



# State of Arizona Accounting Manual

Topic	50	Travel	Issued	02/10/20
Section	15	Travel by Individually Operated Motor Vehicle	Page	1 of 13

## INTRODUCTION

Traveling for the State is frequently conducted using automobiles, vans, light trucks, etc., which means that a knowledge of State Travel Policy as it applies to motor vehicles is critical for efficient and economical agency operations. Motor vehicles used by State travelers may be owned or supplied by the traveler (privately owned vehicles, POVs), owned or supplied by the State (State owned vehicles, SOVs), or leased or rented from a commercial enterprise (commercially rented vehicles, CRVs).

A motor vehicle provided by, but not necessarily owned by, the ADOT Motor Pool or any statutorily authorized agency motor pool is referred to as a “fleet vehicle” or “fleet provided vehicle” (FPV).

It is to be noted that the variety of vehicles and vehicle-related arrangements available to State travelers expands, contracts and otherwise changes over time; the availability also differs depending upon location.

It is in the interest of the State to operate as efficiently, effectively and economically as possible under the circumstances. This means, among other things, that vehicular equipment in which the State has an investment should be used unless it is demonstrably inefficient, ineffective and uneconomical to do so. Simply put, the use of an SOV or FPV is preferable to the use of a CRV in-state or a POV in most circumstances and the justification for an agency’s allowing the use of a POV must be documented. Though certain medical conditions might prevail, an employee’s mere preference for using his POV is not a factor to be considered when the trip is to be subsidized by the State.

All travel for the State should be conducted as reasonably economically as possible under the circumstances. See SAAM 5005 for more information on this subject.

Additional information related to this subject can be found in SAAM Sections 5060 and 5061.

## POLICIES

### 1. General.

1.1. The use of an SOV or FPV to conduct State business is obligatory whenever economically and operationally practicable.

1.2. Agency management and supervisory personnel are responsible for determining:

# State of Arizona Accounting Manual

Topic 50 Travel  
Section 15 Travel by  
Individually Operated Motor Vehicle

Issued 02/10/20  
Page 2 of 13

- 
- 1.2.1. The type of individually operated motor vehicle arrangements—SOV, POV, CRV or FPV—that are to be arranged or allowed for each trip or type of trip. Agency management and supervisory personnel must, to the extent economical and practicable, favor the use of an SOV or FPV to conduct State business.
  - 1.2.2. That the types of vehicles used by their personnel to conduct State business comply with State policy.
  - 1.3. State policy requires utilizing the least expensive type of vehicle that meets the requirements of the trip in terms of the number of occupants, duration of the trip, terrain to be traveled, use to which the vehicle will be put, etc. This determination is to be made taking into account all the costs involved in each trip or type of trip.
  - 1.4. The traveler's personal preferences are not to be considered in the determination of which type of individually operated motor vehicle should be selected to conduct State business.
  - 1.5. Any person operating a motor vehicle on State business must possess a valid driver's license (viz., one issued by the State of Arizona and in compliance with all Arizona laws, rules and regulations) suitable for the type of vehicle being operated. This license must be current, unexpired and neither revoked nor suspended.
  - 1.6. Before authorizing travel or approving a travel claim that includes travel by a POV, SOV, CRV, or FPV, the traveler's supervisor or manager may request to inspect a traveler's driver's license.
  - 1.7. The following guidelines apply to the use of SOVs, POVs, CRVs and FPVs used for in-State travel:
    - 1.7.1. If an agency has available, assigned FPVs or is within five (5) miles of the Capitol Mall:
      - 1.7.1.1. A POV may be used for round-trips of fifty (50) or fewer miles, but the use of an available SOV, CRV or FPV would generally be preferred.
      - 1.7.1.2. An SOV, CRV, or FPV should be used for round-trips of more than fifty (50) miles.
    - 1.7.2. If the agency does not have an available, assigned FPV or is five (5) or more miles from the Capitol Mall:
      - 1.7.2.1. A POV should be used for round-trips of one hundred (100) miles or less.
      - 1.7.2.2. An SOV, FPV or CRV should be used for round-trips of more than one hundred (100) miles.
    - 1.7.3. If travel by an individually operated motor vehicle involves the use of a vehicle while the traveler will spend any time in travel status (i.e., fifty (50) or more miles from both home

