

RANDOLPH COUNTY TRAVEL POLICY

I. PURPOSE

Randolph County employees may incur travel costs while conducting official business for the benefit of the County, including attendance at professional training, and expect to be reimbursed for such reasonable expenses. Randolph County has a fiduciary responsibility to ensure public funds are used prudently. It is the intention of this policy that employees do not incur excessive expenses, or gain financially on business trips. The County's Travel Policy provides for reimbursement to employees for approved expenses that are incurred as part of their responsibilities as County employees, which would not otherwise be incurred.

This policy is designed to accomplish the following:

- Ensure all Randolph County Employees have a clear and consistent understanding of the policies and procedures for business travel and expenses.
- Ensure employees are reimbursed for legitimate business travel expenses.
- Provide employees who must travel with a reasonable level of service and comfort at the least possible cost.
- Provide the appropriate level of accounting and business controls for the County to ensure that expenses are reviewed and approved by the appropriate person.
- Comply with all applicable federal and state tax regulations related to business travel reimbursements.

II. GENERAL PROVISIONS

- A. These requirements apply to all County employees. All advisory board members are subject to these guidelines, unless exempted by County Commissioners. In the event of extraordinary circumstances, exceptions may be authorized by the County Manager at his or her discretion.
- B. The County Commissioners are not required to adhere to these guidelines. They are provided monthly travel allowances for in-County travel and are reimbursed actual costs for out-of-county travel.
- C. Travel is contingent upon the availability of funds in the departmental budget. Department heads are responsible for managing their travel costs. Department heads shall ensure that all charges and expenses are in compliance with and adhere to this policy.
- D. Overnight travel can be authorized for employees traveling to destinations of at least 90 miles from the employee's normal place of work. Department heads may make exceptions on a case-by-case basis (ex. employees attending multi-day workshops and seminars, or responsible for organizing conferences).
- E. Out-of-state travel and any exceptions to this policy must be supported by the department head and submitted to the County Manager for prior approval. The Out-Of-State Travel Request and Authorization Form shall be submitted to the County Manager before any travel costs are incurred. Program materials such as an agenda must also be submitted as supporting documentation.

- F. Employees are encouraged to use their assigned purchase card for non-meal costs when possible. However, employees may elect to pay all expenses out of personal funds and request reimbursement within 30 days of completed travel using the Employee Travel Expense Report, signed by the employee and supervisor. The request shall specify the employee, dates of travel, destinations, purpose of travel, times of departure and return, as well as all reimbursable expenses.
- G. Meals will be reimbursed when related to travel while the employee is on County business outside of the county. Employees must file for meal reimbursement using specific procedures outlined in this policy, depending on whether the travel was day or overnight.
- H. Travel advances must be approved by the department head and the County Finance Officer. When possible, requests should be made two weeks in advance along with a copy of the conference or workshop schedule attached. The minimum cash travel advance will be \$50.00. Travel advances furnished to the employee will be accounted for as a receivable from the employee until cleared by submitting the allowable travel expenses. The travel request forms shall be completed accurately and in detail to be considered. After returning to work, the employee shall submit the travel reimbursement form with appropriate receipts to the finance office within five working days, including any amount due back to the County. If receipts total more than the travel advance, payment to the employee will be made on the next scheduled check run.
- I. When an employee is accompanied by a spouse, family member, or friend, the employee shall absorb all additional expenses incurred as a result of their presence. Only direct expenses of the employee will be considered reimbursable by the County.
- J. Registration fees for conferences and meetings which are required in the performance of an employee's responsibility are reimbursable. Program materials such as an agenda must be submitted as supporting documentation. Employees may not claim any additional reimbursement for meals that are already included in lodging, registration fees or otherwise provided to attendees.
- K. For the actual costs of hotel/motel charges, common carriers, parking charges, registration and workshop fees, and road, bridge and ferry tolls, receipts are required and must be attached to the County's travel reimbursement form. Tips are at the discretion and expense of the employee.
- L. Other personal expenses not specifically related to the business necessity of the travel are not reimbursable. (See VII.B.)
- M. This policy excludes and does not apply to employees who are granted exceptions per prior approval by the County Manager or action of the County Commissioners. In those cases, only actual out-of-pocket costs will be reimbursed.
- N. Travel forms, including this Travel Policy, are available on Randnet under the Finance page.

III. TRANSPORTATION

- A. If authorized, employees should use County vehicles when available for in-county travel. If an employee chooses to use a personal vehicle when a County vehicle is available and appropriate for the travel, the employee will NOT be reimbursed for their travel expense.
- B. For travel by privately-owned vehicles, the IRS-approved business mileage rate will be reimbursed. In accordance with IRS regulations, daily travel from home to work (and vice versa) is defined as commuting, and NOT allowable mileage for reimbursement.
- C. Reimbursement shall be for direct mileage between the regularly scheduled worksite to the destination and return based on the most direct map mileage, plus reasonable and prudent travel to obtain meals or conduct business in the same city. In the case where an employee leaves from home and is closer to the destination than the primary worksite, the reimbursement will be for the shorter mileage.
- D. For transportation by air, bus, railroad, taxi, or other conveyance, the actual fare will be reimbursed. The County will not pay for first-class air travel. Travel insurance is an allowable expense, if approved by the department head. Reimbursement for driving a private auto may not exceed the commercial airfare.
- E. With prior written authorization from the County Manager, the cost of renting an automobile will be allowed if it is determined that no other mode of transportation is as economical or practical. For reimbursement, a validated paid receipt must be attached to the traveler's Employee Travel Expense Report, or if applicable, their Purchase Card Statement. When renting vehicles, the traveler should not purchase any additional insurance (collision, theft, vandalism, etc.). Any accidents or damages to a rental car, other vehicles, persons or properties, caused by rental vehicle operated by a County traveler is covered under the County's insurance program.

