

Policy and Procedure 3-2

Travel Regulations and Guidance

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References: Department of Accounts (DOA) CAPP Topics [20310](#), [20335](#), [20336](#), [20355](#) and [20360](#)
Personnel, Vehicle, Travel, Equipment, Publication and Service Rates

Forms: Form 3.5 Travel and Advance Authorization Request
Form 3.6 Employee Reimbursement Request
[DOA Travel Expense Reimbursement Voucher and Distribution Continuation Sheet](#) [DOA Employee Travel Card Agreement Form](#)

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PURPOSE

To ensure accountability and efficient use of travel by Department of Forestry employees while traveling on official state business and ensure compliance with the requirements of Department of Accounts. The following will provide guidance on when to obtain authorization for travel; how to obtain and repay an advance of state funds; how to be reimbursed for reasonable and necessary expenses that are incurred on behalf of the State or while traveling on official state business, and also how to obtain and use a travel charge card.

POLICY

The Department of Forestry will reimburse individuals traveling on official VDOF business for reasonable and necessary expenses incurred. Travel expense reimbursement vouchers are open to the public and must be able to sustain the test of public review. When planning and paying for travel, economy, prudence and necessity are of primary concern. The use of state funds to accommodate personal comfort, convenience and taste is not permitted.

It is the policy of VDOF to limit travel costs to only those expenses that are necessary for providing essential services to the Commonwealth's citizens. Further, travelers and travel planners must seek ways to reduce the cost of essential travel.

DEFINITIONS

“**Agency**” and “**VDOF**” means the Virginia Department of Forestry.

“**Agency Head**” is an officially appointed, elected or designated individual who directs, and is ultimately responsible for, the overall operations of an agency or institution.

“**Base Point**” is the primary place, office or building where the traveler performs his/her duties on a routine basis. Multiple base points are not allowed. An employee can only have one base point, even if the employee has multiple work locations.

“**Commonwealth**” means the Commonwealth of Virginia.

“**Commuting Mileage**” is the round-trip mileage traveled routinely by the employee between his or her residence and base point.

“**Continental Breakfast**” is a light breakfast in a hotel, restaurant, etc., that usually includes baked goods, jam, fruit, and coffee.

“**Designee**” is any other person appropriately formally designated to act on behalf of another person (i.e., state forester, budget manager). Such designation must be approved in writing and retained on file within the agency.

“**Expense Report**” is the original authorized documentation for requesting reimbursement of expenses incurred by an individual while traveling on official State business.

“Fleet Mileage Rate” is the mileage rate used when the use of a personally-owned vehicle is elected for the convenience of the employee. It is the lowest combined capital and operational trip pool rate charged by OFMS (DGS Office of Fleet Management Services).

“Incidentals” are incidental expenses while in travel status such as bellhop/waiter tips, valet, personal telephone calls, laundry, and transportation between lodging or business and places where meals may be taken.

“International Travel” is all travel to areas outside of the 48 contiguous United States.

“M&IE” means meals and incidental expenses.

“Non-State Employee” is any individual who is not employed by the state, but who is conducting state business. This includes the members of boards, authorities or commissions.

“Official Station” is the area within a 25-mile radius of an employee’s designated base point.

“Overtime Status” is work taking place outside an employee’s normal business hours, typically before 6:30 AM or after 7:30 PM.

“Personal Mileage Rate” is the current IRS mileage rate used when a personally-owned vehicle is cost justified or a state-owned vehicle/OFMS rental is not available.

“State Employee” is any elected, appointed, classified or non-classified employee of the Commonwealth.

“Travel Status” is travel outside of an employee’s official station.

“Travel Voucher” is an abbreviated term for Travel Expense Reimbursement Voucher.

“Travel Expense Reimbursement Voucher” is the form is used by an employee to be reimbursed for travel related and other expenses. Also called a Travel Voucher.

“Trip” is any period of continuous travel between when the traveler leaves his residence or base point and returns to his residence or base point.

PROCEDURES

Travel Authorization and Advances

When a Travel Authorization Form is Required

All travelers must prepare a Form 3.5 Travel Authorization and Advance Request for overnight travel (in-state and out-of-state) with estimated costs expected to exceed \$1,000.

- ◆ This request is to show an estimate of the total cost of the travel, including lodging, transportation, meals, conference registration and other travel costs or course fees. Costs of the trip that may be direct billed, such as lodging or conference registration must also be included in the cost estimate.
- ◆ This form must accompany the DOA Travel Expense Reimbursement Voucher and any applicable direct-billed vendor payment vouchers when submitted.
- ◆ This form needs to be pre-approved by the employee’s supervisor, budget manager and state forester or designee.
- ◆ Once approved by the state forester or designee, the form should be sent to the Finance Office.
- ◆ The Finance Office will retain the original travel authorization and return a copy of the form to the traveler.

Exception:

- ◆ Overnight emergency travel necessary to control ongoing wildfires and protect forests in the Commonwealth.

International Travel Approval Requirements

- ◆ International travel requires pre-approval of the state forester or designee regardless of the cost.
- ◆ International travel by the state forester requires advance approval of the secretary of agriculture and forestry.

- ◆ International travel involving more than three employees from a single agency to a single international travel destination requires advance approval from the secretary of agriculture and forestry.

Conventions, Conferences, Seminars and Training Workshops

Travel involving more than three employees to a single travel destination (domestic or international) must be approved in advance by the state forester or designee to ensure all travel meets the test of necessity. This includes travel of presenters, as well as attendees. This also includes honor guard activities, other than funerals and memorial services. For international travel, such approval must be obtained from the responsible cabinet secretary. These provisions apply to daily, as well as overnight travel.

