

## 02. PERSONNEL

### 2.19. Travel and Business Expenses

BOS Approved – September 19, 2018

Revision Approved – November 20, 2018

*This policy is effective for travel and expenses incurred on or after October 1, 2018.*

The Federal GSA Per Diem Rates are available online for determining per diem costs for travel, travel day adjustments, and correct rates for the time of year (<https://www.gsa.gov/travel/plan-book/per-diem-rates>).

**2.19.1. Policy.** To provide employees and other authorized travelers with fair and equitable compensation for expenses related to the conduct of official County business.

**2.19.2. Definitions.** All words in this section shall have their ordinary and usual meanings except those defined in this section which shall have the meaning set forth below:

A. "Approving Official" means the County Administrator or designee for County departments and offices; the Constitutional Officer for the respective constitutional offices; the Agency Head or designee for various County agencies; or the chair of the Board of Supervisors for the Board.

B. "Authorized Traveler" means the person authorized by an approving official to travel on behalf of Fluvanna County, to accrue certain expenses, and to be reimbursed for such authorized expenses as are applicable under this section. Authorized travelers may include:

1. Employees and other persons who may be periodically approved to travel on behalf of the County (e.g., persons appointed by the Board of Supervisors to serve on boards and commissions or serving the county in other capacities without compensation).

2. Candidates for specialized skill positions not readily available in the county job market may be considered an authorized traveler for up to two interview trips for a given position during any twelve month period to travel to the county from their place of residence outside the county.

C. "Day Travel" means travel of 50 miles or more (one-way) from the work station that does not include an overnight stay.

D. "Employee" means any person employed in a full time or part time non-exempt position, an exempt position, a temporary/provisional position as defined in Policy 2.4, and all county elected officials.

E. "Federal lodging limit" means the maximum amount an authorized traveler may be reimbursed per day for lodging expenses, excluding applicable taxes, in the respective host city for travel within the continental United States as published in the Code of Federal Regulations, 41 CFR Sec. 301, App. A, and as hereafter amended.

F. "Full Day" in the context of this section is a travel departure before 7:00 a.m. and travel return after 6:00 p.m.

G. "Government Rates" means the discounted rates offered to government employees, in the course of conducting official business, by lodging establishments, rental car agencies and other providers of services to government employees.

H. "Local Travel" means travel of less than 50 miles (one-way) from the work station that does not include an overnight stay.

I. "Maximum Rates" for lodging costs, excluding taxes, and meals and incidental expenses are prescribed under Code of Federal Regulations, 41 CFR Sec. 301, App. A, and as hereafter amended, for reimbursement of per diem expenses incurred during official travel within the continental United States.

J. "Meals and Incidental Expenses (M&IE) Per Diem" means the per day amount that an authorized traveler may be reimbursed for such expenses in a host city within the continental United States as published in the Code of Federal Regulations, 41 CFR Sec. 301, App. A, and as hereafter amended.

- Includes all meal costs with taxes and tips.
- Incidental rates are calculated to allow for expenses such as fees and tips to baggage carriers, concierges, hotel staff and laundry.
- Per diem rates are daily rates – there is no roll-over of per diem from one day to the next.
- Per diem is payable to a traveler without itemized meal or incidental expense receipts.

K. "Official County Business" means business that relates directly to a person's work function and that is beneficial to the county.

L. "Overnight travel" means travel outside of the county that exceeds twelve hours and includes an overnight stay.

M. "Partial M&IE Per Diem" means the allocation of M&IE rates to be used in making deductions from the M&IE allowance as published in the Code of Federal Regulations, 41 CFR Sec. 301, App. B, and as hereafter amended, when less than a full day of travel is involved.

N. "Per Diem Expenses" means the amount that an authorized traveler may be reimbursed per day for lodging expenses, excluding applicable taxes, and M&IE in the respective host city for travel within the continental United States as published in the Code of Federal Regulations, 41 CFR Sec. 301, App. A, and as hereafter amended.

O. "Pre-Paid Expenses" means any expense paid by the County before the completion of training/travel (e.g., registration fees paid on a County credit card).