# State of Arizona Accounting Manual

Topic 50 Travel  
Section 15 Travel by

Issued 02/10/20  
Page 3 of 13

## Individually Operated Motor Vehicle

---

and duty post), the use of a POV requires that, if the traveler holds the position less than that of assistant director or its equivalent, the traveler's supervisor or manager certifies that no SOV, CRV or FPV is available for use. This certification is to be made using the Form GAO-520, *Authorization to Use a Privately Owned Vehicle for State Business*.

- 1.7.3.1. If applicable, a fully executed Form GAO-520 must be attached to the traveler's claim for mileage reimbursement.
- 1.7.3.2. Failure to attach a fully executed Form GAO-520 to a traveler's claim for mileage reimbursement when the form is required will prevent a traveler from being reimbursed for mileage.
- 1.7.4. A board member, whose duty post is, by statute or rule, his home may use his POV for State travel, including travel between his home and board meetings, and is to be reimbursed for POV usage under any circumstances. A Form GAO-520 is not required.
- 1.7.5. The use of a POV to conduct State business is allowed whenever the distance to be traveled by POV to pick up and return from dropping off an SOV, FPV or CRV equals or exceeds the State travel for which SOV, FPV, or CRV is to be used.

Example 1: An agency has no available FPVs at a given site. An agency employee requires the use of an automobile to conduct State business. The distance from the agency site at which the State business is to be conducted is 4 miles. The nearest location at which an SOV is available is 5 miles from the agency site and is located in a direction opposite from where the State business is to be conducted. The employee would have to drive his POV 5 miles to acquire an SOV, then drive 9 miles (the 5 miles between the agency and where the SOV is to be picked up and the place where the State's business is to be conducted) to conduct State business. This mileage is to be doubled to return the SOV and for the employee to get back to his agency's site using his POV. A trip that would have required 8 miles of POV usage instead resulted in 10 miles of POV usage and 18 miles of SOV usage. Not even considering the employee's time, use of the POV would have been more efficient and economical.

Example 2: An agency has no available FPVs at a given site. An agency employee requires the use of an automobile to conduct State business. The distance from the agency site at which the State business is to be conducted is 45 miles. The nearest location at which an SOV is available is 5 miles from the agency site and is located on the way to where the State business is to be conducted. The employee drives his POV 5 miles to acquire the SOV and then drives the additional 40 miles to conduct the State's business. Outbound and return, 10 miles are driven using the employee's POV and 80 miles are driven using an SOV. The combined use of the POV and SOV is the most efficient and economical and is, moreover, required by State policy.

- 1.7.6. The use of a POV to conduct State business is allowed when urgency is required in attending to an emergency and no facility for acquiring an SOV, FPV or CRV has yet opened.

# State of Arizona Accounting Manual

Topic 50 Travel  
Section 15 Travel by

Issued 02/10/20  
Page 4 of 13

## Individually Operated Motor Vehicle

---

Example 1: A State employee working for a social services agency that provides emergency care for endangered children receives a call from policy officials at 2 a.m. that they have arrested parents suspected of child abuse. Two children, ages 3 and 5, need to be taken immediately into protective custody by the State. Facilities from which the employee could otherwise acquire an SOV, FPV or even a CRV are not yet open for business. The employee must use his POV to collect the children and take them to a safe facility.

Example 2: An employee whose home and duty post are both in Phoenix must travel to Prescott for a meeting that begins on a Monday at 8 a.m. His agency does not have an SOV or FPV at its permanent disposal. Because of construction on I-17, the traveler must use AZ-87 for the trip. The travel time will be approximately 3½ hours in each direction. The employee, to save the State the money related to staying over in Prescott Sunday night, is willing to leave his home in Phoenix at 4:30 a.m. However, no facility that provides SOVs or FPVs is open that early in the morning. The employee could have his agency arrange for a vehicle to be available before Monday's departure, i.e., acquire the vehicle on Friday for Monday's use. This involves some additional cost to the agency and, if domiciled, some tax consequences for the traveler. If not domiciled, the employee has to unreasonably begin his trip even earlier so that he can travel to his agency to pick up the SOV at the agency before departing for Prescott. Overall, it may be in the best interest of the agency, the State and the traveler for him to use his POV to make the trip.

