



State of Arizona Accounting Manual

Topic 50 Travel

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INTRODUCTION

This section SAAM establishes policies and procedures for travel-related matters that are infrequently encountered.

POLICY & PROCEDURES

1. Transfer of travel expenses between agencies.

1.1. Transfer of travel expenses between agencies may be required when an employee of one State agency (the primary agency) travels on State business for another State agency (the secondary agency). Transfers are to be made as follows with the effects as described:

1.2. The primary agency pays its employee's travel claim; the secondary agency reimburses the primary agency. The secondary agency does not directly reimburse the traveler.

1.3. The primary agency sends an interagency transfer form (Form GAO-614), indicating the amount of travel-related expenses to be reimbursed, to the secondary agency.

1.4. The secondary agency completes the transfer to effect the reimbursement of the primary agency for travel-related expenses made on its behalf. The same object codes should be used on both sides of the transfer.

2. An agency may authorize a traveler to extend the duration of domestic travel to reduce overall travel costs.

2.1. Additional expenses (lodging, meals, car rental, etc.) associated with an additional day's stay may be reimbursed when the reduction of airfare cost related to extending the stay is so reduced that the savings exceed the additional expenses.

2.2. Proper documentation to substantiate the savings must be retained.

3. An agency may authorize a traveler to combine business and personal travel.

3.1. Only expenses incurred on the days the traveler is doing State business will be reimbursed.

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- 3.2. If personal travel occurs during time normally scheduled for work, the traveler must charge the time to annual leave.
- 3.3. If transportation costs are increased due to a lengthened trip, the traveler is responsible for the increase and, rather than the agency's using its corporate travel card (ghost card), the travel must pay for the entire trip using a personal credit card or other means of prepayment and be reimbursed by the agency for the business portion of the fare after completion of the trip. To determine the amount of reimbursement:
 - 3.3.1. Determine what the cost of the business portion of the fare, independent of the personal portion, would have been.
 - 3.3.2. The cost of the business portion of the fare is the lowest fare that would have been or would be available for the business portion of the trip if the business travel were booked at least two weeks in advance of departure and neither the departure nor the return were to fall on a holiday weekend.
4. Expenses paid by a third party for an employee traveling for the State.
 - 4.1. Monies received by the State and deposited with the OST, whatever their source, are Arizona public monies and all of the limits, restrictions and directives of State Travel Policy apply.
 - 4.2. If a third-party is paying the travel expenses directly to the providers of travel services (e.g., purchases airline tickets, books and pays a hotel bill, etc.) on behalf of an employee traveling on State business, the nature and cost of such services should be reasonable under the circumstances and not plausibly to be judged excessive or constituting what might be interpreted as a conflict of interest considered in the light of past, present or future business decisions involving the paying third party.
 - 4.3. With certain exceptions, such as local transportation or meals, an employee traveling on State business should arrange matters in a way that the third party pays travel expenses either to the State or directly to travel service providers. Reimbursements paid directly to State employees for meals or local transportation shall be limited to those amounts, consistent with State Travel Policy, that would otherwise be reimbursed by the State to the employee.
5. Temporary visits home while in extended travel status.
 - 5.1. For each period involving an employee's being in continuous travel status for thirty (30) or more days, subject to the limitations contained herein, an agency may reimburse an employee for roundtrip transportation expenses related to one (1) planned visit home.
 - 5.1.1. The planned visit home must be approved by management and booked at least three (3) weeks in advance.

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- 5.1.2. To qualify for reimbursement of transportation expenses related to a planned visit home, thirty (30) or more days must be spent in travel status both before and after the visit home.
- 5.1.3. If the travel related to the planned visit home occurs during time normally scheduled for work, the traveler must charge the time to annual leave.
- 5.2. Reimbursements of transportation expenses for an unplanned emergency visit home while in extended travel status require the approval of the State Comptroller.
 - 5.2.1. The request for reimbursement must be made within thirty (30) days after the completion of the visit or the termination of extended travel status, whichever comes first.
 - 5.2.2. Emergency visits for which the reimbursement of transportation expenses will be considered, though not necessarily approved, include such events and circumstances as the death or hospitalization of an immediate family member, natural and manmade disasters affecting the residence, etc.
 - 5.2.3. Suitable documentation of the emergency event or circumstance must be provided.
 - 5.2.4. If the travel related to an emergency visit home occurs during time normally scheduled for work, the traveler must charge the time, as appropriate, to annual leave, sick leave, bereavement leave, or family sick leave.
- 5.3. Meals consumed at or within fifty (50) miles of the traveler's home, temporary or regular duty post are not to be reimbursed.
6. Travel by indirect routes or interrupted travel itineraries.
 - 6.1. Indirect or interrupted travel while traveling for the State requires advance agency approval.
 - 6.2. Any additional expenses are the responsibility of the traveler. If these expenses involve fares that would normally be prepaid by the agency using the corporate travel card, the employee must first pay for the fares and subsequently be reimbursed by the agency.
 - 6.3. Time at home, if occurring during normally scheduled work, must be charged to annual leave.
7. An agency may approve expenses deemed necessary to provide reasonable accommodation to an employee with a special need.
 - 7.1. A special need is a physical condition, disability or characteristic.

