

## Department of Administrative Services - State Accounting Enterprise

Section	Procedure Number	Page Number	Effective Date
PRE-AUDIT	280.205	1 of 2	January 1, 2018
<b>Subject</b>			
ACCOUNTING TRANSACTIONS TRAVEL PAYMENT OVERPAYMENT (TPO)			

1. The Travel Payment Overpayment (TPO) document is used by employees to submit expenses in the following circumstances:
  - a. Actual reimbursable expenses are less than the applicable Travel Advance\* (TA), in which the employee owes money back to the state.
  - b. Employee claimed no expenses and it must be explained on the document.
  - c. Trip was cancelled, with expenses paid on a different accounting document, such as a pcard or TA.
  - d. TA needs to be closed with net effect of zero.
2. The grand total for the TPO document shall be one of the following:
  - a) Negative, stating amount the employee owes the State.
  - b) Zero, if closing the TA and no money is owed.
3. Each TA must be individually closed with a Travel Payment (TP) document or a TPO. Do **not** combine TAs for multiple trips into one TP or TPO.
4. The TPO is used when actual reimbursable expenses are less than the Travel Advance, and establishes an accounts receivable entry for the amount due to the State while reducing travel expenses.
5. The TPO must **memo reference** the TA document in order for reporting to document the amount used to close out each line of the TA. Because **memo reference** is used, you still must enter the accounting information (fund/dept/unit/objt/etc.)
6. Memo referencing is used as there are no accounting implications when referencing a TA on a TPO, because a TA has already produced a warrant.
7. The TPO must have a negative accounting line to back out each accounting line on the original TA, and a positive accounting line for each, actual expenditure.
8. The receivable is removed (liquidated) when payment is recorded in I/3 with a Cash Receipt (CR) document using the CR Event Type of AR61 (Collect Travel Overpayment) and the Balance Sheet Account (BSA) 1418 (Receivable). The CR must use AR61 as the event type to close the receivable and to keep the system in balance.
9. You must reference this TPO on the CR in the description field.

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10. When a Travel Advance has been issued, the design of, and data entry for, the TPO document is identical to the TP. The only difference is the TP document creates a warrant to pay the employee, while the TPO creates a receivable and reduces travel expenses.
11. TPOs should be completed within thirty (30) calendar days of trip completion. See Procedure 280.205, 8. By certifying the TA document, the employee grants DAS-SAE-Daily Processing authority to recover funds owed the state through payroll deduction which has not been repaid within thirty (30) calendar days of completion of the trip.
12. All TPOs must be on-lined with the supporting documentation attached and appropriate levels of approval applied by the department in I/3.
13. For further instructions, review the *Out of State Travel Authorization and Payment Process Manual* and the *DAS-SAE ECM Manual* at this link:  
<https://sites.google.com/a/iowa.gov/i-3-integrated-information-for-iowa/?pli=1>

**\*Note:** Applicable only for Travel Advances issued prior to January 1, 2018.