

Administrative Procedures

Section 1.1	Travel and Expense Account
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Introduction

All employees are required to abide by the rules and regulations concerning the payment of travel and subsistence expenses established by the State Office of Administration. In addition, outside individuals who conduct official business on behalf of the Department must abide by these guidelines.

The Commissioner is authorized to promulgate and enforce rules and regulations governing travel and cannot grant any expenses that are not allowed under the State of Missouri Travel Regulations. Such agency rules and regulations may be more restrictive than these state regulations.

A Monthly Expense Report will be prepared after travel expenses have been incurred. The travel expenses should be entered on the actual day the cost was incurred and must be in chronological date order. One expense account must be filed for each month's expenses; however, for small amounts, expenses may be accumulated for more than one month and submitted on one report. The Assistant Commissioner of the respective office, or their representative, must sign the paper form or approve the report in MODocs. Expense accounts (MODocs and paper) should be submitted within 45 days of the reimbursement month. Any expense reports received in Accounting and Procurement after 60 days will be rejected; and to receive reimbursement, the employee must meet with their Assistant Commissioner and obtain written approval for their late expense report. This justification must then be attached to the expense report in order to receive reimbursement.

After signature and approval, the Expense Report is submitted to the Department's Accounting Section. The following are items that must be shown on each expense report:

Paper Form:

- The form must be date stamped by Accounting & Procurement staff within 45 days of the reimbursement month.
- From/To section of the expense report needs to include the actual cities that pertain to the travel. Return needs to be selected only if it is a round trip or same day return.
- The purpose of the trip needs to be placed under the line of the first day of the trip. If the trip is for multiple days, the purpose needs to be listed only once. Examples include "visit area office", "visit client", or "attend staff meeting".
- A justification must be included indicating why the participation in the trip is necessary to the federal award/state program.
- To claim a meal, the employee must have incurred overnight costs or be in 12 hour travel status or more. Departure and Return times may be required under the From/To & Purpose column if requesting meal reimbursements. See additional information under Meals.

- Employees must complete the following fields on the expense report:
 - **For Month of** – Enter month seeking reimbursement
 - **Page ___ of ___** – Enter page numbers
 - **Dept/Division of Institution** – Enter DESE/Office or outside entity
 - **Employee Name** – Enter last name, first name of the individual
 - **Vendor Code** – Enter last 4 digits of the social security number of the individual
 - **Office Address** – Enter the domicile address in which office resides
 - **Work Phone No.** – Enter the phone number of the individual
 - **Date** – All travel dates need to be listed in chronological order
 - **From/to & Purpose** – Enter the city of starting point to the city of ending point. Also, enter justification indicating why the participation in trip is necessary.
 - **Overnight Stay** – Enter “X” if you spend the night
 - **Ret** – Only enter “X” if it’s a one day trip
 - **Standard Miles** – Enter the total miles on the date traveled if the standard rate is applicable
 - **Fleet Miles** – Enter the total miles on the date traveled if the fleet rate is applicable
 - **Breakfast** – If eligible breakfast, enter state per diem amount (or Conus rate if out-of-state)
 - **Lunch** – If eligible lunch, enter state per diem amount (or Conus rate if out-of-state)
 - **Dinner** – If eligible dinner, enter state per diem amount (or Conus rate if out-of-state)
 - **Lodging** – Enter the total amount for lodging each night
 - **Other** – Enter all other miscellaneous travel expenses (for airline tickets, enter the total amount on one line, either the departure date or the arrival date). Expenses must be justified in the “Explanation of Other” field.
 - **Total Instate** – Enter the total amount incurred in the state of Missouri
 - **Total Outstate** – Enter the total amount incurred out of the state of Missouri
 - **Explanation of other** – Enter description and amount for expenses listed in the “Other” column.
 - **Claimant Signature** – Must be signed by the individual
 - **Date** – Date the form
 - **Title** – Enter current job title
 - **Official Domicile** – Enter city of official domicile