Where it is determined that seminar, workshop or training program is essential to staff development for five or more employees, the agency shall investigate the option of bringing the trainer on-site instead of authorizing employees to travel to an off-site location. Comparative costs for on-site sessions will be documented and retained with agency travel records. VDOF will also explore the practicality of fulfilling the desired staff development goals through the use of studio and video teleconferencing where these options may be more cost-effective.

Cost Containment Planning

Meeting Facilities

In selecting locations for meetings, agencies shall give first preference to using state-owned facilities. For meetings of policy, advisory or supervisory boards, the selection of a meeting site should avoid the appearance of overly extravagant or luxurious arrangements.

Conference Procurement

In planning for an agency-sponsored conference, the lodging and meals and incidentals (M&IE) guidelines in VDOF policy and procedures will be used as a measure of reasonableness. Employees sponsoring the event must be prudent in selecting the most cost-beneficial option available and follow the procurement guidelines in VDOF policy and procedures. Documentation supporting the procurement must justify any costs in excess of the guidelines based on the overall conference procurement costs (i.e., free room space or other no or low-cost amenities needed for meetings). For reimbursements where these guidelines are used, "Cost based on Procurement Guidelines" must be clearly stated on the expense report.

Requesting and Repaying a Travel Advance

Travel advance funds are available and authorized to employees upon request for use in carrying out official duties. Salaried employees that typically travel more than twice a year should use the travel charge card in place of requesting a travel advance.

If necessary, the request for a travel advance must be made on a Form 3.5 Travel Authorization and Advance Request. The form must be submitted to the Finance Office at least fifteen (15) work days prior to travel, except in cases of a last minute emergency. Upon returning from the trip, the traveler must submit the travel voucher, along with a check for the balance due to VDOF, if any. In the case where no balance is due the agency, the advance will automatically be deducted from the travel voucher.

All travel advances must be repaid within thirty (30) days of the processing of the travel voucher. Recipients of advances are responsible for repayment in the required time.

Failure to comply with the repayment policy will result in denial of future requests for a travel advance. Travel advances not repaid within the guidelines noted above will automatically be deducted from the employee's salary.

Expense Reimbursement

Overview

To be reimbursed for expenses, complete a DOA Travel Expense Reimbursement Voucher. You may also include the Form 3.6 Employee Reimbursement Request, which is optional, and attach all supporting documentation. See Form 3.6 instructions for additional information.

The travel voucher serves two primary purposes:

1. To serve as the internal input document to Cardinal for travel and expense reimbursements, and
2. To provide auditable records for these expenditures.

The requirement to authorize, record and control travel expense reimbursement transactions is mandatory. By signing the travel voucher, the traveler is certifying the accuracy of all information, the legitimacy of the travel and the appropriateness of the expenses. The signature of the traveler's supervisor certifies that he or she agrees that the travel was necessary and the requested reimbursements are proper.

If the traveler is requesting reimbursement for other than his or her own expenses, the other parties must be identified and justification for payment provided. The traveler shall not claim meal and incidental reimbursement for anyone other than himself or herself.

- ◆ The travel voucher must be presented by the employee to the budget manager or designee within 30 working days after completion of a trip where overnight travel is involved.
- ◆ For all travel vouchers, the traveler's budget manager or designee must submit the approved travel voucher to the Finance Office for processing within five (5) working days of receipt from the employee.
 - In the case of a non-state employee, the reimbursement will be handled as a vendor payment and will no longer be processed as a travel voucher.
- ◆ Upon receipt of all vouchers, the Finance Office must date stamp the voucher and submit the voucher to DOA for processing within five (5) working days.
- ◆ In the case of continuous travel, the traveler must submit the voucher to the supervisor within five (5) working days of the last day of travel for which reimbursement is requested.
- ◆ Travelers must keep receipts and accurate records of all expenses to ensure correct reporting and submission of travel reimbursements. Travel reimbursements will not be made from travel charge card statements or tissue receipts.
- ◆ Each day's expenses must be shown as separate line items on the voucher.
- ◆ All outstanding travel accounts must be settled in full at the close of each fiscal year (June), where practical.
 - Note: June and July expenses MUST be on separate vouchers.

Guidelines

Auto Expense

All expenses for commercial car rentals and all expenses for state vehicles, such as gas, oil, car wash, maintenance and repairs of state vehicles will be reimbursed. Receipts are required.

Commercial Driver's License

The commercial driver's license (CDL) fee will be reimbursed for salaried employees required to have a CDL. The fee for a regular driver's license will not be reimbursed. When an employee first receives his or her CDL and already holds a regular driver's license, DMV may charge a service fee to reissue the regular driver's license with the CDL. In this case, the employee will be reimbursed for the reissue service charge for the regular driver's license. A CDL learner's permit can also be reimbursed. Receipts are required.

Educational Expenses

Expenses for courses taken by the employee, towards earning a degree, may be reimbursed upon presentation of a travel voucher approved by the Human Resources Office with the following:

- ◆ A certificate showing that the course has been successfully completed and a copy of grades.
- ◆ A certified bill showing the cost of the course has been paid.

Books and other study materials charged or purchased separately are the property of the employee and are NOT to be included in the cost reimbursed by the state.

Note: Prior to incurring any reimbursable expenses, the employee must have a contract on file in Human Resources approved by the state forester {See Human Resources ~ Training}.

Honor Guard

Honor Guard travel expenses for participation on behalf of the VDOF, are allowable up to 12 persons for the following activities:

- ◆ Memorial services for fallen firefighters.
- ◆ Funerals for VDOF employees (active or retired)
- ◆ Other events with the prior, documented approval of the state forester.

