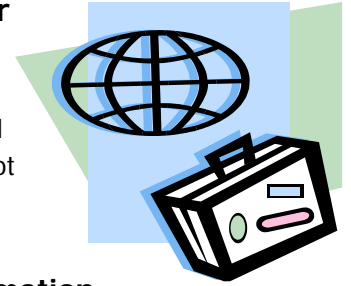


VISION EXPENSES MODULE

EXPENSE REPORT CHECKLIST for Department Expense Coordinator

[This checklist is provided as a job aid for expense coordinators responsible for reviewing and approving Expense Reports. While its use is not required, departments are encouraged to use this checklist or adapt it to reflect their own business processes, provided they do not conflict with AOA [Bulletin 3.4: Employee Travel & Expense Policy](#).]



- ❖ These are general guidelines; refer to Bulletin 3.4 for additional information.
- ❖ Not all checklist items will be applicable to every expense report.

CA = Cash Advance; ER = Expense Report; TA = Travel Authorization

Category	Checklist Item ✓
General	Claim appears reasonable and necessary for the conduct of official State business and in accordance with Bulletin 3.4.
General	Claim is for the employee only, and does not include claims on behalf of other employees, family members, travel companions, etc. Note: Exceptions must be explained and may be allowed for <i>support of persons</i> claims (i.e., individuals in care or custody of the State), employees sharing a hotel room, etc.
General	The "Business Purpose" appears appropriate based on the travel/expenses incurred; different "business purposes" have not been co-mingled on the same ER.
General	For out-of-state/country travel, the destination city is recorded in either the "Report Description" or "Comment" field.
General	Receipts and other supporting documentation will be retained in accordance with my department's procedures and readily available for audit/inspection upon request.
Travel Authorization	For out-of-state travel (with overnight stay), there is an approved TA...on-line or paper-based.
Travel Authorization	If an on-line TA, the ER was created from the TA.
Travel Authorization	For out-of-country travel, there is an approved TA and approval of the Sec. of Administration's Office.
Travel Authorization	Dates, destination and business purpose on TA match ER.
Cash Advance	Verify whether there is an outstanding CA that should be applied against the ER.
Cash Advance	If CA exceeds reimbursable expenses, employee has remitted payment for the difference.

Category	Checklist Item ✓
Expense Item: Overall	"Expense Type" is appropriate for the purchase/cost incurred.
Expense Item: Overall	"Expense Date" matches backup documentation.
Expense Item: Overall	Original, itemized receipts and/or proofs of payments are attached for all items requiring receipts.
Expense Item: Overall	The name on receipts (e.g., lodging bills, airfare) matches the employee name.
Expense Item: Overall	For receipted items, the "Amount Spent" matches the supporting documentation.
Expense Item: Overall	For non-receipted items, the "Amount Spent" appears reasonable.
Expense Item: Overall	Where a required receipt is not available, a Missing Receipt Declaration Form is provided. Note: Form is last resort; employee should make every effort to obtain a valid receipt.
Expense Item: Overall	"Merchant" (i.e., name of hotel, airline, vendor, etc) matches supporting documentation.
Expense Item: Overall	"Accounting Detail" - all VISION chartfield info is complete and accurate.
Expense Item: Overall	Unallowable personal expenses (<i>refer to Bulletin 3.4 for examples</i>) have not been claimed for reimbursement.
Expense Item: Overall	As warranted (<i>professional judgment</i>), reasonable effort is made to verify expense was not previously paid from another source such as direct vendor payment by department, P-Card, petty cash, third-party, etc.
Expense Item: Overall	Items flagged as 'potential duplicate' but which are legitimate claims (e.g., call-in mileage twice in same day, forgot to claim mileage for 2 nd leg of round-trip) are satisfactorily explained.
Expense Item: Mileage	Number of miles traveled appears reasonable based on provided locations and description.
Expense Item: Mileage	All commuting mileage (between residence & workplace) is claimed against correct "Expense Type" (In-State/Out-of-State Commuter Mile) and is taxable.
Expense Item: Airfare	Ticket is for coach or economy airfare; additional costs incurred for business class, first class, premium seat options, etc. are not reimbursable.
Expense Item: Meals	Most generally, in-state meals <u>not</u> requiring an overnight stay (i.e., mid-tour meals) are not reimbursable; as requirements may vary by bargaining agreement and position class, verify with DHR as appropriate. Exceptions may exist for pre-arranged meals as part of a conference, bona-fide emergency situations, etc.
Expense Item: Meals	Any claims over the contractual maximums were either (1) part of a pre-arranged meal at a conference (et al) with documentation provided or (2) from a non-union eligible employee (e.g., exempt, elected, appointed, managerial) with the following required documentation- the <u>prior</u> authorization of the Secretary of Administration and a meal receipt

Category	Checklist Item ✓
Expense Item: Meals	"Start" and "End" times are reasonable for meal claimed.
Expense Item: Meals	"Location" is accurate/reasonable based on the travel, and not the same as employee's home or workplace (official duty station). Exceptions may exist for pre-arranged meals as part of a conference, bona-fide emergency situations, etc.
Expense Item: Lodging	Billing is for a standard room at a government rate (if available), unless greater discounts exist under another rate program; no suites or larger non-standard room unless there is no additional cost or documented cost savings (e.g., multiple employees sharing a suite).
Expense Item: Lodging	A paid, itemized bill is provided and any other billed charges (e.g., meals, internet, parking) have been separately claimed (as allowable) against the appropriate "Expense Type".
Expense Item: Rental Vehicles	Statewide contract vendor was used (or explanation provided); contract rental rates already include unlimited mileage and full insurance coverage (no additional reimbursement allowed).
Expense Item: Non-Travel	<p>Non-travel business expenses (e.g., supplies, tools, postage, refreshments, etc.) do not exceed \$200 per transaction; exceptions allowed for emergency situations and/or with dept head prior authorization.</p> <p>Note: Preferred practice is to use standard purchasing practices such as direct vendor payments, statewide contracts, P-Card, etc.</p>
Expense Item: Licenses	Reimbursement requests comply with the specific requirements of Bulletin 3.4.
Expense Item: Moving	Reimbursement requests comply with the specific requirements of Bulletin 3.4.
Expense Item: Interviewing	Reimbursement requests comply with the specific requirements of Bulletin 3.4.
Expenses Over 60 Days	"Billing Type" is set to TAXABLE.
Expenses Over 60 Days	Explanation of Late Filing Form is attached (copies to be distributed per form's instructions).