

## **SUBCHAPTER 9 - TRAVEL REGULATIONS**

### **19-4-901. Rules and regulations generally.**

The Chief Fiscal Officer of the State shall promulgate rules and regulations with respect to travel and travel allowances and prescribe the forms and procedures for reporting, approving, and paying such travel allowances for all officers and employees of the state government or for other persons who are authorized to carry out official duties in connection with the business of the state.

**History.** Acts 1973, No. 876, 16; A.S.A. 1947, 13-342.

#### **Authority, Chief Fiscal Officer, Rules and Regulations**

#### ***R1-19-4-901 Rules and Regulations Generally***

*The Chief Fiscal Officer of the State is authorized by ACA 19-4-901 to promulgate rules and regulations with respect to travel and travel allowances and prescribe the forms and procedures for reporting, approving and paying such travel allowances for all officers and employees of state government or for other persons who are authorized to carry out official duties in connection with the business of the State. The Financial Management Guide covers the travel regulations at a high level. For more detailed information, please refer to the State of Arkansas Travel Regulations at the website address below:*

*<http://www.dfa.arkansas.gov/offices/accounting/Documents/travelRegs.pdf>*

### **19-4-902. Authorization for travel.**

(a)(1) The responsibility for authorizing travel, or any expenses in connection therewith, shall be placed upon the board or commission in charge or upon the administrative head of each state agency.

(2) No travel expenses shall be authorized or allowed without the approval of the board, commission, or administrative head of any agency.

(b) It shall be the responsibility of the administrative head of any agency to keep on file in the place of business of the agency, subject to audit, copies of all supporting documents and required receipts for expenses incurred in connection with the travel authorizations and allowances for persons traveling in behalf of the agency.

**History.** Acts 1973, No. 876, 16; A.S.A. 1947, 13-342; Acts 2001, No. 1453, 24.

*ACA 19-4-902 places the authority and responsibility of authorizing and approving travel expenses with the board or commission in charge or to the administrative head of the agency, department or institution.*

#### ***R1-19-4-902 Responsibility and Accountability for Travel Authorizations and Disbursement***

*It shall be the responsibility of the administrative head of each agency, board, commission or institution to keep on file in the place of business of the agency, subject to audit, originals (which have been issued in an electronic manner or paper) of all supporting documents and required*

*receipts for expenses incurred in connection with the travel authorizations and disbursements for persons traveling on behalf of the governmental entity. The documents held on file for audit at the state agency may be in the form (paper, microform or electronic) prescribed under the provisions of ACA 19-4-815 (b) if approved by the Division of Legislative Audit.*

*In large governmental units, it may not be feasible for the administrative head of the agency, department, or institution to act as travel administrator. In this case, he or she may designate other responsible officials to act as his or her agent(s) and to be referred to as travel administrator. The approval of these designated agents will be considered to reflect the approval of the board, commission or head of the agency, department or institution. The designation of agents as travel administrators shall be made in writing and kept on file in the agency/institution.*

### **19-4-903. Standard reimbursements and special authorizations.**

(a)(1) Except for special authorization by the Chief Fiscal Officer of the State, reimbursement for meals and lodging while traveling on official business of the state shall not exceed the maximum rates as prescribed by the Federal Travel Directory published by the United States General Services Administration.

(2) Requests for special authorization shall be limited to those rare occasions where unusual circumstances may cause the existing rates to be inadequate and shall be set out in writing in such detail as shall be required in the state travel procedures and shall be executed in behalf of each individual traveler for each special authorized occasion. Provided however, that requests for special authorization by employees of institutions of higher education shall be subject to the approval of the chief executive officer of the institution and not the Department of Finance and Administration.

(3) Under such emergency conditions as shall be determined by the Governor, the limitations of this subsection with respect to meals and lodging may be waived or modified.

(b)(1) As used in this subsection, state-owned motor vehicle means a motor vehicle purchased or leased by:

- (A) The State of Arkansas;
- (B) The office of a constitutional officer of the State of Arkansas;
- (C) A constitutionally independent agency or commission; and
- (D) A state-supported institution of higher education.

(2)(A) Unless otherwise provided by law, reimbursement for the use of privately owned motor vehicles while traveling on official business for the state shall not exceed the allowable rate of the Internal Revenue Service per mile for business use of privately owned motor vehicles.

(B) A state agency director may authorize reimbursement for travel expenses for meals, lodging, and private automobile or airplane usage at amounts less than that established under the authority of this section.

(C) The Chief Fiscal Officer of the State by regulation may establish procedures and the rate for reimbursing individuals for the use of privately owned airplanes while traveling on official business for the state.

(3)(A)(i) Any employee of the State of Arkansas who utilizes, but whose job does not require the state employee to utilize, a state-owned motor vehicle for transportation to or from his or her permanent residence from or to his or her official station on a daily basis shall reimburse the fund from which the operating expenses of the state-owned motor vehicle are paid at the same rate authorized by the state agency director of the agency employing the state employee for reimbursements for private automobile usage under subdivision (b)(2)(B) of this section.