International Travel

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 reasonableness limitations, the approving authority may grant permission for business class travel under the following circumstances:

- ◆ When it does not cost more than the lowest available tourist/coach fare (comparison must be attached to travel voucher); or
- ◆ For travel to western Europe if the business meeting is conducted within three (3) hours of landing; or
- ◆ For transoceanic, intercontinental trips involving flight-time of more than eight (8) consecutive hours, or
- ◆ If the traveler pays the difference

Reimbursement for first class travel is prohibited.

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.

Internet Usage for Travel Service Purchases

Usage of the Internet to procure travel services is allowed. Use prudent judgment when choosing an Internet travel service site. The traveler must comply with procurement guidelines.

Suggested sites to use include:

- ◆ Priceline.com
- ◆ Expedia.com
- ◆ Orbitz.com
- ◆ Travelocity.com

When procuring services via the Internet, the following documents must be submitted with the travel voucher:

- ◆ Hard copy of the final document from the Internet site showing total cost and confirmed service.
- ◆ Airline confirmation (ticket stub) of the type of ticket purchased (i.e. coach, business, etc.)

Lodging

First preference for lodging should be given to VDOF quarters.

Actual lodging costs, not to exceed per diem, may be reimbursed when an employee is traveling overnight on official business outside their official station. The employee's official station is defined as a 25-mile radius of an employee's designated office/work location. Lodging expenses vary with the area traveled but all expenditures must be necessary and reasonable. Effective October 1, 2015, the Commonwealth will use GSA rates for lodging and M&IE. Rates can be found at <http://www.gsa.gov/portal/content/104877>. Standard allowable lodging charge and exceptions for Virginia to this standard can also be found at this website. Primary responsibility for the reasonableness of amounts charged rests with the budget manager or designee approving travel vouchers.

Note: Lodging guidelines exclude local taxes and surcharges. Lodging taxes and surcharges are reimbursable.

Government rates must always be requested by all travelers and confirmed both at the time reservations are made and during check-in.

When two or more people are traveling on official state business and staying in the same hotel room to save on the costs of lodging, the allowable lodging rate will be the lodging rate allowed in the area they are staying. Dividing the hotel rate by the number of persons staying in the room for purposes of justifying rates that exceed the lodging guidelines is not permitted. This regulation is not intended to discourage employees from employing cost-saving measures, such as multiple travelers staying in the same room. However, do not diminish the overall savings that might otherwise be obtained by concurrently upgrading to luxury or premium accommodations.

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

Budget managers are responsible for ensuring that travelers understand their responsibility for making a good faith effort to secure lodging within the guidelines before requesting exceptions. If lodging exceeds the guidelines in the M&IE table, a justification and the state forester or designee's approval is required prior to the trip for reimbursement. Reasonable justifications include, but are not limited to, the meeting was held at the hotel and/or the hotel arrangements were made by the organization hosting the event. Such exceptions by the state forester or designee are limited to 50 percent over the guidelines for both in-state and out-of-state travel. Lodging expenses incurred beyond approved amounts will NOT be reimbursed and taxes and surcharges will be prorated only for the appropriate rate. An explanation of the circumstances justifying the lodging exception must be attached to the voucher.

Original hotel bills showing a zero balance/paid balance obtained at time of checkout and other supporting receipts for lodging expense must be submitted with the travel reimbursement voucher and any unusual charges explained fully. For hotel rooms obtained through internet providers (Priceline, Expedia, Orbitz, Travelocity, etc.), the traveler must submit the "hardcopy final page from the internet site showing total cost and confirmed services." An explanation including the names of those lodging is required for lodging receipts indicating more than one person lodged. Lodging is NOT exempt from state sales tax. The use of lodging other than motels, such as VDOF quarters, must be stated on the travel reimbursement voucher. Lodging must be paid by the traveler and reimbursement requested on the travel reimbursement voucher unless billings for group lodgings have been pre-arranged. Contact the Finance Office if direct billing to VDOF for lodging is needed. Typically, direct billing is only allowed for large group hotel accommodations (i.e., training). Direct bill charges are considered travel expenditures and should be included with the estimated cost of the trip if the trip is expected to exceed \$1,000. A copy of the travel estimate or travel authorization forms showing travel estimates should be included with the vendor payment.

Since hotels charge for non-canceled reservations, changes in travel plans must be communicated to the hotel as soon as possible. These charges may not be reimbursed if the traveler has been negligent in canceling reservations.

Meals

To be eligible for reimbursement, such meals must meet one of the following criteria:

Overnight Travel

Meal and certain other incidental travel expenses are reimbursable only for overnight official business travel where lodging is associated with the travel. Reimbursement for such expenses shall be made to the traveler based on a fixed allowance according to <http://gsa.gov/portal/content/101518>, which includes the cost for meals plus tip, bellhop/taxi tips, personal telephone calls, laundry and transportation to where meals are taken. The M&IE per diem must correspond to the location specified for the overnight lodging. Direct agency billing of meal expenses incurred during overnight travel, including charging meals to direct-billed hotel rooms, is NOT permitted. The M&IE per diem shall be paid directly to the

traveler, even where it can be shown that one individual incurred the expenses on behalf of another. The M&IE per diem is payable to the traveler without itemization of expense or receipts. The amount for each day will be shown as one entry on the travel reimbursement voucher. The number of meals is NOT required where the M&IE is claimed.

