



**TRAVEL POLICIES, RULES AND REGULATIONS**

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**1. Travel Expenses:** Travel expenses on authorized trips on county business for attendance at conventions, conferences, or meetings will be reimbursed by the county. Advance approval from the Department Head is required for in-state travel for other than Elected Officials where reimbursement exceeds ten dollars. All out-of-state travel for employees requires advance approval of the County Commission in a public meeting. Elected Officials traveling out-of-state must receive signatures from two County Commissioners prior to making arrangements and traveling. Failure to adhere to this policy will result in discipline up to and including termination. Whenever possible, county vehicles will be used for county business.

**2. Departmental Travel Budget:** Travel expenses must be included in an annual budget for each department anticipating travel, as part of the budget process. Any travel expenses in excess of the amount budgeted must have the prior approval of the County Commission.

**3. Allowable Expenses:** The following expenses will be considered for reimbursement upon completion of the Emery County Expense Report and if accompanied by the required receipts. A request for reimbursement may be denied if not accompanied by a Emery County Expense Report, receipts, and any other document required by the Clerk/Auditor's Office.

3.a. If a commercial airline is used, coach fare must be requested and used if available. First class fare will be allowed only if coach space was not available between specified points. Advance purchase of tickets is encouraged. Authorization by the Department Head and Elected Official must be granted in a public meeting prior to purchasing tickets.

3.b. If railway, bus, or boat is used, first class fare, plus necessary lower berth or roomette is allowable. Coach facilities, when considered reasonable and satisfactory accommodations, should be used whenever possible. Advance purchase of tickets is encouraged. Authorization by the Department Head and Elected Official must be granted in a public meeting prior to purchasing tickets.

3.c. Personal cars may be used if economical or advantageous to the county. When a personal car is used for long trips, the county's reimbursement for the use of the car, plus meals and lodging required en route, shall not exceed the cost of coach air fare and ground travel, which may include car rental or other ground transportation. Mileage reimbursement shall be at the rate set by the United States Internal Revenue Service.

Under IRS guidelines, reimbursement is for the traveler only. If more than the traveler's meal is charged on a **receipt**, this must be deducted to reflect the traveler's costs only. Actual meal cost includes tip. Alcoholic beverages are not reimbursable.

3.c.a. Meal costs are paid as follows:

3.c.a.a. Per diem meal allowance shall be the same as the per diem rate used by the United States General Services Administration (see [www.gsa.gov](http://www.gsa.gov)). The per diem rates differ by the travel location, and the primary destination shall be used to determine which per diem rate applies. Employees/Elected Officials are only eligible for 75 percent of the total per diem meal allowance rate for the location to which they are traveling on the first and last day of travel.

3.c.a.b. Meal allowance per diem includes tax, tips, and all other costs associated with meals.

3.c.a.c. Costs of alcoholic beverages are not reimbursable.

3.c.a.d. Employees/Elected Officials will NOT be provided reimbursement for any meals that do not qualify for travel per diem. Meal allowance or reimbursement for same-day expenses will NOT be allowed. Same-day expense is defined as a trip which begins and ends at the home base and occurs in one calendar day (i.e., begins on Monday and ends on Monday.)

3.c.a.e. The value of meals included in the registration for a function will be deducted from the per diem amount allowed. **A copy of the conference or a travel agenda must be attached to the per diem request.**

3.c.a.f. The traveler will be paid a per diem rate for meals that is established by [www.gsa.gov](http://www.gsa.gov) . **County issued credit cards cannot be used to purchase meals while traveling.**

3.d. County Employees/Elected Officials who drive a private vehicle in the normal course of their duties shall receive payment for mileage driven on authorized County business but shall not be paid to cover commuting mileage between an Employee's/Elected Official's residence and their customary work site. Home base is considered to be primary personal residence or primary work location. Mileage to and from is calculated from the shortest distance of either of the home bases when traveling to meetings, conferences, trainings etc...

3.e. Overnight stay is allowable if the conference, meeting, and/or convention is prior to 10:00 a.m. and 125 miles or more from your assigned worksite and if the conference, meeting and/or convention ends after 4:00 p.m. and the return trip home is at least 250 miles. Lodging shall be obtained at a reasonable rate which provides for safe, clean, convenient, quality accommodations. The cost of hotel lodging shall be no higher than the prevailing standard single rate for a conference hotel in the destination city. Conference location hotels are encouraged as they reduce the cost of transportation between the hotel and the conference site. County credit card should be used if available and actual receipts must be submitted no matter what the form of payment is.

3.f. Special circumstances and condition adjustments may be made by the Elected Official or Department Head to accommodate the traveler.

3.g. Toll road charges, parking fees, cab fare, storage charges, emergency repairs, and like items may be reimbursed when using county or privately-owned vehicles. Charges for car rental or similar services shall not be reimbursed unless approval is obtained from the Elected Official or Department Head. Reasonable taxi and limousine charges are allowable and receipts are not required. Conference registration fees and extraordinary expenses, such as purchase of incidental supplies or publications shall be eligible for reimbursement when accompanied by a receipt.

**4. Non-Specified Expenses:** Reimbursement for expenses not provided in this section requires the advance approval of the County Commission.