- 1.7.7. The use of a POV is allowed when the extended use of an SOV or FPV for a certain purpose would impose significant operational difficulties upon an agency.

Example: A State employee who works and lives in Kingman is required to take a week's training in Tucson. Because of the distance between Kingman and Tucson, the employee will be staying in Tucson for the entire week of training. The agency for which the employee works has one FPV assigned to it and it is used by all agency employees at its Kingman location. If the employee uses the FPV assigned to the agency's Kingman location, operations there will be significantly hampered. It is in the best interest of the State that the employee use his POV to travel to, from and while in Tucson.

- 1.7.8. The use of a POV is allowed when the cost to rent a CRV is materially greater than the cost related to the use of a POV and when no SOVs or FPVs are available.

Example: There are no SOVs or FPVs readily available at a remote agency location. There is, however, a car rental company under contract with the State does have a facility in reasonable proximity to the agency location—close enough that the rental car company will deliver a car to the agency location. The cost to rent a car is \$35 per day. The business that must be conducted by the agency involves a round trip of 16 miles. The reimbursement to an employee for using his POV to make the trip is \$7.12. It is in the economic interest of the State that the employee use his POV if he is amenable.

- 1.7.9. Although not individually operated motor vehicles, intra-city buses or light rail trains should be considered when reasonable under the circumstances. Matters such as

# State of Arizona Accounting Manual

Topic 50 Travel  
Section 15 Travel by

Issued 02/10/20  
Page 5 of 13

## Individually Operated Motor Vehicle

---

employee time and safety are to be taken into consideration before this option is selected.

1.7.10. Though not a vehicle operated by an authorized State driver, a taxicab or rideshare may be used when no other means of transportation is available.

### 2. SOVs, FPVs and, as indicated, CRVs.

2.1. An SOV, an FPV or a CRV may only be used for official, authorized State business.

2.2. Anyone operating an SOV, an FPV or a CRV must comply with the directives of ADOA Risk Management, including the acquisition and submission of a Motor Vehicle Record.

2.2.1. When the best interests of the State require, an SOV or FPV may be used to commute to and from an employee's home. Such circumstances involve:

2.2.1.1. The necessity of providing security for an SOV or FPV when State-owned facilities are not reasonably available because of distance, hours of operation, etc.

2.2.1.2. The employee being on call and required to be available to immediately respond to an emergency.

2.2.2. An SOV or an FPV is not to be used merely as a substitute for one's POV or other means of transportation for commuting, or solely for the convenience of the traveler, or because of the distance between one's home and duty post.

2.2.3. Upon each occurrence of an SOV's or FPV's being used for commuting:

2.2.3.1. The agency is to make an appropriate entry on a Form GAO-88. The completed Form GAO-88 for each pay period is to be forwarded to the agency payroll department.

2.2.3.2. In compliance with IRS directives, an amount (currently one dollar and fifty cents (\$1.50) for each leg of a commute (i.e., three dollars (\$3) for each round trip)) will be reported as additional non-cash taxable income for each occasion upon which an SOV was used for commuting. This amount is neither paid to nor recovered from the employee; it merely adjusts the amount reported as the employee's taxable income to recognize the taxable benefit the employee received for being provided a vehicle for what is personal use (i.e., commuting) of the State's vehicle.

2.2.3.2.1. An exception to the requirement to file a Form GAO-88 exists with respect to clearly marked police, fire or public safety officer vehicles when the employee operating the vehicle must always be on call and the agency head requires that the driver use the vehicle for commuting. Personal use of the vehicle must be prohibited.

