

# Reimbursement of Job Related Expenses-Travel

---

**CATEGORY:** Administration  
**NUMBER:** Admin-28  
**EFFECTIVE:** October 2014

## **REFERENCE**

North Mason Regional Fire Authority

## **PURPOSE**

To establish official procedures and guidelines for reimbursement of ordinary and necessary expenses of persons authorized to travel and for registration, lodging, meals, and/or incidental expenses incurred while away from home in performance of Authority related business and for other business related meal and incidental expenses.

## **POLICY**

### **REIMBURSEMENT AUTHORIZATION**

Persons authorized to receive expense, travel and other incidental expense reimbursement within budgetary restraints:

- Authority employees and elected Fire Authority Commissioners
- Volunteers, if authorized by the Fire Chief or his/her designee.

### **TRAVEL AUTHORIZATION**

The Fire Chief or his/her designee shall approve all travel and associated expenses, even if travel expenses are funded by an entity other than the Fire District.

When authorizing travel and expense the Fire Chief shall ensure that the Authority member has provided information about the applicable travel expense reimbursement as follows:

- Requested travel pertains to official Authority business; and
- When available, a travel itinerary and/or printed material indicating the overall content and estimated travel expenses.

The Fire Chief may authorize reimbursement for Authority members for non-mandatory attendance at job-related seminars, conferences, conventions or training, at less than the rates otherwise authorized in this policy. Prior to the travel authorization, the Fire Chief and the Authority member shall mutually agree in writing upon the reduced reimbursement rates.

### **REGISTRATION COSTS**

The Authority shall reimburse person or prepay registration for the meeting, conference, convention or work session for official Authority business when authorized by the Fire Chief.

The Authority may reimburse members for any educational courses taken, including seminars, classes, trainings, etc. if it deems that the training will benefit the Authority and that it pertains to an Authority purpose.

### **TRANSPORTATION COSTS**

#### **REIMBURSEMENT**

The Authority shall reimburse Authority members for the actual and necessary costs of transportation to conduct official Authority business as follows:

- The method of transportation and route most advantageous to the Authority, considering the cost of transportation, other travel expenses.
- Unless less expensive fares unavailable, reimburse the cost of coach class fare for a given mode of travel.
- Necessary taxi or public transportation costs.

#### **RENTAL VEHICLES**

When authorizing rental vehicles for a person conducting official Authority business:

- Person shall obtain a government rate whenever possible.
- Person shall rent the least cost vehicle that adequately carries the person(s) and equipment needed for conducting Authority business.
- The Authority shall not reimburse vehicle insurance offered by the vehicle rental agency.

## **PERSONAL VEHICLES**

When authorizing the use of a private automobile the Authority shall reimburse mileage at a rate not to exceed the current mileage reimbursement rate established by the Washington State Office of Financial Management, <http://www.ofm.wa.gov/resources/travel.asp>.

- Mileage will not be paid for normal commute to and from place of work; and
- Mileage included in any round trip from place of work during normal work day will be paid; and
- Mileage will not be paid for that portion of a trip, which would be part of the normal commute.
- The auto insurance of the Authority shall be the primary coverage.

The Authority shall authorize reimbursement to Authority members for the minimum number of vehicles necessary to transport employees for the approved Authority business. Fire Authority Commissioners may drive separate from their employee's vehicles while driving to approved Authority business, including trainings, seminars, classes, etc.

Authority members driving an Authority vehicle shall follow the regulations of the "Use of Authority Vehicles" policy.

## **LODGING COSTS**

The Authority reimburses lodging costs only for persons authorized to travel on Authority business when the following conditions are met:

- The event is more than 75 miles from the person's place of work.
- The Authority may approve lodging closer than 75 miles only when the event has mandatory evening functions.
- Person maintains overnight travel status.
- Person requests Government rates.
- Person submits lodging receipts.

If two persons share a room, each person submits reimbursement request for one-half the double occupancy charge, plus tax.

Persons authorized to travel on Authority business may claim lodging costs in the host city from the night before the authorized event starts through the night it ends when no available reasonably priced and timely return transportation exists.

## **PER DIEM, MEALS AND INCIDENTAL EXPENSES**

### **MEALS AND PER DIEM**

The Authority authorizes reimbursement for per diem rate, and meals for partial days of travel.

The Authority reimburses meal costs only for the Authority member authorized to travel on Authority business.