MODocs Form:

- The form should be submitted in MODocs within 45 days of the reimbursement month.
- From/To section of the expense report needs to include the actual cities that pertain to the travel. Return needs to be selected only if it is a one day trip.
- The purpose of the trip is a required field and must be indicated on each line.
- A justification must be included indicating why the participation in the trip is necessary to the federal award/state program.
- To claim a meal, the employee must have incurred overnight costs or be in 12 hour travel status or more. Departure and Return times may be required if requesting meal reimbursements. See additional information under Meals.
- Employees must complete the following fields on the MODocs expense report:

- **Check this box, if filling out for someone else** – Enter “X” in the box if you are filling this form out for someone else.
- **For Period of:** – Enter the first day of the reimbursement month
- **To:** – Enter the last day of the reimbursement month
- **Vendor Code:** – Enter last 4 digits of the social security number of the individual
- **Work Phone Number:** – Enter the phone number of the individual
- **Office Address:**
 - **Street:** – Enter the domicile street address in which office resides
 - **City:** – Enter the domicile city in which office resides
 - **Unit/County:** – Enter domicile county in which office resides
 - **State:** – Enter state in which office resides
 - **Zip:** – Enter zip code in which office resides
 - **Office Domicile:** – Enter domicile city in which office resides
- **Date** – All travel dates need to be listed in chronological order
- **From/To** – Enter the city of starting point to the city of ending point
- **Purpose of Travel** – Enter the justification indicating why the participation in the trip is necessary
- **Overnight Stay** – Click the box if you spend the night
- **Ret** – Only click the box if it is a one day trip
- **Departure Time** – Time you leave for travel
- **Loc** – Choose location you left from “residence, domicile or other”
- **Return Time** – Time you arrived back from travel
- **Loc** – Choose location you arrived to “residence, domicile, or other”
- **Miles** – Enter the total miles traveled on that date
- **Rate** – Pick either Standard or Fleet. If claiming standard, you will need a trip optimizer or supporting documentation.
- **Breakfast** – If eligible breakfast, enter state per diem amount (or Conus rate if out-of-state)
- **Lunch** – If eligible lunch, enter state per diem amount (or Conus rate if out-of-state)
- **Dinner** – If eligible dinner, enter state per diem amount (or Conus rate if out-of-state)
- **Lodging** – Enter the total amount for lodging each night
- **Other** – Enter all other miscellaneous travel expenses (for airline tickets, enter the total amount on one line, either the departure date or the arrival date). Expenses must be justified in the “Explanation of Other” field.
- **Explanation of Other** - Enter description and amount for expenses listed in the “Other” column including From Date and To Date of expenditure
- **Supporting Documentation** – Upload documentation (ex. Trip optimizer, out-of-state approved form, receipts, etc.)
- **Supporting Documentation Comments** – Enter comment if supporting documentation needs explanation, define acronyms, federal justification statement, etc.

Note for both the paper form and MoDocs form:

- Acronyms must be defined on the expense report.
- If a trip crosses another month, finish the trip on the month the trip started (ex. you depart on Sept 30, arrive back on Oct 2; put this on the Sept. expense report not the Oct.)

