

EAST COUNTY FIRE & RESCUE

Policies, Procedures, and Guidelines

SUBJECT: Travel Expense Policy

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Board Chair

POLICY:

It is the policy of East County Fire & Rescue to provide sufficient and appropriate reimbursement of travel expenses to District personnel when necessary for participation in training or when conducting official District business consistent with Federal, State and local laws and regulations.

DEFINITIONS

DISTRICT shall mean any division of East County Fire & Rescue responsible to the Board of Commissioners.

TRAVEL shall consist of lodging, subsistence, transportation, seminar/meeting/training attendance and related activities in the conduct of official District business.

PER DIEM shall mean a cash allowance that is provided in advance of travel for the cost of meals. The amount of expenses reimbursed under Per Diem will be deemed substantiated. Per Diem will be paid at the rate established by the U.S. General Services Administration.

OFFICIAL DISTRICT BUSINESS shall mean, but is not limited to:

1. Conducting legitimate District business, such as fulfilling normal job functions, training, negotiating agreements, inspecting or purchasing equipment, coordinating with other governmental agencies, serving on interview, judging, or other panels, and providing consultation.
2. Serving as an official representative of East County Fire & Rescue.

PERSONS ELIGIBLE FOR TRAVEL EXPENSE REIMBURSEMENT

The following persons are eligible for travel expense reimbursement in conformance with this policy and budgetary constraints and are likewise responsible for compliance with terms of the policy and any implementing procedures: Commissioners participating in District business, and, if authorized by the Chief or designee, District employees and volunteers.

PRIOR AUTHORIZATION

The Fire Chief shall authorize travel for agency personnel. Travel by individual Commissioners shall be authorized by the Board of Commissioners.

Authorization for reimbursement of travel expenses shall be obtained prior to commencement of the travel activity.

Authorization may be obtained upon completion of travel if the travel is deemed an emergency.

STANDARDS FOR APPROVAL

Only Chief Officers are authorized to approve travel reimbursement.

The purpose of the requested travel shall be to conduct official District business. It must be demonstrated that there is a direct relationship between the purpose of the travel and the member's work functions.

Budgeted funds for reimbursement must be available and authorized for use. Non-reimbursable expenses shall not be approved or reimbursed.

Non-Reimbursable Expenses

1. Travel paid for by any other individual or organization
2. Alcoholic beverages
3. Valet services (unless mandatory at lodging or business location)
4. Any expenses for spouse or guest
5. Fees for personal ventures not associated with District business
6. Mileage if traveling as a passenger in a privately owned vehicle
7. Trip insurance
8. Any personal expenditure for entertainment or other purposes
9. Computer connections for personal use
10. Fines for parking violations or traffic violations

Meal reimbursement for travel that does not require an overnight stay is deemed a taxable fringe benefit by the IRS, 26 CFR Ch. 1. East County Fire and Rescue will not provide meal reimbursement for such travel.

Travel requests and reimbursement claims shall conform to provisions of the guidelines and other applicable laws, contracts, or policies.

REIMBURSABLE EXPENSES AND ALLOWANCES

All persons are to exercise prudent judgment to avoid unnecessary District expense.

The use of credit cards, either District or personal, must adhere to the limits and allowances, as well as the restrictions, set forth in this policy.

The District shall not provide funding for a travel event or item of expense where a source of reimbursement other than the District is available to the traveler.

TRANSPORTATION COSTS

The District will pay the actual and necessary costs of transportation in the course of official District business as follows:

1. Normal and usual means of conveyance are to be used. Where a private mode of transportation is used in lieu of another more normal and usual form of transportation, travel reimbursement shall be the lesser of the two costs.
2. Where automobile transportation is necessary, a District vehicle shall be used. Use of a private vehicle *may* be approved if a reliable District vehicle is not available. Approval must be obtained prior to travel. Authorized use of a private

automobile shall be reimbursed at the current GSA rate unless third-party reimbursement provides for a different rate.

3. Excess cost of first class or business coach fare for a given mode of travel shall not be reimbursed where less expensive fares are available.
4. If an indirect route is taken for personal reasons, all extra costs of such travel are not reimbursable.
5. The starting and ending locations of official travel are the official work place or the member's residence, depending on the work schedule at that point in time.

