

# TRAVEL EXPENSE CLAIM (TEC), (STD 262) AUDIT

(No. 90 October 2005)

3691

## Purpose/Use:

Audit the Travel Expense Claim (TEC), STD 262 for reimbursement to CDF employee, Board Member or authorized non-state employee for appropriate travel expenses.

## NOTE: Prior to audit of TEC it is important to read and understand the following:

- CDF 3781, CDF Travel Handbook
- Department of General Services (DGS): Management Memo's and State Administrative Manual (SAM)
- Department of Personnel Administration (DPA): PML's, rules, and Memorandum of Understanding (MOU's)

## Reference/Authority

CDF [2668](#), Other Documents  
CDF [3698](#), Withholding Taxes  
CDF [3742](#), Check Preparation, Revolving Fund/Emergency Fire Time  
CDF [3781](#), CDF Travel Handbook - Nov. 2003 Edition  
DPA Title 2, Chapter 3, Subchapter 1, Article 1, 599.615-.638 and Article 7, 599.714- 724;  
SAM 0700-0777, 4187-4187.4, 3820-3829.1, 8572.1.

## Websites

DPA [www: DPA.CA.GOV](http://www.DPA.CA.GOV) for PML'S, DPA Rules and MOU'S  
SAM [www: DGS.CA.GOV](http://www.DGS.CA.GOV) for Management Memo's and SAM Rules

## Forms/Related Documents:

50-Mile Exemption Request, [AO-7](#)  
50-Mile Exemption Request guide card, [AO-7gc](#)  
Authorization to use Privately-owned Vehicles on State Business, [STD 261](#);  
Claim Schedule, STD 218  
Employee Relocation Information, [AO-65](#)  
Excess Lodging Rate Request, [STD 255C](#)  
Excess Lodging Rate Request guide card, [STD 255Cgc](#)  
Hotel/Motel transient Occupancy Tax Waiver, [STD 236](#)  
Non USPS Adj Req-Payments (Meals/Lodging), [STD 676 P](#)  
OST Travel Approval Request, [STD 257](#)  
Request for Revolving Fund Check, [AO-107](#)

- Request for Revolving Fund Check guide card, [AO-107gc](#)
- Revolving Fund Check guide card, [AO-107agc](#)
- Revolving Fund Transmittal Letter, [AO – 58](#)
- Revolving Fund Transmittal Letter guide card, [AO – 58gc](#)
- Substantiation for Renting a Larger Vehicle, [AO-9](#)
- Substantiation for Renting a Larger Vehicle guide card, [AO-9gc](#)
- Travel Comparison Matrix, [AO – 351](#)
- Travel Comparison Matrix sample, [AO – 351 sample](#)
- Travel Expense Adjustment Slip (Unit), [AO-340](#)
- Travel Expense Claim, [STD 262](#)
- Travel Expense Claim guide card, [STD 262gc](#)
- Travel Expense Claim sample, [STD 262 sample](#)
- Travel Expense Claim sample – overtime meals, [STD 262 sample – OT meals](#)

**TEC, GENERAL AUDIT AND INSTATE TRAVEL**

**3691.1**

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When auditing, the finance specialist will determine that the following information is on the TEC:

The TEC is to be completed by claimant in ink (preferably blue) or typewritten. If computer generated, must not be reduced in size or printed on a dot matrix printer. All entries on the body of the claim must be original (not photocopies of previous claims).

Audit the TEC and verify mathematical accuracy. Correct totals where necessary. If any adjustments are to be made, use red ink (SCO will not accept white-out or paper tape). If audit reveals an error, return TEC to the claimant for correction prior to payment.

Check to see if a travel advance was received. Enter the check number, amount, and date in box labeled “Agency Accounting Office”.