Reimbursable Travel Expenses

1. Vehicles

- a. The Commissioner of Administration will periodically issue mileage reimbursement rates comprised of a standard rate and a state fleet rate. The standard mileage reimbursement rate is deemed to represent the total cost to own and operate a personal vehicle and is generally tied to the mileage reimbursement rate established by the Internal Revenue Service. The state fleet mileage reimbursement rate reflects the average cost of operating a mid-size sedan in the state vehicle fleet.
- b. Employees should utilize the most cost effective travel option when traveling on state business. All relevant factors such as: urgency; nature of travel required; type of vehicle required for the number of passengers, tool or equipment load; employee time and effort; official domicile; proximity to rental vehicles available per state contract or state vehicles; and other administrative costs should be considered when selecting the most cost effective travel option. In most circumstances, state vehicles or rental vehicles available per state contract are more cost effective than personal mileage reimbursement.
 - (1) The mileage allowance is applicable only if the car is used for official business. Mileage within your official domicile is allowable when it is within your normal daily job requirement. To receive reimbursement, the employee must have driven a minimum of 5 miles round trip. The mileage will be based on each individual trip, and the From/To addresses must be indicated on the expense report.
 - (2) Mileage is determined from the employee's residence, place the vehicle is usually garaged, or the employee's office, whichever is less. The origination and destination are to be shown on the expense account. If travel is to multiple destinations, each location should also be shown. The purpose must be shown for each trip. If the trip is for more than one day, the purpose needs to be listed only once.
 - (3) Mileage reimbursement will be for the shortest and most direct routes from the applicable origination location according to 1.b. (2) to the destination.
 - (4) Mileage from the official domicile to the destination will be reimbursed according to the distance calculated on Google Maps, MapQuest, or other reasonable method used to calculate mileage. Employees claiming more than this mileage must show the address of destination.
 - (5) If calculated mileage is less than 70 miles round trip, employee may claim standard mileage rate and does not need to complete the Trip Optimizer.
- c. Employees traveling to the same destination should carpool whenever possible. Employees who elect to travel using their personal vehicle when carpooling is available shall be denied reimbursement if space is reasonably available in a state owned or rental vehicle traveling to the same destination for the same purpose. Reimbursement will be limited to the owner of the car.
- d. The Trip Optimizer maintained by the Office of Administration is used to determine the most cost effective travel option for instate single trips. A single trip includes any number of trips taken by an individual during the same day. The Trip Optimizer serves as the calculating instrument which drives the Carpool Automated Reservation System (CARS) <https://oa.mo.gov/general-services/state-fleet-management/carpool-information>. Depending upon an employee's applicable office/location, CARS may be utilized as follows:

- (1) **Offices / locations with OA carpool, rental availability, and privately owned vehicles:**
 - (a) Utilize CARS or Trip Optimizer to schedule trip and determine “Projected Trip Cost”. Pursue the most cost effective option provided. Should the most cost effective option be unavailable, pursue the next most cost effective option. If the most cost effective option is standard mileage or car rental, you will need to attach the CARS or Trip Optimizer document to receive reimbursement.
 - (b) If an employee uses their own vehicle in lieu of a more cost effective option, the employee may be reimbursed for use of their own vehicle at the established state fleet rate.
 - (2) **Offices / locations with only rental availability and privately owned vehicles:**
 - (a) Utilize Trip Optimizer to determine the most cost effective option. Pursue the most cost effective option available. If the most cost effective option is standard mileage or car rental, you will need to attach the Trip Optimizer document to receive reimbursement.
 - (b) If an employee uses their own vehicle in lieu of a more cost effective rental vehicle, the employee may be reimbursed for use of their own vehicle at the established state fleet rate.
 - (3) **Offices / locations with only onsite state vehicle and privately owned vehicles:**
 - (a) Take state car for all trips. If an employee uses their own vehicle in lieu of an available state vehicle, the employee may be reimbursed for use of their own vehicle at the established state fleet rate.
 - (b) If state car is not available, employees may take their own vehicle for all trips with standard mileage reimbursement. You must attach the email documentation that shows no state car was available to receive the standard mileage reimbursement.
 - (4) **Offices / locations with only onsite state vehicle, rental availability and privately owned vehicles:**
 - (a) Utilize CARS or Trip Optimizer to determine most cost effective option. Pursue the most cost effective option available. If the most cost effective option is standard mileage or car rental, you will need to attach the CARS or Trip Optimizer document to receive reimbursement.
 - (b) If an employee uses their own vehicle in lieu of a more cost effective option, the employee may be reimbursed for use of their own vehicle at the established state fleet rate.
 - (5) **Offices/locations with only privately owned vehicles available:**