# State of Arizona Accounting Manual

Topic 50 Travel  
Section 15 Travel by

Issued 02/10/20  
Page 6 of 13

## Individually Operated Motor Vehicle

---

- 2.2.3.2.2. An exception to the requirement to file a Form GAO-88 exists with respect to unmarked law enforcement vehicles when personal use by the employee operating the vehicle supports law enforcement purposes and the employee is a full-time law enforcement officer authorized to execute warrants, to make arrests, and to carry (and regularly does carry) firearms.
- 2.3. SOVs, FPVs and CRVs are to be used only for transporting those performing or in the custody of one performing authorized official business for the State; such individuals include:
- 2.3.1. State employees.
  - 2.3.2. Interns.
  - 2.3.3. Volunteers.
    - 2.3.3.1. Volunteers may ride in an SOV, FPV or CRV, but must first register with State Risk Management.
    - 2.3.3.2. Volunteers are covered for liability purposes, but not for Workers' Compensation.
    - 2.3.3.3. Volunteers are directed to <https://staterisk.az.gov/insurance/volunteers> for additional guidance.
  - 2.3.4. Contractors.
    - 2.3.4.1. State Risk Management permits, but does not recommend that, contractors operate or ride in an SOV, FPV or CRV.
    - 2.3.4.2. Agency heads, however, may make a business decision and decide to allow contractors to operate or ride as passengers in an SOV or FPV.
  - 2.3.5. Prisoners, as passengers, in the custody of law enforcement or correctional officers.
  - 2.3.6. As passengers, children or students required to be in the custody of a State employee in furtherance of the employee's duty.
  - 2.3.7. As passengers, others who may be necessary to effect State business. Authorization for such use must be in writing and come from an agency head.
- 2.4. Travelers using SOVs or FPVs should not normally personally incur many or significant expenses related to the actual operation of SOVs or FPVs.
- 2.4.1. Travelers should follow the procedures set forth, as applicable, by their agency or ADOT Fleet Management Policy for fuel, service and minor repair expenses.

# State of Arizona Accounting Manual

Topic 50 Travel  
Section 15 Travel by

Issued 02/10/20  
Page 7 of 13

## Individually Operated Motor Vehicle

---

- 2.4.2. Certain minor expenses incidental to the use of SOVs and FPVs, such as tolls and parking, will be reimbursed to employees by way of travel claims or employee expense reimbursement requests.
- 2.5. Employees or officers who are assigned SOVs or FPVs and use the SOVs or FPVs for commuting (as might be the case when the employee or officer, though off duty, is on call, or when the employee or officer's duty post is fairly extensive and remote) will be required to include an amount in income as a taxable fringe benefit.
- 2.5.1. Agencies are required to identify employees or officers subject to the tax on the fringe benefit and report the appropriate information to the agency's payroll department.
- 2.5.2. Contractors, interns and volunteers may not use SOVs or FPVs for commuting.
- 2.6. The use of SOVs or FPVs in Mexico requires:
- 2.6.1. The authorization of the agency head, and
- 2.6.2. Special insurance. Refer to the ADOA Risk Management website at [www.staterisk.az.gov](http://www.staterisk.az.gov), select "Insurance," and then select "Mexico" for additional information.
- 2.6.3. The operator to be a State employee.
- 2.7. Review ADOT Fleet Management Policy and Arizona Administrative Code R2-15 for rules involving the use of State Fleet vehicles.
3. POVs.
- 3.1. A traveler may be allowed, but not required to, use a POV for official State business if it is the most cost effective mode of travel when all considerations, including employee time, are taken into account. When used, the cost of operating a POV should be less than using an SOV, an FPV, a CRV, a taxi, or other means of transport.
- 3.2. The POV motor vehicle mileage reimbursement rate is used to calculate the reimbursement of expenses. Actual expenses of operating a vehicle (gas, oil, repairs, etc.) may not be reimbursed. Incidental expenses related to the use of a POV (tolls, parking, etc.), may, however, be reimbursed.
- 3.3. The cost of commuting between a personal residence and a regular duty post is generally not to be reimbursed, regardless of the distance. This is true even when the commute occurs on weekends, holidays or other days upon which the employee is not regularly scheduled to work. However, travel between duty posts is reimbursable. Commuting is more extensively covered in SAAM 5061.

