comparable costs for other travel means must be included in the Expense Report package. The reimbursement shall be limited to the most economical means of travel available at that time. For example, if it were less costly to travel by commercial carrier, the reimbursement shall be limited to the lowest cost commercial carrier ticket available. The traveler must include a signed statement with the Expense Report certifying that the amount requested represents the most economical use of public funds. As with all travel, it is the responsibility of the traveler and the agency fiscal office to ensure the most efficient use of taxpayer funds.

The reimbursement rate per mile shall be the amount listed by the federal government at the GSA website,

<http://www.gsa.gov/portal/content/100715>

at the time of the travel. A dated printout of this site indicating the appropriate mileage rate for the travel time period must be included with the Expense Report package.

Bus Travel

Permitted in lieu of automobile, airline, or train travel when cost beneficial.

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Car Rental

Reimbursement of car rental expenses is limited to official business use only. Car rentals may be made through commercial rental agencies. The traveler must select the most economical contractor and type of vehicle available, and acquire any commercial rate or government discount available when the vehicle is rented. When possible, rentals should be arranged through a travel agency that has contracted with the Commonwealth to perform such services.

In most cases, rental vehicles would only be necessary after reaching the destination of travel. However, for travel initiated from the traveler's base point, the traveler may conduct a cost/benefit analysis to determine if it is beneficial for the State to use a rental car in lieu of a personal vehicle for the planned trip. The cost/benefit analysis should consider the cost of the rental car, any surcharges, and the cost of fuel for operating the rental vehicle. If this analysis demonstrates that it is cost effective to obtain the rental car and agency policy permits, a rental car may be used, and the cost/benefit analysis must be attached to the Expense Report.

Car Rental Insurance

The option to purchase insurance offered by rental car contractors depends upon the following circumstances:

If the traveler is a . . .	then . . .	Notes
<u>State Employee</u>	Decline	Rental insurance will not be reimbursed. The Department of Treasury, Division of Risk Management, provides a Statewide Self-Insured Automobile plan for State employees.
<u>Non-State Employee</u>	Accept	Only when the agency considers automobile rental reimbursable. Rental car insurance for these individuals may also be treated as a reimbursable expense. Insurance reimbursement should only include Liability Damage Waiver (LDW) and Collision Damage Waiver (CDW). Agencies are encouraged to set limits on reimbursement of this expense.

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Car Rental Insurance (continued)

If the traveler is a . . .	then . . .	Notes
State or Non-State Employee Outside the United States	Accept	Individuals traveling outside of the territorial United States (including Canada, Puerto Rico) <u>are required to purchase</u> and will be reimbursed for LDW and CDW insurance. Other types of insurance offered such as trip cancellation, personal, health or life insurance are not reimbursable.

Traveler’s Tip The Department of Treasury, Division of Risk Management, covers all rental car damages and liability when the State employee is negligent or “at-fault.” This is why the employee should decline additional coverage (CDW, LDW, PDW, LIS, or SLI) by the rental car company.

However, for damage caused when no fault can be determined (hit and run, parking lot scrape and go, etc.), or by an uncontrollable act (hail damage, deer collision, rock to the windshield, etc.) the agency will be responsible for the repair to the vehicle. The Division of Risk Management offers “Lease Care” insurance to agencies to cover damages when no one is liable. This coverage is optional and each agency should make a decision on obtaining “Lease Care” coverage based on their particular risk situation.

Additionally, a traveler may encounter a situation when renting a car outside of Virginia and the car rental company requires the traveler to obtain coverage from the car rental company or show some evidence of insurance. The traveler should determine if this requirement is in effect for their travel destination and if so obtain a “Proof of Insurance” certificate from the Division of Risk Management. This can be obtained on-line from the Department of Treasury Web Site at:

<http://www.trs.virginia.gov/drm/state.aspx>

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Car Rental Refueling

Travelers must ensure that the rental vehicle is refueled before returning the vehicle to the rental contractor unless an exception is noted. Reimbursement will be based on the fuel used and receipts provided. Reimbursement must be claimed as an “other expense” on the Expense Report.

In no instance should the traveler enter into a “Fuel Agreement” or pay for fuel at the time of rental or before vehicle is used to avoid paying for fuel not used.