Employees will use their own vehicle for all trips at standard mileage reimbursement.
- e. Members of boards, commissions, committees, advisory councils, or other individuals who are not considered employees of the State of Missouri but who are otherwise eligible for mileage reimbursement will be reimbursed for travel mileage at the standard mileage reimbursement rate.
 - f. Employees who have a documented physical condition requiring them to operate vehicles equipped to accommodate their specific needs are entitled to standard mileage reimbursement.
2. Meals
- a. All employees are expected to exercise the same care in incurring expenses as any prudent person would exercise for meals while traveling on their own personal business. Employees will be reimbursed at the applicable state meal per diem rates. Tips for meals are included in the per diem rates and may not be claimed separately.

- b. Meals will be reimbursed **only** if the employee is in travel status. Travel status is defined as twelve (12) hours or more of continuous travel. An employee would be considered in travel status when incurring overnight costs. To qualify for meal reimbursement when no overnight lodging is indicated, employees must document on the expense report that they were in travel status for 12 hours or more. The reimbursement of 12 hour meals will be taxable as income to the employee per IRS rules. All 12 hour meals are reportable as taxable income (subject to applicable tax withholding) to the employee. All 12 hour meals will be coded to object code 2110-In-State meals without overnight to capture the costs. Monthly, these costs will be accumulated and the cost will be input as taxable income into the SAM II HR system.
- c. Eligible meal is defined as follows:
When overnight lodging is indicated:
 - 1. Breakfast – on the day of departure if travel status begins no later than 7:00 a.m. plus any other day until you return.
 - 2. Lunch – on the day of departure if travel status begins no later than 10:00 a.m. plus any other day where travel continues past 2:00 p.m. until you return.
 - 3. Dinner – on the day of departure if travel status begins no later than 5:00 p.m. plus any other day where travel status continues past 7:00 p.m. until you return.
- d. Employees will only be reimbursed for the cost of their own meals. If unusual circumstances require an employee to pay for more than their own meal, then a copy of the other employees' expense account for which additional meals were paid should be attached to the paying employee's expense account and vice versa.
- e. Employees are encouraged to take advantage of hot complimentary meals if the hotel offers them. However, employees will be allowed to claim reimbursement for meals if they do not take advantage of the hotel hot complimentary meals.

Employee must abide by the current in-state and out-of-state meal per diems, which are located on the OA website at: <http://oa.mo.gov/accounting/state-employees/travel-portal-information/state-meals-diem>.

3. Hotel/Motel Lodging

- a. All employees are expected to use the same sound judgment in the selection of their lodging as stated in the Meals section. Employees are to research the CONUS rates to ensure that the lodging rates are reasonable. If the hotel single room rate exceeds the CONUS rate, a justification must be provided (i.e. stayed at conference hotel, state rate not available, room block sold out, etc.)
- b. Some of the major hotel and motel chains in Missouri provide special governmental rates for Department employees. These rates are available upon request at the time of making reservations. Employees are encouraged to inquire, at the time of making reservation requests, about the possibility of a government rate. The Office of Administration (OA) has a travel portal available to use to check rates for various motels. This portal is located on the OA website: <http://www.oa.mo.gov/travel>. Hotel and motel charges are not to be direct billed to the Department. The Commissioner must approve exceptions to this rule.
- c. All hotel or motel charges must be supported by an itemized invoice showing single room rate per night. **The invoice must show a zero (\$0.00) balance.** This itemized invoice must be submitted, even though the

charges are paid by the employee's personal credit card. If an employee uses Expedia, Orbitz, Travelocity, etc. to reserve a hotel room, an itemized receipt detailing proof of payment is still required (make sure the receipt is obtained prior to checking out of the hotel).

