



CITY OF GARLAND, TEXAS

DEPARTMENTAL EXPENSE REPORTS AUDIT

Prepared By:

**Craig Hametner, CPA, CIA, CMA, CFE
City Auditor**

**Elizabeth Romero
Audit Specialist**

INTERNAL AUDIT DEPARTMENT

March 20, 2008

Report 0894

Table of Contents

	<u>Page</u>
EXECUTIVE SUMMARY	1
INTRODUCTION	
Authorization	5
Scope and Methodology	5
Overall Conclusion	6
Background	6
OPPORTUNITIES FOR IMPROVEMENT	8

EXECUTIVE SUMMARY

OBJECTIVES:

- To document and evaluate the system of internal controls,
- To examine a sample of payments for reasonableness and compliance with City Directives and policies, and
- Analyze areas for improvements.

OVERALL CONCLUSION:

Improvements can be made in how expense reports are being handled. The following are areas that should be improved:

- Expense reports are not always filed timely and properly with the Financial Services Department.
- The GSA meal allowance rate is not always followed.
- Original detailed receipts were not submitted as support for purchases.
- Prepaid expenses such as travel itinerary, registration, and flight information are not submitted.
- Colwick Travel Agency is not always used for travel arrangements.
- The Employee Business Expense Directive and Expense Report Form should be reviewed for possible changes.

OPPORTUNITIES FOR IMPROVEMENT:

Some Departments are not:

- **Filing Expense Reports**
- **Filing them in a Timely Manner**
- **Submitting the Proper Expense Report Form**

Recommendation: We Recommend that the City Manager should ensure that all Departmental Managing Directors notify their employees that:

- A completed Employee Business Expense Report for all travel expenses is submitted to the Financial Services Department on the proper form within 20 working days upon return from the trip or incurring the expense.
- Each individual employee files an Employee Business Expense Report for each trip or incurring a city expense.
- All Employee Business Expense Reports be filed with the Financial Services Department and not with the department's or Accounting's petty cash.

The City Manager will contact Managing Directors of employees not complying with this recommendation.

Management Response:

The City Manager supports this recommendation.

Timeline: These changes will go into effect as of March 1, 2008.

One Department Reviewed Exceeded the GSA Meal Allowance Rate

Recommendation: We Recommend that the City Manager should ensure all Departmental Managing Directors notify their employees that:

- Purchased meals do not exceed the GSA Meal Allowance Rate for the entire trip.
- The employee uses the prescribed Employee Expense Report and the Determination of Meal and Incidental Allowance worksheet.

Management Response:

The City Manager supports this recommendation.

Timeline: These changes will go into effect as of March 1, 2008.

Departments are not Submitting Detailed Original Receipts

Recommendation: We Recommend that the City Manager should ensure all Departmental Managing Directors notify their employees that:

- Detailed original receipts are attached to the Employee Expense Report that is submitted to Financial Services.

Management Response:

The City Manager supports this recommendation.

Timeline: These changes will go into effect as of March 1, 2008.

Documentation for Prepaid Expenses are not getting Submitted with the Expense Report

Recommendation: We Recommend that the City Manager should ensure all Departmental Managing Directors notify their employees that:

- Original detailed receipts of the prepaid expenses (airline, car rental, lodging, registration and other miscellaneous expenses) are attached to the Employee Expense Report

Management Response:

The City Manager supports this recommendation.

Timeline: These changes will go into effect as of March 1, 2008.

Departments are not using the City's Assigned Travel Agent – Colwick for their Transportation Needs

Recommendation: We Recommend that the City Manager should ensure all Departmental Managing Directors notify their employees that:

- Public transportation such as a bus, train, airline, mass transit, or other mode of transportation reservations should be made well in advance through the City's assigned travel agency.
- Colwick is added to the directive as being the City's assigned travel agent.

The City Manager will contact Managing Directors regarding employees not complying with this requirement.

