

Volume No. 1—Policies & Procedures	TOPIC NO.	20336
Function No. 20000—General Accounting	TOPIC	AGENCY TRAVEL PROCESSING
Section No. 20300—Cash Disbursements Accounting	DATE	January 2016

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Overview

Introduction Agency travel processing has included in the past sections related to the Travel Charge Card.

Information related to the Travel Charge Card Program is relocated to the newly-created, CAPP Topic No. 20360, *Travel Charge Cards*.

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Travel Cash Advances

Introduction The use of temporary and permanent cash travel advances should be minimized or discouraged for employees who typically travel more than twice a year. Travel charge cards should be issued to such employees. When an agency approves a request for a cash travel advance, the procedures in this CAPP topic apply.

If the travel advance is from other than petty cash, the accounting voucher must be forwarded to DOA at least 10 days but no more than 30 days before departure.

Temporary Travel Advances Temporary travel advances may be made from an agency’s private funds, petty cash, or State funds for a traveler who is going to travel on State business. Controls should be in place to ensure that all advances are repaid. The employee must repay them within 30 days of the processing of the travel reimbursement voucher. (Petty Cash constraints/procedures are defined in CAPP Topic 20330, *Petty Cash*.)

Permanent Travel Advances Permanent travel advances are strongly discouraged in favor of travel charge cards. When unavoidable, permanent travel advances may be made to an employee who travels regularly and on a frequent basis. In these instances, a written explanation of why a permanent travel advance was needed must be on file in the fiscal office.

Agencies and institutions should ensure that permanent travel advances do not exceed anticipated out-of-pocket business expenses for a one-month period. The allowance must be reasonably calculated not to exceed the amount of the employee’s expenses or anticipated expenses. Employees are required to return amounts that exceed actual anticipated business expenses. The employee must repay advances before the last day of employment or no more than 30 days after a change in responsibilities, which eliminates the need for a permanent advance.

Agencies must also review travel periodically to ensure that employee travel advances are justifiable.

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Cash Advance Procedures

How to Request a Cash Travel Advance Use the following procedure to request a cash travel advance.

Step	Who	Action
1	Traveler	Prepares a travel authorization/advance form and forwards to the agency fiscal office.
2	Agency Fiscal Office	Processes the travel advance using Transaction Code 343. <u>Note:</u> Both the current document number and suffix are required in the voucher's accounting grid and are assigned by the agency. <u>Important:</u> It is the agency's responsibility to ensure that employees promptly return amounts, which exceed the actual business expense.

How to Process a Cash Travel Advance after Completed Travel Once travel has been completed, the traveler submits a Travel Expense Reimbursement Voucher. It is the agency fiscal office's responsibility to record expenditures in CARS against the traveler's cash travel advance under the following circumstances.

If expenditure. . .	Then . . .
is less than the Cash Travel Advance	<ul style="list-style-type: none"> Record actual expenditures using Transaction Code 326. Enter in the accounting grid the Reference Document Number and Suffix (corresponding to the Current Document Number) that was assigned when the Cash Travel Advance was obtained. [The Reference Document Number and Suffix MUST BE IDENTICAL to the Current Document Number for CARS to track the cash advance.] Enter normal expenditure coding (e.g., fund, program, and object).

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Cash Advance Procedures, Continued

How to Process a Cash Travel Advance after Completed Travel (continued)

If expenditure . . .	Then . . .
is less than the Cash Travel Advance	<p>No check is generated, but that portion of the advance equal to the amount of the expenditure is liquidated. The traveler owes the difference between the amount expended (Grand Total) and the amount advanced. The traveler repays this to the agency, which in turn deposits the repayment via a Deposit Certificate (DC).</p> <ul style="list-style-type: none"> • Enter Transaction Code 010 on the DC as well as the Reference Document Number and Suffix to track the advance. • Attach a copy of the DC to the Travel Reimbursement Voucher as documentation that the balance due the State has been repaid.
is equal to the Cash Travel Advance	<ul style="list-style-type: none"> • Enter Transaction Code 326 to liquidate the advance since no amount is reimbursed and no check is generated.
is greater than the Cash Travel Advance	<ul style="list-style-type: none"> • Enter Transaction Code 326 for the amount <u>equal</u> to the amount of the advance. The Reference Document Number and Suffix and usual CARS coding are required. • For state employees, enter Transaction Code 332 only for the expenditure amount that <u>exceeds</u> the advance. Normal CARS coding is required; however, do not use the Reference Document Number with the Transaction Code 332 amount since the advance will have already been liquidated. The certified amount for the voucher is the total amount of the Transaction Code 332 lines of coding. • For non-state employees, enter Transaction Code 468 only for the expenditure amount that <u>exceeds</u> the advance. Normal CARS coding is required; however, do not use the Reference Document Number with the Transaction Code 332 amount since the advance will have already been liquidated. The certified amount for the voucher is the total amount of the Transaction Code 448 lines of coding.

