Columbia County Travel Policy

Per the statutory authority defined in General Municipal Law §77 (2), (3) and County Law §203 (1), (2)(a)(2)(b), (4), it is the policy of Columbia County to reimburse only those expenses incurred for official business on its behalf. Generally, all trips and expenses should be pre-approved to the extent reasonably possible. This policy delineates the procedures to be followed.

General Guideline and Responsibilities

- This policy shall apply to all Elected Officials, Department Heads, Employees, and Non-Salaried individuals conducting "official business" on behalf of Columbia County. For purposes of this policy they shall be referred to as "employees".
- A Conference Objective Form, see example at Exhibit A, must be approved by the departmental Home Committee and forwarded to the Controller's Office at least Ten (10) days prior to the trip. A Conference Objective Form shall be signed by his or her Committee Chair, and the Controller. The Committee Chair is the authorized official for department heads. The Controller will approve the Chairman of the Board's travel. If a Home Committee meeting is cancelled then the Conference Objective Form should be signed by the Committee Chair and forward to the Controller.
- All travel arrangements for airline, train, bus, or rental vehicles, and/or overnight accommodations must be approved by the Controller's Office. A Conference Objective Form shall be used for all claims for travel expense, and shall show purpose of travel, dates and items of expenditures, points between which travel occurred, dates and times of departure and arrival. The Controller's Office may require other information reasonably required to determine any claim for travel expense reimbursement. Arrangements must be pre-approved to be reimbursed, except in an emergency as deemed by the Chairman of the Board or Controller.
- Your designated home department is your official workplace for purposes of this policy.
- An employee is in travel status and eligible for meals and lodging when on official business more than fifty (50) miles from their office workplace.
- Reimbursement for transportation costs between the official workplace and the employee's residence is not allowed.
- All travel vouchers shall be timely submitted through the Controller's Office at the end of the trip.
- All travel arrangements will be made through the County's designated travel agency when applicable.
- No personal use of credits cards will be accepted for airline, train, bus, or rental vehicles, and/or overnight accommodations.

To carry out the mission of using travel expense funds economically, prior to any travel, the Controller, in consultation with the Department Head and Home Committee Chair, is responsible for:

- Authorizing travel only when necessary
- Maintaining proper control to see that employee's are not in travel status any longer than assignments require
- Selecting the method of travel whether air, train, bus, County or personally owned or rental vehicles
- Authorizing attendance at conferences, seminars, and similar events
- Selecting lodging accommodations

Department Head Responsibility

- Verify that all charges are actual, reasonable and necessary
- Select a method of travel in the best interest of the County and that best meets the employee's needs
- Determine if attendance at conventions or seminars is in the best interest of the County
- Ensure that all expenses comply with travel rules and regulations
- Train supervisors and staff in proper procedures for reimbursing travel expenses
- Ensure that employees obtain required documents (vouchers, proof of tax exempt status, etc.) to the employee
- Review and approve travel vouchers completely and timely
- Ensure that exceptions or waivers are justified and necessary

Supervisor's Responsibility

- Know County travel rules and regulations
- Approve requests for staff to be in travel status only when necessary
- Review employees' itinerary to make sure travel is in the most effective manner
- Verify that voucher is within allowable rates and all required documentation is attached
- Review and certify employee vouchers completely within ten (10) working days
- Forward vouchers to Controller's Office timely

Employee Responsibility

- Know County travel rules and regulations
- Obtain necessary prior approvals for travel, including method of travel
- Obtain all necessary travel documents (voucher, proof of tax exempt status etc.)
- Maintain an accurate record of expenses including departure and return times, and mileage
- Obtain required receipts or documentation
- Claim reimbursement only for actual allowed expenses within reimbursement rates
- Account for any cash advance received
- Complete and submit travel voucher accurately and timely

Regulations

Request for Travel

Each employee requesting reimbursement for travel expenses must submit a detailed statement explaining the official business purpose for which expenses were incurred. General statements, such as, “on official business” “by directions of” “in connection with duties” do not meet these requirements.

Appropriations – Limit Use

The rental of any vehicle for use within New York State for a period in excess of ten (10) days is prohibited unless such rental is obtained from a County authorized contract. There is no maximum limitation for out of state rentals.

Appropriations for Travel Expenses

All Travel allocations are for actual, necessary and reasonable expenses only in the performance of official duties. Travel should be by the most direct route. Any person traveling by an indirect route shall assume any extra expense incurred.