P. "Privately Owned Vehicle (POV)" means a vehicle owned by an authorized traveler and approved for use on official County business and subject to mileage reimbursement.

Q. "Work Station" is the job location at which an employee spends the majority of his or her working hours.

### **2.19.3. Responsibilities**

A. Approving officials authorize travel for members of their respective departments.

B. The County Administrator may authorize travel advances on a case by case basis.

C. The Director of Finance or his designee reviews and validates all travel claims and causes funds to be issued as a reimbursement. The Director establishes internal procedures to assure proper accounting and control of travel advances and reimbursement payments.

D. The authorized traveler is responsible for the proper expenditure of funds, for obtaining appropriate itemized receipts, for recording and reporting of expenses associated with the travel, and for following the procedures contained in this policy.

E. Failure to adhere to this policy may result in disciplinary action.

F. Exceptions to this policy require the County Administrator's approval prior to any related travel expenditure obligation.

G. The Finance Department shall post on the county website links to the federal lodging limits, meal and incidental rates, and M&IE allocation deductions, as published in the Code of Federal Regulations, 41 CFR Sec. 301, App. A and App. B, as rate changes occur.

H. A copy of this policy shall be posted on the County's website. Department/Agency Heads are responsible for ensuring travelers from their departments are informed of the travel and reimbursement rules in this policy.

### **2.19.4. Pre-Authorization**

A. Authorization for day, local, or overnight travel, training, or other business expenses shall be obtained on an approved County pre-authorization form prior to commencing the activity and per the provisions of this section.

B. The approving official shall ensure that the traveler is provided information about the applicable travel expense reimbursement policies prior to incurring travel expenses.

C. If expenses are incurred without prior authorization, the approving official or designee will determine whether an emergency existed and the expenses are reimbursable. The person requesting reimbursement will be responsible for payment of expenses that were incurred without prior authorization and subsequently determined not to constitute an emergency.

D. Travel for non-mandatory attendance at job-related seminars, conferences, conventions or training may be authorized with reimbursement at less than the rates otherwise authorized, provided that the reduced reimbursement rates are mutually agreed to in writing by the approving official and the traveler prior to the travel.

#### **2.19.5. General Rules**

A. Itemized receipts are required for ALL County credit card transactions.

B. Itemized receipts are also required for other reimbursable expenses not charged on a County credit card, except meals and incidental expenses covered by a daily per diem rate and privately owned vehicle mileage when use is authorized for official travel.

C. Travelers shall not claim per diem for anyone other than themselves and reimbursements will be made only to the authorized traveler seeking the reimbursement and not to a second party.

D. Per diem and other reimbursable expenses must appear on the travel claim each day and not summarized by trip, week, or other increment.

E. Authorized travelers are expected to exercise the same care in incurring expenses that he or she would exercise if traveling on personal business and using personal funds.

F. The traveler shall be responsible for excess costs and additional travel expenses resulting from taking an indirect route or delaying the return trip for personal preference or convenience, except that additional travel expenses may be approved and reimbursed if an indirect route or delay reduces the county's total costs.

G. Reimbursement for travel outside the continental United States shall be based upon actual expenses to a maximum of the overseas rates established by the federal General Services Administration for federal travel to the specific location, subject to all other provisions of this section.

H. The county shall not fund travel expenses when a source of reimbursement other than the county is specified in county, state, or federal law or policy. Approving officials may authorize payment of the difference between what the county policy allows for the total travel activity and the total reimbursed from any other source for expenses reimbursable under the provisions of this section, but shall not selectively reimburse for only specific items with differing reimbursement rates differing between the county and any other source.

**2.19.6. Transportation Costs.** The county will pay actual and necessary costs of transportation for conducting official county business as follows:

A. Travel shall be by the method of transportation and route that will be most advantageous to the county, considering the cost of transportation, other travel expenses and

salary. The excess cost of first class or business class fare for a given mode of travel shall not be reimbursed when less expensive fares are available.

B. Items receipts are required for transportation costs (except POV mileage).

C. Government rates must always be requested when a commercial method of travel is authorized.

D. When a private mode of transportation is used in lieu of a more customary form of transportation to the event site, travel expenses shall be reimbursed at the lesser of the two costs.

