

Department of Administrative Services - State Accounting Enterprise

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Travel Expenses

1. Travel Cards may be issued to a Department Head and designated department employees who are approved by the Department Head.
2. A Travel Card is limited to allowable travel costs incurred in the performance of official duties.
3. Prior to receiving a Travel Card, the employee must complete web-based training, Travel Card 101, and be familiar with the travel policies and procedures in the State Accounting Policy and Procedures Manual in Procedures 210.000 – 210.405, and the employing department's internal policies. Additionally, the department's Pcard Coordinators must also complete web-based training.
4. Travel Cards may be used to purchase out-of-state or international registrations and in-state registrations without meals. The Travel Card may also be used, both internationally and out-of-state, for airfare, car rental, and actual lodging cost, including applicable taxes.

Personal expenses are not allowed. For personal expenses incurred, such as movie rentals, meals, fuel, or personal phone calls, a personal credit card or other form of personal payment must be used.

5. There are two types of Travel Cards:
 - a. An Individual Travel Card is issued in the name of the employee (cardholder) for his/her appropriate travel expenses only. Expenses for anyone other than the cardholder shall not be charged on this card.
 - b. A Department Travel Card is issued in the name of a designated employee and may be used to charge appropriate department travel expenses. The Department Travel Card shall remain in the possession of the cardholder named on the card and not with the traveling individual. Lodging arrangements made by Department Travel Card shall include instructions stating the card will not be present upon checkout and only the room rate including applicable taxes shall be charged to the card.
6. To participate in the Travel Card Program, an Agency Enrollment Application (if a Managing Account has not been created) and Cardholder Application(s) must be signed and submitted to Pcard@iowa.gov. Forms are available on Central Procurement and Fleet Services Enterprise (CPFSE) webpage at this link: [State of Iowa Purchasing Card Program](#).

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Below are allowable and unallowable travel charges to the Travel Card:

ALLOWABLE

- Out-of-State & International Registration Fees
- Airfare & Travel Agency Surcharges
 - Seat Assignment
 - One (1) Checked Baggage Fee
- Out-Of-State & International Lodging for Employee. (Single room charge, including applicable taxes.)
- Car Rental, as allowed in Procedures 210.200, 3 & 210.300, 3
- In-State Registration without Meals

UNALLOWABLE

- Meals
- In-State Lodging
- Lodging, Registration, and Airfare Charges for anyone other than the employee *if an Individual Travel Card is used*
- Movies, Phone Calls, Gift Shop Purchases, Bar, Room Service, Laundry, any other Lodging Services
- Parking, Tolls, Fuel, Cab Fares, In-State Registrations with Meals, any other Purchases
- Baggage Fees for more than one (1) bag

7. Employees must:

- a. Obtain Authorization for Out-of-State Travel approval prior to traveling.
- b. Determine if travel-related expenses are within Travel Card spending limits.
- c. Authorize only those items listed above in the Travel Expenses section as allowable.
- d. Advise the merchant that the purchase will be paid with a Travel Card.
- e. If reservations must be cancelled, the employee must notify all applicable airlines, lodging facility and/or registrars immediately and obtain cancellation codes for each reservation. Failure to do so may result in the employee being required to reimburse the department for costs of unused services.

Registration Fees

The Travel Card may be utilized for payment of out-of-state and international registration fees, and for registration fees in-state, but without meals for a conference, convention, seminar or training course.

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Record Keeping for Travel

1. The employee shall retain all transaction receipts/credits for travel.
 - a. Receipts must be itemized to display the type of service, quantity, and rate. For example, if a lodging receipt does not state the room rate and any other charges itemized each day, the employee must request an itemized receipt.
 - b. Review lodging receipt for accuracy and identification of charges that will not be included on Travel Card.
 - c. For items purchased with the Travel Card, actual receipts and the Memo Statement received from the card-issuing bank must be attached to the Travel Card payment document and submitted to the employee's department accounting personnel.
 - d. Actual travel receipts must be attached to the employee's travel payment (TP) document, including a copy of the itemized lodging receipt and copies of receipts paid with the Travel Card.
 - e. If receipts are lost, obtain a copy from the vendor.

