

Department Travel Expense Audit Reference

Purpose	Assist Business Managers, Supervisors, business office support staff and SOV employees with pre-audit of travel expense forms prior to submittal to Finance & Management/Payroll Division.
Source Documents	Bulletin 3.4 Reimbursement for Travel Related Expenses Bulletin 3.3 Delegation of Authorized Agent Out of State Travel form Expense Certification form Payroll Deadline Chart Collective Bargaining Agreements (Expense Articles) Employees MUST use electronic Expense form via tab at the bottom of their electronic Timesheet form. (See your HR person to obtain updated electronic Expense & Timesheet form.) Link to Convert Canadian Dollars to American Dollars
Outcome	Timely and accurate payment of employee travel related expenses.
Contents	<ul style="list-style-type: none"> → Process Overview → Special Reminders → Travel Expense Form Completion Requirements → Certification Submission → Instate Travel Expenses Codes → Out of State Travel Expenses Codes → Miscellaneous Travel Expense Codes

ROLES, RESPONSIBILITIES & PROCESS OVERVIEW

Employee	Accurate recording and substantiation of travel expenses, avoid duplicate reporting, original signature
Supervisor	Thorough pre-audit of expense report, original signature
Expense Contact	Completed Expense Certification Form, signed by authorized agent , submitted by the deadline
Payroll Dept	Prompt processing of legible submissions, direct questions to VISION-Payroll@state.vt.us
Critical Fields <i>See sample form on page 2</i>	<ol style="list-style-type: none"> 1. Date expense incurred 2. Correct expense code 3. Amount, actual mileage or dollar value 4. Location, where traveled (from and to) or meal taken 5. Explanation of business purpose (information pertinent to travel and/or meal) 6. Time, departure and return

SPECIAL REMINDERS

1. If previously paid reimbursement requires additional reimbursement, i.e., only half of the mileage was reported/reimbursed:

Complete request for travel reimbursement form, indicate clearly in the explanation what occurred and why you are submitting a duplicate date & expense code, include the departure and return times to ensure timely reimbursement.
2. When resubmitting returned expense forms, please attach the Return Notice with the corrected expense form.



Department of Finance and Management

Department Travel Expense Audit Reference

Employee #:		Paygroup:		STATE OF VERMONT										RV 2/27/2006	
Name:		Residence:		REIMBURSEMENT OF TRAVEL EXPENSE										Page 1 of 1	
Work Stat:		Pos #:		FORM										Dept of SOV	
YEAR:		DATE:		GRAND TOTAL										CHART OF ACCOUNT CODES	
2011	11/1	99.00										99			
1 - DATE															
2 - CODE		3 - AMOUNT										Valid CHART OF ACCOUNT values			
Column #	List Towns or Cities to which you traveled (* If meals taken)										Explain Business Purpose or Reason for Travel Expense		Departed	Returned	
1	Montpelier - South Burlington - Montpelier										Meet with Supervisory Committee		8:00 AM	2:00 AM	
4 - LOCATION		5 - EXPLANATION										6 - TIME			
WE THE UNDERSIGNED CERTIFY UNDER THE PENALTIES OF PERJURY THAT THE INFORMATION GIVEN ON THIS FORM REPRESENTS THE ACTUAL EXPENSES TO WHICH THIS EMPLOYEE IS LEGALLY ENTITLED.															
Employee Signature: <i>John Doe</i>				Date: 11-5-11				Supervisor Signature: <i>Robert Dan</i>				Date: 11-6-11			
Employee SIGNATURE				Supervisor SIGNATURE											

THIS FORM MUST BE COMPUTER GENERATED OR TYPED

Department Travel Expense Audit Reference

TRAVEL EXPENSE FORM COMPLETION REQUIREMENTS

Employee Information:

Valid Employee number
Valid Position number
Valid Pay Group

Signature Item: *required to be in ink, no stamps, no photocopies, etc.*

Original Employee Signature
Original Supervisor Signature
Expense Certification Cover Sheet - (3.3 Bulletin Delegate)
Out of Country - Secretary of Administration Original Signature on Travel Authorization
Expense over 60 days - Department Head Original Signature
Meal over Contractual MAX- Department Head Original Signature
Rental Car - Department Head Original Signature

Coded Items: *reference expense code information on the pages that follow*

Year - **Multiple calendar years** - Submit on two separate expense forms, report Grand Total on page 1
Month, Date

