

**Missouri Department of
Natural Resources
Administrative Policies and Procedures**

Chapter 6 Travel

Expense Account Procedures	Effective date 7.01 November 6, 2009	Revised May 5, 2014
Number: 6.04-01		

Reimbursable expenses are those that are reasonable, necessary, appropriately incurred and approved to conduct state business. Most often this includes expenses incurred while traveling on state business. It can also include reimbursement of educational, recruitment or relocation expenses when appropriate and approved.

REFERENCES

State Travel Regulations 1 CSR 10-11.010 and 1 CSR 10-11.030
<http://www.sos.mo.gov/adrules/csr/current/1csr/1c10-11.pdf>

Preapproval of Claims and Accounts 1 CSR 10-3.010
<http://www.sos.mo.gov/adrules/csr/current/1csr/1c10-3.pdf>

State Travel Policy – SP-6
State Vehicle Policy – SP-4
State Aircraft Policy – SP-8
State Vehicular Travel Policy- SP-12
State Agency Provided Food – SP-5
State Tuition Reimbursement – SP-1
<http://oa.mo.gov/commissioners-office/policies/statewide>

Monthly Expense Report
<http://oa.mo.gov/sites/default/files/ExpenseAccountReport.pdf>

State of Missouri Meal Per Diem
<http://oa.mo.gov/accounting/state-employees/travel-portal-information/state-meals-diem>

State Mileage Reimbursement
<http://oa.mo.gov/accounting/state-employees/travel-portal-information/mileage>

CONUS Rates
<http://www.gsa.gov/portal/content/104877>

State Employee Travel Portal
<http://oa.mo.gov/travel-portal>

DNR Related Policies
Responding to a Subpoena 4.09
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- Use of State Vehicles 6.01
- Out-of-State Travel 6.02
- Travel Policy 6.04
- Relocation and Recruitment Expenses 7.03
- Payments Policy 7.07

DEFINITIONS

Official domicile: An employee’s official work location.

Proof of Payment: A receipt/invoice showing a \$0.00 balance due or a “paid” notation. If receipt/invoice does not show a \$0.00 balance due or a “paid” notation, a copy of a credit card statement showing the charge should be included to show proof of payment.

GENERAL PROVISIONS

All claims for reimbursement of travel expenses must be within the established regulations and guidelines, including the State of Missouri Travel Regulations and the State Travel Policy, and must be filed within 60 days of the end of the month the expense was incurred. Staff is strongly encouraged to submit a monthly reimbursement request for incurred expenses. Extraordinary circumstances may warrant more or less frequent submittal.

All requests for reimbursement of expenses shall be on the State of Missouri Monthly Expense Report. Attachment 1 includes step-by-step directions for completing a Monthly Expense Report.

Expense reimbursement is made by direct deposit into the bank account designated by the employee for the deposit of their paycheck. Please check with the staff responsible for SAMII in your program, to be sure the correct email address is associated with your vendor record in SAMII for automatic notification of expense reimbursement deposits.

Documentation of the business purpose ("From/To and Purpose") of reimbursable business expenses is required by the U.S. Internal Revenue Service. If the documentation is not provided, the department must report the expense reimbursement as "wages, tips and other compensation" on the employee's Form W-2.

Staff must complete expense accounts legibly so expenses can be accurately reimbursed in a timely manner. Typing or completion by a word processor is preferred.



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Reimbursement of Meals

If an employee is in continuous travel status for 12 hours or more, reimbursement for meals may be requested.

Overnight Travel

If meals are being claimed on the beginning or ending dates of travel, the employee must note early departure on the beginning date and/or late return on the ending date to document eligibility for reimbursement of meals. See 6.04 Travel Policy.

Travel that is not Overnight

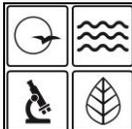
Twelve-hour travel status must be documented on the Monthly Expense Report for meals to be reimbursed. The Monthly Expense Report should indicate “12-hour travel status”, early departure and late return below the daily entry on the expense report for each day meals are claimed.

An exception to the 12-hour travel status requirement concerns responding to a work related subpoena. According to state and federal law, monetary compensation must be provided to staff subpoenaed for work related to the department. If that compensation includes meals, the 12-hour travel status requirement does not have to be met. A note about the subpoena must be included on the Monthly Expense Report and timesheet. (Please refer to DNR Policy 4.09 Responding to a Subpoena for more details.)

The State’s reimbursement policies are based on IRS guidelines for an accountable plan, which allows the State to reimburse employees for authorized overnight business expenses without creating a taxable event for the employee. However, meal reimbursements related to travel that is NOT overnight are reportable as taxable income (subject to applicable tax withholding) to the employee.