Reimbursement rate for meals and incidental expenses shall be set as follows

- Breakfast: \$11 per meal
- Lunch: \$14 per meal
- Dinner: \$21 per meal

The Authority shall reduce the per diem rate for specific circumstances:

- For meals included in a registration fee, airfare or other Authority expense, the Authority shall reduce the person's per diem meal and incidental rate by the fixed allowance for the respective meal.
- For continental breakfast included in lodging, the Authority shall reduce the person's per diem meal and incidental rate by the fixed allowance for the breakfast meal unless the continental breakfast offered includes not more than cereal, pastry and beverages.

The Authority may reimburse employees or pay directly for meal expenses at staff retreats, trainings and Authority events when the work being performed is directly related to Authority business and is authorized by the Fire Chief.

### **NON-REIMBURSEABLE MEAL AND REFRESHMENTS COSTS**

The Authority shall not reimburse person's meal and refreshment costs when:

- Included in another Authority expense, regardless of whether the person partakes in the meal or refreshment; or
- Incurred for recreational or social events such as office, going away, and retirement parties, or other personalized social events; or

- A violation of the State Constitution, Article VIII, Section 7, when a gift of public funds, would occur.
- A purchase of alcoholic beverage(s) is made.

## **OTHER REIMBURSABLE EXPENSES**

The Authority may reimburse persons for essential miscellaneous expenses related to official Authority business travel. Original Receipts are required for all miscellaneous expenses. These miscellaneous expenses include:

- Parking; ferry and bridge tolls; taxi, air, bus and subway fares; airport shuttle service; or
- Airport baggage fees

## **NON-REIMBURSABLE EXPENSES**

The Authority shall not reimburse person's ineligible expenses, including:

- Expenses incurred without prior approval from the District, unless emergency occurred preventing prior approval.
- Travel and miscellaneous expenses not authorized under this policy.
- Miscellaneous travel expenses not directly related to conduct official Authority business and excessive or unnecessary expenses.
- Expenses considered personal including, but not limited to:
  - Hosting meals, or entertaining of others for promotional activities.
  - Personal telephone calls.
  - Entertainment, clothing, personal sundries and services.
  - Transportation to places of entertainment or similar personal activities (tour bus, sightseeing).
  - Valet and room service costs.
  - Personal trip insurance.
  - Insurance for rental vehicles.

- Medical, dental or hospital services.
- Alcoholic beverages.
- Tobacco products.
- Fines and penalties.
- Dependent care.
- Travel paid for by any other organization.
- Meals or hotel/motel accommodations for spouse or guest.
- Mileage if traveling as a passenger in a privately owned vehicle other than person's own.
- Moving Expenses.
- Excess costs and additional travel expenses as a result of taking an indirect route or a delayed return trip for personal preference or convenience, except that for approved travel expenses when an indirect route or delay reduces the District's total costs.
- Travel expenses when a District, County, state or federal law or policy designates another source of reimbursement.

## **TRAVEL EXPENSE ADVANCES**

The Authority will attempt to minimize the need for travel expense advances to members, Commissioners and volunteers by pre-paying for travel arrangements and using an Authority credit card for travel related expenses. This does not apply to per diem expense advances.

Employees, Commissioners and volunteers may request advanced travel funds under following conditions.

- The Fire Chief provides authorization for the Authority to issue a travel expense advance.
- The authorized amount of such an advance shall not exceed the amount of anticipated reimbursable expenses.
- Travel expense advances shall only defray person's reimbursable expenses incurred while conducting official Authority business.
- For per diem.

Person receiving advanced travel funds shall:

- Submit, prior to travel, an Authority travel request and per diem form(s).
- Within ten days of the last day of travel all travel related receipts to the District
- Return any unexpended portion of such advance to the Authority when submitting receipts.

### **EXPENSE REIMBURSEMENT CLAIM**

Other than for Advanced Travel Funds, persons requesting reimbursement for expenses under this policy must submit reimbursement receipts to the Authority. Only authorized travel expenses and expenses identified in the policy will be reimbursed.

### **REPAYMENT OF UNAUTHORIZED REIMBURSEMENTS**

The Authority shall seek repayment of expenses from the person who was reimbursed whenever an audit or subsequent review of travel expense reimbursements finds that such expenses were reimbursed contrary to the provision of this policy.