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International Travel

Approval Authority

In addition to all other policies set forth in this travel policy, the following policies must be adhered to when traveling internationally. The following approvals must be obtained in advance, dated and submitted with the Expense Report.

If the traveler is...	Then, approval must be made in advance by...
A State employee	The respective Agency Head or designee.
An Agency Head	The respective cabinet secretary.
A cabinet secretary	The Governor’s Chief of Staff.

To ensure all travel meets the test of necessity, travel involving more than three employees from a single agency to a single international travel destination must be approved in advance by the Cabinet Secretary.

Air Travel Emphasized

The guidelines stated previously for air travel also apply to international travel. Specifically, airline travel cannot exceed the rates charged for tourist/coach fare except as follows:

With careful consideration of the reasonableness limitations specified in the “Expenses Must be Reasonable and Necessary” section of these regulations, the approving authority may provide written authorization for **business class** travel, or premium coach seating, under the following circumstances:

- When it does not cost more than the lowest available tourist/coach fare (comparison must be attached to Expense Report), or
- For travel to western Europe if the business meeting is conducted within three hours of landing, or
- For transoceanic, intercontinental trips involving flight-time of more than eight consecutive hours, or
- If the traveler pays the difference

Reimbursement for first class travel is prohibited.

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International Travel, Continued

Per Diem Rates The Commonwealth of Virginia uses the lodging and M&IE per diem rates for foreign travel as defined by the Federal Government, General Services Administration (GSA). The Department of Defense (DOD) sets the rates for Hawaii, Alaska, and all United States Territories (Puerto Rico, Guam, The Virgin Islands, etc.) The Secretary of State establishes these maximum rates of per diem allowances for travel in foreign areas.

The GSA web page (www.gsa.gov/portal/category/21287) link for domestic travel lodging and M&IE rates has links to the DOD and State Department web sites. If a specific city is not listed, use the “Other” rate shown for that country. The M&IE portion of the maximum per diem rate covers the cost of meals as well as incidental expenses.

Printouts of appropriate rates for the time of travel must be attached to the Expense Report for reimbursement.

DOA Contacts

Contacts

General Travel Information and Limitations

Assistant Director, Compliance Assurance Unit, Finance and Administration

☎ (804) 225-2542

✉ complianceassurance@doa.virginia.gov

EDI Employee Enrollment Information

Assistant Director, EDI Unit, General Accounting

☎ (804) 692-0473

✉ edi@doa.virginia.gov

http://www.doa.virginia.gov/Admin_Services/Edi/edi_Main.cfm

Travel Charge Card, Agency Travel Card, and Purchasing Card

Assistant Director, Charge Card Administration, Finance and Administration

☎ (804) 786-9259

FAX (804) 518-4954

✉ cca@doa.virginia.gov

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Subject Cross References

References

CAPP – Cardinal Topic No. 20310, *Expenditures*
CAPP – Cardinal Topic No. 20336, *Agency Travel Processing*
CAPP – Cardinal Topic No. 20355, *Purchasing Charge Card*
CAPP – Cardinal Topic No. 20360, *Travel Charge Card*

Refer to suggested job aids and training information for data entry and processing on the Cardinal website: <http://www.cardinalproject.virginia.gov/>

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Suggested Job Aids and Forms The following forms can be found on the Cardinal Website, under Statewide Toolbox – Forms:

Cash Advance

Employee Travel Authorization and Expense Report

Employee Travel Authorization and Expense Report Instructions

The following can be found on the Cardinal Website, under Statewide Toolbox – Training Materials:

Approving an Expense Report (Simulation)

Employee Expenses Administration (Simulation)

Processing Employee Expenses (Simulation)

SW AP315 Processing Employee Expenses (Course Presentation)

The following can be found on the Cardinal Website, under Statewide Toolbox – Job Aids:

Authorizing a Proxy for an Employee

Expense Report Interface Processing

Non-Reimbursable Expenses

Updating and Deleting Expense Transactions

Reassign Employee Expense Approvals

Additional job aids and training materials may be available on the Cardinal website.

Please note: The Cardinal job aids, training materials and forms on the Cardinal website are not policy of the Department of Accounts and are not part of the Commonwealth Accounting Policies and Procedures Manual (CAPP).
