



Person County Government STANDARD PROCEDURE

SUBJECT: Travel Expense Policy	Effective Date: 9/26/11
Prepared by: Amy Wehrenberg, Finance Director	Revised: 12/01/2023
Approved by: <i>Katherine M. Cathey</i>	# of Pages: 10

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1.0 Introduction

1.1 Purpose

Person County recognizes travel is necessary for many of its employees, board of elections members (GS 163-32) and elected officials (*all hereby referred to as "employee"*) in conducting County business. Therefore, the County has established the following guidelines to assist employees in receiving reimbursement for their allowable expenses pertaining to official travel and subsistence.

1.2 Applicability

All employees of Person County Government are subject to this policy.

1.3 Employee Responsibility

An employee traveling on official County business should incur the lowest reasonable travel expenses and exercise care to avoid impropriety or the appearance of impropriety. Excess costs, circuitous routes, incidental travel, luxury accommodations and services unnecessary or unjustified in the performance of official business are prohibited. Employees and elected officials will be responsible for unauthorized costs and any additional expenses incurred for personal preference or convenience. Willful violations of this policy may result in disciplinary action up to and including possible dismissal.

2.0 Eligible Expenses

2.1 General

An expense is eligible for reimbursement if it was incurred during the employee's discharge of his/her official County business and is reasonable, subject to the limitations and requirements under this policy.

2.2 Reimbursable Expenses

1. *Non-overnight meal reimbursement.* Business meal expenses on non-overnight travel will be allowed when during normal meal hours and the meal becomes a reasonable function of the meeting process. A Business Meal Expense Form (Exhibit 4) is required and subject to Finance approval.
2. *Overnight travel meal reimbursement.* Overnight travel will be reimbursed at Per Diem Rates [see Section 3.1(A)]. The Department Director must approve overnight travel for employees within the department. The Department Director is responsible for ensuring the travel falls within budget, and all expenses are legitimate and properly documented.
3. *Mileage to and from conferences, meetings, etc. and other transportation costs as required.* Employees have the option of being reimbursed at the current mileage rate for use of privately-owned vehicles or County vehicles when available. When two (2) or more employees are traveling to the same destination, maximum use shall be made of special group travel discounts and joint use of transportation including County-owned or privately-owned vehicles. Travel with representatives of other government units is encouraged whenever possible.
3. *Out-of-state travel.* All out-of-state travel must be approved in advance by the County Manager. The request for out-of-state travel must include the location of the proposed travel, length of travel, total approximate costs to the County and reason for the travel.

4. *Overnight accommodations.* The costs of overnight hotel or motel accommodations will be paid upon approval by a Department Director unless the distance traveled each way is less than 60 miles. For distances less than 60 miles each way, pre-approval by the County Manager is required. In this situation, the employee must complete the Overnight Travel Request Form (Exhibit 1), submit it to the Department Director for approval, and then forward it to the County Manager. If approved by the County Manager, the original form will be returned to the employee and copied to Finance. Eligible expenses include the lodging charge and tax only and should be based on the single overnight rate.
5. *Documentation.* As recommended by our external auditors, documentation of the conference, meeting or other educational opportunity must be attached to the Travel Expense Reimbursement Form (Exhibit 2). Conference registration forms and agendas provide the best documentation.
6. *Parking tolls and fees.* Parking tolls and fees while at the business site will be reimbursed based on actual charges.

2.3 Non-reimbursable Expenses

1. Meals for day-trip travel
2. Any miscellaneous expense not supported by a receipt
3. Meals included in registration or provided by hotel (i.e. complimentary breakfast)
4. Travel to and from home to work site (IRS considers this type of travel to be commuting)
5. Travel to and from work site to work site (considered part of your job duties)
6. Travel to and from bank for making County bank deposit
7. Travel between conference site and recreational side trips
8. Travel between conference site and restaurants
9. Souvenirs from the trip
10. Items purchased to be used as door prizes or raffle items
11. Non-employee expense (see exception in Section 5.1) or family members
12. Alcoholic beverages, snacks, tobacco products, clothing, medicine, personal care items, personal telephone calls
13. Movie rental
14. Any traffic fines or parking tickets
15. Any request for reimbursement after 30 days

All costs incurred for any ineligible expenses listed above shall be paid to the County by the employee or elected official prior to the County issuing any payment.

