



## TRAVEL POLICY

(Approved by the Board of Commissioner's – 11/21/2016)

- I. Purpose – The intent of this policy is to make uniform provision for reimbursement of necessary expenses of County employees or officials of the County who are required to travel within or outside the County boundaries in the performance of their duties and in the interest of County affairs. These policies are intended to apply to employees, board members, or other persons on official County business.
- II. Policy Administration - The respective department heads are responsible for the administration of the provisions of this policy. Department heads are authorized to approve travel reimbursements for the employees under their supervision except where otherwise stated. For the purposes of administering this policy, Board Members or other County delegates or officials will be considered “employees” and thereby reimbursed per this policy.
- III. General Policy
  - A. Travel - Camden County recognizes that employees and officials are required to travel both within and outside the State of North Carolina for the purpose of representing the County at meetings and professional associations, as well as for training to enhance their skills regarding the performance of their various positions within the County Government.

It is inherently understood in this policy that an individual traveling on official County business is expected to exercise the same care in incurring expenses that a prudent person would exercise if traveling on personal business and expending personal funds. Excess costs, circuitous routes, delays, or luxury accommodations and services unnecessary, unjustified, or solely for the convenience or personal preference of the traveler in the performance of official County business are not acceptable under this standard, and travelers will be held responsible for unauthorized costs and additional expenses incurred for personal preference or convenience.

Requests for travel approval should be submitted to the County Manager and Finance for pre-audit and approval prior to departure.

See Exhibit A at the end of the Policy for the Travel Request form

### **In-District**

#### Daily Travel (not overnight)

Normally, allowances shall not be paid to employees for meals if travel does not involve travelling out-of-district (35 mile radius of the Courthouse). Employees may be reimbursed for lunch when the employee's job requires his/her attendance at the meeting of a board, commission, committee or council in his official capacity **and** the meal is preplanned as part of the meeting. Breakfast and dinner reimbursements do not apply to Travel that does not include an overnight stay except as a preplanned part of the meeting or for the benefit of the employer. In accordance with IRS regulations, any payments for meals, other than inclusive in the meeting agenda, provided for the benefit of the employer, or those paid as a part of overnight

travel, will be reported on the employee's or official's W2 form as "*taxable fringe benefit*". Normal reimbursement rates still apply.

#### Overnight Travel

Overnight travel does not apply to In-District Travel.

#### **Out-of-District**

Out of District travel consists of travelling further than a 35 mile radius of the Courthouse.

#### Daily Travel (not overnight)

Employees may be reimbursed for meals when the employee's job requires his/her attendance at the meeting of a board; commission, committee or council in his official capacity and the meeting coincides with the following schedule.

To be eligible, the employee must:

- Breakfast – depart duty station prior to 6:00 am
- Lunch – depart duty station prior to 10:00 am and/or return to duty station after 2:00 pm
- Dinner – return to duty station after 8:00 pm

Travel that does not include an overnight stay except as a preplanned part of the meeting or for the benefit of the employer is considered taxable. In accordance with IRS regulations, any payments for meals, other than inclusive in the meeting agenda, provided for the benefit of the employer, or those paid as a part of overnight travel, will be reported on the employee's or official's W2 form as "*taxable fringe benefit*". Normal reimbursement rates still apply.

#### Overnight Travel

Employees may receive non-taxable allowances for meals when overnight travel is required. Partial days of travel will be reimbursable by the following schedule.

To be eligible, the employee must:

- Breakfast – depart duty station prior to 6:00 am
- Lunch – depart duty station prior to 10:00 am and/or return to duty station after 2:00 pm
- Dinner – return to duty station after 8:00 pm

- B. Mileage Allowance – Travel by privately owned vehicle when necessary and allowable will be reimbursed using the IRS reimbursement rate based on the shortest route of travel. The annual rate will be reported to staff and officials by the Finance Office annually.
- C. Meal Reimbursement Rates – Maximum reimbursement for the cost of meals in connection with County business will be at the federal reimbursement rates published at <http://www.gsa.gov/portal/category/104711>. Receipts of actual expenditures are required for reimbursement. The County expects that all travelers will take advantage of free in-hotel breakfast when offered. Tips are reimbursable up to 18%. Receipts must be itemized and alcohol must not be purchased with county funds. Please make every reasonable effort to not include charges for alcohol or travel companion meals.
- D. Travel Reimbursement – The travel reimbursement form provided for the traveler should be turned in for reimbursement within 10 days of the employee's return. This form lists all mileage, private or public transportation, lodging, meals, registration, and other travel expenses which are reimbursable. Itemized receipts for lodging, meals, registration, and private or public transportation are to be attached to and made a part of the reimbursement form. For taxis,

airport shuttles, and buses, receipts may not be available or provided; therefore, attach, if possible. The reimbursement form must be approved by the department head and signed by the employee before being presented to the Finance Office for reimbursement.

See Exhibit B at the end of the Policy for the Travel Reimbursement form.

- E. Transportation Cost of Employee – Payment of mileage allowance or actual cost of public transportation as applicable. If rental vehicles are used for both business and non-business purposes, reimbursement to the county for the non-business portion will apply.

