

CLARK COUNTY STAFF REPORT

DEPARTMENT: Auditor's Office

DATE: February 11, 2019

REQUESTED ACTION:

Approve updated Travel Expense and Business Expense Reimbursement Policies

Consent Hearing County Manager

BACKGROUND

In 1994, the Clark County Board of Commissioners adopted a formal Business Expense Reimbursement Policy. (Attachment A) The policy is administered by the Auditor's Office. The policy addresses various reimbursable costs including local travel, out of town travel, car and cell phone allowances, and miscellaneous out of pocket expenditures.

The policy has had minor changes over the years and is updated annually by the Auditor's Office for changes in the Internal Revenue Service mileage reimbursement rate and the Government Service Administration per diem rates. It is also updated for changes in vehicle allowances and cell phone allowances.

To provide clarity and additional information and to align the policy with the business process of electronic Travel Expense reporting and electronic Business Expense reporting, it is proposed that the existing policy be divided into two separate policies: Clark County Travel Expense Reimbursement Policy (Attachment B), and Clark County Business Expense Reimbursement Policy (Attachment C).

COUNCIL POLICY IMPLICATIONS

The change from a single policy to two separate policies will bring clarity for employees regarding allowable reimbursable expenses. The updated policies align with current County practices, with Internal Revenue Service guidance, Government Service Administration Federal Travel Regulations (Attachment D), and include references to Clark County Human Resource policies. The policies also align with the business process of electronic travel expense reporting and business expense reporting in the Workday financial system.

ADMINISTRATIVE POLICY IMPLICATIONS

The update to these policies will facilitate a more efficient reimbursement process and align with current practices.

COMMUNITY OUTREACH

Although no external community outreach was necessary, the revised policies have been communicated and reviewed by departments and elected official offices, unions, and approved by the County Manager.

BUDGET IMPLICATIONS

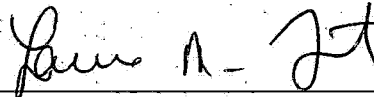
YES	NO	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	Action falls within existing budget capacity.
<input type="checkbox"/>	<input checked="" type="checkbox"/>	Action falls within existing budget capacity but requires a change of purpose within existing appropriation
<input type="checkbox"/>	<input checked="" type="checkbox"/>	Additional budget capacity is necessary and will be requested at the next supplemental. If YES, please complete the budget impact statement. If YES, this action will be referred to the county council with a recommendation from the county manager.

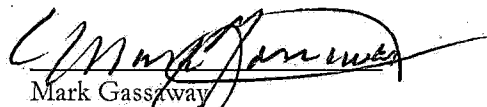
BUDGET DETAILS

Local Fund Dollar Amount	
Grant Fund Dollar Amount	
Account	
Company Name	

DISTRIBUTION:

Council staff will post all staff reports to The Grid. <http://www.clark.wa.gov/thegrid/>


 Laurie Foster
 Accounting Operations Manager


 Mark Gassaway
 Finance Director

APPROVED: 
 CLARK COUNTY, WASHINGTON
 CLARK COUNTY COUNCIL

DATE: 2/12/2019
 SR# 17-19



BUDGET IMPACT ATTACHMENT

Part I: Narrative Explanation

No budget impact

Part II: Estimated Revenues

Fund #/Title	2017-2018 Biennium		2019 Annual Budget		2020 Annual Budget	
	GF	Total	GF	Total	GF	Total
Total						

II. A – Describe the type of revenue (grant, fees, etc.)

Part III: Estimated Expenditures

III. A – Expenditures summed up

Fund #/Title	FTE's	2017-2018 Biennium		2019 Annual Budget		2020 Annual Budget	
		GF	Total	GF	Total	GF	Total
Total							

III. B – Expenditure by object category

Fund #/Title	2017-2018 Biennium		2019 Annual Budget		2020 Annual Budget	
	GF	Total	GF	Total	GF	Total
Salary/Benefits						
Contractual						
Supplies						
Travel						
Other controllables						
Capital Outlays						
Inter-fund Transfers						
Debt Service						
Total						

CLARK COUNTY BUSINESS EXPENSE REIMBURSEMENT POLICY

PURPOSE

This policy addresses reimbursement of expenses incurred in the conduct of official county business.

