

TOWN OF CAPE CARTERET  ADMINISTRATIVE POLICY	Prepared By: ADMINISTRATION DEPARTMENT	Number: 2015-1
		Revision No.:
Subject:  TRAINING AND TRAVEL POLICY	Approved By:  BOARD OF COMMISSIONERS	Effective Date:  FEBRUARY 16, 2015
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**I. Purpose:**

The intent of this policy is to make uniform provisions for the reimbursement of necessary expenses of Town employees or officials of the Town who are required to travel within or outside of the Town limits in the performance of their duties and in the interest of Town business.

**II. Responsibility:**

Employees and officials traveling on Town business are expected to exercise the same care in incurring expenses that a practical person would exercise if traveling on personal business and expending personal funds. The Town will reimburse necessary and reasonable expenses related to training and travel.

**III. General Provisions:**

**A. Training and Travel – Day Only**

If an employee or official is required to travel outside of Town limits and return in the same work day on official Town business, all time spent traveling to and from will be compensated. Employees authorized for same day training and travel will be reimbursed for mileage *only* providing their personal vehicle was used as transportation. All registration fees (*if any*) are to be paid by the Town directly to the vendor. In accordance with IRS regulations, meal reimbursement for day training and travel is considered a “*taxable fringe benefit*,” therefore it is no longer reimburseable per Board of Commissioners (*August 18<sup>th</sup>, 2014*).

**B. Training and Travel – with Required Overnight Stay**

If an employee or official is required to travel outside of Town limits on official Town business that requires an overnight stay, the Town will cover actual meal expenses, lodging, registration, mileage and incidentals (*per GSA Allowance*). All training and travel with required overnight stay must be authorized by the Supervisor or the Mayor (or his designee). All registration fees and lodging are to be paid by the Town directly to the vendor. Meals and mileage (*if using a personal vehicle*) will be paid directly to the employee or official. Employees and officials are permitted to use a Town- issued credit card to purchase meals with approval from the Finance Department (*if no Travel Advance was received*).

**IV. Authorization Process:**

1. All training and travel outside Town limits by employees or officials on Town business must be authorized by the Supervisor.
2. All overnight stays must be approved in advance by the Supervisor.
3. All training and travel requests shall be subject to review and must be approved by the Supervisor who shall determine if the request is warranted and funds are available.

## V. Associated Expenses

Employees and officials are expected to use the most reasonable and economical means of transportation available. When more than one employee or official is traveling to the same event, every effort should be made to travel as a group in order to minimize travel costs. Town vehicles should be used if available and practical. If Town vehicles are not available, the employee may drive his/her personal vehicle and will be reimbursed for mileage at the standard IRS rate (*see IRS Publication IR-2014-114*). A minimal amount of personal use, such as driving to and from dinner, is allowed during travel. Due to increased insurance liability, passengers who are not employed or elected by the Town are not permitted to ride in Town vehicles (*with the exception of detainees by the Police Department*).

**Note:** If a Town employee or official chooses to have a family member or significant other accompany them, they are required to use their own personal operational vehicle (POV). By choosing to use a POV over a Town provided vehicle (*if available*), the reimbursed mileage rate will be reduced by fifty percent (50%) of the current IRS rate (*see IRS Publication IR-2014-114*) allowed.

### 1. Lodging:

Lodging costs should not exceed the rate as set per the GSA Guidelines. When making a reservation, if the hotel in which the employee or official is to stay has no rooms available, they should seek comparable accommodations in the same general location. Employees should notify the Finance Department prior to making any reservation if this should occur. Lodging should be charged on a Town-issued credit card unless other arrangements are made prior to departure. Receipts for lodging costs must be submitted to the Finance Department within 3 business days upon return.

**Note:** If an employee or official chooses to arrive at the location of the training the night before it begins, the Town will not pay the lodging expense if it is within 100 miles.

### 2. Meals:

In accordance with IRS (*Publication 463*) regulations, meal reimbursement for day training and travel is considered a “*taxable fringe benefit*,” therefore it is no longer reimburseable per Board of Commissioners (*August 18<sup>th</sup>, 2014*).

If training and travel requires overnight stay, the employee or official will receive meal reimbursement. This can be in the form of travel advance, the use of a Town-issued credit card, or travel reimbursement upon return. The amount allowed per meal will be in accordance with per diem rates set by GSA Guidelines. Meal allowance for the first and last day of travel will be at 75% of the daily per diem. For reimbursement upon return, receipts (*with tax amounts shown*) are to be submitted to the Finance Department within 3 business days upon return. Employees or officials will be held responsible for all charges if receipts are not submitted to the Finance Department as directed.

**Note:** If any meal(s) are to be provided during the training or conference to the employee or official, the corresponding amount will be deducted from the GSA allowance. If an employee or official needs to check out a Town credit card for travel, please contact the Finance Department.

3. Transportation:

Transportation costs include the use of a personal automobile, taxi, bus, train, airplane, or rental car. The Town will not pay for first class air travel. Fees associated with transportation include *but are not limited to* tolls, parking fees, and tips for baggage handling. These transportation costs will be reimbursed only with supporting receipts of the actual cost incurred upon return. If a personal vehicle is used, mileage can be disbursed before or after travel with supporting documentation (ie: Mapquest directions) and will be at the current rate set by the IRS. All modes of transportation other than POV must be approved by the Supervisor and Governing Board.

- a. Supervisors are responsible for monitoring individual transportation costs for accuracy and cost effectiveness.
- b. A minimal amount of personal use, such as driving to and from dinner, is allowed during travel. This amount is not to exceed more than 5 miles from lodging facility.
- c. No Town-owned vehicles shall be used for personal travel while on official Town business.
- d. Employees with access to Town-owned vehicles should use such vehicles unless otherwise approved by the Supervisor.
- e. When more than one employee or official is traveling to the same event, every effort should be made to travel as a group in order to minimize travel costs.
- f. Any parking or traffic tickets received while on Town business are the responsibility of the employee or official.