E. County Vehicles. May be used for any authorized travel when available. The requesting party must obey all laws of the jurisdiction in which the vehicle is being operated. The vehicle will be used in conducting County business only.

F. Privately Owned Vehicles (POV). Generally, using a personal vehicle is considered cost beneficial to the County for occasional travel. A traveler may use his or her personal vehicle for travel and be reimbursed at the Federal mileage rate when authorized by the approving official. Reimbursable mileage is not to exceed the actual mileage traveled.

1. The starting and ending locations of travel are the traveler's official work station or the residence, depending on the work schedule and the work status of the traveler at the time of departure and arrival.

2. Transportation between a person's home and regularly assigned work station is not reimbursable.

3. Fuel charges are not reimbursable when using POV since mileage reimbursement is intended to cover fuel costs, wear and tear, private insurance costs, etc.

**2.19.7. Lodging Costs.** Lodging costs are reimbursable at the limits established by the federal travel regulations for the host city, published annually in the Code of Federal Regulations, 41 CFR Sec. 301, App. A.

A. Lodging costs will be reimbursed only for approved overnight travel.

1. Itemized lodging receipts are required.

2. Government rates must always be requested.

3. Lodging costs in the host city may be claimed from the night before the authorized event starts through the night before it ends, unless reasonably priced and timely return transportation is not available, thereby necessitating additional lodging costs.

B. The traveler shall be reimbursed for actual lodging costs incurred for single occupancy, to a maximum of the federal lodging limit for the host city plus taxes.

1. If the lodging receipt indicates a charge for double occupancy and two persons are authorized to travel on behalf of the county, each traveler shall be allowed one-half the double occupancy charge.

2. If one person is not authorized to travel on behalf of the county (e.g., a spouse of an employee), the person authorized to travel shall be reimbursed at the single occupancy rate to a maximum of the federal lodging limit.

C. For seminars, conferences, or conventions, costs for lodging at the event site may be authorized in excess of the federal lodging limit for the host city under one or more of the following conditions:

1. No alternate lodging is available within a reasonable distance of the event site which is within the federal lodging limit for the host city. The traveler must provide a signed statement of unavailability with the request for reimbursement;

2. The authorized means of transportation between the alternate lodging site and the event site would exceed the savings in lodging costs; or

3. The approving official, or his or her designee, has authorized the excess expenditure in writing and in advance for any exigent circumstances that might exist.

#### **2.19.8. Meal and Incidental Expense (M&IE) Rates**

##### **A. Overnight Travel**

1. Meal and incidental expenses are reimbursable at the M&IE per diem rates established by the federal travel regulations for the host city, published annually in the Code of Federal Regulations, 41 CFR Sec. 301, App. A.

2. M&IE rates are determined based on the location of lodging as follows:

- Departure day:           Where you spend the night.
- Return day:             Where you spent the night before returning home.

3. M&IE per diem is reimbursed at 75% for departure and return days.

##### **B. Day Travel**

1. For travel less than a full day and 50 miles or more (one-way) from the work station, the traveler may receive partial M&IE per diem if travelling or away from their work station at the following times: 7:00 a.m. (breakfast), 12 noon (lunch), and/or 6:00 p.m. (dinner).

2. The per diem expense allowance will be reduced and allocated as shown in the Code of Federal Regulations, 41 CFR Sec. 301, App. B.

C. Local Travel. For travel less than a full day and less than 50 miles (one-way) from the work station , travelers are generally not authorized any M&IE per diem. Policy exceptions may be approved by the County Administrator on a case-by-case basis when circumstances warrant.

D. Other Non-Travel Circumstances. Meal expenses incurred while a person is not in a day, local, or overnight travel status are not normally reimbursable, except that meals or refreshments may be reimbursed or paid directly by the county for official county business purposes as follows:

1. When approved, reimbursable meals incurred while in non-travel status are limited to the fixed meal allowance established by the federal travel regulations for each participant.