County elected and appointed officials, employees, quasi-employees, members of county boards, commissions and citizen advisory committees are covered by this policy and are collectively referred to herein as "employee".

DEFINITIONS

For purposes of this policy, business expenses are defined as necessary and reasonable expenses incurred in the course of official county business. Expenses will be categorized as **local expenses** (those incurred within a 50 mile radius of Clark County Courthouse) and **travel related expenses** (expenses incurred outside of a 50 mile radius of Clark County Courthouse).

I. LOCAL EXPENSES

Local reimbursable expenses include:

- Mileage for use of personal automobile
- Parking
- Business meals
- Special events

- A. Mileage will be reimbursed at the rate established by the Internal Revenue Service each year effective on January 1st or as established by union contract. Mileage will be calculated from the employee's official work station (not the employee's home) to the business destination. Reimbursement for personal automobile usage should be limited to those instances where the usage is significant and required by the job. Accumulation of individually minor reimbursements for payment on a monthly or quarterly basis is encouraged.
- B. Fees will be reimbursed for parking expenses incurred at the site of a business destination. **Parking fines are not reimbursable.**
- C. Business meal expense is reimbursable if incurred in the necessary discharge of the employee's official duties. Reimbursement is limited to those instances where a clearly official function is performed.
 1. Local meal reimbursements are contingent upon availability of adequate budgeted funds at the department level.
 2. Individual meal reimbursements will be made on an actual cost basis to include the cost of the meal, beverages (excluding alcohol) and gratuities up to 15% of meal costs. In general, meal reimbursements **should not exceed** the applicable per diem rate.

The following list of activities is provided as illustration of qualifying reimbursable meal expenses:

- a. A meal is provided to a breakfast or noon meeting of official county boards, commissions, citizen advisory boards or other special purpose groups such as an oral interview panel.
- b. An employee attends a business meeting or seminar where the registration fee does not include a meal.
- c. A manager takes a job applicant to lunch as part of a selection process. Reimbursement for expenses of this nature should be limited to position finalist.

Routine meals with individuals, consultants, employees of the county, other local agencies or service clubs (i.e. rotary, women in action, etc) are not eligible for reimbursement. **Exception:** for elected officials or departmental heads who are encouraged to attend local service clubs and agencies as a matter of county policy. Additionally routine departmental meetings scheduled during the noon hour would not qualify for reimbursement.

- d. Meal expense associated with special events, such as departmental retreats and in-house training sessions are reimbursable if approved by the department head or elected official, in advance. Special events are by definition, infrequent activities (i.e. annual or semi-annual events vs. weekly or monthly events). Department heads and elected officials are accountable for exercising responsible judgment in determining when to approve meal, beverage or snack purchases under this section. The purchase of doughnuts and coffee for regularly occurring meetings such as department staff meetings of county employees are not reimbursable.

Expenditures for meals or refreshments associated with a social event (hosting) rather than a governmental business event are not reimbursable. **Social events include**, but are not limited to, departmental open houses, agency anniversaries and other informational events which are open to the general public.

II. TRAVEL RELATED EXPENSES

The following travel related expenses are allowable costs if incurred in conjunction with non-local travel for official county business. Air travel, car rentals and hotel accommodations must generally be arranged through the county's approved travel agency.

- A. Actual costs of air, bus, train, taxi, tolls, car rentals and parking fees. Personal automobile usage will be reimbursed at the prevailing IRS rate per mile from the employee's business location to the travel destination. In instances where personal automobile usage exceeds the cost of airfare, reimbursement will be limited to the cost of traveling to the same destination by coach class airfare.
- B. Actual costs of hotel or motel accommodations at single occupancy rates.
- C. Meal costs at the per diem subsistence daily rates as established by the Internal Revenue Service using the High-Low substantiation method. Annually, the rates and cost areas shall be reviewed and updated subject to Administrator approval. Updates will be placed on file in the Auditor's office on the K: drive. These rates vary depending on the travel destination. Information regarding these rates can be obtained through the Auditor's office.
- D. Other reasonable and ordinary expenses which are job related and incurred while representing the county on official business. Examples of these costs are business related phone calls, registration fees, and fax transmissions.
- E. Overnight accommodations are not allowable within a 50 mile radius of Clark County, with limited exceptions. The exceptions are when weather conditions make driving dangerous; or where conference or other work related event hours make the drive to or from Vancouver dangerous or unreasonable.
 1. For example, a conference that starts early in the morning (such as 7:00 am if the event is some distance from Vancouver).
 2. Another example would be where work related activities make the drive back to Vancouver dangerous, such as when an individual has official duties associated with a conference that requires his or her presence late into the evening. Normal conference social activity does not count as official duties unless the individual is either speaking at the conference or is representing the County or another work related group in sponsoring or organizing the conference.