Using the Travel Expense Claim guide card (STD 262gc) found on the Intranet as a reference, audit the following items:

Page ___ of ___ pages	As determined
Claimant’s Name	First and Last Name
SSN ...	Social Security Number. The SSN is required for identification in the computer system so employee can be paid. Employee Number is not available to use.
Department	CDF or Forestry
Position	Classification is to be spelled out and not abbreviated (Fire Captain A rather than FC A, Fire Apparatus rather than FAE). Employees at the State Controller’s Office are not familiar

CB / ID number	with classifications when abbreviations are used. Claimant's bargaining unit number. Use Non-rep if supervisory, managerial or confidential.
Division or Bureau	Headquarter, Unit, Camp or station
Index Number	Claimant's home index location
Residence Address, City, State, Zip	Primary residence address, not P. O. Box
Headquarters' Address, City, State, Zip	Claimant's headquarters' address
Telephone	Work phone number
1 Month/Year	Month and Year of travel. May combine multiple months. Do not combine 2 fiscal years on the same TEC
2 Date / Time	Date and Time of travel. Use military time for both departure and return.
3 Location	Location at which expenses occurred
4 Lodging	<ol style="list-style-type: none"> <li>1. An AO-7 must be attached for lodging within 50 miles of HQ or primary residence. DAO will report as Taxable income.</li> <li>2. Non-High cost counties: receipts up to \$84.00 + tax. High cost counties of Los Angeles, San Diego; receipts up to \$110 High cost counties of Alameda, San Francisco, Santa Clara or San Mateo: receipts up to \$140 If lodging is greater than listed above, a STD 255 C must be approved in advance and attached. (See latest PML or MOU for current rates)</li> <li>3. An invoice must be attached. Receipts from Internet lodging services that require prepayment are not acceptable and are NOT reimbursable.</li> </ol>
5 Meals	<ol style="list-style-type: none"> <li>1. <ul style="list-style-type: none"> <li>• For a trip or less than 24 hours, you may claim breakfast if leaving at/or before 0600 and returning at/or after 0900 and dinner leaving at/or before 1700 and returning at/after 1900. You may not claim lunch.</li> <li>• For the first fractional part of a trip of more than 24 hours, breakfast by leaving before/at 0600, lunch by/at 1100 and dinner by/at 1700.</li> <li>• For the last fractional part of a trip of more than 24 hours, you may claim breakfast if returning by/at 0800, lunch if returning by 1400 or later, and dinner if returning at 1900 or later.</li> </ul> </li> <li>2. An AO-7 must be attached for meals within 50 miles of HQ or primary residence. DAO will report as Taxable income.</li> </ol>

3. DAO will report meals for travel less than 24 hours with no overnight stay as taxable income.
  4. Reimbursement may be for the actual expense not to exceed maximum allowances.
  5. Overtime meals and travel may not be submitted on the same TEC. Must also complete box 12. (Normal work hours and days.) Copy of timesheet must be attached. Overtime meals are submitted to Personnel.
- 6    Incidentals    Can be claimed after completion of each 24-hour period. Reimbursement may be for the actual expense not to exceed maximum allowances.
- 7    Transportation
- A. Cost of transportation. Attach Travel Comparison Matrix, AO-351 (if needed for auto vs air travel). Attach receipts if required.
  - B. Type used. **NOTE: NO MILEAGE MAY BE CLAIMED FOR MOTORCYCLE**

T	Taxi	
BI	Bicycle	
SC	State Car	No receipt required
R	Railway	No receipt required
B	Bus	No receipt required
A	Airline: Verify that the rate does not exceed the state contract amount.	
RA	Rental aircraft	
PC	Private car. If used, Box 13 must also be completed.	
RC	<ul style="list-style-type: none"> <li>• Rental vehicle. Verify that current contract vendor or authorized backup vendor was used. If not, the amount claimed may not exceed the state contract amount.</li> <li>• If claimant requested a larger vehicle, an AO-9 must be must be attached.</li> <li>• Delete all costs for collision insurance.</li> <li>• Costs for emergency repair of a General Services pool car must be claimed on a separate TEC submitted to the State Garage. Delete all such costs if shown and advise claimant.</li> </ul>	
  - C. Carfare, Tolls, Parking. Receipts required for \$10.00 or more.
  - D. Private Car Use. Must also complete Box 13.

