Accounting: Travel and Credit Cards

**Objective/Purpose/ Why:** The purpose of this SOP is to provide guidelines for employees when making or requesting travel requests. Company credit cards are to be used for travel, project related travel, employees working office to office and for meals with clients or interviewees.

**Outcome:** It is policy to book travel at least 2 weeks in advance. Understandably, some travel will need to be booked more immediately per client request and will not fall within the 2 week advanced notice. This should be the exception and not the rule.

Once travel has been booked, charge your time accordingly in Vision. Project/ Proposal number. If the travel was for conferences, recruiting, or client development your time will be charged to ADMIN-GEN. Ask accounting if you have any questions on where to charge your time.

**Process:**

Flights:

* In order to comply with TSA regulation- flights must be reserved using the employee’s name as it appears on their Driver’s License.
* Employee’s date of birth will need to be included for all travel.
* The employee will provide their desired approximate arrival and departure times .
* In accordance with FAR regulations, first class flights are not allowed.

## Procedure

1. Start your search for flights using a flight search engine. Southwest is our preferred airline
2. Find a few (3 or more) flight options and send via email to the employee(s).
3. Once the employee(s) has decided on a flight, book the flight online. Make sure to send all confirmation emails to your (the travel arrangers) email.
4. If booking flights for multiple people, book each flight separately. Booking separately will insure lower prices.
5. Add relevant flight information (confirmation number, flight number, flight times, airport codes, etc.) to a calendar appointment. Attach the PDF copy of the receipt in the calendar appointment.
6. TxDOT requires that we provide 3 flight comparisons to ensure that we are not booking expensive flights.
7. If a flight is more expensive, make a note detailing the reason for the price. For example, last minute booking or meeting times dictated strict departure/arrival.

# HOTELS

* Book the hotel after flight arrangements have been made. Double check where the hotel will need to be located (close to the meeting/conference, close to the airport/train, etc.). When booking a hotel for a conference, always book at the conference hotel.
* If booking rooms for multiple people, ask the employees how they want that room assignments arranged.
* Only book non-smoking rooms.

When booking hotels in Austin (and close to ATG office), check with Larry on which hotel would be best for his interview client. If staff employee, we have a corp. rate at SpringHill Suites and Residence Inn Tech Ridge. Use the following to book a room:

Company:               ALLIANCE TRANSPORTATION GROUP INC  
Cluster code:           T9145

## Procedure

1. Start your search for hotels using a search engine like Hotel.com. [Google Maps](https://www.google.com/maps/@30.3838695,-97.7072424,13z) is helpful for seeing hotel options in a specific area.
2. With the area and/or hotel in mind, check the allowable GSA/ FAR per diem rates on <http://www.gsa.gov/portal/content/104877>. Enter the zip code or city and state and press “Find Per Diem Rates.” The max lodging per night allowed will be listed under the current year and month. If the hotel you choose exceeds the allowable per diem rate, list the reason why on the hotel confirmation document.
3. Although the per diem rate should be seriously considered, there are also other factors:
   1. Location- making sure the hotel is close to meeting locations and transportation.
   2. Safety- check Hotel.com and Google for customer reviews and consider those when booking the hotel.
4. Add relevant hotel information (confirmation number, hotel address, check-in times, etc.) to the calendar appointment. Attach the PDF copy of the receipt in the calendar appointment.

For employees that do not have a corporate credit card, you will need to fill out a credit card authorization form so that the hotel will charge the card without the employee physically having it. Call the hotel and request that one be emailed or faxed to you. Read through it carefully, some require a copy of the card and a few even require a copy of your Driver’s License. Fill it out and email/fax back with a transmittal letter.

# VEHICLES

### Personal Vehicle

If the employee is using a personal vehicle during travel, a travel log will need to be filled out in order to receive reimbursement. A copy of the employee’s current insurance will need to be kept in their personnel file.

### Company Vehicle

If travel warrants the use of a company vehicle, the employee must check out the vehicle. The check-out log and keys are kept by Admin. Preventative maintenance will be maintained on all company vehicles; however employees should report any maintenance requirements when returning the car, e.g. gas, tires, vacuuming/cleaning.

### Rental Vehicle

If the rental car is for a specific project, the employee should review the contract to make sure rental costs are allowed. Always provide a copy of company insurance and, if needed, a mileage log to be used in the rental car. Follow the procedure below to reserve a rental car.

When reserving a rental car, our preferred provider is Avis.

Remember that the employee renting the car must be at least 25 years old.

## Procedure

1. Start booking the rental car by going to [www.avis.com](http://www.avis.com).
2. Enter relevant pick-up and drop off dates and times and location.
3. Next, select a vehicle. Select an intermediate car unless you know a larger vehicle is needed.
4. Don’t check any boxes on the insurance and liability page.
5. Fill in the name of the employee the reservation is for.
6. Add relevant rental information (confirmation number, pick-up and drop-off location and times, etc.) to the calendar appointment. Attach the PDF copy of the receipt in the calendar appointment.

# TRAVEL CHANGES

## Flights

Usually there is no refund for flights; only credits are issued to be used at a later time. If the employee misses a flight or there is a flight delay that changes other parts of travel (like the hotel booking), the travel admin should be notified immediately.

## Hotels

The travel admin will be notified if the employee needs to make changes to the original reservation. Some hotels let you cancel without charge if you cancel within 24hrs of the hotel stay. When this is not the case, make a note on the receipt.

## Vehicles

Avis usually lets you cancel your reservation with a $50.00 cancellation fee. Read your confirmation email just to be sure.

# EMPLOYEE-RESERVED TRAVEL

When an employee makes their own travel arrangements, request the confirmation email and/or receipt to keep on file.

Make sure to document everything the same as when the travel is booked through admin. All FAR rules still apply.

# Company Credit Cards

The employee is responsible for all charges made to the card. The employee will be held liable for any unauthorized items appearing on the credit card statement. The employee must obtain a receipt for the purchase and include a brief description of the business purpose or the budget account code on the receipt. In the case of meals, each receipt should include the names of all persons involved in the purchase, in accordance with Internal Revenue Service regulations.

1. Employees must contact Christina Pena if they will need a company credit card.
2. Employees will check out a credit card.
3. Employees will return the company card along with itemized receipts with the following information:

Employee names, Project or overhead number, reason for travel.

**Resources:**

**Flights:** FAR 31.205-46 (b) Travel Costs

Airfare costs in excess of the lowest customary standard, coach, or equivalent airfare offered during normal business hours are unallowable except when such accommodations require circuitous routing, require travel during unreasonable hours, excessively prolong travel, result in increased costs that would offset transportation savings, are not reasonably adequate for the physical or medical needs of the traveler, or are not reasonably available to meet mission. However, in order for airfare costs in excess of the above standard airfare to be allowable, the applicable condition(s) set forth above must be documented and justified.

Lodging: FAR 31.205-46 (a)(3)(ii)

(3) In special or unusual situations, actual costs in excess of the above-referenced maximum per diem rates are allowable provided that such amounts do not exceed the higher amounts authorized for Federal civilian employees as permitted in the regulations referenced in (a)(2)(i), (ii), or (iii) of this subsection. For such higher amounts to be allowable, all of the following conditions must be met:

(ii) **A written justification for use of the higher amounts must be approved by an officer** of the contractor’s organization or designee to ensure that the authority is properly administered and controlled to prevent abuse.

**Subject Matter Experts:** Questions regarding travel and checking out a company credit card should be directed to Christina Pena.