



State of West Virginia
OFFICE OF THE STATE TREASURER
CHARLESTON, WV 25305

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The Honorable Ken Hechler
Secretary of State
Building 1, Suite 157-K
1900 Kanawha Boulevard, East
Charleston, West Virginia 25305-0770

Dear Secretary Hechler:

The enclosed document is a revision of the travel regulations for the State Treasurer's Office. These regulations are effective December 1, 1997 and can be recorded in your office.

Thank you.

Sincerely,

A handwritten signature in black ink, appearing to read "Blair Taylor".

Blair Taylor

cc: Auditor's Office

WEST VIRGINIA ADMINISTRATIVE REGULATIONS
Office of the State Treasurer

Chapter 12-3

Subject: Travel Regulations

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WEST VIRGINIA ADMINISTRATIVE REGULATIONS
Office of the State Treasurer

Chapter 12-3

Subject: Office of the State Treasurer Travel Regulations

Section 1. General

1.01. Scope - These regulations implement the provisions of section eleven, article three, chapter twelve of the Code of West Virginia, 1931, as amended.

1.02. Authority - These regulations are issued under the authority of the above-mentioned code section, which provides, among other things, that the West Virginia State Treasurer shall promulgate rules and regulations governing travel by employees of the State Treasurer's Office on behalf of the State of West Virginia.

1.03. General Purpose - The purpose of these rules is to outline the proper procedures and regulations for in and out-of-State travel conducted by the employees of the State Treasurer's Office on behalf of the State of West Virginia.

1.04. Filing Date - December 1, 1997

1.05. Effective Date - These regulations are promulgated and become effective on the 1st day of December 1997, and supersede all previous travel regulations relating to employees of the State Treasurer's Office.

Section 2. In-State Travel

2.01. General Purpose – In-state travel costs will be reimbursed only for travel deemed necessary for the proper conduct of the State's business and will require the written approval of the State Treasurer or his designee before reimbursement is made.

2.02. Filing Claims for Reimbursement

(a) Itemized Expense Account - An actual itemized expense account must be filed on the provided travel form, along with travel, hotel and other allowable expense receipts in accordance with prevailing IRS regulations.

(b) Daily Allowances - Daily allowances for in-state travel will be subject to:

(1) Meals - Reimbursement will be made for the actual cost of meals, including gratuities, while absent from official stations on overnight business, with a maximum of Forty-five Dollars (\$45) per day for travel within the State of West Virginia where the distance from the home station is over fifty (50) miles one-way. For partial day meal reimbursement the following percentage breakdown will be used: 20% for breakfast, 20% for lunch, and 60% for dinner. Meal receipts are not required except when the total cost of the meals exceed the Internal Revenue Service's (IRS) most current Publication 1542 approved rates for the geographic area visited or unless section 5.04 is used. The IRS authorized meals and incidental expense amount (M &IE) is determined using the high-low method. Reimbursement of meals is allowed when lodging is listed as "gratis" or "no charge". Meal reimbursement for "single

day" trips is prohibited. If an employee attends a meeting or conference where a meal(s) is provided, the employee may not claim that meal(s) for reimbursement, regardless of whether the meal was actually eaten.

(2) Transportation - Reimbursement will be made for the actual cost of bus, rail or air coach travel, as well as automobile rental and taxi service where necessary. The mileage allowance for use of privately owned vehicles engaged in State business will be the prevailing IRS approved rate plus parking, garage fees, toll bridge and turnpike charges, where necessary and applicable. Receipts for bus, rail, air coach travel and automobile rental are required to be submitted with the employee travel expense form for reimbursement.

(3) Lodging - Employees traveling on State business will be reimbursed in an amount equal to their actual hotel bills for lodging. No reimbursement will be made for hotel charges for laundry or valet charges. A receipt for the amount paid for hotel rooms must be submitted with the expense amount. Telephone charges are reimbursable.

(4) Registration Fees - Registration fees at meetings or conferences must be supported by a receipt.

(5) Tips and Gratuities - Tips or gratuities may not exceed twenty (20) percent of the cost allowable hotel charges.

(6) Baggage - Charges for additional baggage transportation shall be reimbursed, as shall actual costs incurred in the transfer and storage of luggage.

Section 3. Out-of-State Travel

3.01. General Purpose - Out-of-State travel costs will be reimbursed only for travel deemed necessary for the proper conduct of the State's business and will require the written approval of the State Treasurer or his designee before reimbursement is made.

