

Approved: March 24, 2022
Resolution No. 22-30

A. Introduction

This policy pertains to all employees, elected officials and Commissioners. Compliance with these regulations is the responsibility of the department head or elected official. Vouchers that appear to be in violation of this policy will be returned unpaid to the department with an explanation.

B. Local Travel

1. Persons who use a privately-owned vehicle for County business may be reimbursed at the rate as set in the most current Internal Revenue Service (IRS) [Standard Mileage Rate](https://www.irs.gov/tax-professionals/standard-mileage-rates) (<https://www.irs.gov/tax-professionals/standard-mileage-rates>).
2. Only allowable auto expenses as determined by IRS guidelines will be reimbursed. Adequate documentation is required. The charge should be supported by a listing of the vicinity itinerary in sufficient detail to justify the mileage claimed.
3. Charges for gasoline, lubrication, repairs, antifreeze, towage, and other similar expenditures will not be allowed as reimbursable items when privately owned cars are used.

C. Computation of Mileage

Mileage must be computed based on the shortest available route between the point of departure and the destination.

D. Parking or Traffic Violations

Under no condition will parking or traffic violation tickets be reimbursed. They are the full responsibility of the employee operating the vehicle.

E. Meal Allowance

1. The cost of meals while traveling is an allowable expense. If a meal is provided as part of a conference, no additional amount will be allowed. Meals will be reimbursed at the U.S. General Services Administration Meals and Incidental Expense (M&IE) rate posted on the [GSA Web page](https://www.gsa.gov/travel/plan-book/per-diem-rates) (<https://www.gsa.gov/travel/plan-book/per-diem-rates>). Incidental Expenses are included in the M&IE rate and will not be reimbursed separately. Meal receipts are not required when using the M&IE rate.

History: 2022, Resolution 22-30, Effective March 24, 2022; -- Amended 2022, Resolution 22-94, Effective July 14, 2022

Business Travel and Reimbursement Policy

2. No reimbursement for alcoholic beverages will be allowed.
3. Maximum daily per diem allowance will be prorated as shown on the table below:

<u>Departure Time</u>	<u>Return Time</u>	<u>Meal Allowance</u>
Before 8:00 a.m.	After 6:00 p.m.	All Meals
After 8:00 a.m.	After 6:00 p.m.	Lunch, Dinner
Before 8:00 a.m.	Before 6:00 p.m.	Breakfast, Lunch
After 12:00 noon	After 6:00 p.m.	Dinner
After 8:00 a.m.	Before 6:00 p.m.	Lunch
Before 8:00 a.m.	Before 12:00 noon	Breakfast

4. The cost for any additional activities provided outside of official business (i.e., conference) will not be allowed.

F. Travel Reimbursement

1. All travel expense claims shall be prepared and submitted on a [Travel Expense Voucher](#), and must be itemized and stated in accordance with this policy. The form must be signed by the traveler.
2. Supporting receipts must be attached for all items of expense, unless otherwise exempt under this policy.
3. All items on the travel voucher should appear in chronological order and all expenses for the period must be included.
4. Each day's expense shall be shown separately and totaled.
5. The certification on each voucher shall be attested to by the manual signature of the employee. No designated representative may approve his/her own vouchers.

G. Overnight Travel

1. General. County representatives traveling on official business are expected to exercise the same care incurring expenses that a prudent person would exercise if traveling on personal business. Compliance with this policy is the responsibility of the department head or elected official. The County may refuse to pay any travel vouchers that appear to violate the intent of this policy.
2. Authorization. All travel must be authorized and approved by the department head, elected official or his/her designated representative.

H. General Guidelines for Business Travel.

The following rules are established as guides for travelers and approving officials:

1. It is expected that expenses incidental to official County travel will be held to the minimum amount required for essential and efficient conduct of County business. The

department head, elected official or authorized representative shall certify all items of expense as being necessary and correct though approval of the Travel Expense Voucher.

