



---

NORTH CAROLINA

---

*Be an original.*

---

# Travel Policy

*Revised November 2022*

**Table of Contents**

	<u>Page No.</u>
<b>I. Introduction</b>	
A. Applicability	1
B. Purpose	1
C. Employee Responsibility	1
<b>II. Eligible Expenses</b>	
A. General	1
B. Reimbursable Expenses	1
C. Non-reimbursable Expenses	3
<b>III. Reimbursements</b>	
A. Meals	3
B. Mileage	4
C. Overnight Accommodations	5
D. Parking Fees and Tolls	5
<b>IV. Reimbursement Procedures</b>	
A. Prior Approval	5
B. Reimbursement Requests	5
C. Travel Advances	6
D. Travel Allowances	6
E. Finance Department	6
F. Budget Restrictions	6
<b>V. Other Travel Information</b>	
A. Non-County Employees' Travel/Meals	7
B. Other Situations	7
C. Failure to Comply	7

**Attachment 1 – Travel Authorization Form**

**Attachment 2 – Overnight Travel Reimbursement Request**

**Attachment 3 – Monthly Travel Reimbursement Request**

**Attachment 4 – Travel Advance Request**

## I. Introduction

### A. *Applicability*

All employees and elected officials of Rowan County Government are subject to this policy. Note: for logistical reasons, for purposes of this document, the term “employee(s)” will be deemed to refer to employees and elected officials of Rowan County.

### B. *Purpose*

Rowan County recognizes travel is necessary for many of its employees in conducting County business. Therefore, the County has established the following guidelines for the authorization and reimbursement of travel expenses incurred by employees when travel is necessary to conduct business on behalf of the County.

### C. *Employee Responsibility*

An employee traveling on official County 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 prohibited. Employees 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.

The employee will be responsible for obtaining any necessary prior approvals using the Travel Authorization Form (Attachment 1), properly completing an Overnight Travel Reimbursement Request (Attachment 2) or Monthly Travel Reimbursement Request (Attachment 3), obtaining his/her Department Director’s/designee’s approval on the request form, and ensuring that the request is submitted to the Finance department within 90 days of the travel date. (Note: at the end of each fiscal year, special deadline instructions will be sent out by Finance regarding travel reimbursement requests.)

## II. Eligible Expenses

### A. *General*

An expense is eligible for reimbursement if it is included in the Reimbursable Expenses section below, is incurred while traveling on necessary County business and is reasonable.

### B. *Reimbursable Expenses*

1. ***Costs of meals on a per diem basis when in overnight travel status.*** Internal Revenue Service (IRS) regulations (Publication 5137 - Fringe Benefit Guide) state that in order for a meal expense to be deductible (i.e., not taxable), the employee must be away from home overnight. Therefore, no meal expenses will be reimbursed unless the employee is in “overnight travel”

status. When in “overnight travel” status, meals will be reimbursed on a per diem basis as described in Section C below. If meal is provided as part of the registration cost then reimbursement will not be provided to the employee. A copy of the agenda will need to be attached to the travel form. Purchasing cards (P-cards) should not be used to purchase meals since reimbursement is on a per diem basis, special exception with pre-approval from Department Director and Internal Auditor.

2. **Mileage to and from conferences, meetings, etc.** Employees have the option of being reimbursed at the current mileage rate for use of personally owned vehicles (see mileage section on page 4) or to use commercial rental vehicles if the cost of the commercial vehicle is the same or less than the per-mile reimbursement. Employees must obtain prior approval from their Department Director/designee before renting a car (see Travel Authorization Form [Attachment 1]). Directors/designees may approve the use of rental vehicles even if the cost is more than the per-mile reimbursement if it is determined that an employee’s vehicle is unavailable or mechanically unsafe.
3. **Transportation by common carrier.** Reimbursement for air, rail or bus fare is limited to actual coach fare, substantiated by receipt. Reimbursement for fees for check-in, seat assignments, and baggage is limited to actual costs substantiated by receipt. Reimbursement for cabs, Uber, Lyft or other “for hire” vehicle transportation expenses will be allowed with a substantiated receipt. If p-card is used for these charges, itemized receipt must be included with p-card statement.
4. **Overnight accommodations.** Employees must obtain prior approval from his/her Department Director/designee for overnight travel (see Travel Authorization Form [Attachment 1]). Overnight lodging may only be authorized by the Department Director/designee and paid to support business needs and if the travel distance to the final destination is at least 60 miles away, calculated from the employee’s home or duty station, whichever is less. "Duty station" is defined as the location where the employee is assigned. For destinations less than 60 miles each way, prior approval by the County Manager/designee is required. In this situation, the employee must complete the Travel Authorization Form (Attachment 1), submit it to the Department Director/designee for approval, and then forward it to the County Manager/designee. If approved by the County Manager/designee, the original form will be returned to the employee, who will include it with his/her reimbursement request. Eligible expenses include the lodging charge and tax only and should be based on the single rate. To be reimbursed, the employee must provide an itemized receipt showing a zero balance. Otherwise, charges should be on p-card with itemized receipt from place of stay attached to p-card statement.
5. **Conference/convention registrations.** Conference/convention registration fees are reimbursable when substantiated with a valid receipt. As recommended by our external auditors, documentation of the conference, meeting or other educational opportunity must be attached to the Overnight Travel Reimbursement Request (Attachment 2). Certificates of attendance, training certificates, conference registration forms and agendas provide the best documentation. If p-card is used for these charges, itemized receipt must be included with p-card statement.
6. **Parking fees and tolls.** Parking fees (excluding parking tickets) and tolls incurred while traveling will be reimbursed based on actual charges. Proper documentation of the amounts must be submitted with the Overnight Travel Reimbursement Request (Attachment 2).

