

**CALHOUN COUNTY
BOARD OF COMMISSIONERS
POLICY STATEMENT**

SUBJECT: OVERNIGHT TRAVEL	DATE APPROVED: 6/2/2022	EFFECTIVE: 6/2/22	POLICY NO. 354
	REPLACES: Policy 354 of 10/18/2012		

- I. POLICY STATEMENT OR PURPOSE:** The purpose of this policy is to ensure that overnight travel is only for matters of official County business and that related expenses are reasonable and budgeted accordingly.
- II. AUTHORITY:** The Calhoun County Board of Commissioners.
- III. RESPONSIBILITY:** The Office of the Administrator/Controller, as the County’s Chief Financial Officer, shall be responsible for the implementation and administration of this policy. This policy applies to all Calhoun County employees and Elected Officials regardless of funding sources or nature of the overnight travel.
- IV. POLICY:**
- A. **TRAVEL AUTHORIZATION:** All overnight travel and estimated expenses must be authorized and approved in advance by the applicable Department Head or designated representative on a Travel Request and Expense Form. A designated representative may not approve their own travel request.
- B. **CONVENTIONS, CONFERENCES & SEMINARS:**
- i. Attendance at conventions, conferences, seminars, trainings or other formal gathering is allowed if approved by the applicable Department Head. A full explanation must be given on a Travel Request and Expense Form, as well as the attachment of an agenda and/or brochure for the event.
- ii. If a group of employees is attending from several County departments, each employee shall pay their charges separately and shall submit expenses on an individual Travel Request and Expense Form with a full explanation including the name of the event.
- C. **TRANSPORATION:** All overnight travel must be by the most direct route possible and should use the lowest cost option considering business needs.
- i. **Ground Transportation**
1. **Personal Automobile:** The use of privately owned cars for official travel in lieu of County owned cars or rental cars may be authorized by the Department Head. Employees traveling on official County business using a personal automobile must carry adequate auto insurance coverage, as the County does not provide coverage for employee-owned automobiles. Charges for gasoline, lubrication, repairs, antifreeze,

towing, and other similar expenditures are not allowable as reimbursable items when privately owned cars are used. Any mileage reimbursement made under this policy is deemed to be full compensation for county/court business use of a personal motor vehicle.

2. Rental Cars: Travelers using a rental car should inspect the vehicle prior to leaving the carrier's premises and note any previous damage on the rental agreement. Rental cars should be returned to the original location unless there is no additional charge for an alternative drop-off site. Travelers must refuel the vehicle prior to returning it to the carrier, as the County will not reimburse any charges incurred by the carrier for failure to refuel. Auto liability and physical damage coverage sold by the carrier should not be purchased and is not a reimbursable expense. Luxury or Premium cars are not to be rented for business travel unless it is at no additional cost.
 3. Other Ground Transportation: Reimbursement will be made for hotel courtesy cars, airport bus/shuttle services, taxis, buses, subways and other acceptable means of transportation provided the date, time, destination, and purpose is noted on or attached to the receipts.
 4. Mileage Reimbursement: All mileage must utilize the most direct route possible regardless of actual route traveled. Mileage reimbursement shall be consistent with the Federal mileage rate as determined by the IRS. Mileage will be allowed based on the latest edition of a State Highway Department map or a computer-based mileage computation, such as MapQuest or Google Maps.
 5. Parking Charges: Reimbursement for parking charges while on official travel is allowable. Receipts must be attached to the Travel Request and Expense Form for all parking expense claims, except that reimbursement for meter parking charges will be paid without receipts if reasonable and approved by the Department Head.
 6. Toll Charges: Toll road charges and bridge fees are allowable without a receipt.
- ii. Air Transportation: The use of commercial airline is permitted when it is to the advantage of the County measured by the comparative travel costs and the time of the traveler. First class fare will be allowable only when the ticket agent certifies that less expensive accommodations were not available and such confirmation is attached to the expense reimbursement form. Roundtrip tickets shall be secured whenever practical and economical. Extra insurance provided by the carrier is not allowable as a reimbursable expense.

- D. **LODGING**: Travelers should stay in a standard room and should not utilize upgraded accommodations unless it is complimentary. Any additional cost relative to room upgrades will be borne by the employee unless no other option is available. If no other option is available, documentation from the lodging facility will be required in order for the expense to be reimbursable. If the trip is cancelled, the traveler is responsible for ensuring all lodging reservations are also cancelled. The County will not be responsible for any cancellation charges by the lodging establishment unless it was not within the employee's control.

When two or more County employees share lodging, the amount to be reimbursed to each employee will be the proportionate share of the total bill. If hotel or lodging is

shared with a non-County employee (i.e. spouses, friends), reimbursement will be made at the single room rate.