4. Other Costs

- a. Other registration fees or other travel eligible expenses not prepaid with the Training and Travel Authorization Form must be adequately documented and filed for reimbursement on the Travel Expense Report.
- b. Expenses such as, *but not limited to*, spouse or family travel, alcoholic beverages, movies, premium TV channels, personal internet use and other personal expenses will not be reimbursed and should not be charged to a Town-issued credit card.

VI. Training and Travel Request Procedures

Once the Training and Travel Authorization Form is completed, it should be submitted to the supervisor for approval. The form should then be returned to the employee or official so that they can submit it to Finance Department for final approval. This should be submitted at least two weeks prior to travel departure.

a. Advance Travel – Registration and Lodging:

After a Training and Travel Authorization Form is approved, prepaid requests for lodging and registration fees will be paid directly to the vendor by the Finance Department if on official draft or by Town-issued credit card. Requests for such

payments should be submitted to the Finance Department at least two weeks prior (*if not sooner*) to the payment due date.

**Note:** All lodging and registration fees should be paid two weeks prior to date due. These registration fees should be paid by the Town on official check draft or Town-issued credit card (*per G.S. 159-28(d)*). Any violation to this procedure will cause the employee or official to become responsible for the expenses incurred (*per G.S. 159-28(e)*). All supporting documentation, such as conference and registration information, detailed itinerary, and verification of estimated travel related expenses, should be attached to the Training and Travel Authorization Form. Email confirmations are acceptable documentation for any online transactions (*such as lodging reservations*). The Finance Officer will retain a copy of this form and supporting documentation.

**b. Advance Travel Meal and Mileage:**

After a Training and Travel Authorization Form is approved, prepaid requests for meals and mileage will be paid directly to the employee or official by the Finance Department on official draft only. Requests for such payments should be submitted to the Finance Department at least two weeks prior (*if not sooner*) to the date of departure. A detailed intinerary and driving directions (*ie: map quest / to and from*) should be attached to the form for the Finance Officer for verification.

**Note:** Advance travel checks will be disbursed through Accounts Payable (AP). For the next AP cycle date, please contact the Finance Department. The employee or official will receive their advance travel disbursement one day prior to their departure. If departure date falls on a Saturday or Sunday, the payment will be issued on Friday.

**c. Reimbursement After Training and Travel:**

After a Training and Travel Authorization Form has been approved by the Supervisor, it should be returned to the employee or official who is seeking reimbursement upon their return.

Upon returning, the employee or official should finish the Training and Travel Authorization Form and submit it to the Finance Department within five (5) working days. A detailed itinerary (*not a summary*), detailed receipts for meal expenses (*with tax amounts*), detailed driving directions (*ie: map quest*) and any receipts for incidentals (*ie: parking fees*) should be attached to the form. The Finance Department shall be responsible for determining that the Training and Travel Authorization Form has been properly completed and approved. Reimbursement will be given once the Finance Officer has confirmed that the expenses are accounted for and that all supporting documentation is attached. 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, which may delay reimbursement.

**Note:** Employees and officials are cautioned that the Town may deny payment of any unreasonable or unsupported expense. An employee or official submitting a falsified travel form will be subject to disciplinary action under the Town's personnel policy.

Adopted this 16<sup>th</sup> day of February 2015

**ADVANCE TRAVEL REQUEST**

EMPLOYEE: \_\_\_\_\_ DEPARTMENT: \_\_\_\_\_

DESTINATION: \_\_\_\_\_ PURPOSE: \_\_\_\_\_

DATE(S) OF TRIP: FROM: \_\_\_\_\_ TO: \_\_\_\_\_

OTHER PERSON(S) ATTENDING: \_\_\_\_\_

ACCOUNT NUMBER: \_\_\_\_\_ AMOUNT: \_\_\_\_\_

ACCOUNT NUMBER: \_\_\_\_\_ AMOUNT: \_\_\_\_\_

SUPERVISOR or COMMISSIONER APPROVAL \_\_\_\_\_ DATE \_\_\_\_\_

Please attach all required paperwork (including check list) to this form as required by the Training and Travel Policy

**CALCULATIONS**

**USE ESTIMATES IN CALCULATING AMOUNT TO REQUEST**

Refer to the ADVANCE TRAVEL/MEAL section when completing this form. **PAPERWORK IS REQUIRED**

MEALS (Per Diem Allowance):	# of		Allowance per Day	=	Total
Leave Day (@ 75%)	_____	X	\$48.00	=	_____ -
Full Days	_____	@	\$64.00	=	_____ -
<b>MINUS meals provided</b>	_____	-	<b>-\$16.00</b>	=	_____ -
Return Day (@ 75%)	_____	X	\$48.00	=	_____ -
Incidentals (parking fee):	_____	X	_____	=	_____ -
LODGING (If not on Town Credit Card)	_____	X	_____	=	_____ -
	<b>Miles</b>		<b>Mileage Rate</b>		<b>Total</b>
MILEAGE (mapquest print out)	_____	X	<b>0.580</b>	=	_____ -
OTHER TRANSPORTATION (RENTAL CAR, FUEL RECEIPTS, AIRLINE CHARGE, TAXI, TOLLS, ETC.)					_____ -
REGISTRATION/MATERIALS (if not prepaid)					_____ -
<b>TOTAL</b>				\$	_____ -

This instrument has been preaudited in the manner required by the Local Government Budget and Fiscal Control Act.

\_\_\_\_\_  
Finance Officer/Deputy Finance Officer

\_\_\_\_\_  
Date