- d. When two or more persons occupy the same room, such as employee and spouse, reimbursement will be made for the employee only and at the single occupancy rate. This rate must be obtained from the hotel and clearly stated on the itemized invoice.
 - e. Hotel charges cover lodging only.
 - f. When two or more employees share the same room, the cost may be incurred by only one employee. The employee must submit a receipted copy of the bill to claim reimbursement. The employee paying the bill must give the name of the other employee involved. Both employees must then make a copy of the other employee's expense account and attach it to their own.
 - g. Employees generally will not be reimbursed for overnight lodging less than 60 miles one-way from their official domicile or residence. Unusual expenses, including such overnight lodging, may be approved for payment if an exception is warranted based upon documentation that it is more economical and advantageous to the state. Convenience for the employee or early or late meetings is generally not satisfactory justification for reimbursement of such overnight lodging. Requests for such lodging must be approved by the Assistant Commissioner for their office and attached to employee's expense account.
 - h. "No Show" on confirmed hotel reservations is not a reimbursable state travel expense, except as outlined in the Trip Cancellation section of these guidelines.
 - i. Employee claiming reimbursement for poolside rooms will pay the difference between the regular room rate and the poolside room rate. However, if a poolside room is the only one available, the hotel or motel should make a statement to that effect on the billing.
 - j. When traveling on state business in Missouri, your lodging is exempt from state sales tax. At the time of check-in, provide a copy of the Department's Missouri Sales and Use Tax Exemption Certificate. The tax exempt letter is located on the DESE Intranet at: <https://intranet.state.mo.us/wp-content/uploads/sites/10/2017/02/TaxExempt.pdf>
 - k. When a house rental is claimed in lieu of a hotel, the house rental reimbursement shall be limited up to the hotel conus rate. To show the comparison of these costs, the employee must complete the Department's Travel Cost Comparison Form must be completed and attached to the Monthly Expense Report. The Travel Cost Comparison form is located on the DESE Intranet at <https://intranet.state.mo.us/dese/wp-content/uploads/sites/10/2020/02/Travel-Cost-Comparison-Form-Rev-2.2020.pdf>
4. Public Transportation
- a. Travel may be accomplished by plane, train, bus, private or state-owned vehicle, rental car, or taxi, whichever serves the requirements of the state most economically and advantageously.
 - b. Purchases of tickets are to be made by the employee. Direct billing of plane charges will not be allowed. The Commissioner must approve exceptions to this rule. These purchases will be reimbursed on the Monthly Expense Report. Purchases may be made in advance where a savings to the state can be shown. Advanced purchases can be placed on the Monthly Expense Report in the month purchased. The original

itinerary invoice or receipt that shows the breakdown of the travel details and the approved Out of State Travel Authorization Form must accompany the Monthly Expense Report.

If the employee is unable to attend the meeting, the employee must refund the amount of the advance payment. Exceptions will not be considered except for emergencies and must be approved by the assistant commissioner and deputy commissioner.

Airline ticket advance purchase which crosses state fiscal years cannot be submitted for reimbursement until after July 1 of the fiscal year in which the travel occurs. Example: Purchase airline ticket in May 20xx for trip which occurs in August 20xx. Submission of reimbursement for advance airline ticket purchase cannot occur until after July 1, 20xx.

- c. Reimbursement for public transportation will be made only on the coach, tourist, or least expensive rate and by the most commonly traveled route. Unusual circumstances that warrant other less direct routes, requires travel during unreasonable hours, will excessively prolong travel, result in additional costs that would offset the transportation savings, or offer accommodations not reasonably adequate for the traveler's medical needs may be approved for payment. In the case of unusual circumstances, an explanation must be made on the Monthly Expense Report.
- d. Expenses such as toll charges and daily parking garage/meter fees are allowable and require no receipt. However, if the individual expense is greater than \$75, a receipt is required.

Airport parking charges or other long term (overnight) parking charges are allowable and require a receipt no matter the amount.