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Travel Expense Reimbursement

Forms

A standard State *Travel Expense Reimbursement Voucher* (Form DA-02-041) is available for use by all agencies and institutions. Agencies are authorized to develop and use other forms, which may be either paper or electronic, with the approval of DOA. DOA's review and approval ensures that all necessary data fields are displayed on the substitute travel reimbursement form.

All sections of the *Travel Expense Reimbursement Voucher* must be completed.

Exceptions

All exceptions and out-of-country rates must be attached to the voucher in addition to all other documentation required as identified in CAPP Topic 20335, *State Travel Regulations*.

Travel Reimbursement Methods

Reimbursement for travel-related expenses can be made to the traveler in three ways as follows:

- Electronic Data Interchange (EDI) where the money is deposited directly into the traveler's checking account via electronic transfer (if an agency has entered into an EDI agreement and enrolled its employees). All employees likely to travel on official business of State government more than twice per year must be enrolled in EDI and reimbursed for travel costs using EDI as outline in the Appropriation Act.
 - Check mailed to the traveler.
 - Petty cash reimbursement made to an occasional traveler for an amount not to exceed \$100 per trip per month.
-

Responsibility

By signing the travel reimbursement request, 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/she agrees that the travel was necessary and the requested reimbursements are proper.

If the traveler is requesting reimbursement for other than his/her own expenses, the other parties must be identified and justification for payment provided. The traveler shall not claim M&IE reimbursement for anyone other than himself.

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Travel Expense Reimbursement, Continued

Sponsored Program Funds

All monetary travel reimbursements for meals, lodging, airfare, etc., funded solely from sponsored program funds are governed by the terms and conditions of the individual grant or contract. If the grant or contract is silent regarding these monetary reimbursements, the limitations in CAPP Topic Nos. 20335 and 20336 will apply.

In all cases, administrative requirements cited in these CAPP topic Nos. 20335 and 20336 must be followed. “Sponsored Program” must be clearly stated on the reimbursement voucher. (See Definitions in this CAPP topic and CAPP Topic No. 20335, *Travel Regulations*, for further guidance.)

Reimbursement Payment Process

The following table describes the reimbursement payment process. Expenditure coding guidance is found in CAPP Topic 20310, *Expenditures*.

Stage	Description
1	Employee submits the Travel Expense Reimbursement Voucher to the supervisor within thirty (30) working days after completion of the trip. In the case of continuous travel, the employee submits the voucher to the supervisor within thirty (30) working days of the last day of travel for which reimbursement is requested. However, reimbursements must be processed in a timeframe that allows travel charge card payments to be made by the specified due date.
2	<u>For all travel vouchers:</u> An appropriate authority (as defined in related Authority Approval section) should approve the voucher and submit the voucher to the agency’s fiscal office for processing within five (5) working days of receipt from the employee. <u>For non-State employee travel vouchers:</u> Agency Head or designee should approve the voucher and submit the voucher within five (5) working days of receipt from the non-State employee.
3	After receipt of the voucher, the Agency Fiscal Office should submit it to DOA for processing within five (5) working days.

Note: All outstanding travel accounts should be settled in full at the close of each fiscal year. Decentralized agencies must retain travel records.

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Travel Expense Reimbursement Voucher (Form DA-02-041)

Note: Agencies are authorized to develop and use other forms, which may be either paper or electronic, with the approval of DOA.

TRAVEL EXPENSE REIMBURSEMENT VOUCHER

DEPARTMENT, INSTITUTION, OR AGENCY

PREPARE WITH INK OR TYPEWRITER. USE ADDITIONAL SHEETS WHEN NECESSARY.