2. For staff retreats lasting more than four hours in a single day, for either single or multiple days, not to exceed one retreat per quarter per county division, agency, or constitutional office;

3. When an integral part of a job-related seminar, conference, convention or training occurs during the meal, and when approved by the approving official or designee.

E. Higher Rate Exceptions. Meal expenses may be incurred at a rate higher than that established by federal regulations when one or more of the following conditions apply:

1. The approving official or designee approves the cost of the meal because a circumstance related to a particular meal results in exceeding the authorized meal rate. A receipt detailing the expense, accompanied by written justification, shall be submitted with the request to exceed the fixed meal allowance;

2. The meal expense is incurred on behalf of another agency that reimburses the county for the expense, in which case the expense shall be reimbursed according to the rules specified by the funding agency; or

3. When necessitated by special dietary needs.

**2.19.9. Miscellaneous Reimbursable Expenses**. Itemized receipts are required for approved miscellaneous expenses related to official county business that are considered essential. Such expenses include, but are not limited to:

A. Registration fee of a seminar, conference, convention or similarly organized program.

B. Parking; ferry and bridge tolls; taxi, subway and bus fares; and airport shuttle service.

C. Baggage handling service, when necessitated by physical limitations or when carrying excessive baggage or equipment required for an official business purpose, may be claimed beyond the expense limitations 2.19.8 above.

D. Rental of a room in a hotel or other facility that is used to transact official business.

E. Telephone calls or facsimile (fax) transmissions necessary for the conduct of official business or to advise of a change in official travel plans.

**2.19.10. Non-Reimbursable Personal Expenses.** Miscellaneous travel expenses not directly related to the conduct of official county business are not reimbursable. Certain expenses are considered personal in nature and non-reimbursable including, but not limited to:

A. Laundry, except as covered by the incidental per diem rate provided for in section 2.19.8.

B. Personal telephone calls, except as provided for in section 2.19.9.

C. Entertainment, clothing, personal sundries and services, transportation to places of entertainment and similar personal items.

D. Room service costs that exceed the fixed rate established for the meal incurred, except when necessitated by physical limitations.

E. Valet services, except when necessitated by physical limitations.

F. Personal "trip insurance" and medical or hospital services.

G. Alcoholic beverages.

H. Tobacco products.

I. Tips and gratuities, except as provided for in section 2.19.8.

J. Fines and penalties.

K. Dependent care.

**2.19.11. Travel Advances**

A. Cash travel advances to cover authorized expenses may be authorized by the County Administrator when deemed necessary and appropriate for the traveler's circumstances. In addition, a travel advance:

1. Is generally not allowed for those who have been issued a County credit card.



2. Request shall be submitted to the Finance Department within normal accounts payable deadlines and via the respective department/agency head and the County Administrator.

3. Shall not be issued for less than \$25 and shall not exceed the amount of anticipated reimbursable expenses.

B. Travelers must submit their itemized travel expense claim accompanied by the unexpended portion of such advance, if any, as outlined in subsection 2.19.13.

C. The Finance Department shall withhold from the employee's next paycheck any travel expense advance, or any portion thereof, not properly accounted for or repaid to the Finance Department within claim submission period.

D. County employees who are delinquent in accounting for or repaying a prior travel expense advance shall be ineligible for any additional advances until such time as repayment or acceptable justification for the delinquent advance has been made.

#### **2.19.12. Leave of Absence During Travel**

A. When leave of absence of any kind is taken while in a travel status, the exact hour of departure and return to duty status shall be shown on the travel expense claim. Except as provided in the following paragraph, expense reimbursement, including transportation to and from the post of duty, shall not be granted for such period.

B. Whenever a traveler takes leave of absence because of incapacitation due to illness or injury not due to the employee's own misconduct, the authorized reimbursement for lodging and subsistence may be continued during the leave period, but not to exceed in total the authorized cost for return to the employee's official station or residence, whichever is closer, and then back to the assignment.

#### **2.19.13. Overnight Travel Expense Reimbursement Claim**

A. The traveler shall submit a fully itemized travel expense claim with required receipts to their approving official within 10 days of the travel return date to obtain reimbursement for travel expenses reimbursable under the provisions of this section.