Employee responsibility

Employees are responsible for accurately completing the Monthly Expense Report for appropriately incurred expenses, including required supporting documentation, within 60 days of the end of the month the expense was incurred



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If the Monthly Expense Report includes out-of-state travel, an approved Out-of-State Travel Authorization form must be included as documentation.

Supervisor's responsibility

The supervisor reviews the request to ensure it is appropriate, reasonable, accurate, and complete and that the necessary supporting documentation is attached. Approval of the request indicates that the charges are necessary to conduct department business. A supervisor may request further documentation for requested reimbursements.

If approved, the supervisor signs at the bottom of the form and forwards the request according to the established program or division procedures. If the employee requesting the expense reimbursement is the SAM II approver according to established procedures, it is the supervisor's responsibility to identify an alternate SAM II approver.

If not approved, the supervisor returns the expense report to the employee for correction and resubmission as appropriate.

Division's responsibility

Division directors or their designees approve expense reimbursement requests. The division director may delegate this authority to programs, parks, historic sites, districts or regional offices.

Accounting Program Responsibility

The Accounting Program will perform periodic monitoring reviews of expense account reimbursements. Feedback from the monitoring reviews will be provided to the division fiscal liaison for follow up as needed. The Accounting Program will provide assistance with any questions or issues.

Attachment 1
Directions for the Monthly Expense Report

Enter information in the following fields as noted. Be sure that all computations are accurate. Sign and date the expense report in ink.

Attach required documentation to the expense report including, but not limited to, Out-of-State Travel Authorization, lodging receipts, transportation receipts, registration receipts, and receipts for purchases of miscellaneous items. All receipts should show proof of payment.

For Month Of: Enter month(s) and year when costs were incurred.

Page () Of (): Current page number and total number of pages being submitted.

Department/Division Or Institution: Enter DNR and the name of the DNR division/program for which the individual works and the facility name if appropriate. In the case of a non-state employee, enter the division/program/facility on whose behalf the claimant incurred expenses.

Employee Name (Last, First): Complete name of the individual, last name first. Be consistent each month.

Vendor Code (Social Security Number): Leave blank. The vendor code is not normally entered on the Monthly Expense Report but will be needed for entry of the PVE document in SAM II.

Office Address: Address of the individual's official domicile.

Work Phone No.: Area code and phone number where questions regarding the expense report can be handled.

Unit/County: Leave blank. DNR does not use this field.

Location Code or Document No.: Enter the SAM II document number. This field should be populated by payment processing staff when the payment document is entered in SAM II and a document number is assigned. (e.g. PVE 780 XORG#Ynnnnn) where:

PVE represents Expense Payment Voucher;

X is required to distinguish an expense account from other payment vouchers;

ORG# is the 4-digit organization code of the claimant;

Y is the one-digit fiscal year; and

nnnnn is an automated sequential number.

Date: Enter the day's date(s) the trip occurred.

From/To & Purpose: Enter the specific place of departure and the destination on the first line. If leaving from home, indicate on the expense account that home is closer to the destination than the official domicile. On the second line enter the business purpose for the travel. Early departure and/or late return must be noted below the daily entry on the expense report for all trips (12-hour travel status and overnight travel) if meals are being claimed.

When claiming a meal(s) without overnight travel, indicate “12-hour travel status”, and early departure and/or late return. If applicable, indicate whether the travel was made in connection with responding to a subpoena.

Overnight Stay (X): Enter “X” if there was an overnight stay for which reimbursement is being claimed in the “Lodging” column.

Ret (X): "X" only if mileage claimed is for round trip; otherwise, leave blank.

If documentation for the type of vehicle (state fleet vehicle, rental vehicle, personal vehicle) used is needed, a copy of the Trip Optimizer page for the travel should be attached. For complete information about the use of state, rental and personal vehicles, please refer to Policy 6.01 Use of State Vehicles.

Standard Miles: The number of miles traveled that day to be reimbursed at the standard vehicle rate, rounded to the nearest whole mile. Do not provide mileage when using a state or rental vehicle.

Fleet Miles: The number of miles traveled that day to be reimbursed at the fleet vehicle rate, rounded to the nearest whole mile. Do not provide mileage when using a state or rental vehicle.

Note:

*Mileage reimbursed at the **standard rate** should be coded to:*

Object 2100/Sub-Object 06 (In-State Mileage/Standard Mileage Rate) or

Object 2115/ Sub-Object 06 (Out-of-State Mileage/Standard Mileage Rate).

*Mileage reimbursed at the **fleet rate** should be coded to:*

Object 2100/Sub-Object 07 (In-State Mileage/Reduced Mileage Rate) or

Object 2115/ Sub-Object 07 (Out-of-State Mileage/Reduced Mileage Rate).

Breakfast: The appropriate breakfast per diem for the location, if eligible for reimbursement of breakfast.

