



**BULLOCH COUNTY**  
**TRAVEL AND BUSINESS EXPENSE POLICIES**

## **SECTION 1 - TRAVEL AND BUSINESS EXPENSES WITHIN THE COUNTY.**

### **1.0 GENERAL PROVISIONS**

Due to the nature of the County's size, operational requirements and dispersion of facilities, periodic travel is required from time to time to conduct county business. The preferred method of transport for employees traveling within the county for business purposes is a county vehicle. However, in certain circumstances, the only other available method is the use of vehicles owned by the employee. The use of either County vehicles or employee owned vehicles is subject to County Vehicle Use Policies and County Safety and Risk Management Policies.

### **1.1 TRAVEL REIMBURSEMENT FOR THE USE OF PRIVATELY OWNED VEHICLES**

Use of a privately owned vehicle is permitted subject to Bulloch County Safety and Risk Management Policies. If private automobiles are used, employees will be reimbursed at mileage rates established and modified from time to time by the standard allowable U.S. Internal Revenue Service (IRS) rate for automobile use.

### **1.3 COMMUTING EXEMPT**

Reimbursements shall not be granted for commuting from an employee's residence to where they are to report to duty unless they are using their **owned private** vehicle and are **either called out on an emergency defined in the County Vehicle Use Policy, or are required to travel to perform a job responsibility outside of their ordinary work schedule.**

### **1.4 JUSTIFICATION FOR MILEAGE REIMBURSEMENTS**

Claims exceeding mileage computed by the most direct route from the point of departure to destination (due to field visits, picking up passengers, etc.) must be explained on the Statement of Travel Expense form.

### **1.5 RESPONSIBILITY**

Employees are expected to show good judgment and proper regard for economy in incurring travel expenses. Required records must be kept of expenditures at the time incurred, submitted on the appropriate expense report and completed in strict accordance with these regulations. Trips should be planned in advance to avoid excessive and wasteful travel. The County Manager or Appointing Authority (defined as the Chairman of the Board of Commissioners or elected County Department Heads) may disallow reimbursement if it is determined that excessive or wasteful travel is taking place.

### **1.6 REIMBURSEMENT OVERSIGHT**

A diligent effort should be made by Department Heads and persons responsible for approving claims for travel or meal(s) reimbursement to see that expenses statements submitted are reasonable, accurate and cover only expenses actually incurred by an employee traveling in the interest of the County.

### **1.7 SUBMITTING REPORTS**

Employees should submit travel expense statements for reimbursement within five (5) working days after the end of the month for which the travel was incurred. Employees requesting reimbursement for travel expenses must submit claims on appropriate reimbursement forms provided by Financial Administration.

#### 1.8 STATEMENT OF PROPRIETY

Each County employee on travel status should consider seriously the wording of the statement to be signed in submitting a claim for reimbursement, which reads as follows: "I do solemnly swear under criminal penalty of a felony for false statements subject to punishment by fine of not more than \$1,000.00 or by imprisonment for not less than one nor more than five years, that the above statements are true and I have incurred the described expenses and the county use mileage in the discharge of my official duties for the county. See Section 16-10-20 of the Official Code of Georgia Annotated".

#### 1.9 MEAL REIMBURSEMENT

Reimbursement will be made for actual costs of meals including tips and taxes but excluding alcoholic beverages. Reimbursement for meals may be allowed within the 30-mile radius and for noon meals not associated with overnight lodging if the employee claiming reimbursement was on official County business with someone other than another County employee. No other reimbursement shall be allowed for meals within the 30-mile radius or for noon meals not associated with overnight lodging, or for county appointed board/advisory committee meetings (where meals are budgeted), except where pre-approved by the County Manager or Appointing Authority. No reimbursement will be allowed for meetings which are of a social nature. The request for reimbursement of local meals should include the following information: (1) Date; (2) Place; (3) Meeting Attended; (4) Specific Reason for Attendance; (5) Other Persons in Attendance.