# State of Arizona Accounting Manual

Topic 50 Travel  
Section 15 Travel by

Issued 02/10/20  
Page 8 of 13

## Individually Operated Motor Vehicle

---

- 3.4. Any driver operating a POV on State business must possess liability insurance meeting the State's minimum coverage requirements.
- 3.5. Except as otherwise provided (special limitations, discussed elsewhere, may apply to telecommuters or others whose homes are their duty posts), reimbursement for travel by POV is allowed for travel on official business on the most practical direct route from one business destination to another as follows:
- 3.5.1. Between a traveler's regular duty post and a temporary duty post.
- 3.5.2. Between a traveler's regular duty post and another regular duty post.
- 3.5.3. Between a traveler's personal residence and a temporary duty post (less an amount for normal commuting miles).
- 3.5.4. Between temporary duty posts.
- 3.5.5. Between a traveler's personal residence and a common carrier terminal (or a parking facility servicing a common carrier terminal) as follows:
- 3.5.5.1. One (1) round trip, when the vehicle is parked at the terminal (or a parking facility servicing a common carrier terminal) for the duration of the trip; or
- 3.5.5.2. Two (2) round trips, when the traveler is driven to and picked up from a common carrier terminal; or
- 3.5.5.3. One (1) round trip when a POV is used for one (1) leg of the of the round-trip and some other means of transportation—such as a taxi, rideshare, shuttle, etc.—is used for the other leg.
- 3.5.5.4. Only one (1) person, the person who incurred the cost (or the person whose family member or friend provided the transportation) may be reimbursed for each leg of the trip; this is true even when more than one person was traveling as a passenger in the same vehicle.
- 3.6. Reimbursement is limited to the business miles traveled using the most practical direct route to and from each destination. An amount must be calculated and excluded from the daily business miles for normal commuting miles when traveling between a traveler's personal residence and a temporary duty post.
- 3.6.1. This exclusion for commuting miles is based on one (1) roundtrip between home and regular duty post each day.

# State of Arizona Accounting Manual

Topic 50 Travel  
Section 15 Travel by

Issued 02/10/20  
Page 9 of 13

## Individually Operated Motor Vehicle

---

- 3.6.2. Commuting miles must also be deducted on weekends, holidays or other days upon which a traveler might not ordinarily work.
- 3.7. When one is a telecommuter or one's regular duty post is one's personal residence, one (1) daily roundtrip commute between one's home and any State-owned or State-occupied facility is reimbursable only to the extent that each one-way leg of the roundtrip exceeds fifty (50) miles.
- 3.8. A week-by-week daily travel log should be maintained by the traveler to document business mileage. Mileage should be recorded and reported to the nearest whole mile using the 5/4 rounding convention.
- 3.8.1. The vehicle's odometer reading should be used to determine allowable business mileage and documented in the daily travel log.
- 3.8.1.1. If odometer readings are not available, map mileage may be used for distances between cities and towns.
- 3.8.1.2. The use of Internet mapping programs to determine map mileage is permissible provided that a printout of the mapping program's output showing the addresses of the origin and destination and the mileage calculation is included with the travel claim.
- 3.8.2. The travel log should include the complete address for the location from which one departed and the destination at which one arrived. General locations or destinations such as "Phoenix" or "Tucson" are not acceptable.
- 3.8.2.1. A major intersection, if it lies within one-half (1/2) mile of one's domicile, may be used in lieu of one's home address. This practice is allowed merely to protect, as may be desired or required by statute, one's personal information; it is not to be used to increase one's reported mileage or requested travel reimbursement.
- 3.8.3. The daily travel log used to substantiate business miles on a travel claim must be maintained by the traveler for audit purposes.
- 3.9. If a traveler has no regular duty post, all travel within a fifty (50) mile radius of one's residence is considered commuting.
- 3.10. If a traveler driving a POV on State business is involved in an accident and found to be at fault, the traveler's liability insurance carrier is responsible to the limits of the policy.
- 3.10.1. If the liability arising from the accident exceeds the limits of the traveler's insurance coverage, the State's self-insurance program will cover the excess, if the traveler was acting within the course and scope of his employment.