(ii) As used in subdivision (b)(3)(A)(i) of this section, state employee:

(a) Means an employee of a state agency, board, commission, department, or state-supported institution of higher education; and

(b) Includes a constitutional officer and an employee of a constitutional officer.

(B) All state-owned motor vehicles or state-leased motor vehicles shall be for official business use only.

(c) The Chief Fiscal Officer of the State shall promulgate rules and regulations to implement the provisions of this subchapter.

**History.** Acts 1973, No. 876, 16; 1974 (Ex. Sess.), No. 16, 1; 1977, No. 462, 1; 1979, No. 890, 1; 1985, No. 365, 7; A.S.A. 1947, 13-342; Acts 1987, No. 81, 1; 1991, No. 1222, 1, 2; 1997, No. 795, 1; 2011, No. 1021, 1.

#### ***R1-19-4-903***

#### ***Standard Reimbursements for State Employees and Officials***

*Officials and employees may be paid travel expenses when required to travel away from their "official station" on State business. "Official station" is the geographic location or "address" where the employee normally reports for duty and/or spends the majority of his/her productive time and must be designated as such in writing by the employer. An employee's "residence" shall be the city or town in which the individual has an abode or dwelling place. An employee whose resident city is a location other than his/her "official station" shall not be allowed mileage to travel between them except as provided for under Special Authorizations.*

*All employee travel reimbursement claims must be completed for payment to the individual traveler. One employee may not include on his travel payment request the expenses of another employee.*

*No expenses for meals or lodging will be allowed within the city or town of the employee's "official station" unless approved in writing by the agency head as a "special authorization," under ACA 19-4-903. The written justification must show the benefit to the State. Under no circumstances should the maximum daily federal per diem rates be exceeded.*

*State employees loaned from one state agency to another may be reimbursed for travel expenses by the agency benefiting from the travel.*

### **Limits for Meals and Lodging**

*Travel reimbursement is NOT a per diem and is to be claimed for ACTUAL EXPENSES FOR MEALS AND LODGING NOT TO EXCEED THE MAXIMUM ALLOWABLE RATES AS LISTED IN THE FEDERAL TRAVEL DIRECTORY PLUS APPLICABLE SALES TAX. (Sales tax rate must be stated on Travel Reimbursement (TR-1) forms or equivalent for lodging. The maximum allowance for meals INCLUDES taxes and up to 15% tip. Lodging rates per the Federal Travel Directory EXCLUDE room tax and should be exceeded only by the room tax amount unless special authorization is given in writing by the administrative head of the agency justifying the need to exceed the standard reimbursement rate.)*

*PLEASE NOTE: Special rates for reimbursement apply “county-wide”. For example, when looking at Arkansas on GSA’s website, the only cities listed are Little Rock (Pulaski County) and Hot Springs (Garland County) Special allowances in certain cities that exceed the daily “normal” or “state-wide” limits may be claimed in other locales of the County where the listed City is located. In other words, the special rates for reimbursement apply “county-wide.”*

### **Meals**

*Reimbursement for meals is allowed only in connection with overnight travel whether in- state or out-of-state unless “special authorization,” under ACA 19-4-903, is given in writing by the agency head. Out of state travel in and of itself should never be the sole reason for “special authorization” under this section, rather as provided in ACA 19-4-903, requests should be limited to those “rare occasions” where, for example, an employee is asked to perform unanticipated duties outside of his/her normal work schedule that are official in nature, such as attending special board meetings.*

*The maximum full day meal allowance (including tax and up to 15% tip) cannot exceed the federal per diem rate depending on the destination location. For partial days, meals charged must be in proportion to the time in travel status and may not exceed the maximum for applicable meal(s) stated in the Federal Travel Directory for the location(s). Although receipts for meals are not required by this rule, the administrative heads of agencies, departments and institutions may require them. See the federal per diem rates at:*

*<http://www.gsa.gov/portal/category/100000> .*

*PLEASE NOTE: The “IE” allowances as stated in the Federal Travel Directory are for incidentals. Incidentals are specifically defined and provided for and must be listed separately and explained on the Travel Reimbursement Request Form (TR-1). It is no longer necessary to subtract the incidental rate from the maximum meal allowance due to the law change that provides for tip reimbursement of up to 15% of the meal amount expended. The traveler is now eligible for actual expenses for meals up to the maximum meal allowance per the Federal Travel Directory.*

### **Partial days’ meal allowances**

*The traveler is only eligible for 75% of the daily allowance for meals on the first and last day of travel. The daily travel allowance at the destination location shall be used in the calculation of the limit for partial days. In accordance with the State travel regulations, actual expenses only are allowed, and the charges must be in proportion to the time in travel status not to exceed that allowed by the Federal Travel Regulations.*

### **Meals Included in Conference Registration**

*Meal reimbursement requests must be reduced for meals provided as part of the conference registration by deducting the appropriate amount as shown under the Meals and Incidental Expenses (M&IE) breakdown at <http://www.gsa.gov/portal/content/104877>.*

*Allowances may be made in writing to allow the traveler to claim meal reimbursement if any of the conditions below are met:*

- 1. The traveler is unable to consume the meal provided because of medical requirements or religious beliefs;*
- 2. The traveler purchased substitute meal(s) in order to satisfy their medical requirements or religious beliefs;*
- 3. The traveler was unable to take part in the provided meal due to the conflict of official business.*