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- 7.1.1. The term special need includes substantially atypical height and weight.
- 7.1.2. A special need must be:
 - 7.1.2.1. Either, clearly visible and discernible;
 - 7.1.2.2. Or,
 - 7.1.2.2.1. Substantiated in writing by competent medical authority, and
 - 7.1.2.2.2. Be supported by a memorandum or similar document from the agency's HR department.
- 7.2. Travel expenses related to special needs that may be reimbursed include those necessary to reasonably accommodate the employee and include, but are not limited to:
 - 7.2.1. Transportation and travel expenses incurred by a family member or other attendant who must travel with the traveler to make the trip possible.
 - 7.2.2. Specialized transportation to, from and/or at the temporary duty station.
 - 7.2.3. Specialized services provided by a common carrier to accommodate the special need.
 - 7.2.4. Costs for handling baggage that are a direct result of the special need.
 - 7.2.5. Renting and/or transporting a wheelchair or walker.
 - 7.2.6. Premium class accommodations, when necessary to accommodate the special need.
 - 7.2.7. Services of an attendant, when necessary to accommodate the special need.
- 8. A traveler may use a privately owned vehicle for personal reasons even though air travel is the most appropriate method of transportation. However, travel reimbursements in such circumstances are limited to the equivalent of those that would have been approved had the trip been made by air.
 - 8.1. The air fare equivalent to be reimbursed is to be based upon the lowest coach fare that would have been available, given appropriate advance planning, for the destination and return.
 - 8.2. Meals and lodging reimbursements are limited to those, i.e., for the number of days, that would have been approved had air travel been used.

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- 8.3. The reimbursement for parking, mileage, tolls, ferries, etc., is limited to the amount that would have been allowed for travel to and from airport terminals.
9. When two or more employees traveling on State business share a privately owned motor vehicle or aircraft, only the owner or custodian of the vehicle or aircraft may claim reimbursement for mileage.
10. Fines, fees, court costs or other expenses related to traffic or parking citations are not eligible for reimbursement unless the traffic citation was issued to the employee while driving a State vehicle when conducting State business and the violation was due to mechanical problems with the State vehicle. All mechanical issues with a State vehicle should be reported to ADOA Fleet Management.
11. The State of Arizona provides specific types of insurance coverage for its employees when they travel domestically and internationally. The following should be taken into account when operating a vehicle on authorized State business:
- 11.1. Liability and collision insurance is provided to State employees when operating State-owned vehicles within the course and scope of employment and authorization.
- 11.2. Employees driving privately owned vehicles are required to provide their own liability and collision insurance.
- 11.2.1. Excess liability coverage is provided for employees driving a privately owned vehicle driven within the course and scope of employment and authorization.
- 11.2.2. Collision coverage is not provided for privately owned vehicles, even when operated within the course and scope of employment and authorization.
- 11.3. When renting or leasing a vehicle to be used for State business:
- 11.3.1. Liability insurance should not be purchased.
- 11.3.2. Collision damage waiver coverage:
- 11.3.2.1. Should not be purchased—and expenditures for same should not be reimbursed—when the vehicle is to be used within the State.
- 11.3.2.2. Should be purchased when the vehicle is to be outside the State.
- 11.4. Employee owned property (including privately owned vehicles) is generally not insured by State coverage.
- 11.5. Before operating an aircraft for or on authorized State business, all pilots should contact Risk Management, which must approve each application before coverage is provided.

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- 11.6. Before operating any vehicle on official State business outside of the United States, travelers are to refer to the Risk Management website at <https://staterisk.az.gov/> for information about coverage required or provided.
12. Travel by a group of officers or employees in the same aircraft, automobile or other mode of transportation is discouraged when the officers' or employees' responsibilities are such that an incapacitating accident could seriously impair State operations. Key succession officers (i.e., the Governor, Secretary of State, Attorney General, State Treasurer and Superintendent of Public Instruction) or a substantial number of employees from the same organizational unit or program should consider this risk when making travel arrangements.
13. Personal expenses that may be incurred before or while traveling for the State do not qualify for reimbursement. Such expenses include, but are not limited to:
 - 13.1. Passport and visa expenses, including the actual cost of obtaining a passport, visa, tourist card and the related required photographs; the costs of birth certificates, health cards, identity cards and immunizations. (Exceptions may be granted by the GAO to address certain recruitment or retention issues or of out-of-country travel that is/was not a normal part of the responsibilities of a traveler's position or duties.)
 - 13.2. Airline clubs.
 - 13.3. Entertainment, including sporting events, cultural events, movies and similar activities.
 - 13.4. Liquor, wine, or other alcoholic beverages.
 - 13.5. Illegal substances.
 - 13.6. Post cards.
 - 13.7. Gifts provided to co-workers, family members or others.
 - 13.8. Flight or travel insurance.
 - 13.9. Traffic citations or parking tickets.
 - 13.10. Check cashing and traveler's check fees.
 - 13.11. Currency conversion fees, when not involving expenditures related to State business.
 - 13.12. Magazines and newspapers.
 - 13.13. Purchase or rental of a GPS.