Management Response:

The City Manager supports this recommendation.

Timeline: These changes will go into effect as of March 1, 2008.

Prudent Use of Government Resources Dictates that the Concept of Per Diem Should be Re-Evaluated; Therefore, the Employee Business Expense Directive and Expense Report Form Should be Reviewed For Changes to Ensure that an Employee Shall Incur No Financial Loss Nor Realize Any Financial Gain

A. Employee Business Expense Directive

Recommendation: We Recommend that the City Manager should consider:

- Eliminating paying per diem without itemized receipts. Employees should be reimbursed for out of pocket expenses based on actual charges up to the GSA allowance.
- Revising the deadline for submitting expense reports to Financial Services from 10 working days to 20 working days.
- Disallowing the carryover of per diems.

Management Response:

The City Manager supports this recommendation.

Timeline: These changes will go into effect as of March 1, 2008.

B. Expense Report Form

Recommendation: We Recommend that the Managing Director of Financial Services should consider:

- Revising the expense report form to prevent the City from paying excess reimbursements and add a signature line for a Department Head and/or Managing Director.
- Providing training to at least the Department Reps on the revised directive which covers the following:
 - how to use the new form
 - how to handle per diems (GSA Allowance Rate)
 - required documentation to be submitted

Department Reps could then take the information to the rest of their staff.

Management Response:

I concur with the audit recommendations. Based on direction from the City Manager, Financial Services will revise the Travel Expense Form to comply with the revised Travel Directive by March 31, 2008. In addition, Departmental Reps will be trained on the revised Directive as part of ongoing quarterly PAF Rep training.

Timeline: March 31, 2008.

Authorization

We have conducted an audit of Departmental Expense Reports. This audit was conducted under the authority of Article VII, Section 5 of the Garland City Charter and in accordance with the Annual Audit Plan approved by the Audit Committee of the Garland City Council.

Scope and Methodology

We conducted the audit in accordance with Generally Accepted Government Auditing Standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. These included procedures assessing management controls. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. Our audit covered FY07.

While we report to the Mayor and City Council and present the results of our work to the Audit Committee, we are located organizationally outside the staff or line management functions we are auditing. Therefore, this Audit organization may be considered free of organizational impairments to independence to audit internally and report objectively to those charged with governance.

The objectives of this audit were to:

- Document and evaluate the system of internal controls,
- Examine a sample of payments for reasonableness and compliance with City Directives and policies, and
- Analyze areas for improvements.

Employee Expense Reports were reviewed for each of the following departments. P-card and Accounts Payable reports were used to select expense reports to be reviewed. A schedule was set up and divided into three groups where each department would be audited each year but for a different area. The groups were Cash Drawer/Petty Cash Counts, P-card, and Expense Reports.

At the completion of each review at each department, memos were issued to the department heads and Managing Directors communicating the areas where improvements could be made. Each department was given a timeline to comply and follow-ups were made to ensure the departments had taken care of any outstanding issues.

The following departments were selected this time for Expense Reports review:

NAME	EXPENSE REPORTS REVIEWED
City Care Clinic	2
Code Compliance	5
Community Relations	2
Emergency Management	15
Firewheel	5
NETLS	16
Risk Management	6
Transportation	16
Warehouse	5
Wastewater Treatment	12
TOTAL	104

Overall Conclusion

Improvements can be made in how expense reports are being handled. The following are areas that should be improved:

- Expense reports were not always filed timely and properly with the Financial Services Department.
- The per diem GSA meal allowance rate is not always followed.
- Original detailed receipts were not submitted as support for purchases.
- Prepaid expenses such as travel itinerary, registration, and flight information were not submitted.
- Colwick Travel Agency is not always used for travel arrangements.
- The Employee Business Expense Directive and Expense Report Form should be reviewed for possible changes.