2. Expenditures for hospitality costs and/or alcoholic beverages will not be reimbursed under any circumstances.
3. When travel expense vouchers are supported by receipts that show signs of erasures or alterations, the voucher will be returned to the employing department for a statement of facts explaining the reason for the alteration before the travel voucher will be approved for payment.
4. No employee shall travel as the guest of any current or potential private (non-grantor) vendor who could reasonably be expected to offer service to the County in the future unless authorized by the Board of Commissioners.
5. Employees may take annual leave during a tour of travel with approval of the department head or elected official, provided that in no case shall travel expenses be allowed while in annual leave status. Whenever an employee in travel status becomes incapacitated due to illness or injury certified by a licensed physician that is allowable as sick leave, he may continue in travel status for a period not to exceed seven calendar days at rates not to exceed M&IE allowance and lodging charges as provided in these regulations.
6. Enrollment or registration fees for approved conventions and meetings of associations or organizations are allowable for employees attending as official representatives of Ogemaw County. Advance registration is preferred. Receipts must be attached for reimbursement.

I. Use of County-Owned Vehicles

1. All vehicles acquired by Ogemaw County are for the use and purpose of County business only, and all officials and employees of the County operating vehicles are subject to and required to adhere to the terms of this policy
2. Except as otherwise specifically provided in this policy, no official and no employee may use a County-owned vehicle for personal use. County-owned vehicles shall be used for County business.
3. County employees may use County-owned vehicles for commuting to and from employment only if specifically required to do so for the purposes of on-call duty, or if specifically authorized by the employee's department head or elected official, as being necessary and in the best interest of the County. Except as permitted herein, there shall be no commuting with County-owned vehicles and there shall be no other personal use of County-owned vehicles by County employees.
5. Personal use of County-owned vehicles by an employee may be subject to taxation to that employee by the Internal Revenue Service.

J. Other Reimbursements

1. Miscellaneous Expenditures: County funds may be expended for supplies to the extent that such supplies are consumed by the general public or used in the conduct of normal business. Whenever possible, supplies should be billed to Ogemaw County by the vendor. If direct billing is not possible, an employee may be reimbursed for such expenses.
2. Charges not Reimbursable: In general, the County is not liable for any loss or damage to an employee's property.
3. Sales Tax: As a governmental entity, Ogemaw County is not subject to state sales tax. Sales tax should not be paid on any item purchased for the exclusive use of Ogemaw County. Ogemaw County's tax-exempt number is 38-6004878. An exemption certificate is available from the County Treasurer, if required.
4. Registration Fees: Enrollment or registration fees for approved conventions and meetings of associations or organizations are allowable for employees attending as official representatives of Ogemaw County. Receipts are required.
5. Guests: The cost of guest meals is allowable when incurred by department heads only if it can be shown that such cost was incidental and necessary to the conduct of official County business. In no cases will the amount allowed be in excess of the maximum established in these regulations. Full explanation must be given on the voucher, including the name of the guest. Gratuities are limited to 15%.
6. Food and Beverages for Meetings: Food and beverages purchased for staff meetings and staff lunches are not allowable expenses. Only meetings which include community members, vendors or other outside parties will be allowed to serve food and beverages at the County's expense. The Business Meal Expense Form or Meeting Supplies Expense Form must accompany all requests for reimbursement or submittal of the Procurement Card documentation.
7. Rental of Rooms: Expenses for rental of special rooms for meetings will be approved only when County-owned facilities are not available. Approval from the County Administrator is required. Receipts are required.
8. Dues and Subscriptions: Professional dues and subscriptions related to an employee's essential job duty are allowable expenses.
9. Documentation and Processing: All requests for reimbursement must include adequate documentation.

10. Enforcement: The County Administrator is authorized to reject any expenditure inconsistent with provisions of this policy. An employee who disagrees with this determination may appeal the decision to the Board of Commissioners.