

Section 1.1 TRAVEL AND EXPENSE ACCOUNT GUIDELINES

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.

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. 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 report. Expense accounts must be received within 60 days of the reimbursement month. Any expense accounts received after that date will not be processed.

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:

- 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", and "attend staff meeting".
- If federal funds are used to reimburse the trip, a note indicating why the participation in the trip is necessary to the federal award.
- In the gray areas entitled vendor code (social security number), work phone no., unit/county, and location code or document no., type in the organization number and the accounting codes from which the expense account is to be paid. If more than one account number is to be used, show the amount to be charged to each. Before submission to the Accounting Section, ensure funds are properly budgeted to the section budget.
- In the area titled Total Instate enter the amount of the expense account that applies to travel inside Missouri. In the area titled Total Outstate enter the amount that applies to travel outside Missouri.

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 must 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; therefore, employees should avoid driving privately owned vehicles for official state business.
- (1) The mileage allowance is applicable only if the car is used for official business away from the employee's official domicile.
 - (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 Missouri Official Highway Map's Mileage Chart or other reasonable method used to calculate mileage. Employees claiming more than map mileage must show the address of destination.
- 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) <http://oa.mo.gov/gs/carpool.htm>. 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 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. Print and maintain a copy of the records necessary to support the "Projected Trip Cost". These supporting documents will be required by accounting to ensure appropriate reimbursement for standard mileage reimbursement or car rental.

(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. Print and maintain a copy of the records from the trip optimizer screen. These supporting documents will be required by accounting to ensure appropriate reimbursement for standard mileage reimbursement or car rental.

(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.

(4) **Offices / locations with only onsite state vehicle, rental availability and privately owned vehicles:**

(a) Utilize Trip Optimizer to determine most cost effective option. Pursue the most cost effective option available. Print and maintain a copy of the records from the trip optimizer screen. These supporting documents will be required by accounting to ensure appropriate reimbursement for standard mileage reimbursement or car rental.

(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.
- g. Other expenses such as toll charges for bridge and turnpike use and short term parking charges are allowable and require no receipt. Airport parking charges or other long term parking charges are allowable and require a receipt. However, any individual expense greater than \$75 requires a receipt.

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 a new object code 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. An employee would be considered in travel status when incurring overnight costs.
- c. Employees will only be reimbursed for the cost of their own meals per diem. If unusual circumstances require an employee to pay for more than their own meal per diem, then a copy of the employees' expense accounts for which additional meals were paid should be attached to the paying employee's expense account and vice versa.
- d. Employees will not be reimbursed for breakfast when staying at an establishment that provides a hot complimentary breakfast. Exceptions for unusual circumstances must be considered and approved by the office assistant commissioner and deputy commissioners.

Refer to <http://oa.mo.gov/acct/mealperdiem.htm> for in-state and out-of-state per diems.

The current in-state meal per diems are as follows:

Kansas City:

Breakfast - \$8 Lunch - \$12 Dinner - \$24

St. Louis:

Breakfast - \$10 Lunch - \$15 Dinner - \$29

All other areas in-state:

Breakfast - \$6 Lunch - \$10 Dinner - \$18

A tip for a meal is included in the per diem.

Out of State:

Review the CONUS zones noted on the OA website to determine the per diem amounts.

3. Hotels or Motel Lodging

- a. All employees are expected to use the same sound judgment in the selection of their lodging as stated above under “meals.” Employees are to research the CONUS rates to ensure that the lodging rates are reasonable.
- 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 this 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. 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.
- 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 50 miles 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 forwarded through the Department’s Accounting Section.
- 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 employees attend conferences for which the lodging has been directly billed to a party other than the Department (such as a school district etc.), the school district must submit to the Department an invoice, the hotel bill (with individual folios for all attendees, which shall be individually signed by the employee at the time of checkout), a receipt indicating the bill has been paid or a copy of the check to the hotel or motel, and a list of attendees.

4. Public Transportation

- a. Travel may be accomplished by plane, train, bus, private or state-owned automobile, rented 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 using credit card or cash. 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. If the employee is unable to attend the meeting, a reimbursement must be made for any advance payment. Exceptions will not be considered except for emergencies and must be approved by the division assistant commissioner and deputy commissioners. The original itinerary invoice and a copy of the Out of State Travel Authorization Form must accompany the Monthly Expense Report. In the month the trip is actually taken, the Monthly Expense Report must refer back to the previous purchase and a copy of the prior Monthly Expense Report must be attached.
- c. Reimbursement for public transportation will be made only on the coach, tourist, or basic least expensive unrestricted 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. The original receipt is required for all public transportation.
- e. When mileage is claimed in lieu of air transportation, the mileage shall be limited to the state mileage allowance. The total mileage allowance plus any actual expenses which would have been allowed or provided if taking air transportation cannot, however, exceed the reasonable cost of coach airfare available at that time to the same destination.

5. Miscellaneous Expenses

- a. All miscellaneous expenses are to be itemized separately and the amount listed in the column provided on the expense account. These charges must be explained at the bottom of the expense form under "EXPLANATION OF MISCELLANEOUS". These expenses must be travel-related and do not include items which can be purchased and invoiced directly to the state.

- b. Miscellaneous expenses may include:
- Taxis or other ground transportation only to or from the airport and only to or from meetings away from the employee's hotel. Tips for taxis/shuttles should be included as part of the cost of the taxi/shuttle.
 - Rental cars not having unlimited mileage used during out of state travel to and from airport or to and from meetings away from the hotel.
 - Rental with unlimited mileage
 - Parking
 - Airport baggage fees
 - Tips for baggage handling
 - Toll charges for bridges and turnpikes
- c. Receipts are required for incidental expenses such as postage, small emergency supplies, telephone, internet, fax, and other like charges when necessary for transacting state business while traveling.
- d. All individual expenses greater than \$75 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 white copy of this 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.
- b. 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.