### **Complementary Meals**

*Meals provided by a common carrier or a complementary meal provided by a hotel/motel does not affect the maximum meal allowance per the Federal Travel Directory.*

### **Lodging**

*Reimbursement for lodging is limited to the single room rate. If a room is occupied by more than one person, the single room rate must be noted on the receipt. The maximum daily allowance will be limited to the federal per diem rate depending on the location for both in state and out of state travel. Room taxes are not included in the federal per diem rate and may be claimed for reimbursement. Lodging costs that exceed the rates listed in the Federal Travel Directory by more than room tax may not be paid without a letter of authorization by the administrative head of the agency and must include a justification as to why it was in the best interest of the State to exceed the standard reimbursement rate. Such letter of authorization must be filed in the agency files with the travel payment document for the trip for each occurrence of such overage. Except for institutions of higher education exempt under ACA 19-4-903 (a) (2), a report of these special authorizations in a format prescribed by the Department of Finance and Administration may be required. See the federal per diem rates at: <http://www.gsa.gov/portal/category/100000>.*

### **Transportation**

*Travel may be achieved by plane, train, bus, taxi, private vehicle/aircraft, rented or state-owned automobile whichever method serves the requirements of the State most economically and advantageously. Commercial airline tickets should be purchased at least 14 days prior to travel if possible. Airline tickets purchased with less than a 14 day advance shall be explained in writing to the head of the agency and approved by him/her in writing prior to purchase. Agencies may pay or reimburse the traveler for checked baggage fees for the first bag only. Fees for additional bags must be paid by the traveler and are not eligible for reimbursement.*

*Reimbursement for out-of-state travel will be the lesser of coach class airfare or the established rate of private car mileage based on map mileage (whether paper-based or electronic) when driven.*

*For trips where the destination is 400 miles or more from the employee's "official station", the minimum miles traveled per day to be eligible to collect a night's lodging must be 400 miles. The requirement to travel a minimum of 400 miles daily has no effect on in-state travel nor does it affect travel outside the state where the destination is less than 400 miles from the employee's "official station". The requirement applies to trips where the destination is 400 miles or more from the "official station". It addresses the period of time the employee(s) spends "en-route" or in "travel status" reaching the destination. Travelers by commercial air shall utilize coach accommodations, except in those instances where first class accommodations would be more economical for the State. Instances where first class fare is utilized will require detailed justification and must be approved by the travel administrator.*

### **Reimbursement for Use of Privately Owned Vehicle**

*Private vehicle mileage shall be reimbursed and computed, using map mileage (whether paper-based or electronic), between the travel site destination and the employee's official station or residence, if leaving directly from the residence, whichever is less. Mileage reimbursement for official use of a private motor vehicle may be claimed, listed separately on the TR-1, within the vicinity of any locale.*

*When privately owned motor vehicles are used for travel on official business, the traveler may claim reimbursement at the rate per mile established by the Chief Fiscal Officer of the State in effect during the time the travel occurred. See [P2-19-4-903](#). The shortest major highway route (map mileage whether paper-based or electronic) will determine the maximum mileage allowed. The source for map mileage used by the agency personnel shall be designated by the administrative head of the agency and shall be used exclusively on all mileage claims.*

*The State will reimburse for official miles driven only. The State assumes no responsibility for any maintenance, insurance, operational costs, accidents or fines incurred by the operator of the vehicle while on official business for the State.*

*When a privately owned aircraft is used for travel on State business, the rate of reimbursement will be in nautical miles at the rate as established by the Chief Fiscal Officer of the State, under the provisions of ACA 19-4-903, during the time the travel occurred.*

### **Use of Travel Agencies**

*Travel agencies may be used to obtain transportation, lodging and related travel expenses.*

### **Miscellaneous Expenses**

*Miscellaneous expenses, whether or not directly connected with travel (such as postage, small emergency supplies, etc.), may be allowed with adequate justification when necessary to the performance of official duties. Receipts are required.*

### **Items Not Reimbursable**

*Except for those provisions enumerated in ACA 19-4-904, expenses for personal entertainment, flowers, valet service, laundry, alcoholic beverages, cleaning, movies or other similar services are not reimbursable. Communication expenses shall be allowed only when necessary for the transaction of official business and properly receipted.*



Act 715 of 2007 amended A.C.A. §19-4-905(b) to include tip reimbursement as an allowable personal reimbursement expense. Tip reimbursement of up to 15% of the meal amount expensed may be reimbursed to the employee; however, the total of the meal (including tax) and tip may not exceed the maximum rates prescribed by the DFA – Financial Management Guide in accordance with the federal per diem rates established by the General Services Administration (GSA) at: <http://www.gsa.gov/portal/category/100000>.

Expenses for rental of space, decorations, entertainment or other arrangements in connection with banquets held solely for the benefit of employees are not reimbursable.

Petty cash funds cannot be used to make travel advances or reimbursements. If the agency has a petty cash fund, incidental expenses incurred by the traveler such as postage and procurement of minor supplies essential to the performance of State business may be reimbursed from petty cash funds upon presentation of proper receipts. If the agency has no petty cash funds, such items may be reimbursed using the TR-1 form with proper and sufficient documentation.