Background

The City of Garland will bear all costs associated with an employee conducting City business both inside and outside the City limits. It is the City's intent that while conducting City business, an employee shall incur no financial loss nor realize any financial gain. Most expense reports are submitted for travel-related expenditures, mileage reimbursements, business-related meals, training and professional development. The City's "Employee Business Expense" directive specifically addresses paying "all allowable expenses for employee travel, registration, transportation, meals/per diem, lodging, phone calls, and incidentals." A completed Employee Business Expense Report form shall be submitted to the Financial Services Department, whether or not a reimbursement is required, within 10 working days upon return from the trip or incurring the expense.

The "Employee Business Expense" directive was revised and updated March, 2006 which included a new expense report form. The US General Services Administration (GSA) allowance was also implemented for employees to determine their Meals & Incidentals based on the city they would be traveling.

The City's Procurement Card (P-Card) is the preferred method of payment for all travel expenses whenever possible but employees can also pay out of their pockets and take the per diem rate. Employees get reimbursed for anything that they pay out of their pocket. If the amount is greater than \$75 an accounts payable check request needs to be processed but if it is under \$75 then the employee can get reimbursed through their department's petty cash fund or Accountings petty cash fund.

Due to the audit, recoveries in the amount of \$821.24 were made and paid back to the City due to exceeding per diem rates, personal phone calls, and for a prohibited expenditure.

Training was provided to an individual department that requested it due to not being fully aware of how expense reports were to be filled out.

Opportunities for Improvement

During our audit we identified certain areas for improvement. Our audit was not designed or intended to be a detailed study of every relevant system, procedure, and transaction. Accordingly, the Opportunities for Improvement section presented in this report may not be all-inclusive of areas where improvement might be needed.

1 Some Departments are not:

- **Filing Expense Reports**
- **Filing them in a Timely Manner**
- **Submitting the Proper Expense Report Form**

The City Directive, "Employee Business Expense," issued by Financial Services, states that "A completed Employee Business Expense Report form shall be submitted to the Financial Services Department, whether or not a reimbursement is required, within 10 working days upon return from the trip or incurring the expense. All departments must use the provided Employee Business Expense Report form."

In review of the departments' expense reports we found the following:

- Five of the ten departments did not file their expense reports with Financial Services
- Two of the ten departments did not use the correct Expense Report form
- Eight of the ten departments did not file their expense reports within 10 working days upon returning from their trip
- Two of the ten departments compiled their expense reports with other employees or with previous expense reports and submitted as one expense report instead of individually
- Five of the ten departments filed their expense reports with either their own department's petty cash or filed with Accounting's petty cash

Department Directors need to ensure all of their employees who travel are fully aware of the travel directive and they understand their responsibility of submitting expense reports with all required documentation.

Ensuring employees properly document all their travel expenses allows a department to have a better picture of how their budget is spent in regards to travel.

We Recommend that the City Manager should ensure all Departmental Managing Directors notify their employees that:

- A completed Employee Business Expense Report for all travel expenses is submitted to the Financial Services Department on the proper form within 20 working days upon return from the trip or incurring the expense
- Each individual employee files an Employee Business Expense Report for each trip or incurring a city expense
- All Employee Business Expense Reports be filed with the Financial Services Department and not with the department's or Accounting's petty cash

The City Manager will contact Managing Directors of employees not complying with this recommendation.

Management Response:

The City Manager supports this recommendation. These changes will go into effect as of March 1, 2008.

2. One Department Reviewed Exceeded the GSA Meal Allowance Rate

The City Directive, "Employee Business Expense" issued by Financial Services, section 2.3 states that "The amount of the per diem allowance is based on the travel destination and that each travel destination has a per diem allowance rate that is assigned to it based upon the cost of living. The per diem allowance rate for the travel destination is determined through the www.gsa.gov website."

In review of the departments' expense reports we found the following:

- One of the ten departments exceeded the GSA meal allowance rate by \$799.32 which was discovered due to the audit and was refunded to the City on 11/12/07.