These examples are exceptions to the basic rule and contain an element of subjectivity. It is critical therefore that any approval of overnight accommodations within the local, fifty mile travel area be approved only after careful consideration by employees and managers. Section II (E) exception form should accompany the reimbursement request. The form is available on the k: drive and in the Auditor's office.

Employee travel for non-exempt employees will be considered working time as prescribed by the Fair Labor Standards Act or applicable union contract. Generally travel of any nature during the employee's regular working hours is considered working

time. Travel outside of regularly scheduled hours is only considered working hours if the employee is the driver and not considered working hours if the employee is a passenger.

III. INELIGIBLE TRAVEL EXPENSES

- A. Personal costs such as telephone (other than calls to spouse), entertainment (in-room movies), toiletries, cleaning, alcohol, tobacco, clothing and sundries will not be reimbursed.
- B. Personal usage of rental cars must be reimbursed to the county on an equitable basis (days of use or miles driven).
- C. Expenses incurred on a combined business/personal trip will be reimbursed to the extent of the business component. Airfare will be reimbursed based on a round trip coach fare from the traveler’s official work location to the business destination. Vehicle mileage will be reimbursed for the distance from the traveler’s work location to the business destination. Personal mileage incurred at the business destination such as sightseeing is not reimbursable.
- D. Meal and lodging expense will be reimbursed during the length of time that the traveler is in business status. Meal and lodging expense incurred during additional travel days relating to the personal component of the trip are the expense of the traveler. In instances where additional travel days result from the employee’s decision to use a personal vehicle rather than air travel, no reimbursement will be allowed for meals associated with the additional days.

IV. AUTHORIZATION AND APPROVAL

County employees must obtain prior authorization from the appropriate department head/elected official for travel outside the state of Washington or the Portland metropolitan area.

All requests for reimbursement of travel costs must be submitted on the county approved form. The traveler must sign and certify as to the correctness and accuracy of the reimbursement request. **Receipts must be** provided for all non-meal costs in excess of **\$10.00**. A copy of the **airline ticket must** also be provided. Travel expense vouchers should be filed with the auditor's office within a reasonable time frame following the date of the employee's return. If the travel expense involved a conference, workshop, seminar or similar organized activity, a **copy of the agenda or outline** must be attached to the travel expense voucher.

All requests for reimbursement of travel costs must be approved by the appropriate department head / elected official or assigned designee. Reimbursement requests for members of county boards, commissions and quasi-employee's must be approved by the department head / elected official most directly affiliated with the board, commission or activity. Reimbursement requests for any member of the Board of County Councilors **must be approved** by the County Auditor or his/her designee.

V. ADVANCE FUNDS

The county has established an advance travel revolving fund in conjunction with RCW 42.24.130 to be used for advancing money to employee's or elected officials **for non-local travel**. The use of these funds is limited to customary incidental expenses incurred while traveling, such as, lodging, meals, ground transportation and other local expenses.

These funds may not be used for personal loans, pre-registration fees, direct payment of airline tickets or reimbursement to employees or elected officials for travel already incurred. County employees or elected officials authorized to use an approved county charge card may receive a travel advance to cover incidental costs (ie. taxi fare, tips).

Prior to issuance of these funds, a signed travel advance **request must be** approved by the department head / elected official. Subject to adequate availability of funds, moneys will be distributed on the employee's or elected officials last workday proceeding the day of travel. Moneys will not be advanced to any county employees or elected official who has a prior advance outstanding.

The employee or elected official will account for the funds advanced no later than **10 working days** following the date of the employee's or elected officials return by filling an appropriate travel expense voucher listing all relevant travel expenses.

When the amount of travel expenses is less than the amount advanced the traveler will remit the difference by a personal check or cash with the travel expense voucher. If the amount of reimbursable travel expense exceeds the amount advanced, the excess will be paid to the traveler by means of a county warrant.