- e. When mileage is claimed in lieu of airfare, the reimbursement shall be limited up to the reasonable cost of the airfare, airport parking, baggage, and transportation to the airport. To show the comparison of all these costs, the employee must complete the Department's Travel Cost Comparison Form and attach it to the Monthly Expense Report. The Travel Cost Comparison form is located on the DESE Intranet at <https://intranet.state.mo.us/dese/wp-content/uploads/sites/10/2020/02/Travel-Cost-Comparison-Form-Rev-2.2020.pdf>.

f. Unallowable public transportation expenses include:

- Early check-in fees
- Insurance fees
- Seat upgrade fees
- Additional baggage fees (only allowed one bag)
- Fuel Option fees (for rental cars)
- Booking fees
- Travel agency fees
- Transportation to and from entertainment

5. Miscellaneous Expenses

All miscellaneous expenses are to be itemized separately and the amount listed in the "Other" column on the expense account. These charges must be explained at the bottom of the expense form under "Explanation of Other". These expenses must be for reasonable and necessary business expenses that are incurred during travel.

Miscellaneous expenses may include:

- Taxis or other ground transportation to or from the airport, to or from meetings away from the hotel, and to or from restaurants within the surrounding area. (Receipt required)
 - Rental cars (Receipt required)
 - Parking garage/meter fees (Receipt required if individual expense is greater than \$75.)
 - Airport parking charges or long term parking (overnight) (Receipt required)
 - Airport baggage fees (Receipt required and only one bag allowed.)
 - Tips for baggage handling (Receipt required if individual expense is greater than \$75.)
 - Tips for taxi/shuttles (Receipt required if individual expense is greater than \$75.)
 - Toll charges for bridges and turnpikes (Receipt required if individual expense is greater than \$75.)
- a. Receipts are required for incidental expenses such as postage, small emergency supplies, telephone, internet, fax, and other like charges when necessary for conducting state business while traveling.
- b. All other individual expenses not listed in travel and expense account guidelines require a receipt.
6. Out-of-State Travel
- a. All travel out of the state (including travel reimbursed directly by the federal government or other agency) must have prior approval of the Assistant Commissioner for the respective office. An Out of State Travel Authorization Form must be prepared in advance of the travel. It is to be approved and signed by the proper Assistant Commissioner. The copy of this approved form must be attached to the employee's Monthly Expense Report or no reimbursement can be made for any out-state travel expenses.
- b. The request must show the purpose of the trip and, under remarks, the reason why the trip is necessary. If the purpose is to attend an organization meeting, the full name of the organization must be spelled out. Acronyms are not acceptable.
7. Trip Cancellation
- a. The department will reimburse an employee for expenses incurred when the employee must cancel a trip due to either conflicting Department responsibilities or personal obligations beyond the employee's control. The employee should take those steps necessary to minimize the costs incurred due to the cancellation, including:
- (1) Contacting his or her immediate supervisor regarding the trip cancellation as soon as reasonably possible.
 - (2) Canceling any airline or hotel reservations in a timely manner to minimize state expenditures, and
 - (3) Providing a statement explaining the circumstances surrounding the cancellation.
- c. The Department will not reimburse an employee for expenses incurred where trip cancellation was at the discretion of the employee.
8. Privately Owned and Rented Aircraft
Use of employee-owned aircraft, aircraft rented from a non-affiliated party, or chartered aircraft (with a pilot) will not be authorized.
9. Travel paid by outside organizations – Organizations may offer to reimburse an employee directly for travel expenses in order for the employee to attend their meeting. This is acceptable if the meeting is a job requirement and is approved by the Assistant Commissioner. Questions regarding any possible conflict of interest should be forwarded to the Department's General Counsel's office.

10. Travel expenses for others – The employee may be reimbursed for travel expenses for other employees or nonemployees provided the employee documents the specific business reason for doing so and the names of those involved.