Expense code – codes can only be reported once unless unique chart field values are necessary

Line Total

Grand Total (page 1, for multiple page expense forms)

Page Numbering (*highlight **all but** last page – Ex: (3 page expense)* Page 1 of 3

Page 2 of 3

Page 3 of 3

Out of State Travel Authorization form (*dates must match dates reported on expense form*)

Receipts

Explanation/Purpose

Depart and Return times

Mileage (*report whole values only*)

Lodging – Report charges itemized by day on expense form (*invoice must show zero balance*)

Chart of Account – values are optional, values must be valid

CERTIFICATION SUBMISSION

AUTHORIZED AGENTS:

Signing the certification of expenses indicates that all pre-audit steps referenced in this document have been performed.

Unsigned certifications, unauthorized signatures or expenses submitted without approved Expense certification form will result in Expense forms to be returned to the department to obtain appropriate signatures and may delay reimbursement to employees.

Include signed certification with alphabetized list of travel related expenses for submittal to the Payroll Division by the date noted in the Payroll Deadline Chart.

Department Travel Expense Audit Reference

INSTATE TRAVEL EXPENSES

MM	<p>MILEAGE</p> <ul style="list-style-type: none"> Provide date, miles, location, times and purpose Home to work station Okay for 'Call in Only' <p>**MMX – Mileage (Taxable) *Commuting due to Tropical Storm Irene</p>									
BX LX SX	<p>MEALS (Non Taxable)</p> <ul style="list-style-type: none"> Paid receipt may be required Provide depart/return times and where meal taken Remove any charges for alcohol Current reimbursement rates for in State travel are: <table border="1" style="margin-left: 20px; border-collapse: collapse; width: 80%;"> <tr> <td style="padding: 2px;">Breakfast</td> <td style="padding: 2px;">\$ 5.00</td> <td style="padding: 2px;">Depart before 5:30 AM</td> </tr> <tr> <td style="padding: 2px;">Lunch</td> <td style="padding: 2px;">\$ 6.00</td> <td style="padding: 2px;">Away 6 hours (<i>Only after overnight stay</i>)</td> </tr> <tr> <td style="padding: 2px;">Supper</td> <td style="padding: 2px;">\$ 12.85</td> <td style="padding: 2px;">Return after 6:30 PM</td> </tr> </table> <p>Employee reimbursements for meal expenses are limited to actual expenses incurred for food, service and gratuities, not to exceed the maximum set forth in 3.4 Bulletin and the Collective Bargaining Agreements.</p>	Breakfast	\$ 5.00	Depart before 5:30 AM	Lunch	\$ 6.00	Away 6 hours (<i>Only after overnight stay</i>)	Supper	\$ 12.85	Return after 6:30 PM
Breakfast	\$ 5.00	Depart before 5:30 AM								
Lunch	\$ 6.00	Away 6 hours (<i>Only after overnight stay</i>)								
Supper	\$ 12.85	Return after 6:30 PM								
CM	<p>INCIDENTIALS</p> <ul style="list-style-type: none"> Receipts not required for following expense types but a clear explanation on Expense Form is: <i>unattended toll booths, unattended parking meters and local transportation where receipts are unavailable</i> Paid receipts are required for the following types with clear explanation on Expense Form: <i>attended toll booths, attended parking lots, misc supplies, State ID's, money orders</i> 									
RM	<p>LODGING</p> <ul style="list-style-type: none"> Paid receipt required. (<i>Itemize charges by DAY on expense form—receipt must indicate a zero balance</i>) Explanation required Provide depart/return times <p>One employee may not pay for another employee's room charges.</p>									
PM	<p>TRANSPORTATION</p> <ul style="list-style-type: none"> Paid receipt required Explanation required (<i>i.e., cabs, buses, trains, planes</i>) Car Rental requires approval by Department Head 									