- E. MEALS: Meal reimbursements will be made using the IRS per diem allowance method establishing a set amount for daily meals. The employee will be reimbursed using the IRS approved rates that can be found at www.gsa.gov. Click on the “Per Diem Rates” link and then click on the State that you are traveling. A list of cities and respective per diem rates will appear. A further breakdown by itemized meal is also available via this webpage. If a meal is included as part of the conference/registration, then those meals are not allowable for reimbursement. Proof of time, place and business purpose for the overnight travel is required for reimbursement, options include:
- i. Conference/seminar agenda with dates
 - ii. Actual receipts of meals purchased
- F. OTHER MISCELLANEOUS COSTS AND INCIDENTALS:
- i. Telephone Charges: Charges are allowable when necessary for official business. The most economical rate available for a telephone call should be used.
 - ii. Registration Fees: Enrollment or registration fees for conventions and meetings of associations or organizations are allowable for employees attending as official representatives of the County. Receipts must be attached, along with a program guide or related literature that summarizes the program.
 - iii. Rental of Rooms: Expenses for rental of special rooms for meetings will be approved only when County owned facilities are not available. Pre-approval from the Finance Department is required, as well as receipts if subsequently approved.
- G. REIMBURSEMENT OF TRAVEL EXPENSES: All overnight travel related expense claims shall be submitted on the same Travel Request and Expense Form that provided the initial authorization for travel.
- i. Documentation of Expenses
 1. The expenses for only one employee shall be included on a single form. An employee in a custodial capacity who is responsible for the expenses of others may provide one form that includes all in attendance, provided the names of all such employees are shown on the form.
 2. Expenses submitted should generally not exceed a 30-day period. In no case should expenses cover more than a three-month period. Reimbursement for Expense Vouchers submitted greater than 90-days from the incurred expense will be evaluated and determined whether reimbursable or not by the Finance Department.
 3. The dates and times of departure from and arrival at home or official workstation must be shown on the Travel Request and Expense Form. The nature of the official business requiring travel must also be shown in the space provided. Blanket statements, such as “on official business” or “as directed” are not acceptable.
 4. The certification and approval for expenses shall be attested to by the manual signature of both the employee and the Department Head. Approved expenses must have been budgeted accordingly and the necessary funds available in the department’s applicable expense accounts. Expense reports of department heads will be submitted to the

Administrator/Controller for review and approval. Expense reports of the Administrator/Controller will be submitted to the Finance Director for review and approval. It will not be acceptable for any employee to approve his/her own expense report.

5. If a receipt is not available, the employee will attach a receipt exception form. This should also be signed by the employee's supervisor or other administrator knowledgeable of the employee's work activities.
6. An employee will not be reimbursed for any expense that is disallowed by Federal cost principles in accordance with the Uniform Guidance.
7. Approved expense reports will be submitted to the Accounts Payable Coordinator who will verify that expenses are appropriate and supporting documentation is attached. The Accounts Payable Coordinator will approve via the computerized accounting system.

The Accounts Payable Coordinator will not process any expense reimbursements for payment until all necessary signatures have been obtained.

An employee making a disbursement using personal funds on behalf of the County may be subject to State sales tax, while payments made by the County directly are exempt from such tax due to its status as a local unit of government. As such, an employee will only incur a work-related expense with personal funds to the extent that it is not practical or reasonable for the purchase to be made directly by the County.

8. When travel expenses are supported by receipts which show signs of erasures or alterations, the applicable Department Head and employee will be contacted for explanation. If an acceptable reason is not provided and/or the charges cannot be supported or verified, then the Finance Office will not issue a payment for reimbursement.

It is the responsibility of the Finance Office to analyze all prepared travel related documents, receipts, and accounts on a monthly basis. Any unresolved issues or discrepancies shall be immediately reported to the Administrator/Controller.

H. NON-REIMBURSEABLE EXPENSES: The following items are excluded from reimbursement:

- i. movie rentals, magazines and newspapers
- ii. liability and collision insurance provided by carriers
- iii. membership fees for airline lounge and hotel clubs
- iv. barber or beauty treatments and/or spa service
- v. purchase of clothing or toiletries
- vi. fines/fees for traffic or parking violations
- vii. health club/work-out fees
- viii. valet parking
- ix. excessive baggage charges
- x. late fees or cancellation charges
- xi. entertainment and/or club cover charges
- xii. laundry, dry-cleaning, or shoe-shining service

- I. **OVERNIGHT TRAVEL ADVANCES:** Employees may request a travel advance for estimated food and mileage expenses, subject to the approval of the Department Head. Advance requests must be made at least 14 days prior to first day of travel. Employees should submit to the Finance Department an approved Travel Request and Expense Form detailing the estimated expenses. Travel advances will be charged to a special travel advance account and then reconciled to the appropriate expense line items for the applicable department after final expenses are reported and approved. These requests will be processed as early release checks. Reconcilements must be made by the employee with the Department Head within 30 days upon return.

Reimbursement of travel expenses may be made in advance with the specific understanding on the part of the employee that, if the Administrator/Controller determines that the advance payment was erroneous and/or in excess of the amount authorized, the difference can be deducted from the employee's next paycheck or next expense check