### **Exempt Persons and Agencies**

There exists certain provisions in State law for the payment of some travel related expenditures for state supported colleges and universities and some other specific institutions that are responsible for the care and/or group activities of students, inmates and wards of the State. The administrative head of agencies and institutions to which these provisions apply is to be cognizant of and shall properly adhere to such provision of special legislation.

### **R2-19-4-903**

#### **More Restrictive Policies**

Under authority of ACA 19-4-903, the administrative heads of the various departments, boards, commissions and institutions of the State of Arkansas may promulgate and enforce regulations governing travel that are more restrictive than those promulgated by the Chief Fiscal Officer of the State.

### **R3-19-4-903**

#### **Taxable Use of State Vehicle**

Executive Order 10-14 governs the use of motor vehicles owned or leased by Executive Branch agencies, board or commissions. The order provides for three (3) types of use of State vehicles for Executive Branch agencies, board and commissions. Use of State vehicles by individuals that are in Regular Travel Status and or Public Health, Safety and Welfare status do not have personal use of vehicle reporting responsibilities. Individuals that commute from their residence to an office location daily in a State vehicle are subject to reporting the taxable event to their agency head for tax reporting purposes.

*Note: Personal use of a state vehicle is commuting to and from a residence by a state employee. Any other use of the vehicle must be de minimis as defined by the IRS during the commute to and from work.*

Personal use of a state vehicle is considered a taxable benefit. IRS Publication 15b details the various methods of determining the value of the benefit for tax reporting purposes. The valuation rules are different for elected officials, highly compensated employees and those

*employees not elected or highly compensated. The responsible administrative head of each agency or elected official shall ensure that the Payroll Unit of their respective office, agency, department or institution performs proper reporting for taxable use of state-owned vehicles.*

*State employees and officials who drive state-owned motor vehicles to commute from and to their residence, must compute the value of the benefit they receive and have the benefit added to their reportable salary for tax purposes. This calculation and remittance of payroll taxes must be done at least annually prior to December 31 each year.*

*Elected officials are considered “Control Employees” and therefore must calculate the benefit of use of the state-owned vehicle using the Fair Market Value rule per IRS Publication 15b. The taxable benefit includes the lease value of the vehicle and the fuel purchased for that vehicle. The calculated benefit plus fuel cost will be reduced by the same rate for reimbursements to the State per ACA 19-4-903 (b) (2) (B), for tax reporting purposes. The calculation method and tables for computing the benefit may be found at: <http://www.irs.gov/pub/irs-pdf/p15b.pdf>*

*State employees whose compensation equals or exceeds the Federal Government Executive Level V compensation are considered a “Control Employee” and must also use the Fair Market Rule per IRS Publication 15b. The current salary level can be seen at: <https://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/>.*

*State employees whose compensation is less than the Federal Government Executive Level V compensation will use the “Commuter Rule” for calculating their taxable benefit for the use of the State vehicle.*

#### **R4-19-4-903**

#### **Reimbursable Use of State Vehicle**

*Reimbursement for the Use of State-Owned or Leased Motor Vehicles for Transportation To and/or From an Employee's Residence is governed by ACA 19-4-903 (3) (A) (i). It states: “Any employee of the State of Arkansas who utilizes, but whose job does not require the state employee to utilize, a state-owned motor vehicle for transportation to or from his or her permanent residence from or to his or her official station on a daily basis shall reimburse the fund from which the operating expenses of the state-owned motor vehicle are paid at the same rate authorized by the state agency director of the agency employing the state employee for reimbursements for private automobile usage under subdivision (b) (2) (B) of this section.” This includes any employee of a state agency, board, commission, department or state-supported institution of higher education, constitutional officer, or constitutional officer’s employee. Use of all state-owned or state-leased motor vehicles shall be for official business use only.*

*The administrative head of each state agency, board, commission, department and institution shall be responsible for determining which of their employees utilize a state-owned or state-leased vehicle for transportation to and/or from their permanent residence to their official place of duty when such use of a state vehicle is not a requirement of the employee’s job. A permanent record of such employees shall be established in each agency containing the following:*

1. *Name of the employees;*



2. *Address of their permanent residence and official duty station;*
3. *Number of miles between their permanent residence and their official duty station;*
4. *The amount each employee will be required to reimburse the State at the current rate of reimbursement for private automobile usage on State business;*
5. *Amount billed to each employee;*
6. *Amount paid by each employee.*

*Each agency will establish a system of billing employees for reimbursements required and receipting for payments received from the employees. All reimbursements collected will be deposited promptly (at least monthly) to the general ledger account from which the operating expense of the particular motor vehicle is paid by the agency.*

*Each state agency, board, commission, department and institution shall be responsible for maintaining records prescribed herein and copies of transactions concerning mileage reimbursement for audit purposes.*

*MV-1 The Personal Mileage Reimbursement (MV-1) Form [P3-19-4-903](#) was created to assist agencies with the reporting of mileage reimbursement (monthly) for personal auto use on the MV-3 Form. The MV-1 Form is not required to be submitted to DFA-OIS (quarterly). It is used by the agency for the purpose of tracking and collecting reimbursements.*

#### **19-4-904. Exempt persons and agencies.**

(a)(1) The limitations of this subchapter relating to travel regulations shall not be applicable to:

(A) Except as provided in [19-4-903\(b\)](#), the constitutional or elective officials and their employees; or

(B) Official guests of the state.

