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# Travel Expense Claim (TEC)

References: [California Code of Regulations, Administration, Title 2, Sections 599.638 and 599.638.1](#), [State Administrative Manual Section 0780](#), and [Bargaining Unit Contracts](#)

## OVERVIEW

The Travel Expense Claim (TEC) Form [FA-0302](#) is used to reimburse employees for out-of-pocket expenses and to clear outstanding travel advances. All TECs must be itemized, accompanied by the necessary receipts and supporting documentation, and approved by the authorized officer(s). It is the responsibility of the officer approving the claim to ascertain the necessity and reasonableness of incurring expenses for which reimbursement is claimed.

Approval of travel reservations in Concur and TEC reimbursement is the responsibility of the appointing authority, or designee, who has knowledge of the travel and expenses incurred by the employee. The appointing authority must review the TEC to ensure compliance with all California Department of Human Resources (CalHR) rules and bargaining unit MOUs. The Appointing Authority is defined as a supervisor, management within the employee's chain of command, or appropriately designated authority in a supervisor/management classification familiar with the travel may approve TECs or travel reservations in Concur.

All business travel that results in any cost (airfare, rental car, meals, hotel, etc.) to the state must be supported by a Travel Expense Claim (TEC) Form [FA-0302](#). All business travel that is paid for by the state via a transportation contract (e.g. car rental contract, airline contract) shall also be documented on a TEC. The TEC shall note the method of transportation but not a cost as the employee does not incur an out-of-pocket expense. Any state business travel that is paid by a non-state entity or benefactor must be documented and approved in advance by the appointing authority or designee and must be reconciled by filling a TEC.

Travel expense claims are to be completed in ink or typewritten. TECs shall be submitted at least once a month and not more than twice a month. If the amount claimable for any month does not exceed \$10.00, the filing may be deferred until the total amount claimable exceeds \$10.00 or until June 30, whichever occurs first. Travel expenses claimed for July 1 and beyond must be on a separate travel expense claim from those claimed for June 30 or earlier.

More than one month's expenses for the same fiscal year may be combined on a TEC. Travel expense claims for \$10.00 or more are due by the end of the month following the month in which the travel expenses were incurred. All travel expense claims incurred in any year are due by June 30 of that year. If travel

extends through June 30, the TEC should be submitted as soon as travel is completed.

Separate travel expense claims must be filed for out-of-state travel and relocation. Expense claims involving short-term per diem while on long-term assignment must be included on the same claim.

**Travel expense claims should be submitted to the Division of Accounting's Travel Payments and Policy Section at:**

**Inter-office mail:** Mail Station 25

**U.S. mail:** PO Box 168018, Sacramento, CA 95816-8018

**Overnight courier:** Available at District cashiering offices.

**Email/Electronic:** [Division.of.Accounting.TEC.mailbox@dot.ca.gov](mailto:Division.of.Accounting.TEC.mailbox@dot.ca.gov)

To submit Travel Expense Claims electronically, the e-signed TECs are required to be sent by the Approving Authority to the TEC mailbox

Upon receipt of the TEC by the Travel Payments and Policy Section, the claim will be audited to ensure that it is reimbursed in accordance with California Code of Regulations (CCR) rules and regulations, Bargaining Unit Contracts, and the State Administrative Manual (SAM).

## **TRAVEL EXPENSE CLAIM FORM**

The Travel Expense Claim (TEC) Form [FA-0302](#), can also be accessed through the Caltrans Electronic Forms System or ordered from the materials warehouse.

To ensure timely processing of your TEC, all items noted below must be complete before submitting the TEC for reimbursement. Altered or incomplete TEC may be returned to employee or delay reimbursement.

The Travel Expense Claim must be completed in ink or typewritten. Do not complete in pencil.

Original wet signatures of the claimant and the approving officer(s) must appear on all the pages of the TEC form where indicated. All signatures must be in ink.

If a TEC contains multiple pages, indicate page number and total of pages (1 of 2, 1 of 3) on the top right-hand corner of the TEC. Column entries should contain subtotals at the bottom of each column and a total amount of the claim on the last page of the TEC.