Failure to account for or repay the travel advance within the **10 day** settlement period may render the full amount of the advance which remains unpaid immediately due and payable, with interest at a rate of 10% per annum until the advance is repaid. To protect against any losses from advances, the county will have under the provisions of RCW 42.24.140 a prior lien against and a right to withhold any and all funds payable to or to become payable to any employee or official to whom an advance has been given.

Advance travel funds will be limited to a maximum of \$100.00 per full or part day for **non-local travel** on official county business.

VI. EXECUTIVE VEHICLE ALLOWANCES

A. The following positions are authorized to receive a \$400.00 monthly vehicle allowance subject to periodic revision by the Board of County Councilors. Forms accepting the vehicle allowance will be signed by the incumbents and retained within the Auditor’s Office.

- COUNTY MANAGER
- COUNTY ASSESSOR
- COUNTY AUDITOR
- COUNTY TREASURER
- PROSECUTING ATTORNEY
- COUNTY CLERK
- DIRECTOR OF PUBLIC WORKS
- UNDERSHERIFF
- MEDICAL EXAMINER

B. Beginning January 1, 2015, County Councilors are authorized to receive a monthly vehicle allowance in accordance with the following schedule:

	2015	2016	2017	2018	2019	2020
Position 1	\$700	\$700	\$700	\$700	\$700	\$700
Position 2	\$700	\$700	\$700	\$700	\$700	\$700
Position 3	\$700	\$700	\$700	\$700	\$700	\$700
Position 4	\$700	\$700	\$700	\$700	\$700	\$700
Chair	\$700	\$700	\$700	\$700	\$700	\$700

C. Mileage Reimbursement. All positions receiving an executive vehicle allowance may receive mileage reimbursement on **long distance travel only** (defined as outside of a 50-mile radius of Clark County) at the prevailing IRS rate.

VII. EXECUTIVE CELL PHONE ALLOWANCES

The following positions are authorized to receive a monthly cell phone allowance of \$25 in lieu of receiving a county issued cell phone:

- COUNTY COUNCILORS
- COUNTY ADMINISTRATOR
- COUNTY ASSESSOR
- COUNTY AUDITOR
- COUNTY CLERK

- COUNTY PROSECUTING ATTORNEY
- COUNTY SHERIFF
- COUNTY TREASURER

All individuals choosing to receive an executive cell phone allowance shall sign a cell phone authorization form indicating that they have elected to receive this taxable benefit and will not also use a County provided cell phone. These forms will be maintained in the Auditor's office.

Current High-Low meal per Diem rates for 2018:

	LOW COST AREAS	HIGH COST AREAS
BREAKFAST	\$ 11.00	\$ 16.00
LUNCH	\$ 17.00	\$ 21.00
DINNER	\$ 29.00	\$ 31.00
TOTAL FOR DAY	\$ 57.00	\$ 68.00

CLARK COUNTY TRAVEL EXPENSE REIMBURSEMENT POLICY

PURPOSE

This policy addresses reimbursement of travel expenses incurred in the conduct of official county business. For guidance regarding compensation for travel and training see HR Policy No. 17.1.6.

County elected and appointed officials, employees, quasi-employees, members of county boards, commissions and citizen advisory committees are covered by this policy and are collectively referred to herein as "employee".

DEFINITIONS

For purposes of this policy, travel expenses are defined as necessary and reasonable expenses incurred in the course of official county business. Expenses will be categorized as **local travel expenses** (those incurred within a 50 mile radius of Clark County reporting location and/or travel more than 50 miles that does not include an overnight stay) and **non-local travel expenses** (expenses incurred outside of a 50 mile radius of Clark County reporting location and resulting in an overnight stay).

I. LOCAL TRAVEL EXPENSES

Local reimbursable expenses include:

- Mileage for use of personal automobile
- Parking
- Business meals at actual cost (receipt required)

- A. Mileage will be reimbursed at the rate established by the Internal Revenue Service each year effective on January 1st. Reimbursement for personal automobile usage should be limited to those instances where the usage is significant and required by the job. Accumulation of individually minor reimbursements for payment on a monthly or quarterly basis is encouraged.
- B. Fees will be reimbursed for parking expenses incurred at the site of a business destination. **Parking fines are not reimbursable.**

II. NON-LOCAL TRAVEL RELATED EXPENSES

The following expenses are allowable costs if incurred in conjunction with non-local travel for official county business which includes an overnight stay. Employees are encouraged to arrange travel through the county travel booking processes for air travel, car rentals and hotel accommodations. Reservations made outside of the standard county process will be reimbursed after travel is complete.