(2) The provisions of this subchapter shall not be used to supersede or set aside the provisions of law providing for fixed allowances, established amounts for per diem, or to special travel privileges provided by law for specific purposes when the allowances exceed those authorized in this subchapter.

(b)(1) Personal reimbursement will not be allowed to any state official, state employee, or any other person traveling on official business for expenses covering personal entertainment, flowers, valet service, laundry and cleaning, or other personal expenses, as those expenses shall be defined in the state travel regulations. All such persons shall be required to submit their travel reimbursement requests upon forms prescribed by the Department of Finance and Administration, itemized in such detail as shall be necessary to carry out the purposes and intent of this section.

(2) The tip reimbursement amount shall not exceed fifteen percent (15%) of the meal amount expended.

(3) The total reimbursement for meals and tips shall not exceed the maximum rates prescribed by the Financial Management Guide published by the Office of Accounting of the Department of Finance and Administration.

(c) The cost of meals, lodging, and mileage of state employees who are designated by a supervisor or agency director to attend official or special board meetings or other functions recognized as being in the performance of their official duties may be paid either as reimbursement to the employee or on direct billing, in the case of meals and lodging, subject to approval of the superior.

(d) It is recognized that within the state-supported institutions of higher education there exists an obligatory inherent cost of providing travel expenses for a group or number of students who, when accompanied by those who instruct the students in the fundamentals of a competitive sport and direct team strategy, must travel and be recognized as a cohesive unit representing not only their institution, but exemplifying the State of Arkansas in their behavior, attitudes, interests, presentation, and conduct. In these circumstances the payment of group travel expenses, including those of students and employees, may be authorized as follows:

(1) Meals and lodging;

(2) Transportation;

(3) Entertainment, within reasonable limits, to ease the pressure on students of their objectives;

(4) Costs of group activities, including gratuities, laundry, cleaning, and favors; and

(5) Other personal expenses to be paid only from auxiliary funds not inconsistent with standards, rules, regulations, or prohibitions established by recognized national or state governing associations pertaining to the respective students and employees and the institutions they are representing.

**History.** Acts 1973, No. 876, 16; 1981, No. 741, 3; 1985, No. 365, 7; A.S.A. 1947, 13-342; Acts 1997, No. 250, 174; 2007, No. 715, 1; 2011, No. 1021, 2.

#### ***R1-19-4-904***

#### ***Exempt Persons and Agencies***

*In accordance with ACA 19-4-904, the limitations of rules placing limits on meals and lodging expenses shall not be applicable to the constitutional or elective officials and their employees, or official guests of the State. The provisions of this regulation shall not be used to supersede or set aside the provisions of law providing for fixed allowances, established amounts for per diem, or to special travel privileges provided for by ACA 19-4-903 and other law for specific purposes where such allowances exceed those authorized in this regulation.*

#### ***R2-19-4-904***

#### ***Specific legislation***

*Specific legislation exists that provides for travel allowances for some agencies and institutions for specific purposes that are not afforded to State government in general. It is the responsibility of the administrative head of each agency/institution to be cognizant of and strictly apply the special travel expense provisions of ACA 19-4-904 and other State law.*

**Volunteers, Non-State Employees and Official Guests**

*A volunteer, non-state employee or an official guest of the State, whose activities or services benefit the State, may be allowed reimbursement for actual expenses for meals, lodging, transportation and incidental expenses when submitted on a TR-1. Travel reimbursement for these individuals may be approved with a written explanation of the activities by the administrative head or designee of the agency. It is the responsibility of the travel administrator to ensure these individuals are not being reimbursed from any other source for their travel expenses. Federal employees who travel for the state agency shall be regarded as a state employee and shall be reimbursed as such (i.e. not to exceed the federal per diem rates for meals as prescribed in the Federal Travel Directory). The TR-1 form should show that this employee is on the payroll of the Federal Government and assigned to the agency.*

*Under the authority of ACA 19-4-903, state agencies or institutions utilizing the services of volunteer workers, who perform duties similar to state employees, are authorized to enforce internal travel policies that are more restrictive than those established by the Chief Fiscal Officer of the State. Volunteers may utilize agency vehicles in the performance of their duties provided they are duly licensed in accordance with the requirements of all applicable state laws and have completed the required forms authorizing the operation of a state vehicle and the release to obtain his/her Traffic Violation Record.*

*An agency director may be reimbursed for his/her expenses for the purchase of meals for official guests. The expense(s) must be claimed as an incidental expense, and a letter of explanation must be attached to the TR-1 in the files stating how the person for whom the expenditure was made benefited the agency in his/her visit.*