Do not alter the TEC in any way or form. Altered TEC are prohibited by the California Department of Human Resources (CalHR) and the State Controller's Office (SCO). An altered TEC is defined as but not limited to:

Downloaded and changed to meet individual needs

Use of correctional tape, liquid, "white out", to change the total amount, etc.

All e-Signatures must be signed clearly and explicitly on the TEC. TEC forms with cut and paste electronic signatures are prohibited by the State Controller's Office (SCO) and will not be accepted by Travel Payments and Policy Section.

**Submit one (1) set of original documents with wet signatures plus one (1) set of copies to the Travel Payments Section.** The set should contain Travel Expense Claim Form (FA-0302) and all required supporting receipts for reimbursement. Receipts must be arranged in chronological order and attached to the claim. Small receipts must be taped onto an 8 1/2" by 11" sheet of paper. Each receipt must have date, amount of expense, and the nature of the expense. See Chapter 3 - Receipt Requirements.

For information on how to complete the TEC form, contact the Travel Information Line at (916) 227-9061.

Each officer or employee **must** show his or her headquarters address and primary dwelling address on the TEC. The address should be the physical address of the property; post office box numbers are not allowed. See Chapter 1 - Key Definitions.

Represented employees must include their bargaining unit number in the Bargaining Unit and/or Management Designation (BU/MD) field. Non-represented employees are to use:

"C" for Confidential,

"E" for Exempt,

"M" for Management, or

"S" for Supervisory.

## COLUMN EXPLANATION

The item numbers below correspond to the column or field numbers on the TEC form,

1. **MONTH/YEAR:** Enter the month and the last two digits of the year in which the first expenses shown on the form were incurred.
2. **DATE/TIME:** Enter the date of departure on the appropriate line. Where the first date shown is a continuation of a trip, enter "Cont." in the time field for that date, and when a trip is continuing beyond the last date shown,

enter "Cont." in the time field for the last date.

State all times in military time based on the 24-hour clock (Example: 17:00 is 5:00 p.m.). Enter time of departure only on date of departure; enter time of return only on date of return. If departure and return are on the same date, enter departure time above and return time below on the same line.

3. **LOCATION WHERE EXPENSES WERE INCURRED:** Enter the name of the city, county, or location where the expenses were incurred. If travel is out-of-state, the name of the state should be included.
4. **LODGING:** Enter the cost of lodging for each date included on the TEC. The cost of lodging includes the lodging daily rate, not to exceed the maximum amount authorized by current CalHR regulations and Bargaining Unit Contracts, plus any state and local taxes. See Chapter 3 - Receipt Requirements.
5. **MEALS:** Enter the actual cost of each meal (including business meals) not to exceed the maximum amount for each meal as authorized by current CCR regulations and Bargaining Unit Contracts. The dinner column is to be used to claim dinner for regular travel, overtime meals, and federal M&IE rate. The purpose of each meal claimed should be stated in column 3, except those claimed as part of per diem expenses. (For example, "Overtime", "Business Related", etc.) See Chapter 3 - Receipt Requirements.
6. **INCIDENTALS:** Enter the total actual cost of incidentals not to exceed the maximum amount authorized by current CCR regulations and Bargaining Unit Contracts. The term "incidental expenses" means fees and tips given to porters, baggage carriers, hotel staff, and staff on ships. It does not include taxicab fares, lodging taxes, or the cost of telegrams, faxes, or telephone calls.
7. **TRANSPORTATION:** Amounts claimed should be state contract rates (if applicable) or the actual amounts, whichever is less.
  - A. **COST OF TRANSPORTATION:** Enter the cost of transportation. If transportation was paid directly by the State, enter zero (0). See Chapter 3 - Receipt Requirements.
  - B. **TYPE OF TRANSPORTATION USED:** Enter method of transportation used. Use the following codes:
    - "A" for scheduled commercial airplane.
    - "B" for bus, airport, light rail, or BART.
    - "BI" for bicycle.
    - "DA" for department owned aircraft.

"IL" for in-lieu.

"PA" for privately owned aircraft.

"PC" for privately owned car, truck, or other privately owned vehicle.

"R" for rail.

"RA" for rental aircraft.