Cardholder Responsibilities

1. The Travel Card may not be used for entertainment, cash, personal items or miscellaneous travel expenses.
2. Employees shall:
 - a. Use the Travel Card for State of Iowa business purposes only.
 - b. Maintain the Travel Card in a secure location at all times.
 - c. Adhere to purchase limits and restrictions assigned to the Travel Card.
 - d. Obtain and reconcile all Travel Card receipts and/or provide receipts to department accounting personnel for reconciliation, approval, and allocation of transactions to the Travel Card bank statement.
 - e. Attempt to resolve disputes or billing errors directly with the vendor. Notify the card-issuing bank if the dispute or billing error is not satisfactorily resolved by sending the required Dispute Form to the bank.
 - f. Report erroneous transactions to your employing department's administration.
 - g. Ensure the appropriate credit for the reported disputed item or billing error appears on a subsequent Travel Card bank statement.
 - h. Immediately report a lost or stolen Travel Card to the card-issuing bank.
 - i. Immediately notify the employing department's administration of a lost or stolen Travel Card.
 - j. If a vendor does not accept the Travel Card, contact your employing department's administration.

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3. Employees shall NOT:
 - a. Allow the Individual Travel Card to be used for expenses for anyone other than the employee named on the card.
 - b. Allow Department Travel Cards to leave the possession of the employee or to be used for any purpose other than outlined in # 4 below.
 - c. Accept cash in lieu of a credit to the Travel Card account in the event of a refund for any reason.
4. Other important points:
 - a. Department Travel Cards are used for the purchase of airfare, registration, out-of-state lodging, and car rentals of multiple persons. All State employees shall be itemized on the TP.
 - b. Employees cannot exceed the credit limit assigned to their Travel Card in a given billing cycle.
 - c. The Travel Card must be surrendered to the employee's department administration when the employee leaves the department, is terminated, retires, or upon request.
 - d. The Travel Card is not intended to avoid or bypass appropriate purchasing or payment procedures, as the Travel Card Program complements the existing processes available. If advance approval is required before purchasing an item, such approval must be granted before payment of the item with the Travel Card.

Travel Card Controls

The Travel Card Program adds more accountability and convenience through a variety of control features built in at the card level which provides for management reporting. For instance,

- a. The Program allows the State to control spending limits and/or transaction limits.
- b. The Program allows the State to designate if spending is allowable by utilizing Merchant Category Code (MCC) blocking, which restricts Travel Card use for payment of certain types of vendors.
- c. The Program allows the State to set controls at a department level and/or employee level.

Transaction Limits

Travel Cards may be assigned a transaction limit. A transaction limit or single purchase limit is the amount available on the Travel Card for an individual purchase. A transaction includes the purchase price, including applicable tax. An employee is not to make a purchase greater than the approved amount. The employee's department administration is responsible for approving and processing changes to the Travel Card's transaction limit.

NOTE: A vendor or service that is not restricted does not imply it is an allowable purchase.

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Payment to Employee and Card-Issuing Bank for Expenses on Travel Card

1. The employee will submit actual receipts for airfare, registration, car rental, and itemized lodging facility receipts to the employee's department accounting personnel.
2. Department accounting personnel will attach actual receipts to the Travel Card payment document.
3. Itemize the employee's expenses on a TP document using the Employee/Vendor Customer Number and proper object codes.
4. Charge travel expenses to the appropriate Fiscal Year. See Procedure 235.250.

Submission of Travel Payment (TP) by Employee when Travel Card was used

1. Upon completion of the trip, a detailed TP shall be submitted with all expenses and receipts for the trip, including copies of receipts paid on the Travel Card such as airfare, registration, car rental, and lodging facility. The Travel Card payments will be deducted from the gross amounts on the final TP, and referenced to the paid TP with the paid date.
2. Personal items shall not be charged on the Travel Card. However, if the employee has unintentionally charged personal items, the employee shall make out a personal check payable to the Treasurer, State of Iowa. The personal check must be deposited on a Cash Receipt (CR) document using proper object codes. See Procedure 280.101. The department's "Cash Receipt" document number and processed date shall be cross referenced on the TP. This section in no way authorizes use of the Travel Card for personal expenses.
3. If, for any reason, an employee does not take the anticipated trip, cancellations should be utilized when applicable and credits issued on the Travel Card bank statement. Cancellations are the responsibility of the employee. See Procedure 210.120.
4. Foreign travel TPs are pre-audited by DAS-SAE Daily Processing per an MOU agreement. Attach actual receipts for meals and miscellaneous items. Additionally, attach a copy of the pertinent information from the Bank master statement and highlight the foreign travel charges.

NOTE: The issuing department is responsible for notifying employees with a Travel Card they may be subject to discipline, up to and including termination, for misuse of a Travel Card.