7. **Tips and gratuity (other than those associated with meals, which are covered in the per diem in III.A.1. below).** To be reimbursable, gratuity or tips must be considered reasonable for items that are not already covered under subsistence. Excessive tips will not be reimbursed. A reasonable tip would be one that a prudent person would give if traveling or conducting personal business and expending personal funds.
8. **Out-of-state travel.** All out-of-state travel must be approved in advance by the County Manager/designee using the Travel Authorization Form (Attachment 1). 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. Prior to traveling, the employee must complete the Travel Authorization Form (Attachment 1) and submit it to his/her Department Director/designee. Once the Department Director/designee approves the form, it should be submitted to the County Manager/designee for approval. If approved by the County Manager/designee, the form will be returned to the Department Director/designee, who will return it to the employee. The employee must attach the signed approval with his/her request for reimbursement.

### C. **Non-reimbursable Expenses**

1. Nothing shall be charged, paid or reimbursed for travel between an employee's home and the regularly scheduled "duty station". The IRS considers this type of travel to be commuting and is not reimbursable.
2. Nothing shall be charged, paid, or reimbursed for snacks, tobacco products, alcoholic beverages, clothing, medicine, personal care items, personal telephone calls, traffic violations or parking tickets.
3. Nothing shall be charged, paid, or reimbursed for hotel incidentals (movies, Wi-Fi, etc.), recreational fees or travel between the conference site or hotel and recreational side trips. The employee should pay fees for hotel incidental charges at the time of checkout.
4. Nothing shall be reimbursed for costs incurred for family members. All costs to be incurred for family members prior to the travel dates, i.e., registration, transportation or other fees, shall be reimbursed to the County by the employee prior to the County issuing any payment to the vendor (i.e., conference host, airline, etc.).

*Note:* This list of non-reimbursable expenses is not considered all-inclusive. Public purpose must be considered for all costs incurred.

## III. **Reimbursements**

### A. **Meals**

1. **Per diem rates.** Rowan County has chosen to base its per diem reimbursement rates on U.S. General Services Administration (GSA) meal per diem rates. The County's meal per diem rates will automatically adjust to the GSA meal per diem rate based on the County and State of the hotel stay. These rates can be found at <https://www.gsa.gov/travel/plan-book/per-diem-rates>.

As noted in II. B. 1. above, meal reimbursements will only be allowed when an employee is in “overnight travel” status. Receipts are not required for reimbursement of meals. However, departure and return times must be recorded on the travel reimbursement form. Tips are included in the per diem rates. Meals will be based on the time of departure or arrival. County will not use the day of travel rates on GSA. Meals will be based on county and State of hotel stay for per diem rates.

When meals are provided with registration meal reimbursement is not applicable.

**\*Incidentals and first and last day of travel will not be paid by County as per GSA breakdown.**

2. **Partial day travel.** When employees are in “overnight travel” status, they may receive reimbursement for meals on the day of departure and/or the day of return, based on the time of their departure and return. The chart below indicates what, if any, meals an employee would be eligible for based on departure and return time. Time of departure and return must be listed on the reimbursement request.