#### IV. Authorized Travel Modes

- A. County-owned Vehicle – This method of transportation is to be used whenever a county vehicle is available. Exceptions to this requirement must be approved by the County Manager. The department head may authorize reimbursement to the employee for exact operation expenses in circumstances where direct credit charges cannot be made to the county such as gas or unforeseen immediate needs for maintenance and the vehicle card is unavailable. (Please notify Maintenance, the Department Head and the Finance Officer as soon as reasonable.)
- B. Private owned Vehicle – When no county vehicle is available, this mode may be used if specifically authorized by the appropriate department head and the County Manager. Reimbursement for operation expense shall be limited to the mileage allowance.
- C. Transportation by Common Carrier – Reimbursement for air, rail, or bus fare is limited to business or coach fare, substantiated by a receipt. Quotes must be obtained from more than one (1) common carrier, if multiple carriers exist, and documentation that the lowest fare available was used must be submitted on the travel request form.
- D. Rental Vehicles – Reimbursement of rental vehicle expenses will not be authorized without prior approval by County Manager. If approved, the rented vehicle should be secured at the lowest practical cost.

#### V. Travel Destination

- A. Local Travel – County employees, who by the normal nature of their duties, are required to travel regularly within the county or district and are individually authorized by the appropriate department head, are eligible for reimbursement of transportation expense on a monthly basis.
- B. Travel Outside the County/District – Approved travel expenses outside the county for county purposes or purposes in the best interest of the county, such as training, conferences, professional meetings, etc., may be reimbursed to the limits of the policy for:
  - 1. Transportation cost
  - 2. Lodging
  - 3. Meals
  - 4. Registration costs
  - 5. Necessary incidental expenses (parking, tolls, etc.)
- C. Lodging – To receive reimbursement for lodging expenses, an itemized hotel bill must be attached to the reimbursement form. Hotel room rates are allowable up to the federal government rate. The County Manager must approve room rates when they exceed the allowable rate.

- D. Registration Cost – Registration costs should be paid directly by the County. When an employee personally pays a registration fee, a receipt for payment should be obtained and is preferable to a canceled check for reimbursement purposes. Additional registration costs for recreational and entertainment activities will not be paid by the County. Meal functions are not included in this requirement, and are eligible for payment by the County in lieu of the meal reimbursement payment.
- E. Out-of-State Travel – Out-of-state travel begins when the employee leaves the State and remains in effect until the employee returns to the State. Out-of-state travel requests by employees and department heads must be approved by the County Manager.
- F. Credit Card – Employees and officials authorized to use a County credit card may elect to use them instead of reimbursement; however, meals are still subject to the meal rates listed in Section III. C. of the Policy. All receipts for expenditures must be submitted to the Finance Office in order for the expenditures to be approved.
- G. Travel with Others - When two or more employees are traveling to the same destination, maximum use shall be made of special group travel discounts and joint use of the transportation including taxi cabs, County-owned, or privately owned vehicles. Travel with representatives of other government units is encouraged whenever possible for expense sharing.
- H. Commuting – No reimbursement shall be made for use of a personal vehicle in commuting from an individual’s home to his/her office.
- I. Other Costs - Reasonable parking fees, tolls, taxi charges, and expenses of a similar nature, when appropriate to the travel, are reimbursable upon submission of appropriate documentation of the same. The Finance Officer or County Manager shall approve or disapprove all other expense reimbursements not clearly defined in the Policy or those which have been questioned.
- J. Telephone Calls – Employees are not allowed to charge long distance telephone calls to the County for calls of a personal nature, except as stated below. All long distance calls that are to be paid by the County are those made pursuant to the employee conducting official County business. An employee traveling to a location outside the local calling area is allowed one (1) “safe arrival” call upon arriving at the destination. Additionally, employees may properly be reimbursed for emergency calls approved by the Department Head. An example of such is a call made when an employee calls home to inform someone that the travel period has been extended beyond original plans due to unforeseen reasons.

#### VI. Extraordinary Travel or Cost

In instances of travel not covered by this policy, or where the actual necessary costs exceed the maximum reimbursement allowed and the travel is in the best interest of the county, the County Manager may approve reimbursement of actual cost beyond the maximums stated herein.

#### VII. Travel Expenses not Addressed by this Policy

Any travel expenses falling outside the realm of this policy must be approved by the County Manager.

VIII. Travel Advances

Hotel accommodations may be paid directly to the hotel in advance by County credit card. The itemized receipt must be turned in with your travel reimbursement. Any other travel advance must be approved by the County Manager using the Travel Advance Form.

See Exhibit C at the end of the Policy for the Travel Advance Form

IX. Travel Procedure

- A. A Travel Request Form should be submitted to the Department Head for approval and forwarded to the Finance Department for pre-audit purposes. A Travel Advance Request should be included with this form if needed/requested.
- B. Upon return, the Travel Reimbursement form and supporting itemized receipts (includes meals, hotel and allowable incidentals) must be submitted to the Department Head for approval. After approval by the Department Head, the form should be forwarded to the Finance Department.
- C. The Finance Department will determine that the travel form and receipts have been properly approved, that they are mathematically correct, and that requested reimbursements agree to submitted receipts, when required, and are within the limits set by the Policy. If an error in the reimbursement request is found, the requesting party will be informed and the error will be corrected before payment is made.
- D. Trip Cancellation – When an employee cancels an approved trip and the County has paid airfare, registration and other related fees or issued a travel advance, a memo must be sent to the Finance Department explaining the cancellation. Non-refundable expenditures will be reviewed on a case by case basis by the County Manager.

X. The following items are not reimbursable:

- (1) Any expense not supported by a receipt
- (2) Meals included in registration
- (3) Travel to and from work place
- (4) Souvenirs from the trip
- (5) Items purchased to be used as door prizes or raffle items
- (6) Non-employee/official expense
- (7) Alcoholic beverages
- (8) Any traffic fines
- (9) Entertainment expenses

This list is not all-inclusive. The Finance Officer or County Manager shall approve or disapprove all other expense reimbursements not clearly defined in the Policy or those which have been questioned.

Attachments:

Exhibit A, Travel Request Form

Exhibit B, Travel Reimbursement Form

Exhibit C, Travel Advance Request Form