Employees need to ensure they know their daily rate for meals and incidentals (M&IE Rate) prior to their travel. Going to the www.gsa.gov website allows them to enter the City they will be traveling to and gives them the rates for their meals and incidentals. Employees should stay within the allowed GSA rate for their entire trip. Knowing this information before the trip takes place allows the employee to plan out their trip and know up front what their daily allowance will be so they will not go over the amount.

We Recommend that the City Manager should ensure all Departmental Managing Directors notify their employees that:

- Purchased meals do not exceed the GSA Meal Allowance Rate for the entire trip
- The employee uses the prescribed Employee Expense Report and the Determination of Meal and Incidental Allowance worksheet

Management Response:

The City Manager supports this recommendation. These changes will go into effect as of March 1, 2008.

3. Departments are not Submitting Detailed Original Receipts

The City Directive, "Employee Business Expense" issued by Financial Services, section 6 states that "Original detailed receipts are required for all expenses and they must be attached to the Employee Expense Report that is submitted to Financial Services."

In review of the departments' expense reports we found the following:

- All ten departments did not attach detailed original receipts to their Employee Expense Reports

It is the responsibility of each employee that travels that they obtain original detailed receipts. Detailed receipts tell what a purchase was for, where it was made, when, and the amount. Submitting detailed original receipts ensures employees are not charging prohibited expenditures to the City.

We Recommend that the City Manager should ensure all Departmental Managing Directors notify their employees that:

- Detailed original receipts are attached to the Employee Expense Report that is submitted to Financial Services.

Management Response:

The City Manager supports this recommendation. These changes will go into effect as of March 1, 2008.

4. Documentation for Prepaid Expenses are not getting Submitted with the Expense Report

The City Directive, "Employee Business Expense" issued by Financial Services, Section 8, Prepaid Expenses states "that the amounts for prepaid expenses (airline, car rental, lodging, registration and other miscellaneous expenses) shall be noted on the Employee Expense Report to document the total cost of the trip.

In review of the departments' expense reports we found the following:

- Six of the ten departments did not attach the necessary documents for their travel expenses

A complete expense report should have all documentation that relates to the travel which includes expenses that were prepaid prior to the actual trip and expenses incurred during the trip. Submitting flight itineraries, conference registrations, meal receipts, and lodging documentation gives a true picture of the actual travel and total cost of the trip. The expense report can be properly verified either by Accounting staff or Internal Audit when all the documentation for the travel is submitted with the expense report which includes expenses paid prior to the trip and after.

We Recommend that the City Manager should ensure all Departmental Managing Directors notify their employees that:

- Original detailed receipts of the prepaid expenses (airline, car rental, lodging, registration and other miscellaneous expenses) are attached to the Employee Expense Report

Management Response:

The City Manager supports this recommendation. These changes will go into effect as of March 1, 2008.

5. Departments are not using the City's Assigned Travel Agent – Colwick for their Transportation Needs

The City Directive, "Employee Business Expense" issued by Financial Services, Section 2.2 Public Transportation, defines public transportation as bus, train, airline, mass transit or other mode of transportation available to the general public and that public transportation reservations should be made well in advance to take advantage of any discounted fares. The employee's departmental travel coordinator shall make public airline reservations and all airline reservations shall be made through the City's assigned travel agent and the travel agent is required to select the lowest cost airfare.

Colwick is the City's assigned travel agent but it is not stated in the City Directive. A new employee would not know who the City's assigned travel agent is without having to ask someone in their department. Adding Colwick as the City's assigned travel agent would eliminate problems of employees not knowing who to book their transportation needs through.

In review of the departments' expense reports we found the following:

- Four of the ten departments did not use Colwick as their assigned travel agent and instead, they booked their own travel arrangements through other sources.

Colwick is required to select the lowest cost airfare for an employee. An employee could be missing out on the lowest cost airfare to the City when they book their own travel arrangements through other sources.