- ◆ **Prorating the Meals and Incidental Travel Expenses (M&IE) for Partial Days** – For the departure day, 75 percent of the appropriate meals per diem will be reimbursed based on where you spend the night. For your return travel day, the reimbursement is 75 percent of where you spent the night before returning to your base point.
- ◆ **No Cost Meals** – When meals are provided at no cost in conjunction with travel events, the applicable M&IE per diem shall be reduced by the dollar amount shown for the applicable meal in the M&IE Rate Table, excluding the incidental allowance. When meals are included with registration or lodging expense as part of a package plan, record the number and type of meals (breakfast, lunch, dinner) that were provided. If a continental breakfast or reception is offered as part of the travel event and the food and timing is sufficient to serve as a meal, the traveler must reduce the per diem by the appropriate allowance amount. If breakfast is offered at no charge by the hotel and the traveler does not partake in the breakfast due to any reasonable circumstance (e.g. early work hours do not allow for participation in the provided breakfast, the food provided was not adequate, dietary needs were not met, etc.), then the traveler must notate this on the travel voucher. If the traveler purchased an alternate breakfast as a result of any of these conditions, the traveler must include a receipt for the alternate breakfast in order to receive reimbursement. Such reimbursement shall be for the actual amount paid by the traveler up to but not to exceed the permissible amount for breakfast as indicated in the M&IE Rate Table. If a meal is offered as part of a conference and the traveler has medical restrictions, the traveler should make every effort to have the conference facilitate his or her needs by the deadline specified by the conference. If the conference does not honor the request, the traveler is not required to deduct the applicable meal allowance from the per diem. However, the traveler must include a note or other documentation with the travel voucher documenting this information. For the departure or return day, the full per diem is reduced by the full amount of the provided meals(s) followed by a 75 percent prorating of the balance. See following examples:
 - On a travel departure or return day, 75 percent of the Meals per diem is reimbursed. For example, if the M&IE rate allows a \$51 total reimbursement, \$38.25 [$[(\$51 \times .75) = \$38.25]$] would be allowable on a travel departure or return day. For trips involving multiple travel destinations, base the reduction on the per diem in effect for where the night was spent as follows:
 - **Departure Day** – Use the location where you spend the night.
 - **Return Day** – Use the location where you spent the night before returning to home base.
 - When meals are provided at no cost in conjunction with travel events, the applicable M&IE per diem reimbursement rate shall be reduced by the amount shown for the applicable meal in the M&IE Rate Table, excluding the incidental allowances. For example, if the M&IE rate allows a \$51 total reimbursement and lunch was provided at no cost, the total allowable reimbursement for that day would be \$39 ($[\$51 - \$12 \text{ lunch}]$).
 - However, when meals are provided at no cost in conjunction with travel events on a travel departure or return day, the full Meals per diem reimbursement rate is reduced by the full amount of the appropriate provided meals followed by a 75 percent proration of the balance. For example, if the M&IE rate allows a \$51 total reimbursement and lunch was provided at no cost on a travel departure or return day, the total allowable reimbursement for that day would be \$29.25 [$[(\$51 - \$12 \text{ lunch}) = \$39 \times .75 = \$29.25]$].

Overtime Meals

Reimbursement for an overtime meal for a traveler not on overnight travel status may be allowed when overtime must be worked for official business reasons. To qualify for reimbursement, the traveler must, out of business necessity, leave prior to 6:30 AM or return after 7:30 PM. Time of departure or return must be stated on the reimbursement voucher. Reimbursement for an overtime meal to an employee not on travel status may be allowed when the overtime period worked is at the direction of the agency, essential to the agency's mission, permitted by agency policy and is in excess of the employee's normal, scheduled work hours. Documentation supporting the reimbursement of an overtime meal must clearly establish adherence to the above requirements by providing sufficient reason for the overtime. Reimbursement will be for actual expenses up to the amount shown for the applicable meal in the M&IE rate table, excluding the incidental allowance. Original itemized receipt of charges is required. In no instance will lunch be an allowable

reimbursement. Scheduled work hours and overtime hours worked for overtime meals must be included on the travel voucher.

Fire Travel and Meals

The following applies when an individual leaves their assigned work area, travels directly to the fire, spends the rest of the night fighting the fire and then goes to a motel/quarters for an extended stay.

- ◆ The extended time beyond normal work hours is overtime up to the end of the day, 11:59 PM. Overtime hours are being compensated. Overtime meal expense reimbursement is allowed for actual expenses up to the amount shown for the applicable meal in the M&IE rate table, excluding the incidental allowance. Original itemized receipt of charges is required. In no instance will lunch be an allowable reimbursement.
- ◆ The subsequent days that follow are defined as travel days, allowing for the reimbursement of lodging expenses and per diem. Given the circumstances of the overtime status, incurred prior to the travel status, the first full day starting at 12 midnight is not adjusted to 75 percent, but retained at 100 percent. (See the below example if lodging is not involved.)
- ◆ All subsequent days are travel status; full reimbursement of lodging expenses and per diem are allowed. For your return travel day, the reimbursement is 75 percent of where you spent the night before returning to your base point.
- ◆ For example, if you leave your assigned work area at 10 pm to fight a fire and return home the next day at 11 am, then you are on overtime meal status since there was no lodging involved and actual receipts are required for reimbursement. However, if in the same scenario you leave at 10 pm and work until 11 am and then lodge, you will be eligible for per diem. Per diem reimbursable meals follow lodging. Typically, in the first scenario you will be provided meals at the fire.

Fire Meals Provided

Employees must participate in the provided meals and reduce the per diem rate, if applicable, by the dollar amount for the corresponding meal in the M&IE rate table. If you choose not to participate, then any meals eaten are on your own and will not be reimbursed, unless you were unable to participate as verified by the incident commander and budget manager.