# State of Arizona Accounting Manual

Topic 50 Travel  
Section 15 Travel by

Issued 02/10/20  
Page 10 of 13

## Individually Operated Motor Vehicle

---

- 3.10.2. If a traveler driving a POV on State business is involved in an accident, regardless of who is at fault, the State will not reimburse the traveler for any damage to the POV.
- 3.11. In computing mileage for reimbursement, mileage is to be rounded to the nearest mile, per trip, using the 5/4 rounding method.
- 3.12. A traveler may use a POV for personal reasons even though air travel would be the preferable and more economical means of transportation. The cost of meals, lodging, parking, mileage, tolls, ferries, etc., incurred to and from the destination may, within the limits described below, be reimbursed.
- 3.12.1. Such reimbursement is limited to the cost that would have been incurred had air travel been selected (based on the lowest available regular economy fare, booked reasonably in advance, for the destination from a commercial air carrier, plus local transportation costs to and from airport terminals).
- 3.12.2. Any reimbursement for meals and lodging using a POV in lieu of air travel is limited to the amount that would have been incurred had travel been accomplished by airfare. Such reimbursements may not exceed the reimbursement limits related to meals, lodging, incidentals and mileage in effect at the time and published in SAAM 5095.
- 3.12.3. When an employee chooses to use a POV to transport his family, he will not be reimbursed for any travel costs beyond the meal and lodging costs he would have incurred had he used air travel.
- 3.12.4. When an employee chooses to use a POV to transport his family, he will not be considered to be traveling on State business; his time is to be recorded as annual leave; neither he nor his family will be covered by State provided collision or liability insurance.
- 3.13. The use of POVs in Mexico requires special insurance. Refer to the ADOA Risk Management website at [www.staterisk.az.gov](http://www.staterisk.az.gov), select "Insurance," and then select "Mexico" for additional information.
- 3.14. Irrespective of other directives contained herein, an employee shall be allowed to use his POV when that POV has been specially equipped to accommodate his medical or physical conditions (e.g., the employee's automobile has been equipped with hand operated brakes, a wheelchair lift or ramp, or a device for attaching a wheelchair to a vehicle, etc.). This fact is to be disclosed on the related Form GAO-520.
- 3.15. An employee's use of his POV to conduct State business when not authorized by State policy and agency management will not be reimbursed.
- 3.16. An employee cannot be required to use his POV to conduct State business.

# State of Arizona Accounting Manual

Topic 50 Travel  
Section 15 Travel by

Issued 02/10/20  
Page 11 of 13

## Individually Operated Motor Vehicle

---

### 4. Commercially Rented Vehicles (CRVs).

- 4.1. A traveler may use a CRV for official State business if it is the most cost effective, the most economical or, particularly when out-of-state, the only practical and available means of travel.
- 4.2. When practicable, a traveler's use of a CRV should require agency pre-approval. This pre-approval may come from the agency head or his delegate. Before authorizing the use of a CRV vehicle, an agency should consider the necessity, advisability and cost of providing this type of transportation to conduct State business.
- 4.3. Whenever practicable, CRVs should be rented from those vendors on State contract. This will qualify the renter for State rates. Moreover, these rates include the cost of CDW insurance (which is not to be purchased separately with either in-State or out-of-State vehicle rentals under this contract).
  - 4.3.1. To reserve or rent a vehicle at the State rates (which include CDW coverage) use the State contracted rental vehicle provider(s).
- 4.4. When traveling within the borders of the State of Arizona:
  - 4.4.1. It is generally economically advisable to arrange for an FPV or SOV, or to authorize the use of a POV, before contracting a CRV.
  - 4.4.2. The use of a CRV should be authorized only when a fleet vehicle or State-contracted vehicle is unavailable and:
    - 4.4.2.1. The estimated POV reimbursement rate would exceed the cost of the rental vehicle for the contemplated trip, or
    - 4.4.2.2. The employee does not have access to a reliable POV or the employee is for any reason unwilling to use his POV.
  - 4.4.3. The ADOT Fleet Management Office should be contacted to arrange all in-state CRV rentals. Out-of-state CRV rentals should be arranged by the traveler or his agency with the rental car company facility from which the automobile will be rented.
- 4.5. When traveling out-of-State, it may be necessary, advisable and/or economical to authorize the use of a CRV.
  - 4.5.1. Consideration should involve the cost of the vehicle, the cost of alternative means of transport, and the business needs of the agency.
  - 4.5.2. A CRV should be engaged only when it is necessary to enable or support the accomplishment of the travel's business purpose.