We Recommend that the City Manager should ensure all Departmental Managing Directors notify their employees that:

- Public transportation such as a bus, train, airline, mass transit or other mode of transportation reservations should be made well in advance through the City's assigned travel agency.
- Colwick is added to the directive as being the City's assigned travel agent.

The City Manager will be notified of all the individuals that are not complying with this recommendation so he can personally get with their Managing Directors.

Management Response:

The City Manager supports this recommendation. These changes will go into effect as of March 1, 2008.

6. Prudent Use of Government Resources Dictates that the Concept of Per Diem Should be Re-Evaluated; Therefore, the Employee Business Expense Directive and Expense Report Form Should be Reviewed For Changes to Ensure that an Employee Shall Incur No Financial Loss Nor Realize Any Financial Gain

A. Employee Business Expense Directive

The Employee Business Expense Directive which was revised March 2006 allows many different scenarios with the Meals & Incidentals (M&IE) Rate. An employee can:

- purchase their meals by putting everything on their P-card at actual expense,
- take per diem (GSA Allowance),
- prorate meals if given at a conference and
- roll over amounts of per diem not used on one day to the next. Carryover of a per diem from one day to another should be disallowed because this is considered a financial gain to the employee. For example, the Austin GSA rate is \$54 a day. If the employee only uses \$33, \$21 is the carryover to the next day. A survey was done of 10 surrounding cities in the metroplex and of the 10, 7 do not allow carryover of per diems. Some supervisors expressed their concerns about how the directive allows employees to have too many options on how they handle their M&IE.

The directive states that “It is the City’s intent that while conducting City business, an employee shall incur no financial loss nor realize any financial gain” but employees can end up having a financial gain when they opt to take the per diem and not submit their meal receipts. They can pocket some extra dollars when their total is under the per diem allowance. For example, if an employee travels to Austin, the M&IE Rate is \$54 per day. If the employee’s trip is for three days then their total for the entire trip would be \$162 for M&IE. If the employee spends an average of \$30 on their meals for each day then the employee puts in their pocket \$72 whereas if the per diem did not exist, then the employee would only submit the original detailed receipts and the employee’s M&IE would cost the City \$90 instead of \$162.

With budget constraints and departments trying to watch their expenses more closely, automatic per diem when no receipts are submitted tends to inflate the actual cost of M&I and can provide the employee with financial gain. Employees should still be held responsible to abide by the GSA Allowance Rate and stay within their allowable amount. They should be required to submit receipts for all meals purchased.

In order to allow employees time to fill out their expense report and have it reviewed, approved and signed by their immediate supervisor and Department Head and/or Managing Director, the Employee Business Expense Directive should be changed to where it allows employees to get their expense report submitted to Financial Services from 10 working days to 20 working days.

We Recommend that the City Manager should consider:

- Eliminating paying per diem without itemized receipts. Employees should be reimbursed for out of pocket expenses based on actual charges up to the GSA allowance.

- Revising the deadline for submitting expense reports to Financial Services from 10 working days to 20 working days.
- Disallowing the carryover of per diems.

Management Response:

The City Manager supports this recommendation. These changes will go into effect as of March 1, 2008.

B. Expense Report Form

During our review it was found that some departments were expressing their concerns and complaints about the expense report form. Employees stated the form is too complicated and some supervisors noted that the new form almost forces an employee to take per diem.

Filling out the expense report form allows an employee to apply many different scenarios when it comes to the meals and that in itself can be very confusing and complicated for employees. Filling out an expense report form should not be complicated and should take employees a minimum amount of time to fill out which was also one of the complaints expressed during the review. In some instances, employees stated it takes a whole day to complete the form.