**5. Receipts:** All Elected Officials, Department Heads, and employees shall be required to provide receipts or affidavits for expenditures for commercial air, railway, bus or boat transportation, lodging, repairs or fuel for county vehicles, and all extraordinary expenses, such as purchase of incidental supplies or publications and registration fees.

#### **6. Credit Card:**

6.a. County Commission may authorize the issuance of a county-sponsored credit card for any employee for county purposes.

6.b. County-sponsored credit cards shall be issued in the name of the employee. They shall only be used for the payment of hotel accommodations and conference registrations that cannot be invoiced directly to the county. These cards shall not be used for paying personal expenses. The privilege of using a card will be withdrawn and disciplinary action up to and including termination will be taken against any employee who misuses the card.

6.c. However, County credit cards may be used for entertainment meals under IRS Code, Title 26 §274(a) and (d), “business purpose.” The employee shall indicate on the receipt the business discussed, those present, the date and amount spent on the meal. The Employee's/Elected Official's meal will not be reimbursed if it does not qualify for travel per diem and if per diem has already been issued to the Employee/Elected Official.

6.d Working Lunch – A county credit card may be used, with advanced approval from the Elected Official over the Department Head, to purchase lunch if the purpose of the lunch is in the best interest of the county and qualifies as a working lunch. A working lunch is when the employee/elected official, in direct correlation with a meeting, continue to work through lunch and by so doing, directly benefits the county. The credit card receipt must be returned with the agenda, names of those participating and which Elected Official authorized the purchase of the working lunch. Elected Officials may also use their county card for a working lunch. Their credit card receipt must be returned with the agenda and names of those participating. The cost of a working lunch may also be invoiced to the department with prior approval from the Elected Official.

6.e. Employees/Elected Officials shall obtain necessary receipts for all expenses charged to the county card and attach them to the expense report which is turned into the Clerk/Auditor’s Office for payment.

6.f. Lost or stolen cards should be reported immediately to the credit card office in person or by telephone. The employee shall immediately, after contacting the bank, notify his or her department. The Employee/Elected Official will not be liable for any charges made on the card after it has been reported lost or stolen.

6.g. Upon termination or leaving office, the Employee/Elected Official must return the credit card to the Department Head or Commission who in turn will give it to the Clerk/Auditor’s Office.

6.h. Before a county credit card is issued to a county Employee/Elected Official, the Employee/Elected Official shall read and execute an acknowledgment of the policy, which shall be kept and filed in the Employee's/Elected Officials personnel file. The acknowledgment shall state:

## **ACKNOWLEDGMENT**

I, the undersigned, acknowledge that I have read, understand and agree to Emery County's policy on the use of corporate credit cards. I understand and agree that:

Any card issued to me is to be used solely for county purposes.

I must timely submit a travel expense report with the necessary receipts in order for the Clerk/Auditor's Office to make payment.

I will return my county credit card to my Department Head/Commission immediately upon termination of employment or leaving office and will not use the same after my termination or leaving office.

I may be responsible for any unauthorized use of my credit card prior to the time I report it lost or stolen.

If I misuse my county credit card and the county makes payments on my credit card account, that the entire amount paid by the county may be withheld from my county wages or salary until the county is fully reimbursed.

I will agree to pay all costs and a reasonable attorney's fee if the county is required to take legal action against me to enforce the provisions of this acknowledgment or the county's policy on credit card use.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
Typed name of employee

\_\_\_\_\_  
Signature of employee

\_\_\_\_\_  
(Witness)Department Head  
or other County Official

\_\_\_\_\_  
Date

Issuance of County Credit Card authorized to the above-named employee:

\_\_\_\_\_  
Department Head

\_\_\_\_\_  
Date

**7. Expense Reports:** All requests for reimbursement of travel or other allowable expenses shall be processed pursuant to procedures specified by the County Clerk/Auditor. Employee/Elected Official expenses shall be reported on a ~~monthly~~ quarterly basis and shall be submitted to the

clerk/auditor within ~~30~~15 days following the end of the ~~quarter preceding month~~ or within 15 days following the end of the budget year. Expense reports submitted after the above-stated periods must be reviewed and approved by the County Commission. Expenses will not be reimbursed if they are submitted later than ~~90~~30 days after the end of the ~~month-quarter~~ in which they are incurred.

## **8. Reimbursement by a Third Party:**

8.a. An employee, Elected Official or Department Head who receives a travel reimbursement from a third party for travel that was on county time or for county business should not be enriched by the reimbursement beyond what the travel policy allows.

For example, if an employee is paid by a third party \$50 a day for an out-of-state meal allowance, then the difference between the county rate of \$39 and the \$50 must be deposited with the county. An employee who receives from the third party less than the county rate can be reimbursed by the county for the difference.

8.b. Travel expenses reimbursed by a third party may be treated in one of the following ways:

Deposit the total third party reimbursement with the county as a refund of expenditure and obtain a regular travel reimbursement from the county. OR

Retain the amount reimbursed by the third party, up to the amount allowed by the travel policy, and accept no county reimbursement. If the amount is greater than allowed by the travel policy, the difference must be deposited with the county.