**Expenses of Students**

*In accordance with ACA 19-4-904 (d) state supported institutions of higher education may provide travel expenses for a group or number of students who, when accompanied by those who instruct the students in the fundamentals of a competitive sport and direct team strategy, must travel and be recognized as a cohesive unit representing not only their institution but exemplifying the State of Arkansas in their behavior, attitudes, interests, presentation and conduct. In these circumstances the payment of group travel expenses, including those of students and employees, may be authorized as follows:*

*Meals and lodging, transportation, entertainment within reasonable limits to ease the pressure on students of their objectives, costs of group activities including gratuities, laundry, cleaning and favors and other personal expenses to be paid from auxiliary funds not inconsistent with standards, rules, regulations or prohibitions established by recognized national or state governing associations pertaining to the respective students and employees and the institutions they are representing.*

**Wards of the State**

*Expenses incurred by employees in connection with the transportation of residents or inmates of State institutions or for the apprehension and return of escaped prisoners, parole violators or*

*other wards of the State will be regulated by the circumstances, and necessary actual expenses will be allowed. The employee will claim these expenses on their Statement of Travel Expenses.*

**R4-19-4-904**

***Special Travel Authorizations***

*Occasionally it may become necessary for an employee to perform unanticipated duties outside the normal work schedule. In the event that such duties require the employee to commute from his residence to the place of performance of the duties and back via private vehicle, the employee may be paid mileage reimbursement. A written statement signed by the employee's supervisor shall be retained in the file, attached to the applicable TR-1 form, stating that the time worked was authorized, the reasons the time was worked and travel authorized and the consequences had the duty not been performed is required.*

*In accordance with ACA 19-4-904, the cost of meals, lodging, mileage and incidental expenses of state employees who are designated by his/her supervisor to attend official or special board meetings or other functions recognized as being in the performance of their official duties, regardless of the location of such functions in relationship to the official station, may be paid either as reimbursement to the employee or on direct billing, subject to approval of the agency director. Such approval shall be in writing, justifying the benefit to the State and shall be included in the documentation (attached to the TR-1 form) for the reimbursement or payment of such expenses.*

**R5-19-4-904 *Honorary Board, Commission and Committee Member Travel and Expenses***

*Stipends and/or expense reimbursement to all boards and commissions (excluding the State Highway Commission and the Game and Fish Commission) are authorized and governed by ACA 25-16-901-908. Each state board, by a majority vote of the total membership of the board cast during its first regularly scheduled meeting of each calendar year, may authorize payment to its members of a stipend, not to exceed the amount allowed by ACA 25-16-903-905, per official meeting attended.*

*When it is required of a board member to perform separate duties in connection with the official business of the agency and these duties are required at times other than official board meetings, then expense reimbursement will be allowed if approved by the board in accordance with ACA 25-16-902. Claims must be on a TR-1 or equivalent.*

*The expense reimbursement for board or commission members shall not exceed the rate established for state employees.*

*The administrative head of an agency, department or institution may, for the convenience of the board and commission members, pay for their meals and lodging when on official business for the State and claim reimbursement for their expenses on a TR-1 form or equivalent.*

**R6-19-4-904****Recruitment and Relocation Expense**

*The administrative head of a state organization or his/her authorized representative may approve relocation expenses of existing state employees. Further, ACA 19-4-522 (e) allows state-supported colleges and universities to utilize maintenance and operation appropriations for the payment of moving expenses of employees, including new hires. When it becomes essential that an agency permanently transfer a state employee from one location to another within the boundaries of the State of Arkansas or, in the case of state-supported colleges and universities, hire a new employee regardless of their location, reasonable payment for movement of household effects shall be made in accordance with the procedures prescribed herein.*

*The transfer and reimbursement of costs incurred by the individual must be directed and approved in writing by the administrative head of the board, commission, department, institution or agency. Full identification of the individual, the position transferred from and to and reasons the transfer is necessary must be contained in the directive.*

*The payment for relocation must be solely for the convenience of the State in order to satisfactorily perform its function(s).*

*Under no circumstance will moving expenses be paid for newly hired employees except for state-supported colleges and universities. All other new employees are responsible for any moving expenses they incur while relocating in the area of a new job.*

*The term household effects as used herein does not apply to the movement of recreational vehicles, boats and other items not normally used in the home. Packing, crating, loading and unloading of household effects, as necessary, in addition to actual transportation expenses in accordance with Internal Revenue Service regulations are acceptable as part of the moving expense and may be paid. Please refer to Publication 535 at the following web address: <http://www.irs.gov/pub/irs-pdf/p535.pdf>*

*Reimbursement of costs for employee moving expense will be allowed only when the distance from the employee's place of residence, old duty station and new duty station meet the guidelines of the Internal Revenue Service in effect at the time of the relocation for allowable moving expense.*

**R7-19-4-904****Procedures for TR-1 (Travel Reimbursement)**

*The Travel Reimbursement Instructions Form (TR-1), [P2-19-4-904](http://www.dfa.arkansas.gov/offices/accounting/Pages/Forms.aspx) or <http://www.dfa.arkansas.gov/offices/accounting/Pages/Forms.aspx>, is the standard form to be utilized by all State officials, including board members and employees, for the purpose of claiming reimbursement for travel expenses incurred by the traveler for meals, lodging and mileage on personal vehicles used in connection with the official business of the State. Electronic equivalents of this form may be used so long as the elements of information required on the official form are included. This form is also to be used for recording any miscellaneous expenses incurred by the traveler. An itemization of all expenses incurred by the claimant will appear on this form. All travel advances will be deducted on this form.*

