



Policy Title Travel Expense and Reimbursement Policy		
Control Number SC004	Policy Date 06/05/2006	Revision Date 02/22/2023

Policy Statement

The intent of this policy is to make uniform provisions for reimbursement of necessary expenses of county employees, commissioners, other designated board members and officials who are required to travel within or outside the county boundaries in the performance of their duties and in the interest of county affairs.

Policy Administration

The respective Department Heads are responsible for the administration of the provisions of this policy and authorized to approve travel reimbursements contingent upon the availability of funds in the department budget and subject to review by the County Finance Director and/or the County Manager except where otherwise stated. The County Manager and/or the County Finance Director must approve any expense exceeding or anticipated to exceed \$800. Reimbursement will be for actual expenses up to the limitation contained in this policy.

Note: Most departments have purchasing cards (P-cards). It is encouraged that P-cards be utilized whenever possible when travelling outside of the County for non-mileage related expenses.

Definitions

Necessary Expense: All reasonable charges incurred by a county employee, caused by travel in the interest of the county; including transportation, lodging, meals, and related incidental expenses. It does not include fines, illegal expenses, laundry charges, snacks, tobacco products, alcoholic beverages, movies or recreational fees for an activity not a part of the conference, or similar personal expenses.

Mileage Allowance: The amount authorized to be paid on a per-mile basis for travel by privately owned vehicle. The mileage allowance will be the rate established by the Board of Commissioners as of the date of travel. Reimbursement will be based on odometer readings and/or miles traveled. For incidental local travel, the reimbursement will be based on 90% of the standard mileage established by the Internal Revenue Service (IRS). The IRS rate as of January 1 of each year will be used to determine the 90% mileage rate, which will become effective July 1 of each year. The percentage rate is approved by the Board of Commissioners during the budgetary process.

Travel Statement: A form provided for the traveler to fill out semi-monthly for travel prescribed by the Department Head; which lists all mileage, private or public transportation, lodging, meals, and other expenses which are reimbursable. Original receipts are to be attached to and made a part of the travel statement. The Travel Statement forms must bear the approving signature of the appropriate Department Head and the employee.

	Policy Title		
	Travel Expense and Reimbursement Policy		
	Control Number	Policy Date	Revision Date
	SC004	06/05/2006	02/22/2023

Transportation Cost of Employee: Payment of mileage allowance or actual cost of public transportation as applicable.

Employee: A full or part time employee of Scotland County, the County Attorney, individual, County Commissioners or a member of one of the following designated boards; Social Services Board, Board of Health, Board of Elections and Soil & Water Conservation Board.

Department Head: Includes all designated department heads and includes the Chairman of the Board of County Commissioners as the department head for County Commissioners.

Authorized Travel Modes

Priority will be given to the most cost effective and efficient mode of travel.

County-owned Vehicle

This method of transportation is to be used whenever a county vehicle is available. The Department Head, in unusual circumstances, may authorize exact operation expenses for reimbursement, where direct credit charges cannot be made to the county and a county purchasing card (P-card) is not available. If a county vehicle is available and the employee elects to drive their own personal vehicle, there will be no reimbursement.

Privately-owned Vehicle

When no county vehicle is available, this mode may be used if specifically authorized by the appropriate Department Head. Reimbursement for operation expenses will be limited to the mileage allowance. If no county vehicle is available and employees are traveling together in one vehicle (carpooling), the driver of the vehicle will receive the mileage reimbursement. If, in this instance, carpooling is available and an employee elects to drive their own personal vehicle rather than car pool, there will be no reimbursement.

Public Transportation

When no county vehicle is available, public transportation may be authorized by the Department Head. Reimbursement will be for actual cost incurred.

Types of Travel and Reimbursement Authorized

Local Travel

County employees, who by the normal nature of their duties, are required to travel regularly within the county using their personal vehicle and are individually authorized by the appropriate Department Head, are eligible for reimbursement for transportation expense. Any Commissioner or Board member receiving a stipend shall not be paid local travel when that travel is associated with the duties of that board.



Policy Title Travel Expense and Reimbursement Policy		
Control Number SC004	Policy Date 06/05/2006	Revision Date 02/22/2023

Special Local Travel

County employees, who, in the interest of the county, and with Department Head approval, travel to training sessions, conferences, meetings etc. within the county, may be reimbursed for:

- Transportation cost
- *Note:* Meals will not be reimbursed if travel is limited to the work day.

Travel outside the County

Approved travel expenses outside the county for county purposes or purposes in the best interest of the county, for training, conferences, professional meetings, etc. may be reimbursed with Department Head approval to the limits of the policy, for:

- Transportation cost
- Meals (only if the travel is overnight)
- Lodging

If an employee chooses to take a guest with them, all the expenses of the guest will be the responsibility of the employee. When possible, pre-payment should be made (such as registration fees, etc.) When pre-payment cannot be made, guest expenses will be reimbursed to the county either through direct payment to the county, or through payroll deduction.

Note: All overnight travel must have prior approval of the County Manager and/or the Finance Director, or in case of commissioners, the Board Chair.

Extraordinary Travel or Cost

In instances of travel not covered by this policy, or where the actual necessary costs exceed the maximum reimbursement allowed (example - only available lodging cost caused expenses above the maximum allowance) and the travel is in the best interest of the county; the Department Head may approve reimbursement of actual cost beyond the maximums stated herein. The County Manager will approve or disapprove all other expense reimbursements not clearly defined in this policy, or which have been questioned.

Travel outside of North Carolina

Travel must be authorized by the Department Head, with approval by the County Manager. A written request for travel must describe the travel requested, the purpose of the proposed trip, and the period away from the County.

Travel Procedure

1. The appropriate Department Head has the responsibility to determine, from this policy, whether the proposed travel is eligible for reimbursement of expenses.



Policy Title Travel Expense and Reimbursement Policy		
Control Number SC004	Policy Date 06/05/2006	Revision Date 02/22/2023

2. The Department Head must approve or direct the travel and approve the mode of transportation. If the travel is to be overnight, the County Manager and/or Finance Director must approve.
3. Travel is performed.
4. A travel expense statement is completed by employee, and approved by the Department Head. The travel expense statement should be turned in with the semi-monthly payroll on or about the 15th and 30th of each month for reimbursement to be included with the next semi-monthly paycheck.

For incidental local travel, the travel expense statement should be turned into the finance office no later than the 15th of the month following the travel to be reimbursed. Mileage requests turned in after this deadline will not be reimbursed.

Meals

Only meals consumed by County employees during approved overnight travel, as well as the tips thereon, will be reimbursed based upon the actual cost incurred by the employee, (excluding meals for unauthorized guests). If a meal is provided as part of the registration fee, paid by the County, no additional reimbursement will be made for that meal.

The maximum limits on meal reimbursement are the simplified method for substantiating travel allowances for meals and incidental expenses, as published by the U.S. General Services Administration. This amount is a limit and not a per diem. All travel shall be determined to be to a low-cost locality, unless the U.S. General Services Administration has classified the destination as a high-cost locality. The County Manager has the authority to place further restrictions on the County limits for meal reimbursement by means of issuing Administrative Technical Bulletins.

Reference

Replaces: Personnel Policy, dated June 5, 2006
Article V. Conditions of Employment, Section 7. Travel Expense and Reimbursement Policy, Revisions dated May 20, 2009 (approved June 18, 2009), and April 13, 2011.
Administrative Technical Bulletin, "Mileage Reimbursement Rate for Scotland County", dated 07/01/2009.
Administrative Technical Bulletin, "Guidelines for Travel Expense and Reimbursement Policy", dated 01/05/2010.