For example, an employee is going to Austin and the GSA Meal Allowance Rate to Austin is \$54 per day and the entire trip will be for 3 days. The employee is entitled to all 3 meals since the conference will not be providing meals. The employee would be entitled to \$162 in meal allowances for the 3 days. The employee decides that they will not have breakfast for any of those days so they only submit receipts for the lunches and dinners which are well under the \$54. Exhibit A, "Determination of Meal and Incidental Allowance" shows the breakdown of each meal which is \$10.80 for breakfast, \$16.20 for lunch and \$27.00 for dinner. Exhibit B, "Employee Expense Report" shows an example of the form filled out where the form tries to refund the employee the breakfast amounts for the 3 days which is \$32.40. In this situation the employee spent \$21.72 for the first day, \$21.37 the second and \$23.95 on the third for a total of \$67.04. The form refunds the employee \$32.40 for the breakfast amounts so the total for the Meals and Incidentals comes out to \$99.44. The other would be the employee does not turn in receipts and takes per diem which would be \$162.00

Scenarios:

- Employee charges everything to their P-card and only accounts for actual meal receipts. City pays \$67.04 for actual spent on meals and there is a savings of \$94.96 to the City.

- Employee charges lunches and dinners to their P-card but the form allows them to take the per diem for breakfasts which would be a total of \$99.44. This would only be a savings of \$62.56 to the City.
- Employee gets the full per diem of \$162 without showing receipts. Amount owed to employee is \$162 with no savings to the City and a possibility of financial gain to the employee.

We Recommend that the Managing Director of Financial Services should consider:

- Revising the expense report form to prevent the City from paying excess reimbursements and add a signature line for a Department Head and/or Managing Director.
- Providing training to at least the Department Reps on the revised directive which covers the following:
 - how to use the new form
 - how to handle per diems (GSA Allowance Rate)
 - required documentation to be submitted

Department Reps could then take the information to the rest of their staff.

Management Response:

I concur with the audit recommendations. Based on direction from the City Manager, Financial Services will revise the Travel Expense Form to comply with the revised Travel Directive by March 31, 2008. In addition, Departmental Reps will be trained on the revised Directive as part of ongoing quarterly PAF Rep training.

EXHIBIT A

**City of Garland
Determination of Meal and Incidental Allowance**

Step 1

It is recommended that the meal and incidental rate be determined from the GSA web site prior to the trip. By completing Steps 2, 3 and 4 below, the employee can anticipate the amounts that will be reimbursed for meals and incidentals.

Step 2 Determine the GSA Meal and Incidental Allowance for the travel destination.

Enter the meal and incidental allowance for the destination city according to data at www.gsa.gov 54

Using the GSA web site:

- (1) At main page, click on Per Diem Rates.
- (2) Click on the applicable US state for the destination city. Choose the applicable Meals and Incidental Expense (M&IE) rate from the table. If the destination city is not listed in the table, the standard rate provided should be used.

Step 3 Determine the number of required meals during the travel.

Enter a numeric 1 in each travel day for each breakfast, each lunch and each dinner that will be required during the travel. Meals required during the trip include meals purchased by P-Card, meals purchased with cash, meals reimbursed by Per Diem and meals provided at the seminar / conference. Leave the space blank for each meal not required during the travel.

Determination of the number of required meals during trip

	Day 1	Day 2	Day 3	Day 4	Day 5	Day 6	Day 7	Total Meals
Breakfast	1	1	1	0	0	0	0	3
Lunch	1	1	1	0	0	0	0	3
Dinner	1	1	1	0	0	0	0	3
Total number of required meals								9

Step 4 Determine the number of required meals that will be provided during the travel.

From the seminar /conference brochure or other travel itinerary, determine which required meals will be provided by the seminar / conference. Provided meals are not purchased nor reimbursed because they are provided at the seminar / conference. Enter a numeric 1 in each travel day for each breakfast, each lunch and each dinner when the required meal is provided.