Miles	Number of miles. If needed, use mapquest or other means to verify distance. Claimant must explain if excess mileage if traveling to multiple locations.
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	Amount	Multiple miles time mileage rate claimed from Box 14. Use current MOU rates.
8 Business Expense		<ul style="list-style-type: none"> <li>● Receipt required for expenses in excess of \$1.00.</li> <li>● If phone call, include invoice. List place and person called.</li> <li>● If for DMV physicals, license fees, etc., invoice must show a zero balance. If paid by check, a copy of front and back is needed.</li> <li>● If reimbursement is for training classes not sponsored by CDF, an approved Training Request (TR-7), verification of successful completion, and proof of payment must be attached.</li> <li>● Box 17 must be signed if Business Expense exceeds \$25.</li> </ul>
9 Total Expenses for Day		The amount claimed in 4, 5,6,7,8 must equal box 9.
10 Sub-total		The amount claimed on box 9 of each row must equal box 10 for this page.
Claim Total		If multiple pages, this amount must be shown on the last page.
11 Purpose of trip		Purpose and objective of travel. If multiple trips, state below each trip. Include CALSTARS coding in this location. Coding must equal claim total.
12 Normal Work Hours		Include scheduled days. Must be completed to determine meal eligibility and OT call back mileage entitlement.
13 Private Vehicle License		If Box 7 B = PC, must enter private vehicle license. If employee has a new vehicle with no license plate – the VIN number is required.
14 Mileage Rate		Mileage rate claimed. Use the current MOU rates.
15 Claimant's signature		Must be signed by claimant.
16 Signature of Officer Approving...		Must be signed by supervisor.
17 Signature and Title...		Must be signed if box 8 exceeds \$25.00 or claiming conference and convention expenses.

Distribution:

The original and copy with all back-up is submitted appropriate unit for reimbursement. Refer to TEC CLAIM SCHEDULING PROCESS, STD 218, section 3691.12.

**ERRORS FOUND AUDITING TEC'S**

(No. 90 October 2005)

**3691.2**

ERRORS FOUND AUDITING TECs	TEC RETURNED	CORRECTION DONE BY:
Page ____ of Page ____ incomplete	NO	DAO
Headquarters or primary dwelling address is missing. Must not be a PO Box.	YES	Unit or Employee
Social Security Number missing	YES	Employee or Unit
Claim Total missing is multiple pages	NO	DAO
Private car vehicle license plate number missing	YES	Employee
Box 15 missing claimant's signature	YES	Employee
Box 16 missing approving Officer's signature	YES	Unit
Box 17 missing special expense authorization signature	YES	Unit
White-out or correction tape used	YES	Employee
Inclusive dates of each trip and/or times of departure and return are missing	YES	Employee
Purpose of trip missing	YES	Employee
Additional proof of payment is needed	YES	Employee
Receipts or vouchers missing	YES	Employee
Lodging receipt is missing or not itemized or indicated two persons shared a room	YES	Employee
50 mile exemption request (AO-7) not attached or completed	YES	Employee
High cost lodging (STD 255C) not attached or completed	YES	Employee
Employee parking at airport used excessive parking charges (needs explanation)	YES	Employee

**BOARD MEMBER TRAVEL**

(No. 90 October 2005)

**3691.3**

Audit TEC for board member travel the same as general audit and in-state travel, see 3691.1 and:

- Verify that headquarters and residence address are both that of residence.
- Determine that headquarters has been established.

Unit

After audit, send to DAO – RF/Travel Unit for payment to claimant.

## DAO – RF/Travel Unit

- Follow instructions in 3691.12 to prepare claim schedule.
- Mail travel claim reimbursement checks to board member residence address.

## **LONG TERM TRAVEL ASSIGNMENT**

**3691.4**

(No. 90 October 2005)

Audit TEC per instructions for general audit and in-state travel, section 3691.1

When travel exceeds 30 days, the long term travel assignment must be approved in writing by the Region Chief.

### Per Diem Rates

- For rep employees, refer to Section 12 of the MOU.
- For non-rep employees, refer to DPA rules.

## **MEALS**

**3691.5**

(No. 90 October 2005)

Overtime meals are reported as taxable income.

Overtime meal and travel may not be submitted on the same TEC.

Overtime meals are submitted to Personnel for payment.

- Determine that the rate and attachments are correct per DPA rules and the claimant's bargaining unit.
- Normal Work Hours and scheduled days must be completed to determine meal eligibility.

## **OUT-OF-STATE TRAVEL**

**3691.6**

(No. 90 October 2005)

- Audit TEC per instructions for general audit and in-state travel, section 3691.1
- The STD 257 must be approved in advance of the trip. All known expenses must be encumbered. This includes the travel agency administrative charge for commercial air transportation.
- If travel is for out – of – state fires, STD 257 must be submitted to Fire Protection for approval.