"RC" for rental car.

"SC" for state car.

"SV" for specially equipped vehicle for the handicapped.

"T" for taxi.

Supervisors will not authorize the use of motorcycles on official state business as per the State Administrative Manual. No reimbursement is allowed for motorcycles.

C. **TOLLS AND PARKING:** Enter bridge tolls and parking charges. Use the following codes and see Chapter 3 - Receipt Requirements:

"T" for tolls.

"P" for parking.

D. **PRIVATE CAR USE:** Enter the number of miles traveled and amount due for mileage for the use of privately-owned automobiles as authorized by CalHR regulations and current Bargaining Unit Contracts.

8. **BUSINESS EXPENSE:** Claims for phone calls and faxes over \$5.00 require a receipt. Emergency purchases of job related equipment, clothing or supplies require receipts and an explanation. Refer to Chapter 12 - Business Expense for specific requirements.

9. **TOTAL EXPENSE FOR DAY:** Calculate and enter total expenses for each day of the claim.

10. **SUBTOTALS AND CLAIM TOTAL:** Calculate and enter subtotals for each column of the claim. Enter claim total in box provided.

11. **PURPOSE OF TRIP, REMARKS, AND DETAILS:** Enter a brief statement of purpose for each trip. Explain the need for travel and any unusual expenses. Enter detail or explanations of items in other columns, if necessary.

12. **NORMAL WORK HOURS:** Enter beginning and ending normal work hours using 24-hour clock (Example: 0800 is 8:00 a.m.).

13. **WORK SCHEDULE:** Enter alternate work schedule, if applicable (Example: 9/80 Friday A).
14. **PRIVATE VEHICLE LICENSE NUMBER:** Enter the license number of the privately owned vehicle used on official state business. To claim reimbursement, an employee must have an "Authorization to Use Privately Owned Vehicle on State Business", Form [FA-0205A](#), approved and on file with his or her supervisor.
15. **MILEAGE RATE CLAIMED:** Enter the rate of reimbursement claimed for private vehicle use. See Chapter 15 - Private Vehicle Use for current mileage rates.
16. **CLAIMANT'S SIGNATURE:** Signature certifies that the expenses claimed were incurred in accordance with CalHR rules. The signature also certifies that the cost of operating the claimant's privately-owned vehicle is at or above the rate claimed and that the claimant has met the requirements as prescribed by SAM Sections 0750, 0751, 0752, 0753, and 0754 pertaining to operator requirements, vehicle safety, and seat belt usage. The claimant must sign the claim in ink and date the signature.
17. **SIGNATURE OF OFFICER APPROVING TRAVEL AND PAYMENT:** Certifies and authorizes travel and approves expenses as incurred for state business. The officer approving the claim must sign in ink and date the signature.
18. **SIGNATURE AND TITLE OF AUTHORITY FOR BUSINESS EXPENSES EXCEEDING \$25.00:** The signature of the approving officer is required when:
- Conference or convention expense under CCR 599.635 and detailed in SAM Section 0724 is included. An approved Form DO-0002, "Request to Attend Non-State Sponsored Conference" will suffice as signature in box 18 when attached to the TEC.
  - A business expense exceeding \$25.00 is claimed.
  - Bar dues or professional license fees exceeding \$25.00 are claimed.
  - Safety footwear exceeding \$25.00 is claimed.
  - Tuition and books exceeding \$25.00 are claimed.
  - Any other miscellaneous expense exceeding \$25.00 is claimed.
- The officer approving the claim must sign in ink and date the signature.

## **COST CODING**

Complete and accurate cost coding must be included on each TEC submitted. It is the employee's responsibility to provide the following:

UNIT

PROJECT

PHASE

REPORTING

OBJECT and SUB-OBJECT

AMOUNT (The amount to be charged to each Object Code)

ACTIVITY and SUB-ACTIVITY

An employee requiring additional information on cost coding should contact his or her supervisor.