LODGING REIMBURSEMENT

1. Lodging costs will only be reimbursed if travel meets one of the following criteria:
 - a. Travel to a one day event, from Station 91, exceeds 2 hours and travel plus the event would exceed a 14 hour work day.
 - b. Travel to a multiple day event, from Station 91, exceeds 1 ½ hours.
2. Lodging from the night prior to the start of the authorized event through the end of the event may be approved. This time may be extended if there are specific savings or travel constraints to justify extension of this time.
3. Lodging reimbursement is on an actual expense basis, limited to the amount established by the GSA.
 - a. Receipts are required for reimbursement of lodging.
 - b. The name of the city and place of lodging must be included in the documentation.
 - c. The preferred method of reserving lodging is for the individual to locate available lodging prior to travel. The administrative staff will reserve and pay for appropriate lodging. The confirmation number will be forwarded to the traveler.
 - d. All members will look for the most cost efficient room possible.

MEAL COSTS

Meal cost allowances or reimbursements are payable for official District business purposes only when the duration of travel includes an overnight stay outside the District.

Meal costs are not payable when:

1. The expense of the respective meal is included in a registration fee, air fare, or another agency expense, or
2. The District, at its option, provides a meal.

The District provides per diem for meals and other authorized expenses in advance of travel for official-business or training authorized by the District. Members may provide receipts for reimbursement if per diem is not provided prior to travel. Reimbursement shall not exceed per diem rates.

Per Diem for the first day of travel will be calculated based on necessary time of departure. Meals allowed will be determined by event schedule and distance of travel. Meals provided the day before an event will be determined by the departure time required to allow for arrival at the destination by 9:00 p.m.

Departure prior to 6:00 a.m. – Breakfast, Lunch, and Dinner

Departure after 6:00 a.m. but prior to 12:00 p.m. – Lunch and Dinner

Departure after 12:00 p.m. but prior to 5:00 p.m. – Dinner

Per Diem for the last day of travel will be calculated based on expected arrival time at the District or your home. Meals allowed will be determined by event schedule and distance of travel.

Arrival after 8:00 a.m. – Breakfast

Arrival after 1:00 p.m. – Breakfast and Lunch

Arrival after 6:00 p.m. – Breakfast, Lunch and Dinner

Per Diem will be paid at the rate established by the GSA.

An exception to these fixed rates shall be to reimburse actual restaurant or food service costs, which may include service tips of up to 15% or a fixed rate established by the restaurant for group billings, for:

1. Approved participation in meals, which are an integral activity on the agenda of an external organizational function, related to District business. This includes community organization meetings, banquets, receptions, and celebration events.
2. Reimbursement shall not exceed per diem rates established by the GSA.

Another exception to the above rules is that meal expenses incurred on behalf of another agency, which reimburses the District for the expense, shall be reimbursed according to the rules specified by the funding agency.

MISCELLANEOUS REIMBURSABLE EXPENSE

Miscellaneous expenses related to official District business travel which are considered essential and reimbursable include, but are not limited to:

1. Parking, ferry, road or bridge tolls, transportation fares, baggage fees, and rental cars.
2. Telephone calls when necessary to conduct official District business.
3. Substantiated loss or damage of personal items as a direct result of District business.

NON-REIMBURSABLE PERSONAL EXPENSES

Certain expenses are considered personal and therefore non-reimbursable including, but not limited to:

1. Laundry and personal telephone calls.
2. Entertainment, television rental, clothing, personal sundries, transportation to places of entertainment, and similar personal items.
3. Room service and valet service.
4. Personal trip insurance and medical or hospital services.
5. Transportation between the employee's home and official workplace.
6. Alcoholic beverages and tobacco products.

7. Tips and gratuities, except as outlined in section Meal Costs.

PROCEDURES FOR OBTAINING REIMBURSEMENT

1. Travel expense reimbursement claims shall be submitted in detail, citing time, place, business purpose and participants in accordance with procedures established by, and forms approved by, the Board of Commissioners.
2. Receipts prepared and issued by the service provider or copies of endorsed checks are required wherever this policy provides for actual cost reimbursements, rather than per diem.
3. Authorized requests for reimbursement of mileage will be paid at rates established by the GSA.
4. Requests for advanced travel funds, including per diem, shall be submitted no later than five business days before the day of travel.

Per Diem requests will be submitted using the appropriate form.

Upon completion of travel, the traveler must sign and date the Per Diem Request Form and indicate whether they did, or did not, use all of the allotted per diem. The traveler must return any unused per diem upon completion of travel.