Official Business Meals (also known as a Working Meal)

To qualify for reimbursement, meals while on official business must:

- ◆ Have approval of the state forester or designee. This approval must be attached to the invoice (or Small Purchase Credit Card (SPCC) log and statement, if applicable) when submitted to Finance for processing.
- ◆ Meal/Restaurant restrictions are in place on the small purchase charge cards. Cardholders are allowed to make catered meal purchases only if they have been given an industry exception on their cards. Individual meals are never allowed.
- ◆ Involve a substantive and bona fide business discussion. Some examples of business events that may qualify for a business meal are listed below. Original receipt is required.
 - Regional Meetings
 - Training Events
 - Board of Forestry Board Meetings
 - Landowner Outreach Sessions
 - Other (at the discretion of the state forester or designee)
- ◆ List by name all persons involved in the meal and the reason for the meal. Enter special project name, when applicable. For non-VDOF employees, include the company in which they are affiliated.
- ◆ Be reimbursed for actual expenses up to the amount shown for the applicable meal in the M&IE rate table, excluding incidental allowance. However, the state forester or designee may authorize a meal reimbursement of 50 percent over the applicable per diem guideline with sufficient justification and the original receipt.

- ◆ Individuals in travel status may occasionally attend meals that qualify as business meals. In these instances, the per diem allowance applicable to the business meal must be clearly excluded from the daily reimbursement.
- ◆ Overtime meals are not considered business meals.
- ◆ Snacks and refreshments may be an appropriate alternative when reasonable and necessary.

Meal reimbursements made in accordance with these regulations are not considered by the IRS to be reportable income, except for meal/tip expenditures of \$75 or more, which are not related to overnight travel. This includes situations where one traveler purchases and claims reimbursement for the meals of another person on official business. If a meal expenditure of \$75 or more, including tip, is incurred, it must be listed on a separate line on the travel voucher and a receipt is required.

Object codes that relate to reimbursement for meals are as follows:

- ◆ 50112270 - Meals, Convention and Education if included on registration receipt
- ◆ 50112880 - Meals, Overnight travel, Overtime travel, Approved Working Meals

Mileage

Employees are permitted to use their personally-owned automobile and get reimbursed for mileage at the higher personal mileage rate, when a state-owned or Office of Fleet Management Services (OFMS) rental vehicle is not available or when the use of a personally-owned vehicle is cost-beneficial to the agency. Employees electing to use their personal vehicle as a matter of convenience will be reimbursed for mileage at the lowest combined capital and operational trip pool rate charged by OFMS, also called the fleet mileage rate (See Personnel, Vehicle, Travel, Equipment, Publication and Service Rates). Mileage is never reimbursed for car rentals.

Agencies must conduct a cost-benefit analysis to determine whether a state-owned/OFMS rental or a personally-owned vehicle is best used in official state travel. Generally, a personal automobile is considered cost beneficial under the following circumstances:

- ◆ When occasional travel is planned for distances up to 200 miles per day

For constant daily routine travel consider the cost effectiveness of using an agency or DGS fleet vehicle (i.e., automobiles permanently assigned to frequent travelers or available for general agency use).

When traveling more than 200 miles per day, the OFMS TRIP CALCULATOR must be used for the cost-benefit analysis {see Short Term Travel—Rental Car Contract}.

To access the trip calculator, visit <http://www.dgs.virginia.gov/fleet.aspx>

1. Select "Travel Planning"
2. Select the "Trip Calculator (.xls)" link; you'll be prompted to open the Excel file.

The 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.

At least 24 hours prior to the date of travel, the traveler must visit the OFMS website www.dgs.virginia.gov/fleet.aspx and use the trip calculator to calculate the vehicle cost for their proposed trip. If the trip calculator shows that it is more cost beneficial for the employee to use a personal vehicle for the trip, the employee should print a copy of the screen showing the calculation authorizing the use of a personal vehicle. This documentation must be attached to the Travel voucher in order to be reimbursed at the current IRS personal mileage rate. If the trip pool print out is not attached to the travel voucher, then mileage reimbursement will be at the fleet rate. If the calculator shows that use of a rental vehicle is more cost effective, the traveler should click on the link (located on the calculator page) for Enterprise Leasing and reserve a rental car for the trip. All vehicle reservations must be made at least 24 hours in advance of the anticipated pickup of the vehicle.

In the event of emergency travel (less than 24 hours' notice), the traveler is still required to go through the process above and attempt to acquire a vehicle through Enterprise Leasing. If Enterprise Leasing cannot fulfill the request, the traveler must print the screen from Enterprise Leasing that documents a vehicle was not available.

In order to be reimbursed at the current IRS rate, the traveler must include with the travel voucher the non-availability documentation and a statement from the state forester or designee stating that the travel was an emergency.

Rental of vehicles, which exceeds 30 days, must have the prior approval of the Office of Fleet Management Services.

Round-trip mileage traveled routinely by the employee between his or her residence and base point on a scheduled work day is considered "commuting mileage." An employee can have only one assigned base point. Total commuting distance is measured as the mileage from an employee's residence to base point and return. Commuting mileage and other commuting costs incurred on normal work days are considered a personal expense and are NOT reimbursable.

Daily business mileage for use of their personally-owned automobile in conducting official state business is reimbursable to the extent that the mileage exceeds the employee's daily commuting mileage. To determine the employee's daily reimbursable business mileage, the employee's daily commuting mileage and any personal mileage incurred must be deducted from the employee's total travel mileage. Travel involving an overnight stay requires the subtraction of a single day's commuting mileage from the total travel mileage. Commute miles must be properly deducted and documented on the completed travel voucher.