	Day 1	Day 2	Day 3	Day 4	Day 5	Day 6	Day 7	Total Meals
Breakfast	0	0	0	0	0	0	0	0
Lunch	0	0	0	0	0	0	0	0
Dinner	0	0	0	0	0	0	0	0
Total number of provided meals								0

Here is a summary of the meal and incidental allowance for this trip, based on the above information.

- The total number of required meals during this trip is 9
- The number of meals that are provided by the seminar / conference is 0 All other required meals will either be purchased by P-Card, by cash or be reimbursed by Per Diem.
- The number of purchased meals is 9 . These meals may be purchased by P-Card, by cash or reimbursed by Per Diem.
- Based on the number of required meals that will be purchased, the total M&IE allowance is \$162.00
 The suggested value for each breakfast is \$10.80
 The suggested value for each lunch is \$16.20
 The suggested value for each dinner is \$27.00
 Per Diem may be accumulated. Per Diem is not carried over for meals provided by the seminar / conference.

Step 5 Completing the Employee Business Expense Report

Upon completion of the travel, update the required meals and the provided meals according to what actually occurred during the travel. Go to the Employee Business Expense Report form and enter all travel expenses. Go to the Trip Sheet to calculate a personal vehicle mileage reimbursement. The Trip Sheet calculation is automatically carried forward to the Employee Business Expense Report Form.

City of Garland
Employee Expense Report

EXHIBIT B

Employee Name
Petty cash advance \$0.00
Destination Austin
Purpose of trip Training

Acct. # 100-1041-7611

Dept # 1041

Expense Item	Day -> Date ->	Mon 01/21/08	Tues 01/22/08	Wed 01/23/08					TOTAL
Expenses paid by P-Card									
Transportation (1)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lodging (1)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Meals purchased (1)									
Breakfast (1)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lunch (1)		8.20	7.34	8.35	0.00	0.00	0.00	0.00	23.89
Dinner (1)		13.52	14.03	15.60	0.00	0.00	0.00	0.00	43.15
Less: Exceed GSA		-	-	-	-	-	-	-	0.00
Registration (1)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other (1)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total P-Card Expenses		21.72	21.37	23.95	0.00	0.00	0.00	0.00	67.04
Expenses paid by and reimbursed to employee									
Transportation (1)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Mileage (2)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lodging (1)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Registration (1)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Meals purchased (1)									
Breakfast (1)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lunch (1)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dinner (1)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Less: Exceed GSA		-	-	-	-	-	-	-	0.00
Other (1)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Reimbursed Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenses									
Transportation (3)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lodging (3)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Registration (1)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other (1)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Prepaid Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Per Diem Allowance		10.80	10.80	10.80	0.00	0.00	0.00	0.00	32.40
Travel Costs Incurred		32.52	32.17	34.75	0.00	0.00	0.00	0.00	99.44
Less: personal expense		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Less: Exceed GSA		-	-	-	-	-	-	-	0.00
Net City Travel Costs		-	-	-	-	-	-	-	99.44

Travel Cost Summary

P-Card meals over GSA Allowance	0.00
Per diem for meals not purchased nor provided	32.40
Non P-Card meals purchased (up to GSA Allowance)	0.00
Non P-Card Expenses, excludes meals	0.00
Less: Petty cash advance	0.00
Less: Personal Expenses	0.00
Amount Due Employee	32.40
Amount Due City (4)	0.00
P-Card meals that exceed GSA allowance (6)	0.00
Unreimbursed non P-Card meals that exceed GSA allowance (7)	0.00

Comments:

Employee Signature:
Date mmdyy

Supervisor Signature (5)
Date mmdyy

- (1) Original receipt required
- (2) Personal Mileage Trip Sheet required. The current per mile rate is 48.5 cents.
- (3) Copy of original receipt or supporting document required
- (4) Copy of City receipt required
- (5) Supervisor must have budgetary oversight for these expenses.
- (6) Amount due employee is reduced by meals that exceed GSA Allowance.
- (7) Employee pays for meals that exceed GSA Allowance.