1. Travel expense reimbursement claims shall include the times, dates, places, business purpose, and expenses on approved County forms.

2. Any applicable conference, convention, or seminar brochure; airline itinerary; travel authorization(s) and justifications for exceeding the established limits for travel expenses shall be attached to the travel expense reimbursement claim.

3. Reimbursement claims shall clearly identify any pre-paid expenses on the claim form to ensure that the traveler is not reimbursed for such expenses.

B. The approving official shall review, sign, and forward the travel claim to the Finance Department.

C. The Finance Director may reject any reimbursement claim not completed per current policy or that are submitted more than 30 days after the completion of travel.

**2.19.14. Day Travel and Training Expense Reimbursement Claim**

A. The traveler shall submit a fully itemized expense claim with required receipts to their respective approving authority within 10 days of the travel/training completion date (except as allowed in subparagraph 4 below) to obtain reimbursement for reimbursable day travel and training expenses.

1. Travel expense reimbursement claims shall include the times, dates, places, business purpose, and expenses on approved County forms.

2. Any applicable conference, convention, or seminar brochure, authorization(s), and justifications for exceeding the established limits for such expenses shall be attached to the expense reimbursement claim.

3. Reimbursement claims shall clearly identify any pre-paid expenses on the claim form to ensure that the traveler is not reimbursed for such expenses.

4. Authorized travelers may consolidate multiple reimbursement requests into one form when such action is deemed to be more efficient than submitting multiple single requests for processing (e.g., board or commission members who attend assigned meetings on a periodic or recurring basis). In such cases, claims will be submitted at least semi-annually.

B. The approving official shall review, sign, and forward the travel claim to the Finance Department.

C. The Finance Director may reject any reimbursement claim not completed per current policy or that are submitted more than 30 days after the completion of travel/training.

**2.19.15. Local Travel and Training Expense Reimbursement Claim**

A. The traveler shall submit a fully itemized expense claim with required receipts to their respective approving authority within 10 days of the travel/training completion date (except as allowed in subparagraph 4 below) to obtain reimbursement for reimbursable local travel and training expenses.

1. Travel expense reimbursement claims shall include the times, dates, places, business purpose, and expenses on approved County forms.

2. Any applicable conference, convention, or seminar brochure, authorization(s), and justifications for exceeding the established limits for such expenses shall be attached to the expense reimbursement claim.

3. Reimbursement claims shall clearly identify any pre-paid expenses on the claim form to ensure that the traveler is not reimbursed for such expenses.

4. Authorized travelers may consolidate multiple reimbursement requests into one form when such action is deemed to be more efficient than submitting multiple single requests for processing (e.g., board or commission members who attend assigned meetings on a periodic or recurring basis). In such cases, claims will be submitted at least semi-annually.

B. The approving official shall review, sign, and forward the travel claim to the Finance Department.

C. The Finance Director may reject any reimbursement claim not completed per current policy or that are submitted more than 30 days after the completion of travel/training.

#### **2.19.16. Other Expense Reimbursement Claims**

A. The authorized traveler shall submit a fully itemized expense claim with required receipts to their respective approving official within 10 days of an authorized expense to obtain reimbursement for such expenses.

1. The expense reimbursement claim shall include the times, dates, places, business purpose, and expenses on approved County forms.

2. Any applicable conference, convention, or seminar brochure, authorization(s), and justifications for exceeding the established limits for such expenses shall be attached to the expense reimbursement claim.

3. Reimbursement claims shall clearly identify any pre-paid expenses on the claim form to ensure that the traveler is not reimbursed for such expenses.

B. The approving official shall review, sign, and forward the travel claim to the Finance Department.

C. The Finance Director may reject any reimbursement claim not completed per current policy or that are submitted more than 30 days after the incurred expenses.

**2.19.17. Repayment of Unauthorized Reimbursements.** The Finance Department shall seek repayment of expenses from the person who was reimbursed whenever an audit or subsequent review of travel expense reimbursements finds that such expenses were reimbursed contrary to the provisions of this section.