IV. LODGING

- A. The County will reimburse actual reasonable hotel/motel room charges. The department head will determine what constitutes a reasonable charge, taking into consideration the location and length of stay. Lodging will not be paid if a conference is held in Randolph County.
- B. Daily hotel/motel room expenses are to be reported as incurred on the date on which the night's lodging begins.

V. CANCELLATIONS

- A. In the event of canceled travel plans, it is the employee's responsibility to pursue all available refunds. The County will reimburse non-refundable costs if the cancellation is the result of a County action, an emergency, or any other situation deemed reasonable by the appropriate department head or supervisor.
- B. In order to be reimbursed, the non-refundable items must be reported to the Finance Office on the Employee Travel Expense Report, with any supporting documentation.

VI. MEAL REIMBURSEMENT

- A. Expenses for meals are reimbursable when the employee is traveling out of the county on County business, limited to the applicable per diem meal rates. County purchase cards should not be used for meals. No receipt is required except as otherwise noted.
- B. Randolph County will reimburse employees for meal costs using federal per diem rates as published by the U.S. General Services Administration (GSA). GSA provides rates within six tiers, the highest tier being the most expensive destinations. The total daily per diem consists of separate amounts per meal. The employee will be reimbursed the specific meal per diem rates applicable to the out-of-county location. Current website link is <http://www.gsa.gov/portal/category/100120>.
- C. Each day's eligible meal expenses must be reported separately (i.e. breakfast, lunch and dinner) on a daily basis. For overnight travel, all meals will be reported on the Employee Travel Expense Report. For day trips, all meal costs will be claimed on the Request for Meal Reimbursement – Day Travel form.
- D. When certain meals are included as part of the hotel fee (e.g. continental breakfast), or a general conference or registration fee (e.g. lunch), the employee is not eligible to claim the applicable meal reimbursement rate outlined above. Separate meal fees included as part of a conference will be paid at the rate charged (documentation required). However, the per diem meal reimbursement rate outlined above will not be reimbursed.
- E. When overnight stay is required, expenses for meals for partial days of travel may be reimbursed when the partial day is the day of departure or the day of return in conjunction with an overnight stay. A statement noting the circumstances including departure time and return time shall be submitted on the reimbursement form:
 - *Breakfast* - Depart scheduled worksite before 6:00 a.m.
 - *Lunch* - Depart scheduled worksite before 10:00 a.m. (day of departure) or return to scheduled worksite after 2:00 p.m. (day of return).
 - *Dinner* - Depart scheduled worksite before 4:00 p.m. (day of departure) or return to scheduled worksite after 8:00 p.m. (day of return).
- F. When overnight stay is not required, reimbursement for meals while an employee is out of the county for the day is allowed if the employee is on County business at meal time, periods as defined below. The meal(s) may be reimbursed at the rate outlined in Section VI.C. above on the Request for Meal Reimbursement – Day Travel form.
 - *Breakfast* - Depart scheduled worksite before 6:00 a.m. and return to scheduled worksite after 10:00 a.m.
 - *Lunch* - Depart scheduled worksite before 10:00 a.m. and return to scheduled worksite after 2:00 p.m.
 - *Dinner* - Depart scheduled worksite before 4:00 p.m. and return to scheduled worksite after 8:00 p.m.
- G. In accordance with Internal Revenue Service regulations, meal reimbursement for day travel is considered a taxable fringe benefit. The Request for Meal Reimbursement – Day Travel form will be processed through payroll direct deposit rather than through regular accounts payable. All applicable income and payroll taxes will be withheld.

VII. OTHER EXPENSES

- A. Allowable expenses are those appropriately classified as a necessary travel expense but which are not considered transportation, meals, or lodging. Receipts are required to substantiate claims for the following types of costs:
1. Road, bridge, and ferry tolls
 2. Parking fees
 3. Bus, taxi and subway fares.
- B. Non-allowable personal expenses include, but are not limited to:
1. Laundry, phone calls, newspapers, etc.
 2. Entertainment, alcoholic beverages, snacks
 3. Tips, paid room service, valet, and other such services
 4. Traffic violations such as, but not limited to, parking and speeding tickets are the responsibility of the traveler and will not be reimbursed.

VIII. EFFECTIVE DATE

This policy shall become effective January 1, 2015 and replaces the Randolph County Travel Policy adopted January 1, 2000 and last amended on October 6, 2005.