Breakfast	Depart prior to 7:00 a.m. or prior to regular work schedule (day of departure) Return after 9:00 a.m. (day of return)
Lunch	Depart prior to 11:00 a.m. or prior to regular scheduled lunch (day of departure) Return after 2:00 p.m. (day of return)
Dinner	Depart prior to 5:00 p.m. or prior to end of regular work schedule (day of departure) Return after 7:00 p.m. (day of return)

**B. Mileage**

For the use of an employee’s personal vehicle for business travel, reimbursement will be paid for round-trip mileage, plus business mileage while at the job site or travel destination. (Mileage for recreational side trips is not reimbursable - see II. B. 1). Allowable mileage will be reimbursed at the current IRS allowable rate. Each calendar year, the Finance Department will distribute notification of the IRS mileage rate to be used for reimbursement requests. The employee is expected to accurately record the miles of each trip and disclose it on the Overnight Travel Reimbursement Request (Attachment 2) or Monthly Travel Reimbursement Request (Attachment 3). To be reimbursed, an employee must provide the beginning location and each destination to which he/she traveled. If the destination is a business, please state the business name, street name and city or town in which it is located. If the destination is a residence, please state the owner’s last name and address. For confidentiality reasons, certain DSS and Health employees are asked to state the case number or road name to which the travel applies in lieu of the destination. Requests for reimbursements must be submitted within 90 days after the travel date. The Finance Department will not process requests for reimbursements submitted to it after the 90<sup>th</sup> day. Nothing shall be charged, paid, or reimbursed for travel between an employee’s home and the regularly scheduled “duty station”. The IRS considers this type of travel to be commuting and is not reimbursable. Mileage from home to a place other than your normal duty station should be calculated “net” of your regular commuting mileage. For example, if your commute is 10 miles to your duty station and the distance to the travel destination is 12 miles, the reimbursable mileage is 2 miles.

**C. Overnight Accommodations**

Employees must obtain prior approval from his/her Department Director/designee for overnight travel (see Travel Authorization Form [Attachment 1]).

Actual lodging expenses will be paid if the employee is required to stay overnight. The employee must provide an itemized, zero balance receipt supporting the charges.

**D. Parking Fees and Tolls**

Reimbursement for parking fees (excluding parking tickets) and tolls while traveling will be paid based on actual charges. The employee should retain receipts and attach them to the Overnight Travel Reimbursement Request (Attachment 2) or Monthly Travel Reimbursement Request (Attachment 3).

**IV. Reimbursement Procedures****A. Prior Approval (If Required)**

As documented throughout this policy, certain travel situations require prior approval by an employee's Department Director/designee and/or the County Manager/designee. Prior approval is obtained by properly completing the Travel Authorization Form (Attachment 1). This properly approved form must be attached to the employee's request for reimbursement. Prior approval is needed as follows:

- Overnight travel - Department Director/designee approval
- Renting a car in lieu of mileage for driving personal vehicle - Department Director/designee approval
- Overnight travel when destination is less than 60 miles - County Manager/designee approval
- Out-of-state travel - County Manager/designee approval

**B. Reimbursement Requests**

Reimbursement requests are submitted similar to all other invoices. The employee should submit his/her request for reimbursement, along with all the supporting documentation, to his/her Department Director/designee, for approval. Once approved, the employee should submit the package to his/her department's Accounts Payable coordinator to be processed. Once the form is processed through the accounting system, the Finance Department will review the request to ensure compliance and to ensure the proper documentation has been included. As a rule, an employee who travels routinely during the month in the County and incurs mileage costs should request reimbursement once a month. For overnight travel, an employee may submit a reimbursement request upon completion of the trip. In all cases, reimbursement requests must be submitted to Finance within 90 days of the travel date. (*Note: at the end of each fiscal year, special deadline instructions will be sent out by Finance regarding travel reimbursement requests.*)

### **C. Travel Advances**

Travel advances may be requested for items that cannot be paid with a P-Card or for an employee that does not have a P-Card. To request an advance, the employee should complete a Travel Advance Request (Attachment 4), making sure to include the following information: estimated itemized expenses, purpose of travel, dates of travel and destination of travel. The request should NEVER exceed the estimated cost. The requesting employee should sign, with the Department Director/designee approving. The Department Director/designee is responsible for ensuring that there is budget available for the expenditures before approving the advance request. If the travel advance request is for travel that requires prior approval as outlined in this policy, a copy of the properly approved Travel Authorization Form (Attachment 1) must be attached to the advance request. Requests must be submitted via the accounting software to the Finance Office at least 10 business days prior to the day of departure to allow processing time. Checks will not be issued for less than \$150. Travel advances will be reconciled with travel expenses when the employee's reimbursement request is submitted, which should be **no later** than ten working days after the completion of the approved travel and attached to the Employee Travel Reimbursement Forms also. **No travel advance will be issued to an employee who has an outstanding travel advance without the approval of both the Department Director and Finance Director.** *If the travel advance is outstanding for longer than 60 days, the travel advance will be deducted from the employee's payroll check.*

### **D. Travel Allowances**

Travel allowances are part of the compensation package for certain employees, such as the County Manager, and officials who must travel extensively to conduct official County business. Persons receiving travel allowances are not required to provide an accounting of actual miles traveled, however, the gross amount of the travel allowance is taxable, subject to withholding taxes and reportable on the employee's or official's W-2.