3.02. Filing Claims for Reimbursement

(a) Itemized Expense Account - An actual itemized expense account must be filed on the applicable travel forms, along with travel, hotel and other allowable expense receipts in accordance with prevailing IRS regulations. (Air travel stubs or receipts, where applicable, must be attached to the expense account.)

(b) Daily Allowances - Daily allowances for out-of-state travel shall be as follows:

(1) Meals - Reimbursement will be made for the actual cost of meals while absent from official stations on overnight business, but may not exceed Sixty Dollars (\$60) per day, except in major cities and metropolitan areas where the reimbursable cost for meals shall be increased to a maximum of Ninety Dollars (\$90) per day. For partial day meal reimbursement the following percentage breakdown will be used: 20% for breakfast, 20% for lunch, and 60% for dinner. Meal receipts are not required except when the total cost of the meals exceed the Internal Revenue Service's (IRS)

most current Publication 1542 approved rates for the geographic area visited. When daily meals exceed the amount authorized by the prevailing IRS regulations, or if section 5.04 is utilized, receipts are required. Reimbursement of meals is allowed when lodging is listed at "gratis" or "no charge". If an employee attends a meeting or conference where a meal(s) is provided, the employee may not claim that meal(s) for reimbursement, regardless of whether the meal was actually eaten. The IRS authorized meals and incidental expense amount (M & IE) is determined using the high-low method.

(2) Transportation - Reimbursement will be made for the actual cost of bus, rail or air coach travel as well as automobile rental and the actual cost of taxi service. Receipts for bus, rail, air coach travel and automobile rental are required to be submitted with the employee travel expense form for reimbursement. Reimbursement for travel in privately owned vehicles will be governed by Section 4 of these Regulations.

(3) Lodging - Employees traveling on State business will be reimbursed in an amount equal to their hotel bills for lodging. A receipt for the amount paid for hotel rooms must be submitted with the expense amount. Telephone charges are reimbursable.

(4) Registration Fees - Registration fees at meetings or conferences must be supported by a receipt.

(5) Tips and Gratuities - Tips or gratuities may not exceed twenty (20) percent of the cost of allowable hotel charges.

(6) Baggage - Charges for additional baggage transportation shall be reimbursed, as shall actual costs incurred in the transfer and storage of luggage.

Section 4. Use of Privately Owned Vehicles

4.01. General Purpose - No out-of-state travel in privately owned vehicles shall be made at State expense without the prior written approval of the State Treasurer or his designee.

4.02. Maximum Allowances - Maximum mileage allowances for use of privately owned vehicles will be the prevailing IRS approved rate provided, that the reimbursable costs permitted for out-of-state travel, in privately owned vehicles to and from such official meetings, shall not exceed the cost of an air coach fare round-trip ticket to and from the site of such official meeting.

4.03. Toll Charges - Toll bridge and turnpike charges may be included as an additional item. Receipts are not needed for reimbursement.

4.04. Parking Fees - Receipts are not needed for reimbursement.

Section 5. Miscellaneous Provisions

5.01. Personal Services - Expenses for personal services such as laundry or valet service are not allowable.

5.02. Personal Baggage - Reimbursement for transportation of personal baggage shall not exceed ten (10) percent of the air or train fare.

5.03. Non-Employees Accompanying Employees - When non-employees accompany employees on in-state or out-of-state official business which involves overnight stays, they shall be subject to the following regulations and limitations:

(a) Reimbursement Provisions - The State Treasurer's Office will reimburse the employee for the employee's hotel or motel lodging

expense. Reimbursement will be made at the cost of the single room rate.

(b) Employee Responsibility - The employee is responsible for meals, travel and other miscellaneous expenses of the non-employee.

(c) Insurance Coverage - Where non-employees accompany employees on such trips, it is the responsibility of the employees to provide accident insurance coverage; the State Treasurer's Office shall in no way be responsible or liable for any cause or cost whatsoever.

5.04. Treasurer's Waiver - The State Treasurer, or his designee, reserves the right to remove the meal allowance maximums on a case-by-case basis; however receipts must be collected for all meals if the daily meals in total exceed the amount authorized by prevailing IRS regulations. In addition, the State Treasurer or his designee reserves the right to waive any rule or regulation herein set forth on an as needed basis.

5.05 Regulation Changes - the State Treasurer's Office reserves the right to revoke, suspend, rescind or amend any rules or regulations herein set forth.