## AGENCY OBJECT AND SUB OBJECT CODE

Description	Object	* Sub Object
Conference and Meeting Fees (In-State and Out-of-State)	077	
Driver's or Flight License Medical Examinations, DMV License Fees, and Vanpool Medical Exams	132	
In-State Commercial Airfare	008	
In-State Per Diem (Lodging, Meals, and Incidentals)	020	ML, MP1, MP2
In-State Private Automobile Mileage, Private Aircraft Miles, Bicycle Mileage, and Cost Comparison (In-Lieu)	010	ML, AR, BM
In-State Travel Expenses (Bridge, Highway, Road and Ferry Tolls for vehicles. Expense of electronic transponders used for the recording and payment of Bridge and Highway tolls.)	003	ML
In-State Travel Expenses (Business Expenses, Parking, Rental Car, Rental Car Fuel, Taxi, Bus Shuttle, Rail (Amtrak), Passenger tolls or expenses on ferries, buses, rail, etc.)	001	ML
Out-of-State Commercial Airfare	108	
Out-of-State Per Diem (Lodging, Meals, and Incidentals)	021	ML, MP2
Out-of-State Travel Expenses (Business Expenses, Mileage, Parking, Tolls, Rental Car, Rental Car Fuel, Taxi, Rail (Amtrak), etc.)	101	ML
Overtime and Callback Mileage	110	CB
Overtime Meals	023	OM
Postage	026	
Professional Exams and License Fees, State Bar Dues, and Individual Membership Dues	075	
Relocation (All charges)	022	MR
Stationery, Office Supplies, Maps and Books (Not directly related to a State approved training course.)	044	
Tuition, Registration Fees, Training Materials and Books (Directly related to a State approved training course.)	024	

Uniform Allowance and Safety Footwear, Pre-Employment Physical	089	
Transit Subsidy and Bicycle Commuter Program	9134	8152

\* Sub Object Codes required for Employee Fringe Benefits:

ML - Long Term Assignment – Per Diem expenses for assignments exceeding 365 days.

MP1 - Per Diem expenses less than 50 miles from home or HQ (DOA pre-approval required)

MP2 - Meals for travel less than 24 hours (without an overnight stay)

OM - Overtime Meal reimbursement

CB - Call Back (Overtime) Mileage reimbursement

MR - Employee Relocation expense reimbursement

BM - Mileage reimbursement for the use of Bicycle on state business

AR - Mileage reimbursement for the use of privately-owned aircraft on state business

## Long-Term Assignment Travel Expense Claims (TEC)

Long-term assignment (LTA) expenses are limited to those authorized in Chapter 5 - Long-Term Assignments.

LTA Travel Expense Claims (TEC) should include the first 15 to 30 days of short-term expenses claimed when seeking long-term accommodations.

All TECs for long-term assignment should be checked for the following:

Claims are identified as "LTA" under purpose of trip.

One (1) copy of the approved Form [FA-1350](#) "Long-Term Assignment Information and Certification of Subsistence Rates" is attached.

One (1) copy of the approved Form [FA-1310](#) "Caltrans Long-Term Assignment Cost Analysis" is attached.

Receipts are required for all long-term accommodations and may be submitted for reimbursement immediately upon payment. Acceptable receipts from commercial establishments must include the following:

1. Renter's name.
2. Name of the property (if applicable).
3. Property address and phone number.
4. The amount paid.
5. The rental period.
6. The landlord or property manager's name and phone number.
7. The landlord or property manager's signature.

Note: Copies of cancelled rental checks or lease agreements alone do not meet receipt requirements.

The Department may request additional information to substantiate a business transaction such as, but not limited to, rental agreement, copies of canceled checks or any other information deemed reasonable.

Utility receipts must show the item as paid before reimbursement can be claimed. Noting the check number paid to the utility company on the bill does not meet the receipt requirement.

Furniture rental expenses may not be claimed until an employee's monthly bill indicates it has been paid.

LTA mileage and business miles to various job sites during the workday must be separated on the TEC from mileage to and from the main job site and mileage to obtain meals.

Meal expenses cannot be claimed until they have been incurred.

## Out-of-State Travel Expense Claims (TEC)

All out-of-state Travel Expense Claims (TEC) should be checked for the following:

Claims are identified as "Out-of-State" under purpose of trip.

Two (2) copies of the approved Form [STD. 257](#), "Request for Approval of Out-of-State Travel" are attached to the TEC.