Example: An employee whose base point is the Department of Accounts in Richmond has a normal roundtrip commute of 30 miles. On a scheduled workday, he travels 70 miles from his residence in Richmond to attend a three-day meeting in Charlottesville. He leaves home at 6:00 am and drives to the meeting. He stays overnight and the following day, he travels a total of 6 miles roundtrip to and from the meeting. The following day, he travels 3 miles to the meeting and then travels the 70 miles home to his residence in Richmond. The total mileage for the first day is 70 miles. The total mileage for the second day is 6 miles. The total mileage for the third day is 73 miles. The total reimbursable official state business mileage for the trip is limited to 119 miles (70 + 6 + 73 - 30) to exclude one day's normal roundtrip commuting miles (30 miles).

Example #2: An employee whose base point is the Department of Accounts in Richmond has a normal roundtrip commute of 30 miles. On a scheduled workday, he travels 70 miles from his base point in Richmond to attend a three-day meeting in Charlottesville. He leaves his base point at 7:00 a.m. and drives to the meeting. He stays overnight and the following day he travels a total of 6 miles roundtrip to and from the meeting. The following day he travels 3 miles to the meeting and then travels the 85 miles home to his residence in Richmond. The total mileage for the first day is 70 miles. The total mileage for the second day is 6 miles. The total mileage for the third day is 88 miles. The total reimbursable official State business mileage for the trip is limited to 149 miles (70 + 6 + 88 - 15) to exclude the 1/2 day's normal roundtrip commuting because he left from his assigned base point and not from home (15 miles).

Miscellaneous Expenses

These expenses must be fully explained in the "purpose of trip" area on the travel reimbursement voucher. Expenses not specifically addressed in these regulations may be reimbursed depending on their reasonableness.

Non-Reimbursable Travel or Agency-Invoiced Expenses

- ◆ Advanced payments, unless they are normally prepaid as a standard industry practice or where a contract has been executed with such pre-payment terms and those terms are beneficial to the Commonwealth
- ◆ Alcoholic beverages
- ◆ Awards that don't fall within the VDOF Awards and Recognition Program or awards that don't have prior state forester or designee written approval and are reasonable
- ◆ Babysitting
- ◆ Books for classes, unless they remain the property of the state
- ◆ Cell phones and calls, unless authorized in writing by the state forester prior to procurement
- ◆ Clothing (non-uniform). Any exceptions to this must be in writing from the state forester or designee prior to purchase of the non-uniform articles of clothing, which includes caps and shirts.
 - Written approval has already been received for the standard FIA crew t-shirts and BDU-style pants.
- ◆ Charitable contributions
- ◆ Damage to personal vehicles, clothing or other items
- ◆ Entertainment expenses
- ◆ Expenses for children, spouses and companions while on travel status

- ◆ First-class accommodations
- ◆ Gifts and flowers
- ◆ Holiday decorations
- ◆ Items on state contract (i.e., calendars)
- ◆ Lost or stolen articles
- ◆ Meal gratuities/tips in excess of 20 percent (this applies to when actual receipt is required for meals and not to per diem meals). Total cost of the meal, delivery costs and reasonable tip cannot exceed the allowable per diem for the meal.
- ◆ Memberships to clubs
- ◆ Movies charged to hotel bills
- ◆ Non-business-related newspapers or magazine subscriptions
- ◆ Personal articles lost or stolen
- ◆ Personal negligence expenses of the travelers, such as fines
- ◆ Personal phone calls (covered by the incidental portion of per diem)
- ◆ Retirement parties or employee going-away parties
- ◆ Snacks or refreshments, unless they are served at agency functions or training. Examples would be snacks that are served at regional meetings (day or overnight) in which everyone from a region gathers or at internal VDOF training meetings, Board of Forestry meetings and SMT meetings.
- ◆ Sponsorship contributions
- ◆ Travel Insurance (personal injury or loss, trip interruption/cancellation, etc.)
- ◆ Towing charges
- ◆ Tuxedos or other formal wear
- ◆ Vehicle services, to gain entry into a locked vehicle

Parking and Tolls

Parking and toll expenses are reimbursable when paid for by the traveler in the course of conducting official state business and will be claimed as another expense on the travel reimbursement voucher. The location and name of the facility must be entered on the travel reimbursement voucher (name of bridge, tunnel or turnpike). Receipt is required for claims greater than \$75.

Postage

Original postage receipt is required for reimbursement except for in the case of water quality mailing for hearings. It is required that original postage mailings be produced to the hearing officer for the law enforcement proceedings, thus a copy of these can be attached to the expense reimbursement voucher. A note on the copy must be provided stating original is being maintained in the water quality law enforcement file.

Public Transportation

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

Car Rental

While on official business, car rental may be made through commercial rental agencies. Car rental must be reasonable and necessary. The traveler must justify the rental, instead of using an airport or hotel shuttle service, when they request approval for travel on the travel authorization form. Travelers will select the most economical contractor and type of vehicle available. The traveler will inquire about a commercial discount rate when a car is rented. If a discount rate is not

available, the employee will make all feasible attempts to find another car rental agency, which will provide a discount. When possible, rentals will be arranged through a travel agency, which has contracted with the state to perform such services. Additional stipulations on car rentals are as follows:

- ◆ Rentals are to be used only after reaching the destination of travel, not for the means of travel to the destination. 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 analysis must be attached to the Travel voucher.
- ◆ Travelers will be reimbursed for actual expenses rather than mileage rates; therefore, receipts for the car rental and an accurate accounting of gas purchases must be submitted with the travel voucher in lieu of mileage. Rental vehicles will be refueled before being turned in since refueling charges by the rental vendor are usually very expensive. Gas purchased at the rental facility will not be reimbursed unless a reasonable explanation is noted. Reimbursement must be claimed as an "other expense" on the Travel voucher.
- ◆ The option to purchase insurance offered by rental car contractors will be declined and will NOT be reimbursed. The Department of General Services, Division of Risk Management, provides a Statewide Self-Insured Automobile plan for state employees. However, consultants and non-state employees are not covered under the Statewide Self-Insured Automobile plan. Consultants and non-state employees can be reimbursed for Liability Damage Waiver (LDW) and Collision Damage Waiver (CDW) insurance. Individuals traveling outside of the territorial United States (including Canada, Puerto Rico) are required to purchase 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.