*When non-state employees and other official guests of the State are authorized to render service on behalf of the State and for “wards of the State” (inmates, foster children, patients or other persons in the care of the State), their names and expenses will be set out on form TR-1 or electronic equivalent. If, in addition to his expenses, a non-state employee performs official service for which he/she is paid a fee, the travel reimbursement process is not to be used to pay the fee, but his/her invoice for professional services is to be paid in the usual manner on the general expense document with the proper professional invoice attached. The following procedures will be utilized in submitting claims for reimbursement:*

*All travelers requesting reimbursement must complete a TR-1 form or equivalent.*

*All forms must be prepared electronically, typewritten or in ink and may be processed electronically where that capability exists on the State’s central accounting system or the system used by the agency or institution. The original bearing the traveler's signature shall be filed with the Agency; the traveler should retain a copy.*

*Changes to the official TR-1 may be made to include additional information, but no parts can be deleted.*

*When charges for transportation, lodging and conference registrations are not billed directly to the State, the following documentation is required for reimbursement:*

*Reimbursement for transportation must be supported by an original (or, in accordance with ACA 19-4-815 (b), confirmation number in the case of electronic tickets) vendor document describing the travel and indicating the cost.*

*Reimbursement for lodging must be supported with a hotel document indicating the lodging specifics.*

*A descriptive vendor document must support reimbursement for conference registrations.*

*Primary responsibility for authenticating travel reimbursement claims rests with the administrative head of the agency or their designee(s).*

*All claims for reimbursement of expenses must be itemized and attested to by the claimant and approved by the administrative head of the agency or his designee(s).*

*Travel Expense Reconciliation Form*

*A “Travel Expense Reconciliation” Form, [P6-19-4-511](#) or electronic equivalent, must be attached to each “Travel Reimbursement Request” Form when presented for payment in those cases where all travel expenses were not paid by the employee. The traveler will indicate on this form expenses not paid by him/her that were direct billed or charged to the agency. The original will be retained in the agency's permanent files as proof that the allowable daily maximum(s) for travel has not been exceeded.*



*The receipts provided to the traveler at the time of purchase, particularly for lodging and commercial transportation, must support the “Travel Expense Reconciliation” Form filed in the agency.*

**R8-19-4-904**

***Direct Billing of Expenses***

*Travel expenses for lodging, commercial transportation (air fare, bus, rail and rental vehicles) and conference registration may be direct billed to the State using the Sponsored Business Travel Card (SBTC) or Central Travel Service (CTS) Account.*

**Direct Billing for Transportation**

*When common carriers (airplane, rail, rental auto or bus) are needed to transport persons on State business, the agency should make the travel arrangements and have the agency billed directly using the Arkansas Agency Travel Card Program (Sponsored Business Travel Card (SBTC) or Central Travel Service (CTS) Account). However, if this is not possible due to circumstances beyond the control of the traveler, he/she may make and pay for the arrangements and request reimbursement. An employee may not be reimbursed for transportation expenses (tickets) prior to travel occurring except in cases where it is economically advantageous for the State and with the prior approval of his/her travel administrator.*

*When expenses are direct billed to the State, the traveler shall obtain and attach to the “[Travel Reconciliation](#)” Form, [P6-19-4-511](#), receipts which detail the expense charged (airline ticket, hotel bill, vehicle rental documentation, registration confirmation) whether or not the traveler paid (out-of-pocket) some of the expenses for the trip.*

**R9-19-4-904**

***Rental Vehicles***

*The administrative head or travel administrator shall authorize in writing the use of rental vehicles only when it is more economical than taxi, airport shuttle, etc. or where due to unavailability of other modes of transportation use of rental vehicles is the most practical mode of travel. Agencies must use the statewide vehicle rental contract if one is in force. If a statewide contract is not in force when travel occurs, agencies will use the lowest available rates. The Office of State Procurement issues contracts for vehicle rental and should be contacted for information about contract arrangements. See the Travel Portal on the DFA-OSP website at: <http://www.dfa.arkansas.gov/travel/Pages/default.aspx>*

*The cost of both physical damage and liability insurance purchased in conjunction with the rental of a vehicle from a vehicle rental company may be paid where the vehicle rental is billed direct to and in the name of the agency, charged on the Sponsored Business Travel Card (SBTC) or paid by the traveler and claimed as a reimbursable expense on his/her Travel Reimbursement Request TR-1 form.*

**19-4-905. State-owned motor vehicles generally.**

(a) All state-owned motor vehicles which are purchased under the authority of the Chief Fiscal Officer of the State shall be licensed in such manner so as to identify each vehicle as state property.

(b) The Chief Fiscal Officer of the State shall provide a special license plate suitable for all state-owned motor vehicles and shall establish procedures for the purpose of supplying information on all state-owned motor vehicles, both those which are purchased and those which are sold, traded in, or otherwise disposed of.