A copy of the itinerary from the travel agency or airline ticket receipt is attached to the claim. The itinerary or airline ticket receipt must indicate the total cost of the airfare, including any change fees.

A copy of car rental receipt is attached to the claim.

Meal reimbursement is not claimed for a meal that is served and/or offered on the flight.

An out-of-state claim must be submitted on a separate TEC. Do not include with expenses for in-state travel, except those directly related to the out-of-state trip (i.e. mileage to and from the airport upon departure and return).

Out-of-state object codes are used in coding the TEC. See Chapter 3 - Agency Object Codes.

An out-of-country claim must include valid documentation for foreign currency exchange rates. If unavailable, the [FXConverter](#) (Foreign Exchange Currency Converter) may be used as adequate documentation.

All information on the TEC must be consistent with the Form [STD. 257](#). The sum of the amount claimed on the TEC and the transportation costs charged to the state (airfare, rental car, etc.) must not exceed the total approved on the STD. 257. Conference fees and training costs are not included in this comparison. Contact the division out-of-state coordinator for additional approval if expenses exceed the total amount approved on the STD. 257.

## **Third Party Vendors (Priceline.com, Hotels.com, etc.)**

References: [California Department of Human Resources \(CalHR\) PML 2005-21](#)

### **OVERVIEW**

To meet the requirements of an "accountable plan," the Internal Revenue Service (IRS) and the State Controller's Office (SCO) have established strict requirements for reimbursement of employee travel paid to third party vendors. Third party vendors are defined as individuals or organizations other than the principals involved in business transactions. Payments are made to third parties, not directly to the individuals or businesses providing the goods or services. Third party vendors include, but are not limited to, Internet companies such as Priceline.com, Expedia.com, Travelocity.com, Hotels.com, etc.

The California Department of Human Resources (CalHR) has strongly advised that State travelers use a Department of General Services (DGS) approved travel agency to make travel arrangements (Concur). Employees who use a third party vendor must meet specific receipt requirements addressed in this section to receive reimbursement of their travel expenses.

### **REIMBURSEMENT OF THIRD PARTY LODGING**

To comply with the receipt requirements and receive reimbursement for appropriate lodging expenses, a traveler using a third party vendor must provide:

1. A receipt from the third party vendor indicating the employee's name, hotel establishment providing the service, the check-in date, check-out date, itemized expenses incurred, and
2. A receipt from the hotel that provided the service indicating the employee's name, check-in, and check-out dates.

The hotel receipt/documentation does not need to itemize the hotel rate or taxes to third party vendor.

There are no exceptions to the requirements listed above. A Travel Expense Claim (TEC) for reimbursement of third party lodging without both required receipts will result in the rejection of the claimed expense.

### **REIMBURSEMENT OF THIRD PARTY TRANSPORTATION**

Reimbursement is allowed for airfare, commercial car rental, and other transportation charges paid to third party vendors as long as the cost does not exceed the actual and necessary costs as determined by the department, not

the employee. A justification is required on the TEC explaining why the department's travel reservation system (via CI Azumano) was not used.

## Receipt Requirements

References: [California Code of Regulations, Administration, Title 2 Sections 599.615, 599.615.1, 599.625, and 599.625.1](#), [Bargaining Unit Contracts](#), and [California Department of Human Resources \(CalHR\) PML 2005-021](#)

### OVERVIEW

Each item of expense of \$25.00 or more requires a receipt. Depending upon the nature of the expense, receipts may also be required for items of expense that are less than \$25.00. When receipts are not required to substantiate the amounts claimed on the Travel Expense Claim (TEC), it is the employee's responsibility to maintain receipts and records of his or her actual expenses for tax purposes.

Reimbursement will be claimed only for actual and necessary expenses. Regardless of the amount claimed, the approving officer may require additional certification and/or explanation to determine that an expense was actually and reasonably incurred. In the absence of a satisfactory explanation, the expense will not be allowed.

### THIRD PARTY VENDORS

The policies regarding the use of and reimbursement for third party vendors (such as Priceline, Expedia, etc.) will be strictly enforced. For more information, see Chapter 3 - Third Party Vendors.