### **E. Finance Department**

The Finance Department is responsible for reviewing the reimbursement 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 and/or documentation when required by County Policy, will be returned, unpaid, to the employee.

### **F. 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 funds could result in a travel reimbursement request not being paid.



**V. Other Travel Information**

**A. *Non-County Employees' Travel/Meals***

The payment of non-County employees' travel/meals is allowed only when the Department Director is conducting official County business during normal meal hours with persons appointed or assigned by the Board of County Commissioners or its designee and the meal becomes a reasonable function of the process.

**B. *Other Situations***

Any situation not covered by this Policy must be approved in advance by the County Manager/designee to assure reimbursement.

**C. *Failure to Comply***

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

**ATTACHMENT 1  
ROWAN COUNTY  
TRAVEL AUTHORIZATION FORM**

**PURPOSE AND PROCESS**

This form must be completed by the employee and approved by the Department Director/designee and County Manager/designee, if required, when prior approval is required by the County Travel Policy. The employee should complete the form and submit it to his/her Department Director/designee. Upon reviewing and approving the form, the Department Director/designee should submit the form to the County Manager's Office, when required by policy. Once the County Manager has approved the request (if necessary), it will be returned to the Department Director/designee, who will return it to the employee. It will be the employee's responsibility to attach the fully approved form to any transaction involving this travel (i.e. P-card hotel payment, travel advance, etc.).

Employee Name:	
Department:	

Prior approval requested for (check all that apply):

Overnight travel	<input type="checkbox"/>
Obtaining a rental car in lieu of mileage reimbursement (driving personal vehicle)	<input type="checkbox"/>
Overnight travel - destination less than 60 miles - REQUIRES COUNTY MANAGER APPROVAL	<input type="checkbox"/>
Out-of-state travel - REQUIRES COUNTY MANAGER APPROVAL	<input type="checkbox"/>

**ADDITIONAL DETAILS ABOUT PROPOSED TRAVEL**

Estimated costs (mileage, meals, lodging, registration, etc.)	
Are there budgeted funds available to cover expense? (within the fiscal year of the event)	
Dates of proposed travel	
Destination of travel (city, state)	
Purpose of travel (conference name/topic, organizational meeting, etc.)	
Other County employees traveling on the same trip	
<b>Justification - Please include specific details that address all areas you are seeking approval for (i.e. out-of-state travel, staying overnight when closer than 60 miles away, or renting a car instead of driving personal vehicle)</b>	
Conference/Meeting offered remotely?	YES _____ No _____
Justification for in-person vs remote:	

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Department Director/Designee Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
County Manager/Designee Signature

\_\_\_\_\_  
Date

**ATTACHMENT 2**

**Rowan County Overnight Travel Expense Report**

Date of Report

11/12/22

Name \_\_\_\_\_

Department/Division \_\_\_\_\_

Object of Trip \_\_\_\_\_

Link to Federal Meal Per Diems: [www.gsa.gov/perdiem](http://www.gsa.gov/perdiem)

	Sun	Mon	Tues	Wed	Thur	Fri	Sat	Totals
Personal Auto (Amount from below)								
Commercial Fare for Travel*								
Meals:								
Breakfast								
Lunch								
Dinner								
Lodging Expenses*								
Registration Fees*								
Parking/Tolls								
Tips (other than meals above)								
Taxi/Uber								
Other Expenses* (itemize below)								
<b>Total (vertical and horizontal)</b>								<b>0.00</b>

\*receipts and/or invoices required

**Explanation of travel expenses for personal auto (applicable rate per IRS regulations, currently at \$.625 per mile)**

Geographic Location			Time		Mileage	Amount
Date	From	To	Begin	End		
					0	\$0.00
					0	\$0.00
					0	\$0.00
					0	\$0.00

**Explanation of Other Expenses**

Date	Payee	Explanation	Amount

Tally:	Total expenses of trip including all Fares (should agree with Total Expenses from above)	\$0.00
	Less Fares and other expenses prepaid by county	
	Less Expenses Charged on Procurement Card	
	Less Cash Advanced on Check # _____	
	<b>Balance Due to:</b>	
	<input type="radio"/> County (Attach receipt showing payment)	
	<input checked="" type="radio"/> Employee (Attach Check Request form)	

I certify that the travel indicated hereon was accomplished according to the travel authorization, that information shown hereon is correct, and that all compensation claimed was of a business nature.

Signed: \_\_\_\_\_  
(Employee)

Title: \_\_\_\_\_

Approved: \_\_\_\_\_  
(Department Head)

Approved: \_\_\_\_\_  
(Finance Director)