Commercial Plane

Rates will not exceed those charged for tourist or coach class. Airline tickets can be acquired by using the employee's Bank of America Visa Travel Charge Card, Bank of America Visa Small Purchase Charge Card or personal credit card. The lowest air rate will be sought. Direct billing by travel agencies is not acceptable. Receipts for expenses must be submitted and any unused portion of the ticket must be returned to VDOF. If using the internet to procure the airline ticket, refer to the Internet Usage for Travel Service Purchases section above. Boarding passes or ticket stub/airline confirmations are required for all air reimbursements. Reimbursement for first-class air travel is prohibited.

In situations where a trip is cancelled or in emergency situations where the employee is unable to use the airline ticket and there is no one else within the agency able to go in their place, the employee shall seek a refund or a credit for the airfare to be used by the agency at a later date. If the airline ticket is non-refundable and no such refund or credit can be issued and the trip cancellation is due to no fault of the employee, the employee may be reimbursed for the airline ticket. These situations will be evaluated on a case by case basis. Documentation must be attached to the travel voucher explaining the circumstances as to why the trip was not taken along with the supervisor's and budget manager's approval.

Train

Permitted in lieu of automobile or airline travel when cost beneficial. Train tickets can be acquired by using the employee's Bank of America Travel Charge Card, Bank of America Small Purchase Charge Card or personal credit card. Receipt is required. If using the internet to procure the train ticket, refer to the Internet Usage for Travel Service Purchases section above. Boarding passes are required for all rail reimbursements. Reimbursement for first-class rail travel is prohibited.

Bus

Permitted in lieu of automobile, airline or train travel when cost beneficial. Receipt is required. If using the internet to procure the bus ticket, refer to the Internet Usage for Travel Service Purchases section above.

Taxis, Shuttles or Vans

For these or other forms of "for hire" transportation, receipts are required for claims exceeding \$75. Public transportation from place of lodging to restaurants is allowed only for official business needs (i.e., business meal). Otherwise the reimbursement for transportation to eat is included in the incidental portion of the M&IE meal rate. A reason should be identified on the travel voucher explaining the necessity of reserved "for hire" transportation. On a day trip where no per

diem is reimbursed, a maximum of 15 percent of the taxi cab or shuttle service fare is reimbursable as a tip. For reimbursement, the Travel voucher must be divided into one amount for the fare and one amount for the tip. Receipts are not required for the tip reimbursement. Reimbursement for luxury transportation services (such as a limousine) is prohibited.

Registration Fees

These fees for functions related to state business may be reimbursed when an individual is expected to attend due to the nature of his or her position. These functions may be at or outside of the official station. Receipts are required. The primary responsibility for the reasonableness of attendance and amounts charged rests with the budget manager or designee approving the travel voucher.

Telephone

Calls, telegrams, internet service and facsimiles made on official business and paid for by the traveler may be claimed. A full explanation must be stated. In the case of toll charges (as distinguished from local calls charged against the hotel bill), the points and parties between which the calls were made or the wires sent, must be stated on the voucher with the reason they were made. Individuals using personally-owned cellular telephones may be reimbursed for business calls when shown to be cost beneficial or necessary. In this case, an itemized cell phone statement must be included and attached to the travel voucher. In the event that free minutes are used for business calls, reimbursement is not permitted. Receipts are required.

Travel Credits

Travel credits, reduced rates or free services received from public facilities (i.e., airline, car rental agencies, motels, etc.) by individuals for whatever reason accrue to the commonwealth. Any such credits, reduced rate or free service must be reported to the agency Finance Office and must be deducted from the amount of travel expenses claimed.

Travel Charge Card

Overview

The Travel Charge Card is available to Department of Forestry full-time employees through a statewide contract with Bank of America Visa. The contract provides the charge card at no fee to the traveler. The charge card provides travelers with a means of charging expenses incurred while conducting official state business. Charges on the card are the employee's responsibility. Reimbursement for charges on the travel charge card must be made through the normal travel voucher. See Expense Reimbursement.

Applying for Card

The charge card will be used by individuals who travel overnight at least twice a year. To receive an application, contact the finance director or your Bank of America travel card program administrator. The program administrator will set the employee up in the Bank of America Works system. Once setup, the employee will receive a welcome email instructing them to apply online for their new travel card. Upon termination of employment, cardholders must return the charge card to their budget manager or designee, who is responsible for returning the card to the program administrator so that the account may be closed.

Guidelines for Use

1. The Bank of America travel charge card should be used for appropriate business expenses while in travel status (lodging, meals, etc.) or valid business meals while not in travel status. All purchases must be in compliance with VDOF policy and procedures. Monthly limits are set at \$1,000, \$1,500, \$2,500 or \$5,000, not to exceed a maximum of \$5,000 per month.
2. The travel charge card can be used to purchase airline and rail tickets. See Expense Reimbursement - Guidelines - Public Transportation for requirements on purchasing airline and rail tickets.
3. Card balances must be paid in full each month by the cardholder when due. Late fees and finance charges must be avoided. If they occur, they are the responsibility of the cardholder. Bank of America Visa reports will be reviewed periodically by the Finance Office to ensure cardholders are paying their balances timely. In the event

any cardholder of an Employee-Paid (Individual Liability) Travel Card becomes 91 days delinquent, the Finance Office will deduct the total delinquent charges on the card from the employee's pay and pay Bank of America directly. The travel charge card will be permanently closed. This will occur regardless of whether or not reimbursement for travel costs has occurred.

