

TRAVEL AND TRAINING EXPENSE REIMBURSEMENT

Objective: To establish procedures for reimbursement of travel and training expenses, to establish guidelines for the amount and type of expenses eligible for reimbursement for travel and training of County employees and for members of boards appointed by the County Legislature. Policy Number: 04-10

February 18, 1992

Modified Date: May 4, 2004

Resolution #109 June 1, 2004

Policy:

It is the policy of the Tompkins County Legislature to secure the highest level of goods and services from vendors consistent with budgetary constraints in a manner that reduces administrative burden on both parties while protecting the taxpayer. To this end, the need for goods and services shall be widely publicized and all contracts, prior to finalization, will be reviewed to ensure that they include legal and financial protection to reduce potential liability to taxpayers, and that the County's diversity goals are considered. In addition, a record shall be kept of the County's experience with all vendors and contractors. Department: Administration

Procedure:

Eligible expenses for reimbursement for travel and/or training include registration, lodging, mileage, meals, tolls and parking, and may be reimbursed to the individual incurring said costs through the Accounts Payable System by the submission of a Travel Expense Voucher and an approved Travel Authorization Form.

Travel, training and conference expenses will be reimbursed to persons other than County employees only under the provisions of Policy 01-03.

1. Employees planning to travel on County business should obtain NYS Form ST-129 Exemption Certificate Tax on occupancy of hotel rooms prior to their departure.

2. Sometimes a motel or conference site will accept a County Purchase Order or credit card for billing purposes. An employee planning to travel on County business should ascertain whether the motel or conference site would honor a County Purchase Order or credit card. If it will, and if enough time permits, a County Purchase Order or credit card authorization form should be sent to the motel or conference site ahead of travel. The use of a Purchase Order for hotel accommodations is encouraged because it reduces out of pocket expenses for employees.

3. If time does not permit sending a Purchase Order ahead, one may be taken and presented upon arrival.

4. In some cases a lodging site will not accept County Purchase Orders. Then the employee must pay for lodging and seek reimbursement upon return. The Finance Department processes vouchers on a weekly cycle therefore it is likely that reimbursement will be made within 14 days of submittal of an expense voucher.

5. While traveling on County business, employees must keep an accurate record of expenses and all required receipts. Within five (5) days of their return, employees should complete a Travel and Training Expense Voucher and submit it to their department head to obtain reimbursement for out-of-pocket expenses incurred while traveling on County business. All required receipts must be attached to the voucher.

6. The department head shall review the submitted Travel and Training Expense Voucher. If approved, the form should be signed and forwarded to the Finance Office for processing with the original Travel Authorization Form attached. If the department head does not approve certain items on the vouchers, discussions should be held with the employee until Travel and Training Expense Voucher is completed which the department head can approve.

7. Approved Travel and Training Expense Vouchers should be forwarded to the Finance Office for accounts payable processing.

Expense Guidelines:

9. Employee use of their personal vehicles while traveling on County business will be at the prevailing IRS rate. Reimbursement for fuel when utilizing a county vehicle requires a receipt.

10. Travel expenses must adhere to the following guidelines:

Transportation

a) Airlines - Tourist (coach) accommodations shall be the standard mode of travel. A receipt detailing the cost of travel must be attached to the reimbursement voucher.

b) Train or bus - Coach class accommodations shall be standard. A receipt detailing the cost of the ticket must be attached to the Travel Expense Voucher.

c) Automobile - Reimbursement for use of personal automobile on County business will be made on the basis of the prevailing IRS mileage allowance rate. Charges for gasoline, accessories, repairs, depreciation, anti-freeze, towing and other similar expenditures are not reimbursable.

d) County employees requesting reimbursement for use of their personal vehicle for local or out-of-County travel or training on County business must include on their Travel and Training Expense Voucher a record of the point of origin and destination for all such mileage incurred.

e) If more than one County employee is attending the same conference, they should plan to travel together in the same car to save County expense. The County will normally reimburse only one mileage expense per conference meeting, up to a reasonable carload.

f) It is the department head's responsibility to determine whether the use of a County vehicle, rental vehicle, or an employee's personal car results in the lowest cost to Tompkins County and the most efficient operation of the department.

g) Cab fare, public transit, tolls, parking meters - Taxicab charges will be reimbursed on an actual cost basis based upon a paid receipt. Reasonable customary tipping may be included in taxicab charges. Bus, limousine or cab fare to and from the rail or air terminal at both departure and destination points shall be reimbursed on an actual cost basis with paid receipt. No receipt is required for fares, tolls, and public transit expense etc when the total for such expenses are less than ten dollars on the travel reimbursement voucher.

h) Automobile rental costs will be reimbursed when such travel is necessary to the purpose of the trip. Rental car arrangements should be coordinated with Purchasing.

Controlled access highway and bridge tolls will be reimbursed on an actual cost basis. Receipts for such tolls must be attached to the Travel Expense Voucher if they exceed ten dollars.

i) Parking lot fees incurred because of travel out-of-County will be reimbursed on an actual expense basis.. A receipt for such charges is required for reimbursement.

Lodging

Expenses for hotel accommodations will be reimbursed based upon the travel itinerary approved on the Travel Authorization. Generally, overnight accommodations should not be authorized if the employee can reach home by 9:00 PM. on a given day without adequate justification Receipts documenting hotel charges must be attached to the Travel Expense Voucher. Sales tax on lodging expenses within New York is not reimbursable because such expenses are tax exempt. It is the employee's responsibility to obtain the proper NY Exemption Certificate from the Finance Department before departure.

If more than one County employee (of the same sex) attends the same conference/ meeting and could potentially share lodging, the County will reimburse to each the per person double occupancy rate.

Reimbursement for Meals

Meals, shall be reimbursed for necessary costs incurred during the business or conference attendance. Meal reimbursement will be based on departure and arrival times and do not require a receipt. The meal reimbursement allowance, including tip, will be:

Breakfast \$6.00

Lunch \$8.00

Dinner \$16.00

Breakfast will be allowed only if the employee must leave home before 6:00 a.m. Lunch will be allowed only if the employee is out of the County and cannot return by 2:00 p.m., exclusive of stopping for lunch. Dinner will be allowed only if the employee is out of the County and cannot return by 8:00 p.m., Exclusive of stopping for dinner.

Employees on county business who are required to travel out-of-County for more than an entire calendar day (6am-8pm) will be allowed a per diem rate up to the maximum of \$30 for meals on that day. If the cost of a meal is included in another fee, such as a conference fee/hotel bill, the allowance listed above for that meal must be subtracted from the \$30 per diem. Calendar day is defined in previous paragraph.

Registration and Conference Fees

Employees will be reimbursed for registration and conference fees provided that the appropriate receipt is attached to the Travel Expense Voucher. Whenever possible, advance registration should be used.

County Credit Cards

Expenses for travel, which are charged to County Credit cards, are subject to the same documentation requirements as travel expense vouchers. Employees are expected to submit receipts in a timely manner in order to reconcile charges on the credit card billing statement. Meal expenses should not be charged to County Credit card unless the employee intends to reimburse the County for any such charges.

Summary of Traveler's Responsibility

- Know travel rules and departmental policies and procedures
- Obtain necessary approvals for travel
- Maintain an accurate record of expenses including departure and return times, and mileage

- Obtain required receipts or documentation
- Complete and submit travel voucher accurately with required documentation.