

## **Arizona Department of Administration - General Accounting Office**

# **State of Arizona Accounting Manual**

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### INTRODUCTION

From time to time modes of transportation other than common carrier or automobile may be appropriate.

#### **POLICIES**

- 1. Chartered, privately owned and rented aircraft.
- 1.1. Chartered, privately owned or rental aircraft expense is reimbursable provided that travel by common carrier is not feasible or an alternative mode of travel is impractical and/or more expensive.
- 1.2. The type and size of aircraft rented or chartered is to be the most economical available that can satisfactorily accomplish the State's purpose.
- 1.3. Chartered air service may only be obtained from FAA licensed commercial flight operators.
- 1.4. ADOA Risk Management must authorize all use of privately owned or rented aircraft.
- 1.5. Reimbursement for chartered or rented aircraft is to be based upon actual expenses, which include:
- 1.5.1. The charter/rental fee.
- 1.5.2. Aircraft fuel.
- 1.5.3. Landing and parking fees at temporary airport locations.
- 1.6. Reimbursement for privately owned or rented aircraft will use the aircraft mileage rate, based upon the shortest air route between the origin and destination.
- 1.7. The operator of a privately owned or rented aircraft used in connection with State business must possess:
- 1.7.1. A current, non-suspended aviator's license for the type of aircraft being flown.
- 1.7.2. Insurance deemed appropriate by ADOA Risk Management.

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1.8. The agency director or delegate is required to authorize the use of a rented or chartered aircraft.

### 2. Taxicabs and Rideshares.

- 2.1. Rideshares, such as Uber and Lyft, and taxicabs may be used for local transportation, when necessary and economical.
- 2.2. Documentation, in whatever form is available, of the cost of taxicab and rideshare fares must be provided for reimbursement to be made.