Note: These lists of reimbursable and non-reimbursable expenses are not considered 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.

Public purpose must be considered for all costs incurred.

3.0 Travel Reimbursements

3.1 Meals

The County offers two methods of payment for meals which include Per Diem and Travel Advance (see Section 4.2). The Per Diem method is considered a non-accountable plan and offers the ability to submit a meal reimbursement request without having to provide receipts. The Travel Advance method, however, is considered an accountable plan, and does require the return of receipts, as well as a full accounting of costs. Although the Travel Advance method is applicable to meals as well as other costs incurred while traveling, it is limited to estimated costs that exceed \$100. If costs are estimated to be less than \$100, the employee would have to bear the cost of meal expenses and apply the Per Diem method for reimbursement on their return.

A. *Per Diem rates.* Meals will be paid to an employee or official based on per diem rates as follows:

<u>Meals</u>	<u>Rates</u>
Breakfast	\$ 9.00
Lunch	12.00
Dinner	<u>22.00</u>
Total	<u>\$ 43.00</u>

The individual meal rates should be considered as guidelines; employees may be eligible for reimbursement in excess of the individual meal rate with their supervisor's approval. The total Per Diem reimbursement to the employee must not exceed \$43.00 per day. All meals claimed must be listed on the Travel Expense Reimbursement Form (Exhibit 2). Tips are included in the amount to be reimbursed. (Example Dinner \$18+ Tip \$=\$22).

B. *Partial day travel.* Employees and officials may receive reimbursement for meals for partial day travel according to the following schedule when the partial day is the day of departure or the day of return. Time of departure and arrival must be listed on the Travel Expense Reimbursement Form (Exhibit 2).

Breakfast – depart prior to 7:30 a.m.

Lunch – depart prior to 11:00 a.m. (day of departure) or return after 2:00 p.m. (day of return)

Dinner – depart prior to 5:00 p.m. (day of departure) or return after 7:00 p.m. (day of return)

C. *Exception to per diem rates.* The County Manager may approve meal reimbursements based on actual receipts on a case-by-case basis.

3.2 Mileage

For the use of an employee's personal vehicle, reimbursement will be paid for round-trip mileage, plus business-related mileage while at the job site, at the current Person County allowable rate. The employee is expected to accurately record the miles of each trip and disclose it on the Travel Expense Reimbursement Form (Exhibit 2). Employees should include the map route and estimated mileage, which may be calculated using mapping software/websites such as Google Maps, Map Quest, etc.

3.3 Overnight Accommodations

Actual lodging expenses will be paid if the employee is required to stay overnight. The employee must provide a receipt supporting the charges. If overnight accommodations exceed the purchase order threshold (\$750), the funds must be encumbered prior to travel.

3.4 Parking Tolls and Fees

Reimbursement for parking tolls and fees while at the business site will be paid based on actual charges. The employee should retain receipts and attach them to the Travel Expense Reimbursement Form (Exhibit 2).

4.0 Reimbursement Procedures

4.1 Reimbursement Requests

An employee should submit a payment request, Travel Expense Reimbursement Form, conference/meeting agenda, map route and mileage support, and any necessary receipts to the County Finance Department. **All reimbursable expenses must be submitted within 30 days after costs are incurred. Person County will not process requests for reimbursements submitted after the 30th day.** The form should be reviewed and approved by the employee's Department Director or his/her designee. Employees are responsible for any costs associated with missing receipts. As a rule, an employee who travels routinely during the month in the County and incurs mileage costs should request reimbursement only once a month or when the amount incurred totals \$100, whichever comes first. Also, an employee who on occasion travels outside the County and incurs meals expense should follow the same rule. If overnight travel is incurred where out-of-pocket costs are significant, an employee may submit a reimbursement request upon completion of the trip.