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- 13.14. Child care, babysitting, house-sitting, pet sitting, or kennel charges.
- 13.15. Charges related to haircuts, hair styling, manicures, pedicures, or other personal grooming.
- 13.16. Personal entertainment expenses, such as in-flight movies and hotel pay-per-view movies.
14. Expenditures for maps and guidebooks may be reimbursed, but they become the property of the State and are to be collected and retained for future use by the paying agency.
15. The GAO is to be contacted before making arrangements to travel by passenger ship or travel involves attending a conference or convention on a cruise ship.
16. The cost of meals at business meetings when not in travel status is not normally reimbursed.
17. See the appropriate SAAM 5065 when dealing with vendor travel to be paid for by the State.
18. Lost documents.
 - 18.1. If the original of a document required for substantiation of travel expenses is lost or destroyed, a photocopy may be submitted with the statement, "Treat as an Original". The photocopy must be signed by the traveler's supervisor and an authorized agency signer.
 - 18.2. If the original receipt is lost and a photocopy is not available and a copy cannot be obtained from the lodging establishment, then a copy of the canceled check or corporate card receipt is required showing the employee paid for the lodging. In addition to the canceled check or corporate card receipt, a letter must be prepared by the supervisor in lieu of the original or photocopy of the lodging receipt. The letter must:
 - 18.2.1. Contain the name of the traveler, the dates of the travel, the name, address and telephone number of the lodging establishment, detailed cost per night (i.e., base or rack rate, taxes, etc.) and the total cost of the lodging.
 - 18.2.2. Include the reason(s) why an original or photocopy of the lodging receipt is not available.
 - 18.2.3. Be signed by an authorized agency signer and countersigned by the traveler.
19. An electronic signature may be used to sign and approve travel related documents provided that it is nonrepudiable. That is to say the method of inserting or affixing the electronic signature is such that the putative signer cannot credibly deny having signed the document. This can be accomplished in a number of ways, such as:

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- 19.1. Through a statewide automated travel application with an integral workflow system.
- 19.2. With the prior written approval of the GAO, as an attachment to electronic correspondence through a State-managed e-mail system conducted on a State-owned computer, both of which require the use of a State-controlled password.
20. Frequent flyer miles, flight delay bonuses and hotel awards programs.
 - 20.1. Whenever public monies are used to pay for airline travel or lodging, any credits, bonuses, awards and other benefits issued by an airline or hotel should accrue to the benefit of the State, not to the traveler.
 - 20.1.1. The mechanics of many, if not most, of these programs issue the awards or bonuses in the name of the traveler and are not transferable to the traveler's agency or the State. This means that agency management and travel coordinators should make reasonable efforts to have its travelers use their awards and bonuses in connection with State travel.
 - 20.1.2. Reasonable efforts should evaluate the cost of record keeping measured against the potential savings to the State and only engage in enforcement if the benefits so warrant.
 - 20.2. Travel and lodging arrangements shall at all times be made to produce the most reasonably economical travel cost to the State.
 - 20.3. Travelers and others making travel arrangements are not to favor certain airlines or hotel chains based upon potential frequent flyer or frequent lodger awards programs.
 - 20.3.1. To document that reasonable efforts have been made to arrange the most reasonably economical travel, the person arranging travel should print out and retain a copy of the webpage on the day travel is arranged of a website that provides comparative listing of flights and hotels involving the contemplated travel.
 - 20.3.2. In those cases where the travel arrangements made are at a higher cost than may have been available, an explanation of why the more costly alternative was selected should be prepared and retained for audit.
 - 20.4. Deviations from this policy will be monitored.
21. If the expenditure will be made from appropriated funds, an individual's travel expenses that equal or exceed one thousand dollars (\$1,000) must be encumbered.

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22. The actual reasonable dry cleaning and laundry expenses a traveler may incur after seven (7) days in travel status may be reimbursed. A reimbursement for dry cleaning and laundry is not allowed in connection with long-term subsistence.
23. The actual cost of business calls while on a business trip may be reimbursed as may the costs associated with business-related faxes and other business-related communications. Receipts are required for reimbursement.
24. The actual cost of Internet connections and related connection fees are reimbursable, if such costs were incurred for business purposes. Receipts are required for reimbursement.
25. The miscellaneous expenses listed below may be reimbursed if such expenses are necessary to accomplish the State's purpose of the business trip. Receipts are required for reimbursement:
 - 25.1. Business office expenses.
 - 25.2. Equipment rentals.
 - 25.3. Overnight delivery and/or postage.
 - 25.4. Purchase of materials and supplies, when normal purchasing procedures cannot be followed.
 - 25.5. Rental of a room or other facility for the transaction of State business.
 - 25.6. Separately charged foreign currency conversion fees, when necessary to effect State business.
 - 25.7. Mailing costs associated with the filing of travel claims and payment of employer-sponsored charge card billings.