- A. Actual costs of air, bus, train, local transportation, tolls, car rentals and parking fees. Personal automobile usage will be reimbursed at the prevailing IRS rate per mile. In instances where personal automobile usage exceeds the cost of airfare, reimbursement will be limited to the cost of traveling to the same destination by coach class airfare. Employees should submit documentation supporting the cost alternatives.
- B. Actual costs of hotel or motel accommodations at single occupancy rates. Employees are encouraged to request government rates for accommodations.
- C. Meal costs at the per diem subsistence daily rates as established by the Internal Revenue Service using the High-Low substantiation method. Employees will be allowed 75% of the daily per diem allowance on the first and last day of travel and 100% of the daily per diem allowance the remainder of the trip. The rates and cost areas shall be reviewed and updated subject to Finance Director approval annually. Updates will be made available on the county intranet, or current replacement for such. These rates vary depending on the travel destination. Information regarding these rates can be obtained through the Auditor's office.
- D. Other reasonable and ordinary expenses which are job related and incurred while representing the county on official business. Examples of these costs are business related phone calls, registration fees, and fax transmissions.

Effective for all 2019 travel not reimbursed prior to Oracle freeze

- E. Overnight accommodations are not allowable within a 50 mile radius of Clark County, with limited exceptions. The exceptions are when weather conditions make driving dangerous; or where conference or other work related event hours make the drive to or from Vancouver dangerous or unreasonable.
1. For example, a conference that starts early in the morning (such as 7:00 am if the event is some distance from Vancouver).
 2. Another example would be where work related activities make the drive back to Vancouver dangerous, such as when an individual has official duties associated with a conference that requires his or her presence late into the evening. Normal conference social activity does not count as official duties unless the individual is either speaking at the conference or is representing the County or another work related group in sponsoring or organizing the conference.

These examples are exceptions to the basic rule and contain an element of subjectivity. It is critical therefore that any approval of overnight accommodations within the local, fifty mile travel area be approved only after careful consideration by managers. Section II (E) exception form should accompany the reimbursement request. The form is available on the k: drive and in the Auditor's office. Employees must submit receipts for meal purchases, as for other local travel.

III. INELIGIBLE TRAVEL EXPENSES

- A. Personal costs such as telephone, entertainment (in-room movies), toiletries, cleaning, alcohol, tobacco, clothing and sundries will not be reimbursed.
- B. Personal usage of rental cars must be reimbursed to the county on an equitable basis (days of use or miles driven).
- C. Expenses incurred on a combined business/personal trip will be reimbursed to the extent of the business component. Airfare will be reimbursed based on a round trip coach fare from the traveler's official work location to the business destination. Vehicle mileage will be reimbursed for the distance from the traveler's work location to the business destination. Personal mileage incurred at the business destination such as sightseeing is not reimbursable.
- D. Meal and lodging expense will be reimbursed during the length of time that the traveler is in business status. Business status is expected to end the last day of the conference if travel can reasonably be completed that same day. Meal and lodging expense incurred during additional travel days relating to the personal component of the trip are the expense of the traveler. In instances where additional travel days result from the employee's decision to use a personal vehicle rather than air travel, no reimbursement will be allowed for meals associated with the additional days.

IV. AUTHORIZATION AND APPROVAL

County employees must request travel authorization pursuant to HR Policy 17.1.3-4.

All requests for reimbursement of travel costs must be submitted through Workday expenses. The traveler must certify as to the correctness and accuracy of the reimbursement request. **Receipts must be provided for all non-meal and lodging costs in excess of \$75.00 per expense item. For example: \$20 train trip from airport to hotel-no receipt required, \$30 taxi ride hotel to conference center-no receipt required, \$100 airport parking while out of town-**receipt required**.**

Expense Reports should be submitted within a reasonable timeframe (should not exceed 10 working days) following the date of the employee's return. If the travel expense involved a conference, workshop, seminar or similar organized activity, a **copy of the agenda or outline** must be attached to the expense report.