Proofs Required Upon Audit by Controller

1. Claims for travel expenses reimbursement must show the distance traveled, between what places, the purpose of travel, and the dates and items of each expenditure, and receipts must be attached, when required.
2. The Controller will not approve for payment any expenditure without auditing the necessary documents to insure that such payment is lawful and proper.
3. The Controller may establish a fixed per diem allowance in lieu of the submission of an itemized travel expense claim.
4. The Controller may request any other proofs as is deemed necessary.

Fraudulent Claims

Employees, including Supervisors, who knowingly misrepresent the facts concerning travel for officials business, or who file or sign any travel form which contains deliberate false statements given with the intent to defraud the County, may be subject both to administrative and/or disciplinary action, including the possibility of termination and/or criminal action. Offering a false instrument for filing is a crime.

If an employee identifies what they believe to be attempts to fraudulently obtain reimbursement for travel expenses, they should contact their immediate supervisor, their department head, or County Controller.

Meal and Lodging Expenses

Only breakfast and dinner are reimbursable meals. Lunch is not a reimbursable expense. The Federal Government establishes per diem rates for meals. The County Board of Supervisors has determined to use these rates also. They will be adopted by separate County resolutions on yearly bases. The rates are identified by the County and the employee must indicate the County as well as the City on the Travel Voucher. Incidental expenses such as tips to taxis, bellmen, porters, hotels, maids etc, are included in the per diem. Breakfast on the first day and dinner on the last day will be reimbursed provided they meet the same requirements for arrival and departure times as for day trips (See time limits below).

Travel Meal Reimbursement

When an employee incurs an expense for a meal, reimbursements are normally allowed in the following circumstances. Meal allowances in extraordinary circumstances that do not meet these requirements may be reimbursed at the discretion of the Controller. To facilitate review, work hours should be indicated on the employee's travel voucher.

Time Limits

Breakfasts

Employees will be allowed reimbursement for breakfast if they have to leave at least one hour before their normal work starting time. For example, if their regular work hours are from 8AM to 4PM, they would be entitled to breakfast on the day the trip starts if they leave before 7AM.

Dinner

Employees are allowed reimbursement for dinner if they return at least two hours later than their normal work starting time. For example, if their regular work hours are from 8AM to 4PM, they would be entitled to dinner reimbursement if they return after 6PM.

Overnight Travel – Unreceipted

This is a flat per diem allowance for meals, lodging and incidentals regardless of where lodging was obtained. Transportation documentation is required. To receive the full per diem it must be necessary for employees to be in overnight travel status and be eligible for both breakfast and dinner. All taxes are included in the maximum allowances. For travel in NYS, employees

should use a tax exemption certificate. For out of state travel, taxes are not included in the maximum lodging amount, and may be reimbursed.

Day Trips

Employees in travel status for day trips (over fifty (50) miles from their official workplace) are allowed breakfast and dinner reimbursements based on the departure and arrival times of the trips. For non-overnight travel, an employee may claim the Unreceipted meal allowance up to the Federal maximum. The IRS considers all meals reimbursements not associated with overnight travel taxable.

Transportation Expenses

Travel should be by the most efficient and cost effective method of transportation available. Employees should schedule all travel assignments effectively to minimize expenses whenever possible. All forms of transportation and/or overnight accommodations must be pre-approved by the Controller's Office. Passenger's original coupon or receipt shall accompany the employee expense voucher.

Common Carrier – Train or Bus

Travel by common carrier usually results in the least costly and most expeditious means of transportation, especially between Ney York City and upstate New York. Coach fares should be used whenever possible. The original ticket must be provided with the employee voucher.

County Cars

When an automobile is requested, a County vehicle should be considered and all procedures per the *County's Vehicle Policy* will be imposed. All purchases of gasoline, oil etc. will be reimbursed. Any auto emergency items must be explained.

Personal Cars

A personal car may be used when a County vehicle or common carrier transportation is not available or cost effective. Mileage will be reimbursed at the rate of the allowable deduction under the IRS rules. Charges in the IRS allowable deduction shall be applied prospectively and shall be effective on the January 1st in the year taxes are filed after the change, and the contract between the County and the Columbia County Deputy Sheriff's Benevolent Association, Inc at

$0.225 cents per mile. By adhering to this allowance reimbursement for mileage are not taxable to the employee. Charges for gasoline, accessories, repairs, depreciation, anti-freeze, towing and other similar expenditures will not be allowed. These are considered operating costs of a vehicle and are covered in the mileage allowance.

Note: When using your personal vehicle some County insurance coverage may not apply.