Department Travel Expense Audit Reference

OUT OF STATE TRAVEL EXPENSES

MT	<p>MILEAGE</p> <ul style="list-style-type: none"> • Provide date, miles, location, times and purpose 									
XB XL XS	<p>MEALS (Non Taxable)</p> <ul style="list-style-type: none"> • Paid receipt may be required • Provide depart/return times and where meal taken • Remove any charges for alcohol • Current reimbursement rates for out of State travel are: <table border="1" style="margin-left: 20px; border-collapse: collapse; width: 60%;"> <tr> <td style="padding: 2px;">Breakfast</td> <td style="padding: 2px;">\$ 6.25</td> <td style="padding: 2px;">Depart before 5:30 AM</td> </tr> <tr> <td style="padding: 2px;">Lunch</td> <td style="padding: 2px;">\$ 7.25</td> <td style="padding: 2px;"></td> </tr> <tr> <td style="padding: 2px;">Supper</td> <td style="padding: 2px;">\$ 18.50</td> <td style="padding: 2px;">Return after 6:30 PM</td> </tr> </table> <p>Employee reimbursements for meal expenses are limited to actual expenses incurred for food, service and gratuities, not to exceed the maximum set forth in 3.4 Bulletin and the Collective Bargaining Agreements.</p>	Breakfast	\$ 6.25	Depart before 5:30 AM	Lunch	\$ 7.25		Supper	\$ 18.50	Return after 6:30 PM
Breakfast	\$ 6.25	Depart before 5:30 AM								
Lunch	\$ 7.25									
Supper	\$ 18.50	Return after 6:30 PM								
CT	<p>INCIDENTIALS</p> <ul style="list-style-type: none"> • Receipts not required for following expense types but a clear explanation on Expense Form is: <i>unattended toll booths, unattended parking meters and local transportation where receipts are unavailable</i> • Paid receipts are required for the following types with clear explanation on Expense Form: <i>attended toll booths, attended parking lots, misc supplies State ID's, money orders, DLC-obtaining evidence</i> 									
RT	<p>LODGING</p> <ul style="list-style-type: none"> • Paid receipt required. <i>(Itemize charges by DAY on expense form—receipt must indicate a zero balance)</i> • Explanation required • Provide depart/return times <p>One employee may not pay for another employee's room charges.</p>									
PT	<p>TRANSPORTATION</p> <ul style="list-style-type: none"> • Paid receipt required <i>(tickets purchased in advance may only be reimbursed at time of trip)</i> • Explanation required. <i>(i.e., cabs, buses, trains, planes)</i> • Car Rental requires approval by Department Head 									

Department Travel Expense Audit Reference

MISCELLANEOUS TRAVEL EXPENSE CODES

ME	<p>MOVING EXPENSE</p> <ul style="list-style-type: none"> • Must have prior written approval from Commissioner of DHR approving costs
EA	<p>MISC. MATERIALS/SUPPLIES</p> <ul style="list-style-type: none"> • Emergency Purchases ONLY • Paid receipt required • Explanation required <i>(i.e., Photo's, FAX copies, Birth Certificates (Town Clerk Offices), SOV vehicle Car Wash, Notary Fee)</i>
E1	<p>OFFICE SUPPLIES</p> <ul style="list-style-type: none"> • Emergency Purchases ONLY • Paid receipt required • Explanation required <p>Day to day office supply purchases MUST be processed through normal department procedure.</p>
E2	<p>VEHICLE/EQUIPMENT SUPPLIES</p> <ul style="list-style-type: none"> • Paid receipt required • Explanation required <i>(i.e., SOV Rental vehicle gas, etc.)</i>
E3	<p>VEHICLE/EQUIPMENT REPAIR</p> <ul style="list-style-type: none"> • Paid receipt required • Explanation required <i>(i.e., windshield wipers, etc.)</i>
E4	<p>REGISTRATION FEES</p> <ul style="list-style-type: none"> • Paid receipt required • Explanation required <i>(i.e., conferences, workshops)</i>
E5	<p>FREIGHT/EXPRESS CHARGES</p> <ul style="list-style-type: none"> • Paid receipt required • Explanation required <i>(i.e., UPS, FedEx)</i>
E6	<p>POSTAGE</p> <ul style="list-style-type: none"> • Paid receipt required • Explanation required <i>(i.e., certified letters)</i>
E7	<p>TELEPHONE/INTERNET</p> <ul style="list-style-type: none"> • Paid receipt required. • Explanation required. • Long distance phone calls on hotel bills must be fully documented. <i>(i.e., name/place/date of call)</i> • When away on SOV business overnight, employees may place an 'arrived safe' call home • Internet fees should be itemized on bill, reporting daily charges

Department Travel Expense Audit Reference

E8

SUPPORT OF PERSONS

- Paid receipt required
- Explanation required
- NO snacks, refreshments and/or gifts allowed for SOV employees. (*ie: Employee Recognition*)
- Meal maximums are the same dollar amount as set forth for employees. Meals that exceed the maximum must have Department Head approval