

SECTION 11: TRAVEL, MILEAGE, & MOVING

Travel Expense Reimbursement

INTRODUCTION

Travel Expense Reimbursement provides procedures for processing a final travel payment to an individual upon completion of a trip. A Travel Authorization (TA) must be submitted for final payment and reconciliation of any travel advance within five business days of completion of the trip.

State agencies have the option of paying travel-related expenses to employees through AKSAS or the Alaska Statewide Payroll System (AKPAY). Travel payments exceeding IRS allowance guidelines are considered taxable compensation to the employee and must be recorded in AKPAY. Travel payments for per diem and meal allowance not exceeding IRS guidelines are not reportable as compensation and may be recorded only in AKSAS.

AKSAS TRANSACTIONS

310-xx: Add Warrant Request

FORMS

Travel Authorization (Form 02-027)
Travel Authorization Continuation (Form 04-027A)
Taxable Travel Allowance Payroll Report

PROCEDURES

I. Finalize Travel Authorization (TA) Form 02-027.

The following procedure provides general guidelines for completing the Travel Authorization (TA) Form 02-027 upon completion of a trip. Agencies that do not use TAs for pretrip approval, refer to *Obtain Pretrip Approval* in this Section for general guidelines on other sections of the TA. For complete details on each field, refer to *Travel Authorization Form 02-027* in this Section.

- A. Complete the **ACTUAL COSTS** fields. If necessary, use a Travel Authorization Continuation (Form 04-027A). Use a separate line for each day of travel during which costs were incurred.
 1. **Date** - Enter the date the costs to be reimbursed were incurred.
 2. **Explanation** - Enter a detailed explanation (itinerary, destination, time of departure/arrival, mode of transportation, type of lodging, etc.) for the costs to be reimbursed. Refer to *Alaska Administrative Manual (AAM) 60.050 - Interruption or Deviation of Travel for Traveler Convenience* for policies regarding deviations from the most direct and efficient means of travel.
 3. **Miles X Rate** - Enter the mileage claimed for the date specified and the reimbursement mileage rate. For example, if a traveler is claiming 50 miles at a rate of 34.5 cents per mile, enter "50 x 34.5."
 4. **Mileage or Cash Fare** - Enter the total mileage reimbursement and/or cash fares due the traveler for the date specified.
 5. **Per Diem** - Enter the per diem calculation (flat rate or actual lodging costs plus M&IE) for the date specified. Refer to *AAM 60.190-250* to determine applicable per diem rates.

SECTION 11: TRAVEL, MILEAGE, & MOVING, TRAVEL EXPENSE REIMBURSEMENT

6. **Other** - Enter any other costs to be reimbursed.
- B. Complete the **SUBTOTALS THIS PAGE** fields. Total the costs entered in the **Mileage or Cash Fare, Per Diem**, and **Other** columns and enter the subtotal for this page in the appropriate column.
- C. In the **PAGE 1 OF __ PAGES** field, enter the total number of pages included in this TA.
- D. In the **TOTAL ALL PAGES** field, enter the sum of the subtotal amount columns from all pages included in the TA.
- E. In the **FINAL PAYMENT** field, enter the total dollar amount to be reimbursed to the traveler. The **FINAL PAYMENT** equals the **TOTAL ALL PAGES** amount minus the **TRAVEL ADVANCE REQUESTED** amount.
- F. Verify the **CLAIMANT'S SIGNATURE** and **APPROVAL SIGNATURE** fields are complete.
- G. Complete the financial line fields if required by your agency.
- H. Verify back-up documentation for the TA, including the following:
 - Evidence of pretrip approvals not on TA.
 - Copy of airline or other ticket.
 - Original hotel receipts (for short-term per diem).
 - Receipts for expenses exceeding \$15.00 (cabs, parking, etc.).
 - Copy of rental car agreement.
 - Leave slips.
 - Yellow copy of State Transportation Request (STR).

NOTE: Although receipts for expenses of \$15.00 or less are not required, total reimbursement for which receipts are not available cannot exceed a cumulative total of \$30.00 per trip. **Receipts are strongly encouraged for all expenses. Unsupported expenses may be disallowed.**

- I. Verify the **FINAL PAYMENT** amount:
 - If the **FINAL PAYMENT** amount is **greater than \$0.00**: Continue with Step II.
 - If the **FINAL PAYMENT** amount is **\$0.00**: Go to Step V.
 - If the **FINAL PAYMENT** amount is **less than \$0.00**: The traveler must include a personal check or money order with the TA. Request a refund of the overpayment from the traveler if it is not included.

II. Verify the traveler has a vendor number.

The traveler must have a vendor number on the Vendor Master file in order to process a travel expense reimbursement. If no vendor number exists, obtain all information necessary to establish a vendor number. Refer to *Section 10: Vendors* for procedures on searching for an existing vendor number, establishing a new vendor number, or modifying an existing vendor number.

III. Process a 310-xx: Add Warrant Request transaction to issue the final travel reimbursement.

SECTION 11: TRAVEL, MILEAGE, & MOVING, TRAVEL EXPENSE REIMBURSEMENT

- A. Using a financial batch, access the 310-xx: Add Warrant Request transaction screen and complete the fields as described in *Section 8: Payments, Add General Warrant Request* and the following criteria:
 1. Enter a reference line for reference type **TA** (travel authorization).
 2. In the financial line **ACCT** field, use the appropriate lower level of account 72000 (travel expenditure).
- B. In the blank box in the lower right corner of the TA, enter the batch and sequence number of the warrant transaction.
- C. Press <Enter> to display online errors. Correct errors until the message NO ONLINE ERRORS TO DISPLAY is received. Press <Enter> again to submit the transaction for certification and processing. Refer to the *Appendix* for a list of online errors, warning messages, and corrective actions.

NOTE: Review any **WARNING** messages displayed. If these messages do not require correction, press <PF3> to override.

IV. Calculate the taxable portion of the reimbursement and record the payment in AKPAY.

Complete the *Taxable Travel Allowance Payroll Report* for calculating the taxable portion of reimbursement of travel expense reimbursement. This report is available on the Division of Finance web site under State Travel, Forms and Spreadsheets. Instructions for the report are included on the spreadsheet.

V. Archive/file processed transactions.

- A. Enter the warrant number (immediately following the # sign) in the **FINAL PAYMENT** field on the TA.
- B. Attach a photocopy of the TA as back-up documentation for the Financial Transaction (FTP) Register.
- C. Give a photocopy of the TA to the traveler for his or her personal records.
- D. Maintain copies of the processed transactions and related backup according to department procedures.