Lunch: The appropriate lunch per diem for the location, if eligible for reimbursement of lunch.

Dinner: The appropriate dinner per diem for the location, if eligible for reimbursement of dinner.

Notes:

*Meals related to **overnight travel** should be coded to Object 2109 (In-State Meals) or Object 2124 (Out-of-State Meals) in SAM II.*

*Meals reimbursed while in **12-hour travel status** should be coded to Object 2110 (In-State Meals without overnight stay) or Object 2125 (Out-of-State Meals without overnight stay).*

Lodging: The cost of lodging plus taxes for that date. An itemized hotel invoice indicating room rate, taxes, date(s) of stay, location and proof of payment must be attached to the expense report.

Telephone calls cannot be billed to the state on lodging invoices; calls must be paid by employee at check out. However, a mandatory phone charge included on the itemized lodging statement can be billed.

Other*: Total cost of commercial transportation and incidental expenses for that day. Incidental expenses includes tips (other than meal and taxi/shuttle tips which are to be included in the cost of the meal or taxi/shuttle), parking, car rental, taxi, shuttle, and business telephone calls. An explanation of “other” costs is to be provided in the "Explanation of Other" field near the bottom of the form.

*If there were commercial transportation costs related to the travel that are not being claimed because they were direct billed or paid by a travel card, this should be noted in the “Date” and “*Explanation of Other” fields near the bottom of the form.*

Totals of Above: Enter the total of each column. These fields will calculate when using the electronic form.

Totals from Other Pages: Enter the totals from any additional page(s). These fields will calculate when using the electronic form.

Total standard miles () at () per Mile: Enter the total standard miles for this expense report. This field will calculate when using the electronic form. The current standard per mile reimbursement rate is hard-coded on the electronic form and the total to be reimbursed for standard miles will calculate in the total field. If not using the electronic form, multiply total miles traveled by the reimbursement rate and enter this amount in the "Total" column. The current standard reimbursement rate can be found at:

<http://oa.mo.gov/accounting/state-employees/travel-portal-information/mileage>

Total fleet miles () at () per Mile: Enter the total fleet miles for this expense report. This field will calculate when using the electronic form. The current fleet per mile reimbursement rate is hard-coded on the electronic form and the total to be reimbursed for fleet miles will calculate in the total field. If not using the electronic form, multiply total miles traveled by the reimbursement rate and enter this amount in the "Total" column. The current fleet reimbursement rate can be found at:

<http://oa.mo.gov/accounting/state-employees/travel-portal-information/mileage>

Total In-State: Enter amount of expenses incurred within the state of Missouri except for in-state expenses related to an out-of-state trip.

Total Outstate: Enter amount of expenses incurred outside the state of Missouri, including those expenses incurred in Missouri as a result of the out-of-state trip. If any out-of-state expenses are claimed, an approved Out-of-State Travel Authorization Form must be attached.

Total Reimbursable Expense: Total amount of request for reimbursement. This field will calculate when using the electronic form.

Date: The date(s) which correspond to the items listed in the "Other*" column.

Explanation of Other: An itemized explanation of the expenses listed in the "Other" column such as airfare \$300, parking \$2.00, or business phone call \$.50.

Attach receipts for commercial transportation and other expenses when applicable. In general, receipts are required as proof-of-payment if they are customarily issued for the type of service purchased. Receipts are required for car rental and car wash and for emergency purchases such as car repairs, towing, and gasoline purchased from a vendor who will not accept a state credit card. Receipts are also required for additional meeting charges such as registration fees or photocopies and additional field expenses such as film and batteries. If using a coin-operated service, for example photocopies or car wash, state "No Receipt Available."

Approval Signature: Signature of the person with the authority to approve the individual's request for expense reimbursement.

Claimant Signature: Signature of the individual requesting expense reimbursement. Make sure the signature agrees with the name at the top of the report.

Note that electronic signatures are acceptable for both the approval and claimant signatures.

Date: Date the individual submitted the expense report.

Title (under Approval Signature): Title of the person approving the expense report.

Date approved: Date the expense report was approved.

Title (under Claimant Signature): Title of individual requesting expense reimbursement.

Official Domicile: Enter the city that is the official domicile of the individual.

The bottom portion of the form is to be completed by payment processing staff with the accounting distribution(s) that will be used when the PVE document is entered in SAM II.

A SAM II Expense Account Voucher (PVE) document must be entered in SAM II when reimbursing an employee for travel-related expenses. However, a Quick Payment Voucher (PVQ) document should be entered in SAM II when reimbursing an employee for educational, recruitment, or relocation expenses.

In cases where the employee requesting expense reimbursement normally approves PVE documents in SAM II, an alternate SAM II approver should apply approval.