Accidents

Employee who have a traffic accident while operating a County vehicle or while operating their own vehicle on County business are to follow the procedures set forth in the County's "Vehicle Use Policy"

Parking

Reasonable and necessary parking charges will be allowed if accompanied by a receipt.

Tolls

In addition to mileage, reimbursement for tolls will be allowed for toll roads, tunnels or bridges. The employee's voucher should include the original receipt.

EZ Pass

Reimbursement to employee will be allowed for tolls paid by their EZ Pass method. The employee's voucher should include a copy of their monthly statement or from their EZ Pass web account.

Rental Vehicle

When use of a rental vehicle is necessary departments should utilize rental firms on centralized lease contracts. There is a ten day maximum for the rental of vehicles within the state unless rented from a County authorized contract. There is no maximum limitation for the use of rental vehicles out of State. The rental agreement should be submitted with the voucher. When renting a vehicle for County business, the employee should rent in the name of Columbia County and sign the agreement as agent for the County. If the vehicle is rented in NYS a loss damage waiver (LDW) is not necessary. NYS statute requires the vehicle lessee to provide this coverage at no charge, with a deductible of $100. In the event of an accident, the deductible will be reimbursed. If a vehicle is rented out of state LWD should be purchased and will be reimbursed. No other insurance will be reimbursed. Any gasoline purchases, as well as any direct costs associated with the vehicle will be reimbursed.

Taxi/Shuttle Fares

Reasonable taxi or shuttle bus fares, with receipt, will be reimbursed.

Air Transportation

When, traveling by commercial air, the passenger's portion of the airline ticket, or the original transportation receipt must be submitted with the employee voucher. Boarding passes alone are not acceptable.

Expense to and from Transportation Terminal

Employees may incur charges to or from transportation terminal, such as an airport, train or bus station. Employees will be reimbursed for actual costs for taxi or common carriers between residence and transportation terminals, or for personal car mileage in accordance with the mileage allowance established by the County. (See personal cars)

Unused Tickets

Occasionally trips must be canceled after tickets are purchased. Any unused tickets must be returned to the Controller's Office.

Extended Travel in New York State

Weekend Allowance

When Employees are in travel status on Saturdays, Sundays, or holidays, they may be reimbursed for meals, lodging and necessary expenses at the appropriate rates. Employees may be reimbursed for expenses incurred when returning home on weekends or holidays.

Conferences, Seminars, Conventions

A travel voucher for expenses incurred when attending a conference or meeting of an association or organization, a seminar, or similar event, shall be accompanied by a copy of the official program for the event. Original receipts and sufficient information to justify both travel and other expenditures are required. For governmental related conferences, seminars or other training activities, the Controller's Office may approve reasonable rates that exceed the maximum allowable per diem rates set forth in these guidelines. The employee must receive prior approval from the Controller's Office to exceed the rates.

Miscellaneous Expense & Provisions

Telephone Charges

Only Telephone charges for official County business may be reimbursed.

Baggage Handling/Transfer Charges

Reasonable baggage handling, transfer and storage charges will be allowed. No in excess poundage charges will be reimbursed.

Personal Expense

Personal expenses, such a laundry, valet service, movie rentals, traffic tickets, upgraded room rate for non business related occupant accompanying travel, theater or banquet tickets, entertainment, alcohol, and transportation to and from meals are not reimbursable.

Subsistence Charges

The expense of meals or lodging within the immediate vicinity of the official workplace will not normally be reimbursed unless it is in the best interest of the County as determined by the Controller's Office.

Foreign Expenses

Foreign travel expenses should be converted to American dollars, based on the exchange rate in effect during the period of travel.

Collective Bargaining Agreements (CBA)

To the extent that any provision in this policy is not consistent with the below listed CBA's then said CBA shall control/supersede the policy:

- Columbia County Deputy Sheriff's Benevolent Association, Inc
- Columbia County Dispatchers Benevolent Association, Inc
- Columbia County Corrections Officers Benevolent Association (Council 82)
- United Public Service Employee Union

IRS Requirements

The Internal Revenue Service requires the withholding and W-2 reporting for the following types of travel reimbursements:

- Per diem amounts paid in excess of the rates allowed by the Federal Government which are not supported by receipts
- Meal allowances paid for non overnight travel or day trips
- Mileage reimbursements in excess of the maximum Federal Rate
- Reimbursements for expenses incurred at a single location in excess of one year
- Vouchers not submitted within the time limits.

A full per diem is considered to be dinner the first day, lodging, and breakfast the following day.