4. The cardholder is responsible for submitting a travel voucher in a timely manner to obtain state reimbursement in time to pay the charge card bill within Bank of America Visa's time frame.
5. Noncompliance with travel charge card policies by cardholders is grounds for revocation of card privileges without alternative travel cash advance privileges.

Security

Authorized use of the charge card is limited to the person whose name appears on the face of the card. The charge card shall not be loaned to another person or left on an open account with a vendor. If the cardholder knowingly allows another person to use the card, the named cardholder's privileges should be revoked for a minimum of three months. The account number on the charge card shall not be posted or left in a conspicuous place. Full 16-digit account numbers should not be mailed, emailed or faxed. Account numbers are sensitive and valuable information and must be safeguarded at all times.

Lost or Stolen Cards

If a cardholder's charge card is lost or stolen, the cardholder must immediately notify the Travel Card Administrator at the VDOF Headquarters and Bank of America Customer Service at 1.888.449.2273.

Appendix A – Travel “At A Glance”

Travel Planning

- ◆ For all travel expected to exceed \$1,000, complete a Form 3.5 Travel Authorization and Advance Request prior to travel).
- ◆ Employees should receive supervisor approval prior to any travel.
- ◆ International travel requires advance approval of the state forester or designee regardless of the cost. International travel by the state forester requires advance approval of the secretary of agriculture and forestry. International travel involving more than three employees from a single agency to a single international travel destination requires advance approval from the secretary of agriculture and forestry.
- ◆ If purchasing a business meal that will require employee reimbursement, obtain state forester or designee approval for the meal prior to the purchase. This approval along with the list of names and business purpose must be attached to the travel voucher.
- ◆ If lodging is up to 50 percent over lodging guidelines, attach state forester or designee approval to exceed the guideline rates.
- ◆ If travel involves more than three people to a single destination, it will require advance approval from the state forester or designee.
- ◆ If travel is for training and involves more than five people to a single training event, documentation is required showing the comparative cost of providing an onsite session. This justification must be kept in the Finance Office travel files.
- ◆ If employee is receiving mileage reimbursement at the personal rate (IRS rate), the agency approval to receive the higher rate along with the justification needs to be attached to the travel voucher. If traveling more than 200 miles per day, attach the OFMS trip calculator for the cost-benefit analysis if a rental car was not obtained.
- ◆ Travel Advances – if necessary, the request for a travel advance must be made on the Form 3.5 Travel Authorization and Advance Request. The form must be submitted to the Finance Office at least fifteen (15) work days prior to travel, except in cases of a last-minute emergency. Upon returning from the trip, the traveler must submit travel voucher, along with a check for the balance due to VDOF, if any. In the case where no balance is

due the agency, the advance will automatically be deducted from the travel voucher. All travel advances must be repaid within thirty (30) days of the processing of the travel voucher. Recipients of advances are responsible for repayment in the required time.

- ◆ Salaried employees that typically travel more than twice a year should use the travel charge card in place of requesting a travel advance.

Reimbursement

- ◆ Employees should complete a DOA Travel Expense Reimbursement Voucher within 30 working days of completion of the trip. If on continuous travel, please complete at least monthly. All travel vouchers should be submitted by close of each fiscal year, where practical.
- ◆ Make sure employee and supervisor signature are original on the form. If employee signature is on the Form 3.6 Employee Reimbursement Request (optional form), please state “see attached” on the travel voucher on the employee signature line. Be sure to obtain budget manager approvals and attach with all supporting documents and receipts to the travel voucher. Traveler’s supervisor must submit the approved travel voucher to the Finance Office within five working days of receipt from the employee.
- ◆ For per diem, notate on each line of the travel voucher which meals were provided, if any. They can be abbreviated B, L and D. If breakfast was provided at the hotel, it must be deducted. The per diem calculator in the Personnel, Vehicle, Travel, Equipment, Publication and Service Rates is a great source for calculating per diem rates for reimbursement.
- ◆ If no hotel receipt is attached and per diem is claimed, state where lodging was provided on the travel voucher. If a personal residence, document street address and city.
- ◆ For airline travel, boarding passes (ticket stubs) are required and must be attached to travel voucher.
- ◆ Attach itemized receipts to the travel voucher for all expenses claimed for reimbursement.
- ◆ Enter coding for the proper charging of expenditures (fund, program, object, cost code and multi-purpose codes) on the travel voucher.
- ◆ Document on the travel voucher the reason for the travel.
- ◆ Once the travel voucher is completed, approved and all supporting documentation is attached, submit it to the Finance Office for processing. Upon receipt of the travel voucher and all necessary documentation, the voucher will be processed within five working days.

AUTHORITY

This policy and procedure is issued by the Virginia state forester.

INTERPRETATION

The chief of administration, director of human resources and director of finance are responsible for the interpretation of this policy and procedure.

APPROVAL

I certify that this policy and procedure is approved and ready for publication.

Fernanda Crandol

Director of Finance Name (Print)

Director of Finance Signature

Hector Rivera

Director of Human Resources Name (Print)

Director of Human Resources Signature

John Colligan

Chief of Administration Name (Print)

Chief of Administration Signature