### CREDIT CARD FEES

Credit card fees are reimbursable if it is the only available form of payment for necessary expenses related to travel to conduct approved state business.

### REQUIRED RECEIPTS

In the absence of a receipt, reimbursement will be limited to the non-receipted amounts in the table below. Receipts smaller than 8 ½" x 11" must be taped to a full-size sheet of paper. The original receipt plus one copy are required.

Type of Expense	Receipt(s) Required with TEC	Criteria
<b>LODGING AND MEALS</b>		

Lodging	Yes	Itemized receipt indicating paid.
Lodging, Third Party Vendor	Yes	Itemized receipt from the third party vendor and the lodging establishment. See Chapter 3 - Third Party Vendors.
Meals, Business Related	Yes	Explanation required. See Chapter 9 - Business Related Meals.
Meals, In-State	No	
Meals, Out-of-Country	No	
Meals, Out-of-State	No	
Meals, Overtime	No	
<b>TRANSPORTATION</b>		
Airfare, In-State	Yes	Attach airline itinerary.
Airfare, Out-of-State	Yes	Attach airline receipt or travel agency travel itinerary.
Gas for Rental Car or State Vehicle	Yes	Itemized receipt indicating actual expenses incurred and indicated price per gallon. (Prepaid receipt will not be reimbursed since it cannot verify the actual expense)
Parking and Road Tolls	Yes	When cost exceeds \$10.00.
Rental Cars	Yes	Attach car rental agreement/confirmation.
Transportation Network Companies	Yes	Itemized receipt indicating paid.
Shared Bicycle and Scooter	Yes	Itemized receipt indicating paid.
Taxis, Shuttles, Streetcars, and Local Rapid Transit	Yes	When cost exceeds \$10.00.
Train and Bus Fares, In-State	Yes	When paid by employee and cost exceeds \$24.99.
Train and Bus Fares, Out-of-State	Yes	Attach train receipt or travel agency travel itinerary.
<b>OTHER EXPENSES</b>		

Business Expenses	Yes	When over \$5.00 explanation required for all amounts claimed
Conference and Meeting Fees	Yes	See Chapter 9 - Conference Fees
Exams, Professional License Fees, and Dues	Yes	See Chapter 8 – Professional License Expenses.
Tuition and Training	Yes	See Chapter 9 - Training Expenses.

## Deceased Employee Travel Expense Claim

If a deceased employee had travel expenses which have not been submitted for reimbursement, the word **Deceased** is shown in the signature space; and the following notation, signed by the accounting administrator, must appear on the Travel Expense Claim (TEC) Form [FA-0302](#):

*Claim filed from data gathered by supervisor in official capacity and represents a true and correct summary of expenses incurred by this employee prior to death.*

Amounts representing travel expense advances due from the decedent are deducted and a revolving fund check is issued in the name of the deceased employee for any remaining balance. These checks are sent to the Cashiering Office for handling.

## Skelly Hearings

References: [State Personnel Board Administrative Appeals](#)

Adverse actions are formal disciplinary measures taken against State employees and include dismissals, suspensions, demotions, reductions in salary, disciplinary transfers and official reprimands. When a department takes adverse action against an employee, he or she has the right to respond to the department regarding the charges prior to the effective date of the action. An informal Skelly meeting is generally held at which the employee may present his or her response to the proposed adverse action.

Skelly hearings are generally scheduled where the employee lives and works. If the hearing is scheduled in another geographical location and the employee must travel to the hearing, Caltrans will reimburse the employee for travel expenses in accordance with the applicable travel regulations and rates. If the location of a Skelly hearing is for the convenience of the employee or the union, no travel expenses will be reimbursed.

### REIMBURSEMENT CLAIMS

For expenses related to Skelly hearings, the employee may request reimbursement by submitting a Travel Expense Claim (TEC) Form [FA-0302](#). Reimbursement is limited to the amount an employee would receive for any other travel required by the State.

For additional information on reimbursement, see:

- Chapter 4 - Meals and Incidental Rates and Requirements

- Chapter 4 - Lodging Rates and Requirements

- Chapter 15 - Transportation