

Northwest Missouri State University

Policy and Procedures Manual

Chapter Controller

Section Employee Travel Expense Voucher

I. Purpose

An Employee Travel Expense Voucher (ETE Voucher) documents employee travel expenses and allows for reimbursement of appropriate items. The State of Missouri Travel Regulations state that, "reimbursable travel expenses are limited to those expenses authorized and essential to the transaction of official business of the state" (taken from Missouri employee travel regulations).

The ETE Voucher is usually completed on a monthly basis; however, this form may be submitted more frequently, if desired. The form must show all expenses incurred for the time period. Original receipts must be attached for all reimbursable items and will generally include such things as public transportation, lodging, parking, taxi, miscellaneous supplies or items needed while traveling.

II. Policy

Expenses incurred for the sole benefit of the employee such as entertainment, movies, insurance, travel loan finance charges, personal credit card fees or dues, bar bills, newspapers, laundry service, etc. and other like charges shall not be allowed as reimbursable travel expenses. Incidental expenses not directly concerned with travel (such as postage, small emergency supplies, etc.) may be allowed when necessary to the performance of official business while traveling. Please remember all reimbursable expenses (except meals) claimed must be accompanied by original paid receipts.

University employees traveling on University business are encouraged to contact Environmental Services to determine if a University transportation pool vehicle is available prior to the departure date of their travel. Departments with assigned vehicles will be required to use those vehicle unless already in use. In that case, employees are encouraged to contact Environmental Services to request a transportation pool vehicle. If a University vehicle is unavailable, the employee may use his/her vehicle instead of the University vehicle. Reimbursement for mileage on the personal vehicle will be at the personal mileage reimbursement rate as determined by the Controller's Office. Personal vehicle mileage rates are announced before each new fiscal year. Typically, the rate charged by Environmental Services is less than the personal vehicle reimbursement rate, which translates into a savings for the employee's department.

Effective July 1, 2002, meals reported on expense reports will not be reimbursed unless an employee is in travel status for a minimum of 12 hours. Under this policy, you must be in compliance with the 12-hour status requirement in order to qualify for reimbursement. Employees claiming meals on the ETE Voucher that are not documented with overnight lodging must note on the report "12-hour travel status." Meals reported that do not comply with this requirement will be deducted from ETE Voucher by the Accounting Office. This requirement originated from the State of Missouri Office of Administration. Our interpretation of the intent is to eliminate unnecessary meal costs (especially lunches) and to come more in line with long standing federal guidelines used by GSA and other federal agencies. Receipts for allowable meals will be accepted, but are not required. Food service gratuities may be included in the meal total or listed separately in the miscellaneous section.

Reimbursement of lodging must be supported with a hotel document indicating the lodging specifics and proof of payment. In other words, lodging receipts must show a zero balance. The University does not discourage staying with friends or relatives; however, those "expenses" cannot be reimbursed nor paid directly by the University.

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Guidelines:

1. When claiming mileage while driving a personal vehicle on University business, the employee must show the starting and ending location, and number of miles claimed for each trip. For travel in privately owned automobiles, the mileage rate is identified in the drop-down box on the ETE Voucher form.
2. Air travel should be billed directly to the University on the University's American Express credit cards with either Maryville Travel or Cotter Travel. Or, airfare may be charged on a University Purchasing Card (Visa). Employees may pay for airfare and receive reimbursement on their expense report if circumstances require it; however, the general practice should be direct billing.
3. If expenses are for more than the claimant/employee, include the names of the other person(s) and give a full explanation on the ETE Voucher.
4. Account custodians are responsible for approval of all ETE Vouchers. The account custodian or some other person designated by the account custodian must sign the Voucher before it can be processed.
5. In some instances, the employee's account custodian may approve only partial reimbursement. When this occurs, report all expenses and "highlight" the appropriate reimbursable amounts.
6. Toll charges for bridges and turnpikes as well as parking charges will also be allowed. They should be shown in the miscellaneous section and receipts must be attached.
7. For travel by rented auto, the employee will be reimbursed the actual cost of the rental plus fuel.
8. Indicate both permanent and campus addresses on the ETE Voucher. When the University is in session reimbursement checks are mailed to the campus address shown on the form. When the University is not in session, reimbursement checks will be mailed to the claimant's home address.
9. It is possible to reference more than one account at the bottom of the form. A signature from each account custodian is required for all accounts reflected on the ETE Voucher.
10. After the account custodian has appropriately approved the form, send the original copy along with the receipts to Accounting for processing. You are encouraged to print or copy the original for your department's records.
11. State of Missouri travel regulation information may be found at <http://www.oa.state.mo.us/acct/acct.htm>
12. All miscellaneous items require a receipt and a brief explanation in the body of the MEA.
13. **ETE Vouchers claiming expenses over 3 months old will not be processed and returned to the claimant.**
14. Checks will be prepared and sent to the employees on Friday for ETE Vouchers received in Accounting by Monday, assuming proper approval and documentation exists.

III. ETE Voucher Form

The ETE Voucher form is found on the Controller's web site (click on Forms link). It can be filled out on line, then printed as an original. It must be signed by the employee requesting reimbursement and approved by the employee's supervisor (usually a department head, chair, cabinet member, etc.). It is recommended that a second copy be printed for the department's record (and a third copy for the employee if needed).

Instructions:

1. Be sure to include the following in the header information: employee ID# (919 number), date, name, office address, department, and home address.
2. In the main body of the form, complete the following:
 - a. Date – Show the dates as the trip took place throughout the form.
 - b. From/To & Purpose –from city of origin (usually Maryville) to destination city.
 - c. Miles – List applicable automobile mileage for that date. This is mileage on your personal vehicle.

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- d. Meals - List meal amounts individually horizontally on the line for each date. If meals were for more than one individual, list the name(s) of the other individuals on the following line. You may use an asterisk in the box with a notation of the names located lower in the body of the report.
 - e. Lodging – List hotel amount per night. NOTE: The University is tax-exempt, however, some occupancy and municipal taxes may apply for travel within the state. For travel outside the state of Missouri, taxes may be unavoidable and will be reimbursed. If the hotel room is for more than one person, please list the names of the other individual(s). You may use an asterisk in the box with a notation located lower in the body of the report. The attached hotel receipt MUST indicate a zero balance.
 - f. Air – Airfare, or rental car expenses may also be included in this section. Airline tickets are usually paid via the University’s American Express credit card or a University purchasing (Visa) card (See Guideline 2).
 - g. Miscellaneous – List a daily total in this box. (A breakdown of these items is required at the bottom of the form).
 - h. Total – Daily total, adding horizontally (breakfast, lunch, dinner, lodging, air, and miscellaneous).
 - i. Totals of Above – Total each column (miles, breakfast, lunch, dinner, lodging, air, misc., and total).
 - j. University Vehicle (Y/N) - Mileage may only be claimed for personally owned vehicles.
 - k. Total Miles – Total reimbursable miles for the report.
 - l. Purpose of Trip – indicate general purpose of trip (e.g. – name of conference).
 - m. Total Reimbursement Expense – extended total including all above items and mileage expense.
 - n. Miscellaneous Section – List miscellaneous expenses on a daily basis. Each date shown should total the amount shown in item 14 for the same date. When there is more than one miscellaneous item, list below with amount for each.
 - o. Claimant Signature, Title, Date – of the employee requesting reimbursement.
 - p. Approval Signature, Title, Date – of the chair, department head, etc. responsible for funding.
3. The Account Distribution must be filled out completely with fund, organization, and program. The amounts from the total columns should be entered in the appropriate account code section. Additional lines are available in the event multiple funds, organizations, and programs are needed, as oftentimes travel expenses may be funded from multiple sources.