

County of Brunswick
Travel, Training and Business Expenses

Effective: September 15, 2008

PURPOSE:

To establish a uniform procedure for payment of certain travel, training and other business expenses.

OVERVIEW:

When it is necessary or desirable for a County employee to travel to participate in a meeting, conference, workshop, seminar or to otherwise conduct the County's business, the County will bear necessary and reasonable expenses relating to these activities.

SCOPE:

- A. The County will pay all registration costs, including charges for any meals that are included as part of a registration fee for a meeting, conference, workshop or seminar.
- B. The County will pay round trip train, bus or tourist air fare to destination and transportation between airports, hotels, and activity sites. The use of economy priced rental cars may be allowed by the Department Director when cost effective. All other required transportation related fees will be reimbursed by the County.
- C. The County will pay employees on the basis of mileage for the use of their private auto, providing this cost does not exceed the cost of air travel. The County allowance is based on current IRS regulations. Travel by County vehicles is encouraged whenever available. Parking fees will be reimbursed. However, any parking or speeding tickets received while on County business are the responsibility of the employee.
- D. The County will pay the actual cost of moderately priced out-of-County lodging, including gratuities, for the employee only. If an activity is being held at a hotel, the employee may select that hotel for lodging.
- E. The County will pay per diem for meals, gratuities, and overnight incidental expenses as shown in the Federal CONUS per diem table for Wilmington, NC without receipts for In-State Travel. The current breakdown of meals, tips, and overnight travel incidentals per the Federal CONUS for In-State travel is Breakfast \$9, Lunch \$13, Dinner \$24 and overnight travel incidentals \$3. All amounts include gratuities. The County will pay per diem for meal and overnight travel incidental expenses as shown in the Federal CONUS per diem table for the destination city without receipts for Out-Of-State Travel.
http://www.gsa.gov/Portal/gsa/ep/contentView.do?contentId=17943&contentType=GSA_BASIC
 1. It is expected that even if expenses greater than the per diem amount are incurred by the employee, generally these expenses will be offset by other days where expenses are less than the per diem rate.
 2. Meals or banquets, included in an activity's program where the employee has no practical control over the site or food selection, that exceed per diem amounts may be considered for reimbursement on a case-by-case basis. Upon prior approval by the Department Director, the County will pay reasonable extra costs for these meals and gratuities only when a receipt is furnished and the expense justified on an approved travel expense report, showing prior

approval.

3. Meals that are included in an event's registration costs should not be claimed as a per diem expense. The County will only allow exceptions related to medical dietary restrictions. If employees opt to skip an event meal (that is included) and purchase meals elsewhere, this is considered a personal choice and will not be covered by the County.
 4. An employee must depart prior to 7:30 a.m. to receive per diem for breakfast. An employee must depart prior to 10:00 a.m. and return after 2:00 p.m. to receive per diem for lunch. An employee must return after 6:30 p.m. to receive per diem for dinner.
 5. Under circumstances where breakfast or other meals are provided by the hotel at no additional cost the employee may choose the complimentary meal and forgo the per diem or choose to make alternative meal arrangements and receive the per diem at their discretion.
 6. The IRS requires that per diem for meals where an overnight stay is not required be included in the employee's wages as a taxable fringe benefit. The County will reimburse for day trip meals at the Federal CONUS per diem table for Wilmington, NC without receipts and will include the amount on the employee's W2 as a taxable fringe benefit.
 7. All out-of-state travel must be approved by the County Manager in advance of the travel.
 8. Elected Officials will receive reimbursement for actual meal expenses incurred based on itemized receipts.
- F. The County will pay expenses for extended overnight stay when significant savings may be realized. Such extended stay must be specifically approved in advance by the Department Director and documented on the travel voucher.
- G. The County will reimburse for incidentals such as internet access (for business purposes) upon approval of the Department Director. The employee will document the type of expense and reason for need (if applicable). The County will not pay for personal expenses that are unrelated to the purpose of the travel. Expenses such as, but not limited to, alcoholic beverages, magazines, movies, premium TV channels, personal internet use and other entertainment will not be reimbursed.

PROCEDURE:

- A. To request funds in advance for overnight travel, a **Travel Approval and Request for Travel Advance** form must be submitted for the funds needed (minimum \$50) indicating the purpose of the travel, date, and location of the activity, the name of the employee and the applicable due date for payment. Approved **Travel Approval and Request for Travel Advance** forms must be received by Finance no less than ten days prior to the date the check is needed. It is important that two (2) copies of any forms that must accompany the prepayment be sent to Accounts Payable in the Finance Department. Accounts Payable will mail the prepayment (and a copy of the required form(s) directly to the vendor.
- B. After the completion of the activity involving overnight travel, all related expenses must be reported within one month to Accounts Payable by submitting a **Reimbursement of Travel Expenses** Form. Receipts or other documents will be required of all expenses other than meals and overnight travel incidentals as noted in this procedure. Employees are cautioned that the County may deny payment of any unreasonable expense or any unsupported expense. The approved **Reimbursement of Travel Expenses** form and attachments must be submitted to Accounts Payable before any reimbursements can

occur.

- C. If a receipt is lost for an expense greater than \$10, a duplicate receipt must be obtained. If amount is less than \$10, additional details must be provided on the **Reimbursement of Travel Expenses** form or other attached documents. Duplicate receipts are generally available from vendors and hotels upon request.
- D. County Credit cards may be used to pay overnight travel and training expenses. The total amount charged to the credit card prior to or during the travel and training activity is to be entered as “travel advances” on the **Reimbursement of Travel Expenses** form. Copies of county credit card receipt purchases must be submitted with the **Reimbursement of Travel Expenses** form. The original receipts of county credit card purchases must be submitted when the county credit card is returned to finance.
- E. When reimbursement is due to the County, the employee must submit cash or check in the amount of the reimbursement with the approved **Reimbursement of Travel Expenses** Form within five working days after the completion of the activity to the Finance Department.
- F. Per Diem paid for meals not involving an overnight stay will be paid thru payroll in the employee’s pay check or direct deposit. The **Day Trip Meal** Form must be submitted to payroll within one month of the travel. Receipts are not required.

AUTHORITIES:

- G. The Department Director, County Manager or Assistant County Manager, or Elected Official shall approve, in advance, all requests to travel on County business made by those under his or her supervision and all expenses to be incurred and/or incurred relative to this travel. Because of their familiarity with the purpose of the travel and the personnel involved, the approving authority shall closely monitor expenses and question any unreasonable charges incurred. The **Travel Approval and Request for Travel Advance** form with all necessary approvals shall be submitted to the Finance Department prior to the date of travel. All out of state travel must be approved in advance by the County Manager.

The Finance Department will review all travel related transactions, including the **Reimbursement of Travel Expenses** form, and advise the Department Director of any apparent deviations from these procedures.

The County Manager’s office shall rule on any differences of opinion in the interpretation of the terms of this procedure that cannot be resolved to the mutual satisfaction of the Department Director and the Finance Department.