(c) The Chief Fiscal Officer of the State shall make rules and regulations for obtaining the required license plates and for returning the plates when the vehicles are disposed of and shall notify all state agencies of procedures to be followed.

(d) Each agency shall be required to pay the regular license fee for the special state property license plate in the manner prescribed by the department.

(e) In the event the best interests of the state would be served by not displaying a special tag, such as in police work, an exception to the provisions of this section may be obtained only upon the written approval of the Governor.

**History.** Acts 1973, No. 876, 16; A.S.A. 1947, 13-342.

#### **19-4-906. Motor vehicle restrictions and authorizations.**

(a) (1) None of the funds appropriated for the various state agencies, authorities, boards, commissions, departments, and institutions of higher education listed in this section shall be used to purchase, lease for over thirty (30) days, operate, repair, or provide services for more than the maximum number of passenger motor vehicles as stated in this section, except in an emergency as proclaimed by the Governor.

(2) As used in this section, "passenger motor vehicles" means vehicles licensed for highway use, including without limitation automobiles, trucks, and vans, that do not require a commercial driver's license to operate.

(3) Mileage reimbursement for employees' utilization of their personal automobiles is not included in this restriction.

(b)(1) The General Assembly recognizes that, in some cases, motor vehicles are donated to educational institutions and agencies primarily for use in automotive repair and maintenance courses and in instructional programs for truck operators and that such motor vehicles are not normally used for other purposes by the institutions and agencies and should not be included in the maximum number of authorized passenger vehicles prescribed for such institutions and agencies in this section.

(2)(A) Therefore, motor vehicles donated to educational institutions and agencies primarily for use in programs of instruction in automotive maintenance and repair, in operator training, and in related instructional programs shall not be included for the purpose of determining the number of vehicles authorized for any such institutions or agencies.

(B) The provisions of this section shall not be applicable to these motor vehicles.

(c)(1) The Department of Human Services is exempt from the provisions of this section.

(2) The Department of Human Services may purchase vehicles utilizing federal funds and the appropriate state matching funds required.

**History.** Acts 1983, No. 490, 1, 2; 1985, No. 649, 44; 1985, No. 888, 22, 23; A.S.A. 1947, 13-342.1, 13-342.3; Acts 1987, No. 921, 19; 1989, No. 790, 1; 1989 (1st Ex. Sess.), No. 252, 9; 1993, No. 447, 9; 1997, No. 540, 40; 1997, No. 948, 3; 1999, No. 646, 56; 1999, No. 1164, 156; 1999, No. 1398, 28; 2001, No. 739, 2, 3; 2001 No. 1669, 29; 2001, No. 1800, 2; 2005, No. 1869, 1-28; 2005, No. 2123, 31; 2007, No. 186, 3; 2007, No. 711, 1; 2007, No. 1255, 35; 2009, No. 1334, 34; 2013, No. 949 5; 2013, No. 1393, 1; 2015, No. 1271, 19.  
1999, No. 1164, § 156; 1999, No. 1398, § 28; 2001, No. 739, §§ 2, 3; 2001 No. 1669, § 29; No. 1800, § 2; 2005, No. 1869, 1-28; 2005, No. 2123, 31; 2007, No. 186, 3; 2007, No. 711, 1; 2007, No. 1255, 35; 2009, No. 1334, 34; 2017, No. 422, 1.

**PLEASE NOTE:** The link below provides access to various reports including a list of agencies and number of vehicles authorized pursuant to ACA 19-4-906(a).

<http://www.dfa.arkansas.gov/offices/administrativeServices/Pages/VehicleFleet.aspx>

#### **19-4-907. Motor vehicle records.**

The Chief Fiscal Officer of the State may direct all state agencies to maintain records with respect to all state-owned motor vehicles and may require that the agencies file reports on the vehicles covering the operating costs thereof.

**History.** Acts 1973, No. 876, 16; A.S.A. 1947, 13-342.

#### ***RI-19-4-907***

#### ***Motor Vehicle Acquisition and Reporting***

##### **Introduction**

*The purchase, utilization and reporting with regard to state-owned motor vehicles is governed by ACA§19-4-903, 19-4-905 through 19-4-907, ACA§22-8-101 through 22-8-210 and ACA§25-1-110. In addition, Executive Order 10-14 establishes criteria for the identification and utilization of vehicles. Refer to the Order for provisions for waivers from the criteria.*

[https://www.ark.org/dfa\\_statevehiclesearch/index.php](https://www.ark.org/dfa_statevehiclesearch/index.php)

*All requests for waivers must be in writing and submitted to the Director of the Department of Finance and Administration-Office of Administrative Services (DFA-OAS).*

**PLEASE NOTE:** The DFA-OAS is the office responsible for Motor Vehicle Acquisition and Reporting. Procedures governing the purchase of Motor Vehicles are located on the DFA-OAS web site: <http://www.dfa.arkansas.gov/offices/administrativeServices/Pages/VehicleFleet.aspx>

**PLEASE NOTE:** Procedures governing the lease of motor vehicles are located on the DFA-OSP web site at: <http://www.dfa.arkansas.gov/offices/procurement/contracts/Pages/4600039522.aspx>