- Any payments or advances must be submitted to DAO – Revolving Fund Unit for processing.
- Attachments required include the following:
  - Copy of flight itinerary even if paid by another source.
  - Copy of rental car contract.
- Rates for meals and incidentals are the same as in – state travel.
- The state has no contracts or maximum amounts for hotel or rental car. If the claimant uses good judgment there should be no problem getting reimbursed from the State Controller.

## **RELOCATION**

**3691.7**

(No. 90 October 2005)

- Audit TEC per instructions for:
  - General audit and in-state travel, section 3691.1
  - DPA Title 2, Chapter 3, Subchapter 1, Article 7, Section 599.714-724
  - SAM 3820-3829.2 and 8572.1.

Prior to processing of any claims for reimbursement of relocation expenses, a Request for Moving and Relocation Expense Approval (STD 256) must be prepared and signed by:

- Director of CDF or the following:
  - Chief Deputy Director
  - Deputy Director, Management Services
  - Deputy Director, Fire Protection
  - Deputy Director, Resource Management
  - Chief, Region I
  - Chief, Region II
  - Chief, Region III
  - Chief, Region IV

## **SHORT TERM TRAVEL ASSIGNMENT**

**3691.8**

(No. 90 October 2005)

Travel less than 30 days: Audit TEC per instructions for general audit and in-state travel, section 3691.1

## **TRAINING CLASSES**

**3691.9**

(No. 90 October 2005)

Audit TEC per instructions for general audit and in-state travel, section 3691.1

If reimbursement is for training classes not sponsored by CDF, an approved Training Request (TR-7), verification of successful completion, and proof of payment must be attached.

Box 17 must be signed if box 8 exceeds \$25.00 or claiming conference and convention expenses.

## **VOLUNTEERS IN PREVENTION (VIP) TRAVEL**

**3691.10**

(No. 90 October 2005)

Audit TEC per instructions for general audit and in-state travel, section 3691.1

Listed below are exceptions:

The Department of Personnel Administration (DPA) has granted CDF a blanket travel exception for the VIP program. The VIP's must be performing community outreach services and under the following conditions:

- May not be claimed if performed at any CDF office or site.
- Meals are reported as taxable income
- **IF FY 2004, RECEIPTS FOR ACTUAL EXPENSES MUST BE SUBMITTED.**
- Time Frames:
  - Breakfast: work begins at or before 0600 and ends at or after 0900.
  - Lunch: work begins at or before 1100 and ends at or after 1400.
  - Dinner: work begins at or before 1600 and ends at or after 1900.

## **IRS TAXABLE INCOME**

**3691.11**

(No. 90 October 2005)

The following will be reported to the IRS as taxable income:

- Travel for meals / lodging within 50 miles of HQ or primary residence
- Meals for travel less than 24 hours with no overnight stay
- Callback and overtime mileage
- Overtime Meals (SCO reports to IRS as taxable income)

## REPORTING PROCEDURES

The DAO – RF/Travel Unit will report the above items except overtime meals to the State Controller's Office (SCO) Payroll Operations, W-2 Unit on a monthly basis.

The reportable information will be obtained from the TEC and reported to SCO via STD. 676 P (NON-USPS Adjustment Request - Payments).

SCO will withhold appropriate taxes from the monthly payroll warrant when SCO receives the STD. 676 P by the 10th (cut-off) of the month. Tax withholdings will be in the following pay period if SCO receives the STD. 676p after cut-off.

For more information on Withholding Taxes, see CDF 3698.

## **TEC CLAIM SCHEDULING PROCESS, STD 218** (No. 90 October 2005)

**3691.12**

### Unit

After audit, submit to typist for check preparation to claimant.

- If Board Member or OST travel, forward to DAO – RF/Travel unit unpaid.

### Unit Typist

Follow instructions in CDF 3742.4.4.1 to reimburse claimant for TEC,

Record the check number and date on the TEC in the “AGENCY ACCOUNTING OFFICE USE ONLY” block.

Complete Revolving Fund Transmittal Letter, AO-58. The original and duplicate of the STD 262, plus all required attachments, invoices and/or receipts are forwarded to DAO – RF/Travel Unit.