4.2 Travel Advances

Travel advances must be requested on the approved Travel Advance Request Form (Exhibit 3). The request should include a list of estimated expenses as well as the purpose, dates and destination. The request should NEVER exceed the estimated cost. The requesting employee should sign, with the Department Director approving. Requests are to be made prior to need and in enough time to be in a regular check run. Advances will not be paid by an off-scheduled check. Checks will not be issued for less than \$100. Travel advances will be reconciled with travel expenses when the Travel Expense Reimbursement Form is submitted, which should be **no later** than 10 working days after the completion of the approved travel. **No travel advance will be issued to an employee who has an outstanding travel advance without both Department Director and Finance Director approval.** If the Travel Expense Reimbursement Form with attached receipts is outstanding for longer than 30 days, the travel advance will be deducted from the employee's payroll check.

4.3 Finance Department

The Finance Department is responsible for reviewing the reimbursement and travel advance requests and processing them for payment. Any reimbursement request which does not contain complete and accurate information and which is not supported by the appropriate receipts when required by County Policy will be returned and not paid.

4.4 Budget Restrictions

Each Department Director should monitor his/her budget for travel to ensure that adequate funds are available before the travel is incurred by an employee. Travel incurred in June is recognized as a reimbursable expense in that fiscal year and will not be carried forward for payment in the subsequent fiscal year. The lack of available departmental funds could result in a travel reimbursement request not being paid.

5.0 Other Travel Information

5.1 Non-County Employees' Travel/Meals

The payment of non-County employees' travel/meals is allowed only by Department Directors or Commissioners who conduct official County business during normal meal hours and the meal becomes a reasonable function of the process. This is the only circumstance and group of employees that may elect to use County credit cards for meal payments instead of submitting a request for reimbursement. In this case, receipts for expenditures must be submitted to the County for approval along with a Business Meal Justification Form (Exhibit 4).

5.2 Other Situations

Any situation not covered by this Policy must be approved in advance by the County Manager to assure reimbursement. Departmental Policies that deflect from the County's Policy in any way must be approved by the County Manager and attached as an addendum to the County's Policy to apply to employees in those departments only.

5.3 Failure to Comply

Failure to comply with this Policy may result in disciplinary action and/or personal liability for expenses incurred.



PERSON COUNTY OVERNIGHT TRAVEL REQUEST

This form is to be completed if an employee desires to stay overnight at a site located **less than 60 miles** from Person County. Please submit to County Manager's Office with supporting documentation.

DEPARTMENT:

EMPLOYEE NAME(S):

NAME AND TYPE OF
CONFERENCE, ETC.

LOCATION:

DISTANCE:

DATES OF CONFERENCE:

TOTAL COST:

EXPECTED BENEFITS:

IS THERE MONEY IN YOUR
BUDGET TO COVER COSTS?

SUBMITTED BY:

Department Director's Signature

DATE:

APPROVED:

County Manager's Signature

DATE:

COUNTY OF PERSON Business Meal Expense Justification

This form **must** be signed by the employee and his/her supervisor and be attached to the reimbursement request form or p-card log for any business meal expense. Receipts must also be included. Please complete this form for every individual business meal expense; do not combine meals on the same form.

DESCRIPTION OF BUSINESS MEAL EXPENSE

Employee Name: _____ Department: _____
Budget Account Charged: _____

Meeting Start Time: _____ Transaction Date: _____
Meeting End Time: _____ Location: _____

List of attendees (REQUIRED):

Name	Agency/Company	Title

Description of Business Discussed (REQUIRED):

EMPLOYEE AND SUPERVISOR CERTIFICATION SIGNATURES:

By signing this form, I certify that the meal expenses claimed on this form were business-related, involved a substantive and bona fide business discussion related to the County's well-being, and provided benefits to the County.

Employee Signature: _____ Date: _____

Supervisor's Signature: _____ Date: _____