## **SECTION 2 - TRAVEL AND BUSINESS EXPENSES OUTSIDE OF THE COUNTY.**

### **2.0 GENERAL PROVISIONS**

These travel and expense regulations are designed to assist Bulloch County elected and appointed officials and employees (hereinafter collectively called employees) who are required to travel away from their official headquarters in the course of performing their official duties, and aid the County in the payment of travel expenses. Each employee required to travel is entitled to reimbursement for reasonable, necessary and allowable expenses incurred. These regulations are intended to indicate what constitutes reasonable and necessary expenses and to provide uniformity among the various departments of County Government.

### **2.1 ALLOWABLE TRAVEL**

It is the County's purpose to allow travel arrangements on a limited basis provided (a) travel appropriations are available, (b) travel is duly authorized and (c) travel is within the scope of the employee's employment and the discharge of his/her official duties. Out-of-state travel requires prior approval by the County Manager in writing.

### **2.2 RESPONSIBILITY**

Employees are expected to show good judgment and proper regard for economy in incurring travel expenses. Required records must be kept of expenditures at the time incurred, submitted on the appropriate expense report and completed in strict accordance with these regulations.

### **2.3 APPROVAL FOR REIMBURSEMENT OF CLAIMS**

Reimbursement claims for subsistence (meals and lodging), transportation, and miscellaneous expenses are to be reported on a "Statement of Travel Expense" form by date, location, and amount for each meal, lodging and other allowable expenses claimed (example attached). Reimbursement claims submitted by employees other than elected officials, the County Manager, and appointed department heads shall be approved by the appropriate department head and the County Manager or his designee. Reimbursement claims submitted by appointed department heads shall be approved by the County Manager or the County Commission Chair. Reimbursement claims submitted by the County Manager shall be approved by the County Commission Chair or the Vice-Chair. Reimbursement claims submitted by the County Commissioners shall be approved by the Chair, except that reimbursement claims submitted by the Chair shall be approved by the Vice-Chair.

### **2.4 SUBSISTENCE**

An individual taking annual leave while away from headquarters on official business is not entitled to subsistence for the period of leave. Subsistence within a 30-mile radius of an individual's headquarters or residence is, with certain exceptions, not allowable

### **2.5 MEAL REIMBURSEMENT**

Reimbursement will be made for actual costs of meals including tips and taxes but excluding alcoholic beverages; provided, however, that the maximum daily reimbursement for meals shall not exceed the Internal Revenue Service Meals and Incidental Expenses (M&IE) per diem then in effect for Savannah, Georgia. Reimbursement is limited to the cost of meals for County employees and others associated with County business, such as legislators and other government officials and their spouses. Reimbursement for out-of-town meals for an employee's spouse may also be allowed if the spouse accompanies the employee upon written approval of the County Manager, County Commission Chair, or Vice-Chair as appropriate. Any exceptions to these requirements must be approved in writing with an explanation as to why the exception is justified by the County Manager, the County Commission Chair, or the Vice-Chair as appropriate. Employees are entitled to reimbursement for breakfast expenses if they depart from Bulloch County prior to 6:30 a.m. and for dinner expenses if they return later than 7:30 p.m. This entitlement is based on the premise that early departure and late return times as provided above are out of necessity and not at the discretion or convenience of the employee. The noon meal is not reimbursable unless overnight lodging is required with the following exception: Reimbursement for meals may be allowed within the 30-mile radius and for noon meals not associated with overnight lodging if the employee claiming reimbursement was on official County business with someone other than another County employee. No other reimbursement shall be allowed for meals within the 30-mile radius or for noon meals not associated with overnight lodging.