### DAO – RF/Travel Auditor Procedures

After auditing TEC do the following:

1. Sort TEC's by Agency, FY and Region (claimant reimbursed or un-reimbursed).
2. Sort by fiscal year groups by claimant name. If more than one STD 262 for claimant, place in date order with the oldest date on top, Run two tapes of the total paid to the claimant and attach to bottom right hand corner of original and duplicate STD 262.
3. Separate original from duplicate, retaining same order.

4. Separate into batches so that the claim schedule will not be more than 1" thick. Tie each, original and duplicate, together with string, checking to see that each is caught.
5. Run calculator tapes. Do not make any corrections. Tapes will be the following:
  - CALSTARS coding lines.
  - From original TEC, the amount paid to each claimant.
  - From duplicate TEC, the amount paid to each claimant.
6. When tapes are in balance do the following:
  - Attach CALSTARS coding lines inside a legal0size folder at the upper left-hand corner
  - Attach tape from original TEC to the upper left-hand corner of the first STD 262.
  - Attach tape from duplicate TEC to the upper left-hand corner of the first STD. 262.
7. Retrieve schedule and batch number from FAME. Assign a zero suffix. (Confidential information) Enter information as required. Also complete the CALSTARS Batch Header Slip (CALSTARS 25)
8. On a folder, record the claim schedule number on the top of the folder and the right side of the tab. Note on folder the following: TECS, Region of TEC's, and the first letter of the first and last TEC in the folder.
9. If travel is unreimbursed, forward claim schedule to DAO – RF/Travel typist.
10. If travel is reimbursed, enter in CALSTARS.

DAO – RF/Travel typist.

1. Follow instructions in CDF 3742.4.4.1 to reimburse claimant for TEC,
2. Record the check number and date on the TEC.
3. Return claim schedule to DAO – RF/Travel Auditor to enter TEC in CALSTARS.

DAO – RF/Travel Auditor

Follow the below procedures to enter TEC in CALSTARS.

1. Enter "Batch Header" information. Use the FM of the batch date.
2. TC: 231 (automated) or 232 (OST) or 240 (manual)
3. FFY: Fiscal year
4. REF DOC/S: TEC assigned document number. If TC 232 use the OST encumbrance document number. Do no use a suffix.
5. VENDOR/S: AAAAAAAAAA suffix 70
6. INVOICE: Last name and first initial of claimant
7. DOC DATE: Claimant's date signed. (Box 15)
8. INDEX: As identified for each line of coding (if applicable)
9. OBJ DTL/AO: As identified for each line of coding (if applicable)

10. PCA: As identified for each line of coding (if applicable). NOTE: IF PCA 009XX or other PCA requires incident number, enter incident number in MULTI PUR field.
11. AMOUNT: As identified for each line of coding (if applicable)
12. MULTI PUR: Enter incident number using the appropriate schematic.
13. Balance batch and print batch. Retrieve the batch print from the print room.

#### Enter Revolving Fund Information in CALSTARS

1. TC: 279
2. FFY: Current Fiscal year of Revolving Fund. May not be the same one used to record the TEC in CALSTARS
3. REF DOC/S: The Revolving Check Number paid to the claimant. This number will be 053 followed by the 6 digit check number and a 0 (zero).
4. VENDOR NO: AAAAAAAAAA suffix 70
5. INVOICE: Enter "C/S" space and the claim schedule number.
6. DOC DATE: Claimant's date signed. (Box 15)
7. CUR DOC/S: Claim schedule number followed by 000 (zero).
8. AMOUNT: As identified for each check issued to claimant (if applicable)
9. FUND/DTL: 0998
10. SUBSIDRY: 00010000
12. Balance batch and print batch. Print a second copy. Retrieve the batch prints from the print room. Attach to batch. The second copy is given to the Revolving Fund Reconciliation desk.
13. Have someone in the unit to check entries. When batch is returned, release batch.

If there are no errors, the STD. 218 will be received the day after the batch is released.

Assemble STD 218 as follows:

1. Attach original TEC's behind original and copy of STD 218. Submit to DAO Claims Unit Supervisor for signature and distribution to State Controller's Office (SCO)
2. Attach copy of TEC behind copy of STD 218. File in folder.
3. File assembled claim schedule in the confidential claim schedule room.

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[\(see Forms or Forms Samples\)](#)