All requests for reimbursement of travel costs must be approved by the appropriate department head/elected official or assigned designee. Reimbursement requests for members of county boards, commissions and quasi-employee's must be approved by the department head / elected official most directly affiliated with the board, commission or activity and will be initiated as expense reports by a department administrative staff person. Reimbursement requests for any member of the Board of County Councilors **must be approved** by the County Auditor or his/her designee.

V. ADVANCE FUNDS (Available for non-local travel only)

The county has established an advance travel revolving fund in conjunction with RCW 42.24.130 to be used for advancing money to employee's or elected officials **for non-local travel**. The use of these funds is limited to customary incidental expenses incurred while traveling, such as, lodging, meals, ground transportation and other local expenses.

These funds may not be used for personal loans, pre-registration fees, direct payment of airline tickets or reimbursement to employees or elected officials for travel already incurred. Prior to issuance of these funds, a travel advance **request must be** submitted by the employee and approved by the department head/elected official or authorized approver. Subject to adequate availability of funds, monies will be distributed to the employee or elected officials shortly before the date of travel. Monies will not be advanced to any county employees or elected official who has a prior advance outstanding.

The employee or elected official will account for the funds advanced no later than **10 working days** following the date of the employee's or elected officials return by filling an appropriate travel expense voucher listing all relevant travel expenses.

When the amount of travel expenses is less than the amount advanced the traveler will remit the difference by a personal check or cash with the travel expense voucher. If the amount of reimbursable travel expense exceeds the amount advanced, the excess will be paid to the traveler.

Failure to account for or repay the travel advance within the **10 day** settlement period may render the full amount of the advance which remains unpaid immediately due and payable, with interest at a rate of 10% per annum until the advance is repaid. To protect against any losses from advances, the county will have under the provisions of RCW 42.24.140 a prior lien against and a right to withhold any and all funds payable to or to become payable to any employee or official to whom an advance has been given.

Advance travel funds will be issued in increments of \$100.00 per day with the maximum amount based on the total days traveled.

VI. EXECUTIVE VEHICLE ALLOWANCES

A. The following positions are authorized to receive a **\$400.00** monthly vehicle allowance subject to periodic revision by the Board of County Councilors. Forms accepting the vehicle allowance will be signed by the incumbents and retained within the Auditor's Office.

- COUNTY MANAGER
- COUNTY ASSESSOR
- COUNTY AUDITOR
- COUNTY TREASURER
- PROSECUTING ATTORNEY
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- MEDICAL EXAMINER

B. Beginning January 1, 2015, County Councilors are authorized to receive a monthly vehicle allowance in accordance with the following schedule:

	2018	2019	2020			
Position 1	\$700	\$700	\$700			
Position 2	\$700	\$700	\$700			
Position 3	\$700	\$700	\$700			
Position 4	\$700	\$700	\$700			
Chair	\$700	\$700	\$700			

C. Mileage Reimbursement. All positions receiving an executive vehicle allowance may receive mileage reimbursement on **long distance travel only** (defined as outside of a 50-mile radius of Clark County) at the prevailing IRS rate.

VII. EXECUTIVE CELL PHONE ALLOWANCES

Effective for all 2019 travel not reimbursed prior to Oracle freeze

The following positions are authorized to receive a monthly cell phone allowance of \$25 in lieu of receiving a county issued cell phone:

- COUNTY COUNCILORS
- COUNTY MANAGER
- COUNTY ASSESSOR
- COUNTY AUDITOR
- COUNTY CLERK
- COUNTY PROSECUTING ATTORNEY
- COUNTY SHERIFF
- COUNTY TREASURER

All individuals choosing to receive an executive cell phone allowance shall sign a cell phone authorization form indicating that they have elected to receive this taxable benefit and will not also use a County provided cell phone. These forms will be maintained in the Auditor's office.

High-Low per Diem rates for 2019:

High Cost	\$71.00
Low Cost	\$60.00

Mileage Rate 2019: \$ 0.58 per mile

CLARK COUNTY BUSINESS EXPENSE REIMBURSEMENT POLICY

PURPOSE

This policy addresses reimbursement of expenses incurred in the conduct of official county business.

County elected and appointed officials, employees, quasi-employees, members of county boards, commissions and citizen advisory committees are covered by this policy and are collectively referred to herein as "employee".

DEFINITIONS

For purposes of this policy, business expenses are defined as necessary and reasonable expenses incurred in the course of official county business not associated with travel.

