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TRAVEL REIMBURSEMENT POLICY

INTRODUCTION

The Martin County Board of Commissioners has adopted the following Travel Reimbursement Policy.

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Section 1: Purpose and Applicability of Travel Policy

It is the intent of this policy to provide County of Martin departments and agencies a comprehensive reference for uniform interpretation of payment or reimbursement for travel expenses pertaining to official travel and subsistence.

All employees and officials of the County are subject to this policy.

Section 2: Employee and Board Member Responsibility

An employee or board member traveling on official business is expected to exercise the same care in incurring expenses that a prudent person would exercise if traveling on personal business and expending personal funds. Excess costs, circuitous routes, luxury accommodations and services unnecessary or unjustified in the performance of official business are not acceptable under this standard. Employees and board members will be responsible for unauthorized costs and any additional expenses incurred for personal preference or convenience. Employees and board members are expected to be in attendance at all meetings to which they are traveling. Willful violations of this policy may result in dismissal from County employment or other disciplinary action.

Section 3: Definitions and General Guidelines

- A. Employee's Duty Station: Duty station is defined as the job location at which the employee has been assigned. For an employee in travel status, the duty station should be the point where traveling begins the majority of the time, usually the office. The designation of an employee's home as the duty station should be used if the mileage will be less and there is no reason for the employee to begin traveling from the office.
- B. Registration Fees: The County allows reasonable registration fees for employees and board members to be paid for each occurrence. They may be paid by the employee and then reimbursed or paid by the County. The County requires itemization and documentation of expenses.
- C. Reimbursements: All reimbursement requests shall be filed for approval and payment within 30 days after the travel period ends for which the reimbursement is being requested. Travel period is defined as the calendar month during which the travel occurred.
- D. Requesting Party: The person who will be reimbursed for travel costs incurred while conducting County business.
- E. Transportation: Transportation expenses include personal automobile, taxi, bus, train, airplane, motor pool charges, auto rentals, tolls, and parking fees. All travel

expenses must be incurred by and for employees, board members, or other eligible travelers while conducting official County business.

- F. Travel: Travel is defined as going to and from the normal job location to another site out of town to conduct County business. Authorization of travel requests will be based upon need and cost/benefit of travel as determined by the Department Head and/or County Manager. All travel costs will either be paid directly by the requesting party, the Finance Office, or charged on the County charge card. The requesting party is encouraged to use travel agents and reserve transportation and lodging in advance when possible. Employees and board members should travel with other employees and officials of the County and representatives of other government units when possible. The requesting party will be reimbursed for actual costs incurred only, subject to the limitations established in this policy.
1. In-State Travel: The first responsibility for approving all travel is with the respective Department Head. The Department Head must be informed as to routine travel and must approve in advance all unusual and overnight travel. The Department Head (and ultimately the Finance Officer) is responsible for determining that a sufficient unexpended appropriation remains in the department travel budget to reimburse all expected costs of travel. A travel authorization form will be submitted by the requesting party to the Department Head for authorization of travel at least five (5) working days prior to the date upon which travel will commence. If the Department Head is the requesting party, the form should be submitted to the County Manager. In case of emergency out of county travel, the Department Head or County Manager will be notified as soon as possible. (MC Form T1)
 2. Out-of-State Travel: Out-of-state travel requests by employees and Department Heads will be approved by the County Manager in addition to the Department Head. The travel authorization form will be submitted to the County Manager no later than five (5) working days prior to the date travel will commence. (MD Form T1)
 3. Short Distance Travel: Employee travel that does not require overnight lodging and is within the County should still have approval from the Department Head.
 4. Travel Advances: Travel advances will be issued at the discretion of the Finance Officer or County Manager. Requests for advanced travel must be in writing to the Finance Officer. The amount of the travel advance may not exceed the estimated travel cost. Excess travel advances will be repaid no later than five (5) working days after the completing of the approved travel. The Finance Officer will not issue a travel advance unless it has been approved. (MC Form T2)

5. Travel Allowances: County Commissioners receive a \$50 per month payment for attending board meetings, conferences, workshops, committee meetings or any function they attend because of their status as Commissioner. This is in addition to any out of county mileage reimbursement and meals.

Section 4: Specific Guidelines Relating to Transportation, Subsistence, and Other Costs

A. Transportation

1. Common Carrier: Actual coach fare (substantiated by receipt) will be reimbursed. First class travel should be used only in extraordinary circumstances. Penalties and charges resulting from the cancellation of airline reservations (or other travel reservations) shall be the county's obligation if the employee's (or board member's) travel has been approved in advance and the cancellation or change is made at the direction of or for the convenience of the County. If the cancellation or change is made for the personal benefit of the employee, (or board member) it shall be the employee's (or board member's) obligation to pay the penalties and charges. However, in the event of accidents, serious illness or death within the employee's (or board member's) immediate family, or other critical circumstances beyond the control of the employee (or board member), the County will be obligated to pay the penalties or charges.

Super Saver Rates: When traveling by common carrier to conduct official County business, employees (or board members) traveling to their destination earlier than necessary and/or delaying their return to avail the County of reduced transportation rates may be reimbursed subsistence for additional travel days if, in the opinion of the County Manager, the amount saved in transportation costs due to the early and/or delayed travel is greater than the amount expended in salary and additional subsistence. Prior written approval is required.

2. Personal Vehicle: A requesting party may use his own personal vehicle for travel and be reimbursed only if one of the following conditions is met:
 - a. No County vehicle is available or use of a County vehicle is not practical.
 - b. There is no other County employee or official traveling to the same location.
 - c. The other vehicle will be over crowded if you travel with them.
 - d. There is other County business that you must attend either before or after the event that makes it impractical for you to travel with others.