# State of Arizona Accounting Manual

Topic 50 Travel  
Section 15 Travel by

Issued 02/10/20  
Page 12 of 13

## Individually Operated Motor Vehicle

---

- 4.6. The actual cost—not the POV mileage rate—of motor vehicle rental expenses is reimbursed. To claim the actual cost, receipts of some sort, except as indicated below, must be provided.
- 4.6.1. The actual cost of CRV rental includes:
- 4.6.1.1. The rental fee. The traveler should retain the contract or other rental agreement showing the dates of the rental.
- 4.6.1.2. Gasoline (excluding pre-paid gasoline). Credit card or other receipts are acceptable. Proof of the car rental is required for this reimbursement.
- 4.6.1.3. Oil. Credit card or other receipts are acceptable. Proof of the car rental is required for this reimbursement.
- 4.6.1.4. Tolls. Receipts should be collected when available.
- 4.6.1.5. Parking. Receipts from parking facilities are required. No receipts are necessary for metered parking.
- 4.6.1.6. CDW coverage for out-of-State vehicle rentals when it is impracticable to rent a vehicle from a vendor on State contract.
- 4.6.2. No reimbursement is allowed for:
- 4.6.2.1. Pre-paid gasoline purchased by the traveler related to the use of a rental vehicle.
- 4.6.2.2. Optional upgrades purchased by the traveler that increase the rental cost, such as a vehicle with satellite radio, GPS, personal accident insurance, personal effects coverage, supplemental liability coverage, etc.
- 4.6.2.3. CDW coverage for vehicles rented from vendors on State contract.
- 4.6.3. A traveler should plan to have sufficient time to purchase gasoline for the rental vehicle before returning it to the rental agency.
- 4.7. When it has been determined that it is in the best interest of the State that State business be conducted using a CRV:
- 4.7.1. Accepting CDW coverage is not permitted and will not be reimbursed for in-State vehicle rentals or out-of-state rental companies on State contract.

# State of Arizona Accounting Manual

Topic 50 Travel  
Section 15 Travel by

Issued 02/10/20  
Page 13 of 13

## Individually Operated Motor Vehicle

---

- 4.8. Proof-of-insurance cards should be obtained prior to renting a motor vehicle. Cards may be obtained from State Risk Management by agency coordinators and issued to travelers prior to vehicle rental.
- 4.9. The criteria listed immediately below are to be used in establishing reimbursement limitations related to both in-state and out-of-state vehicle rentals.
  - 4.9.1. One (1) or two (2) individuals traveling for one (1) week or less: a compact vehicle.
  - 4.9.2. Three (3) individuals traveling for one (1) week or less: a mid-sized vehicle.
  - 4.9.3. Two (2) or three (3) individuals traveling for more than one (1) week: a mid-sized vehicle.
  - 4.9.4. Four (4) individuals traveling for one (1) week or less: a mid-sized vehicle.
  - 4.9.5. Four (4) or more individuals traveling for more than one (1) week: as determined by the agency head or his delegate, taking into consideration economy and the needs of the State.
  - 4.9.6. Other and special circumstances: as determined by the agency head or his delegate, taking into consideration economy and the needs of the State.
- 4.10. The use of rental vehicles in Mexico requires:
  - 4.10.1. The approval of the auto rental agency, and
  - 4.10.2. Special insurance. Refer to the ADOA Risk Management website at [www.staterisk.az.gov](http://www.staterisk.az.gov), select "Insurance," then select "Foreign Travel" and then "Mexico Auto Accident General Information" or "Mexico Claim Reporting Requirements" for additional guidance.