Routine meals with individuals, consultants, employees of the county, other local agencies or service clubs (i.e. rotary, women in action, etc.) are not eligible for reimbursement. **Exception:** for elected officials or departmental heads who are encouraged to attend local service clubs and agencies as a matter of county policy. Additionally, routine departmental meetings scheduled during the noon hour would not qualify for reimbursement.

Expense associated with special events, such as departmental retreats and in-house training sessions are reimbursable if approved by the department head or elected official. Special events are by definition, infrequent activities (i.e. annual or semi-annual events vs. weekly or monthly events). Department heads and elected officials are accountable for exercising responsible judgment in determining when to approve meal, beverage or snack purchases under this section. General guidance is provided as follows:

Expenses **not** reimbursable:

- The purchase of doughnuts and coffee for regularly occurring meetings such as department staff meetings of county employees
- The purchase of snacks for lunch or break rooms
- The purchase of food, beverages, or items associated with retirement events

Reimbursable expenses:

- A meal provided to individuals serving on official county boards, commissions, or other special purpose groups such as an oral interview panel when scheduling necessitates meeting during normal meal times
- An employee attends a business meeting or seminar that extends over a normal meal time and the registration fee does not include a meal
- A manager takes a job applicant to lunch as part of a selection process. Reimbursement for expenses of this nature should be limited to position finalist

For expenses related to group events, a copy of the meeting agenda or program along with a list of attendees should be submitted with the reimbursement request or invoice.

Expenses that are integral to incentive-based youth programs and are established best practices are reimbursable. Departments with these programs must document a policy that includes the circumstances, frequency, and amount of acceptable expenditures. Each expenditure will be subject to department management approval. A current copy of the policy will be provided to the Auditor's Office.

§301-11.100

FEDERAL TRAVEL REGULATION

Subpart B—Lodgings Plus Per Diem**§301-11.100 What will I be paid for lodging under Lodgings-plus per diem?**

When travel is more than 12 hours and overnight lodging is required you are reimbursed your actual lodging cost not to exceed the maximum lodging rate for the TDY location or stopover point.

§301-11.101 What allowance will I be paid for M&IE?

(a) Except as provided in paragraph (b) of this section, your allowance is as shown in the following table:

When travel is		Your allowance is
More than 12 but less than 24 hours		75 percent of the applicable M&IE rate for each calendar day you are in a travel status.
24 hours or more, on	The day of departure	75 percent of the applicable M&IE rate.
	Full days of travel	100 percent of the applicable M&IE rate.
	The last day of travel	75 percent of the applicable M&IE rate.

(b) If you travel by ship, either commercial or Government, your agency will determine an appropriate M&IE rate within the applicable maximum rate allowable.

§301-11.102 What is the applicable M&IE rate?

For days of travel which		Your applicable M&IE rate is
Require lodging		The M&IE rate applicable for the TDY location or stopover point.
Do not require lodging, and	Travel is more than 12 hours but less than 24 hours.	The M&IE rate applicable to the TDY site or the highest M&IE rate applicable when multiple locations are involved).
	Travel is 24 hours or more, and you are traveling to a new TDY site or stopover point at midnight.	The M&IE rate applicable to the new TDY site or stopover point.
	Travel is 24 hours or more, and you are returning to your official station.	The M&IE rate applicable to the previous day of travel.

Subpart C—Reduced Per Diem**§301-11.200 Under what circumstances may my agency prescribe a reduced per diem rate lower than the prescribed maximum?**

Under the following circumstances:

- When your agency can determine in advance that lodging and/or meal costs will be lower than the per diem rate; and
- The lowest authorized per diem rate must be stated in your travel authorization in advance of your travel.

Subpart D—Actual Expense**§301-11.300 When is actual expense reimbursement warranted?**

When:

- Lodging and/or meals are procured at a prearranged place such as a hotel where a meeting, conference or training session is held;
- Costs have escalated because of special events (e.g., missile launching periods, sporting events, World's Fair, conventions, natural or manmade disasters); lodging and meal expenses within prescribed allowances cannot be obtained nearby; and costs to commute to/from the nearby location consume most or all of the savings achieved from occupying less expensive lodging;
- The TDY location is subject to a Presidentially-Declared Disaster and your agency has issued a blanket actual expense authorization for the location (see §301-70.201);