## 2.6 LODGING REIMBURSEMENT

Reimbursement may be made for actual lodging expenses based on reasonable rates. All lodging claims must be documented by receipts. Travelers should always endeavor to obtain suitable accommodations at the most economical rates available. It is expected that reservations will be made in advance whenever practical, that minimum rate accommodations available will be utilized, that deluxe hotels/motels will be avoided and that government rates will be obtained whenever possible. Many hotels and motels grant government rates to government employees upon request. Charges exceeding reasonable rates must be explained on the Statement of Travel Expense and approved by the Department Head and/or County Manager. More costly lodging may be justified to some extent if an employee stays at a more expensive accommodation where a meeting is held in order to avoid excessive transportation cost between a lower cost motel and the location of the meeting. When a room is shared with other County employees on travel status, reimbursement will be calculated, if practical, on a pro rata share of the total cost. A County employee on travel status, if accompanied by someone who is not a County employee on travel status, will be entitled to reimbursement on a single room rate. Reimbursement for lodging shall be limited to the minimum number of nights required to conduct the assigned County business. The cost for overnight lodging of spouses is allowable if reasonable and the spouse accompanies the employee upon written approval of the County Manager, County Commission Chair, or Vice-Chair as appropriate.

## 2.7 TAX EXEMPTIONS FOR LODGING

Local government officials and employees should not be charged local hotel/motel excise tax on lodging while traveling on official government business inside the State of Georgia. The form "Exemption of the Local Hotel/Motel Excise Tax" is to be completed and presented at the hotel registration desk when registering.

## 2.8 TRANSPORTATION REIMBURSEMENT

First priority for travel within the state should be given to use of County owned vehicles, if available. Otherwise, travelers may choose between using a personal vehicle or common carrier. Departments should approve transportation based on the most economical mode, consistent with the purpose of the travel. The reimbursement for transportation expenses incurred by use of personally owned vehicles will be at the then-current mileage rate allowed by the Internal Revenue Service. When possible, employees should attempt to travel together to the same destination in one vehicle. Actual odometer readings must be reported; however, personal mileage will be excluded in determining the mileage for which reimbursement will be made. Claims exceeding mileage computed by the most direct route from the point of departure to destination (due to field visits, picking up passengers, etc.) must be explained on the Statement of Travel Expense form. The authorized mileage rate is intended to cover the normal expenses incurred in the operation of a personal vehicle. In addition, parking and toll expenses will be paid for official travel in personal or county vehicles. A receipt should be provided when possible; if not, a written explanation should be included on the expense statement. Employees sharing a ride with another County employee using either a personal or county vehicle, and not claiming reimbursement for mileage, should indicate in the automobile mileage record section of the expense statement the name of the person they rode with and the dates of the trip(s).

## 2.9 TAXI SERVICE

Taxi service during out of town business sessions will be reimbursed if such service is reasonable and necessary to the conduct of County business. It is expected that shuttle service will be utilized when available. Receipts are encouraged for such items of transportation, in the absence of which a point-to-point explanation should be provided for each such item reimbursed. Since many taxi services do not fill out receipts in detail, please have the receipt countersigned by a fellow business traveler, or, if traveling alone, a supervisor upon return.

## 2.10 MISCELLANEOUS EXPENSES

Registration fees required for participation in workshops, seminars or conferences which an employee is directed and/or authorized to attend are allowed. Any part of a registration fee applicable to meals will be reported as meal expense and not as a registration fee if the costs can be separately identified. Expenses for telecommunications messages to conduct official county business which must be paid for by the traveler are allowable. If no other means of communicating are available (although a pooled cell phone for travel use is recommended), one telephone call per day from a room of lodging to communicate with family members for a limited duration is allowed. Reimbursement claims will indicate the location from which made, the person contacted, and justification for communication. Claims for laundry, valet service, shoe shines, theater, movies or videos, entertainment, excessive personal telephone calls, tobacco products, and alcoholic beverages will not be reimbursed.

## 2.11 REIMBURSEMENT PROCEDURES

A diligent effort should be made by Department Heads and persons responsible for approving claims for travel reimbursement to see that expenses statements submitted are

reasonable, accurate and cover only expenses actually incurred by an employee traveling in the interest of the County.

## 2.12 SUBMITTING REPORTS

Employees should submit travel expense statements for reimbursement within five (5) working days after returning from the trip. Employees requesting reimbursement for travel expenses must submit claims on the standard "Statement of Travel Expense" form.