- e. It is for unusual circumstances and has been approved by the County Manager.
- f. The requesting party needs a specially equipped vehicle.

When at all possible, employees and officials should ride together. Reimbursement will not be approved if the use of a personal vehicle is made for the personal benefit of the employee or board member.

The allowable IRS rate per mile will be paid for the use of personal vehicle. (Amended April 13, 2005, retroactive to March 1, 2005.)

Actual mileage is reimbursable mileage, measured from the duty station to the destination (and return).

Parking fees, toll and storage fees are reimbursable. Receipts are required for fees in excess of \$3.00 per day.

- 3. Rental Vehicle: A receipt is necessary for reimbursement. Rental vehicles are to be used as a last resort.
 - 4. Commuting: No reimbursement shall be made for the use of a personal vehicle in commuting from home to duty station.
 - 5. County Vehicles: County vehicles may be used for any authorized travel. 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. A de minimis (very small) amount of personal use, such as driving the vehicle to and from dinner, may be allowed. Non-county employees may accompany County employees and officials if they have business interest in the travel. Spouses and children of County employees and officials may accompany them in County vehicles if space is available and the trip is strictly for official County business. Use of the County vehicle must be approved by the County Manager.
- B. Subsistence: Expenses for meals and lodging are expected to be reasonable. Motel and restaurant receipts are required before reimbursement.

1. Lodging

- a. Authorization: Approval by the Department Head or County Manager is required on the reimbursement request to substantiate that the overnight lodging was necessary. One day meetings less than 100 miles from Williamston should not require overnight travel, unless approved by the County Manager in advance.

- b. Reimbursement: Each employee is responsible for filing a request for reimbursement. Requests for reimbursement should be filed within 30 days after the travel period ends for which the reimbursement is being requested. Specific dates of lodging must be listed on the reimbursement request and substantiated by a receipt from a commercial lodging establishment. Other entertainment expenses, such as the cost of movies, that are included with the bill for lodging will not be reimbursed. (MC Forms T3, T4)
- c. Baggage handling tips may be claimed for porters at terminals and hotels at a maximum of \$3.00 per day as "Other" on the reimbursement form. (MC Form T4)

2. Meals

- a. Reimbursement: Each employee is responsible for filing a request for reimbursement. Filing procedures are the same as for lodging [see 1(b) above]. No reimbursements will be made for meals without receipts. Tips for meals are reimbursable but should be limited to 15% and when possible should be on the meal receipts. Alcoholic beverages are not reimbursable. (MC Form T3)
- b. Reimbursement for Meals Within the County:
 - 1. An employee or board member may be reimbursed for meals, including lunches, within the County when the job requires attendance at the meeting of a board, committee or council in an official capacity and the meal is preplanned as part of the meeting. (MC Form T3)
 - 2. An employee or board member may be reimbursed for meals, including lunches, when the meal is included as an integral part of a congress, conference, assembly, etc. (MC Form T3)

C. Other Costs

1. Conventions, Conferences and Meetings

- a. Limitations: Attendance at conventions conferences and meetings will be limited to two requesting parties from each department in addition to any requesting parties involved unless approved by the County Manager.
- b. Registration Fees: Penalties and charges resulting from canceling the registration to a convention, conference or meeting shall be the County's obligation if the employee's (or board member's) registration has been approved in advance and the cancellation or change is made at the direction of or for the convenience of the County. If the cancellation or

change is made for the personal benefit of the employee (or board member) it shall be the employee's (or board member's) obligation to pay the penalties and charges. However, in the event of accidents, serious illness or death within the employee's (or board member's) family, or other critical circumstances beyond the control of the employee (or board member), the County will be obligated to pay the penalties or charges.

2. Telephone Calls

Long Distance: Employees and board members are allowed to charge long distance phone calls to the County for calls made of a personal nature up to a limit of \$5.00 per overnight trip. In most instances these calls will be made back home concerning travel arrival, departure, child care, etc. Personal calls exceeding \$5.00 may be charged to the room, but must be noted and not reimbursed by the County.

Section 5: Authorization for Reimbursement Procedures

A. Submitting Expense Reports

1. A requesting party will complete a reimbursement form and attach receipts for expenses requiring them, and submit to the Finance Office no later than 30 days after the travel period ends for which the reimbursement is being requested. Advances will be deducted from the reimbursable costs. (In the case of lost or misplaced receipts, the requesting party must certify the reason for not having a receipt, sign and date the certification. The Department Head must sign and approve the certification also.)
2. A requesting party submitting a falsified reimbursement form will be subject to disciplinary action and criminal prosecution. An authorizing party or Finance Officer who approves a falsified reimbursement form that they know to be false will be subject to disciplinary action or criminal prosecution. Violations of the County's travel policy may result in dismissal from County employment.

B. Approval and Processing of Reimbursement Requests

1. Reimbursement requests will be submitted to the authorizing party for approval. After approval by the authorizing party, the form should be forwarded to the County Finance Officer.

2. The Finance Officer will determine that the reimbursement form has been properly approved, that it is mathematically correct, and that requested reimbursements agree to submitted receipts and are within the limits set by this policy. If an error in the reimbursement request is found, the requesting party will be informed and the error will be corrected before payment is made.
3. Before the reimbursement is made, the Finance Officer will determine that an amount sufficient to pay the request has been encumbered for payment, or that there is a sufficient unexpended appropriation in the expenditure item. The Finance Officer will immediately inform the authorizing party and requesting party if payment cannot be made.

Developed Administratively & Added to Employee Handbook in 2005