Name: _____
 Address: _____

 City: _____
 State: _____ Zip: _____
 Vendor ID: _____ Suffix: _____

PERSONAL VEHICLE USE STATEMENT - STATE EMPLOYEES ONLY
 ___ PERSONAL VEHICLE - COST BENEFICIAL TO THE STATE - PERSONAL MILEAGE RATE
 ___ STATE VEHICLE - NOT AVAILABLE OR ACCESSIBLE - PERSONAL MILEAGE RATE
 ___ STATE VEHICLE - AVAILABLE OR NOT REQUESTED - FLEET RATE

I HEREBY CERTIFY THAT EXPENSES LISTED BELOW WERE INCURRED BY ME ON OFFICIAL BUSINESS OF THE COMMONWEALTH OF VIRGINIA AND INCLUDE ONLY SUCH EXPENSES AS WERE NECESSARY IN THE CONDUCT OF THIS BUSINESS.
 STATE EMPLOYEE? YES NO
 SIGNATURE OF TRAVELER _____ DATE _____
 TITLE _____

I HEREBY CERTIFY THAT THE TRAVEL UNDERTAKEN IN THIS REIMBURSEMENT VOUCHER HAS BEEN REVIEWED AND APPROVED AS NECESSARY FOR THE CONDUCT OF BUSINESS FOR THE COMMONWEALTH.

TRAVELER'S SUPERVISOR _____ DATE _____

1. DATE	2. LOCATION AT WHICH EXPENSE WAS INCURRED. POINTS BETWEEN WHICH TRAVEL WAS NECESSARY. METHOD OF TRANSPORTATION USED AND MILEAGE RATE ALLOWED. EACH DAY'S EXPENSES MUST BE SHOWN SEPARATELY.	3. MILES TRAVELED	4. MILEAGE OR FARES	5. AUTO EXPENSE (ITEMIZE IN SECOND COLUMN)	6. MEALS		7. LODGING (SHOW PULLMAN SEPARATELY)	8. OTHER (ITEMIZE IN SECOND COLUMN)	AMOUNT
					NO.	AMOUNT			
19									
				TOTALS					

I certify all computations are correct and that all necessary and required receipts are attached. Initial _____

VOUCHER NUMBER _____ DATE (MM/DD/YY) _____

PURPOSE OF TRIP

<input type="checkbox"/> CONFERENCE	<input type="checkbox"/> PRESENTATION	<input type="checkbox"/> EXTRADITIONS
<input type="checkbox"/> ATHLETICS	<input type="checkbox"/> INVESTIGATIONS	<input type="checkbox"/> FIELD WORK
<input type="checkbox"/> RECRUITMENT	<input type="checkbox"/> EDUCATION	<input type="checkbox"/> OTHER (EXPLAIN)

TOTAL SHEET 2	
TOTAL SHEET 3	
GRAND TOTAL	
AMOUNT ADVANCED	
Payment/(Due To Agency)	

TRANS	AGENCY	GLA	FUND		FFY	PROGRAM			OBJECT	REVENUE SOURCE	AMOUNT			PROJECT		
			FUND	DET		PROG	SUB	ELE						PROJECT	TK	PH
COST CODE	FIPS	PSD	AGENCY REFERENCE			DATE			INVOICE NUMBER	DUE DATE			REFERENCE DOC			
										MM	DD	YY	NUMBER		SX	
DESCRIPTION									CURRENT DOCUMENT NUMBER	SX	SUBSIDIARY ACCOUNT	MULTI-PURPOSE	1099	CHECK IF CONTINUATION SHEET ATTACHED		

ORIGINAL

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Records Retention

Maintenance Copies of travel-related documentation are to be maintained on file in each agency for 3 years. Agencies and institutions participating in the Decentralization of Financial Records must maintain original documentation for a period of 3 years.

DOA Contacts

Contacts

Director, General Accounting

☎ (804) 225-2244

✉ gacct@doa.virginia.gov

EDI Employee Enrollment Information

☎ (804) 225-2713

✉ edi@doa.virginia.gov

🖨 http://www.doa.virginia.gov/General_Accounting/EDI/EDI_Main.cfm

Subject Cross References

References

CAPP Topic No. 20310—*Expenditures*

CAPP Topic No. 20330—*Petty Cash*

CAPP Topic No. 20335—*State Travel Regulations*

CAPP Topic No. 20360—*Travel Charge Card*