## 2.13 STATEMENT OF PROPRIETY

Each County employee on travel status should consider seriously the wording of the statement to be signed in submitting a claim for reimbursement, which reads as follows: "I do solemnly swear under criminal penalty of a felony for false statements subject to punishment by fine of not more than \$1,000.00 or by imprisonment for not less than one nor more than five years, that the above statements are true and I have incurred the described expenses and the county use mileage in the discharge of my official duties for the county. See Section 16-10-20 of the Official Code of Georgia Annotated".

## 2.14 TRAVEL ADVANCES

Travel advances may be issued to employees provided it is (a) solely for travel involving official county business, (b) funds have been appropriated and are available; and (c) necessary approval has been obtained. Travel advances shall be approved in the following manner:

- a) For employees other than elected officials, the County Manager, and appointed department heads, travel advances shall be approved in advance in writing by the appropriate department head and the County Manager or his designee.
- b) For appointed department heads, travel advances shall be approved in advance in writing by the County Manager or the County Commission Chair.
- c) For the County Manager, travel advances shall be approved in advance in writing by the County Commission Chair or the Vice-Chair.
- d) For the County Commissioners, travel advances shall be approved in advance in writing by the Chair, except that travel advances for the Chair shall be approved in advance in writing by the Vice-Chair.

The amount of the travel advance shall be determined according to the nature and probable duration of the travel required on the travel authorization but shall be held to a minimum and allowed only when an advance is warranted in the judgment of the approving official or officials. Advances for amounts less than \$50.00 will **NOT** be made. Travel advance requests must be made and submitted in writing to the County Manager at least five (5) working days prior to the beginning of travel. Each employee who receives a travel advance shall acknowledge the receipt of the funds in writing. All employees are fully responsible for travel funds advanced to them and shall account for these funds on a Statement of Travel Expense Form. Travel advances are expected to be settled within five (5) working days of the employee's return. Any advance unsettled for more than fifteen (15) days from date of return will be deemed to be a salary advance. After the fifteen (15)

day period, the employees will be notified that the whole advance will be deducted from the employee's salary unless settled immediately. There shall be no outstanding travel advances at the end of the fiscal year. Travel advances shall be adjusted to actual expenditures for lodging, transportation, and miscellaneous expenses and meals in the following manner:

- a) When the actual travel expenditures reported on the travel statement exceed the amount of the travel advance, the employee shall be reimbursed for the amount of the excess.
- b) When the actual travel expenditures reported on the travel statement are less than the amount of the travel advance, the employee shall reimburse the county for the difference. This reimbursement shall be made at the same time that the travel statement is submitted.
- c) In the event of the cancellation or indefinite postponement of authorized travel, advances which were made shall be refunded immediately (within 48 hours of the date the trip was canceled).

## 2.15 OUT-OF-STATE CONFERENCES AND MEETINGS

All department heads upon approval of the County Manger and Appointing Authority may approve out-of-state travel, training for employees on official county business if such travel is: a) reasonable and necessary; b) within their budgeted line item amount; and, c) is within the Southeast United States. The Southeast United States is defined as the direction and farthest state boundaries away from Bulloch County, designated below:

- a) Maryland, Virginia, North Carolina, South Carolina (generally the Atlantic Ocean)
- b) Louisiana, Arkansas, Tennessee, Kentucky (generally the Mississippi River)
- c) Kentucky, Virginia, Maryland, Washington, D.C. (generally below the Ohio River, exclusive of Pennsylvania)
- d) Florida, Alabama, Mississippi (generally the Gulf of Mexico)

All other out-of-state travel shall be submitted as an agenda item to be approved in advance by the Board of Commissioners with proper justification. The Sheriff's Department is exempted for travel relating to law enforcement purposes.

The submission of all early bird registration opportunities for conferences is encouraged. Spontaneous registration where an early bird registration was otherwise available is discouraged and may be subject to disapproval.

No more than two (2) members of the Board of Commissioners chosen by the Board may attend the same out-of-state conference or meeting at county expense.