

PROCEDURE

Series: **Accounts Payable** **COA: FIN 2, 7**
CFOP: 40-1

Procedure Name: Travel
Procedure Number: AP445
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Effective Date: 10/01/04
All Brevard Family Partnership (BFP FOA) Staff

Applicable to:

SUBJECT: Travel

PURPOSE: To regulate travel for business purposes and to reimburse the travel expenses of staff where allowable.

PROCEDURE:

References

Policies/Procedures: AP415, AP432, GOV-202, GOV-208
State Financial Assistance, Chapter 2006-30, Laws of Florida
2 CFR Part 200
Employee Travel Reimbursement Form
State of Florida Tax Exemption Form

Definition

Executive Team: The executive management team which consists of the following staff: Chief Executive Officer, Chief Legal Officer, Chief Financial Officer or designee appointed by the CEO in the absence of the Chief Financial Officer under the direction of the Chief Executive Officer (CEO), Vice President of Operations, Senior Executive of Programs, Senior Executive of Data Analytics & Information Technology, Senior Executive of Operations - Child Welfare, CARES Executive Director, and NCFIE Executive Director.

Scope

Reasonable and necessary expenses are reimbursable when traveling on business. The Department Directors/Managers are responsible for budgeting, reviewing and controlling travel to see that such travel is necessary and that related expenses are proper and reasonable.

It is the employee's responsibility to review the reimbursing agency's requirements for travel and reimbursement: CFOP 40-1. Those regulations will override this procedure unless this document is more restrictive. Travel covered under contracts with any government agency must be in accordance with Florida Statute 112.061, 2 CFR Part 200, and BFP policy.

It is the responsibility of each authorized traveler to select the most economical method of travel for each trip. It is the agencies' policy not to reimburse a traveler more than the reasonable cost of travel unless otherwise approved by the CEO. Time efficiency and cost effectiveness must be in the best interest of the agency and not for the convenience of the traveler. If a traveler chooses an alternative other than the least costly without prior approval, the traveler will be required to cover the difference in price.

NCFIE staff will follow this procedure's specifics if performing services for a BFP contract, otherwise NCFIE staff will follow the specific funder's requirements for documenting and recording travel. If the funder does not impose any stipulations on the cost and/or type of travel expenses but only designates a certain dollar threshold for travel, NCFIE staff only need to ensure that their expenditures do not exceed that threshold. Forms for recording expenditures can be found on the shared drive.

General Information

1. Expenditures chargeable to travel include reimbursement of mileage for use of a privately owned vehicle, public transportation costs, per diem and subsistence allowance, and other expenses incidental to travel which are authorized. All out of town travel must be preauthorized by the employee's supervisor prior to the actual travel date.
2. Reimbursement requests must be for a travel reimbursement and must include:
 - a. The approved reimbursement form.
 - b. Itemized hotel receipts, if applicable.
 - c. Applicable transportation receipts for common (air, train, bus, rental cars) carrier travel.
 - d. Applicable incidental receipts.
 - e. In the case of a conference or convention, a copy of the agenda or flyer that itemizes the registration fees and any meals or lodging included in the registration fees.
3. All requests for reimbursement must be submitted in accordance with the accounting calendar each month. A request submitted 30 days following the end of the service month will be denied. From time to time there may be unforeseen circumstances that may cause a staff member to not be able to meet this deadline. In these rare instances, communication with the Accounting Department is essential in order to avoid being denied payment.
4. Reimbursements will be paid on non-payroll weeks, according to the accounting calendar via EFT.
5. Original receipts are required for all expenses incurred over \$10.00.
6. Travel covered under contracts with the State of Florida must be reported on the State of Florida Voucher for Reimbursement of Travel Expenses form. All applicable columns and rows must be completed in detail, including the authorized supervisor, title and the date. The Employee Travel Reimbursement form is an approved version of the State's form. Reference policy AP-440.

Transportation – General

1. Mileage reimbursement is available to employees who use their personal vehicles on agency business. Reimbursement can be obtained by completing the Employee Travel Reimbursement Form. The employee is required to provide travel information on the form, which serves as the mileage record. The reimbursement amount is computed based on miles traveled (round trip) times the current mileage reimbursement rate as established by the Executive Team which is not to exceed the State of Florida reimbursement rate.
2. Normal daily commuting costs are considered personal. The traveler will not be paid a mileage allowance for travel between their residence and their regular work location. Other costs (tolls, parking, etc.) are reimbursable provided they are not part of routine normal workday commuting costs. In addition, if originating travel to a work location begins from the traveler's residence, the mileage allowance will be claimed from the lesser "miles" point of origin: either the traveler's regular work location or residence.
3. Generally, use public transportation for longer trips, including air travel and rental cars, when advantageous. Related transportation expenses such as taxi or bus are also reimbursable.
4. In instances of employees who do not drive and require transportation services for travel outside of normal daily work commuting receipts for utilizing transportation services will be reimbursed according to the aforementioned standards.

Transportation - Air Travel

1. Only coach class airfare is allowed for business travel. Upgrades are allowed as long as there are no additional charges to the agencies. In instances where travel must be arranged with short notice and there are only business class seats remaining prior approval of the Division head and or CEO is required.
2. Airfares may be charged directly to an agency credit card or a personal credit card. Payment for the flight will be made through the submission of an Employee Travel Reimbursement Form. The original passenger receipt must be submitted with the Employee Travel Reimbursement Form. No payments will be made from an itinerary.
3. If you choose to drive instead of fly, reimbursement will be for the lower amount of airfare or actual mileage reimbursement.
4. Flight Insurance – The agencies do not reimburse employees for flight insurance. Employees may purchase the insurance at their own expense.
5. Frequent Flyer Miles - Frequent flyer miles and other bonuses from airlines are the property of the traveler.

Meals, Lodging and Incidentals

In addition to mileage and airfare, the agencies also reimburse expenses for meals, lodging, and allowable incidentals, while away on business.



Meals

In order to claim the meal allowance, staff need to have continuous travel of 24 hours or more, or an overnight stay. No meals are allowed for day travel. The reimbursement rate for meal allowances for all days excluding the day of return (see Per Diem below) and requirements can be found on the Travel voucher.

- a. No allowance shall be made for meals when travel is within fifty (50) miles of employee's normal work location or residence, except assignments of official business outside the traveler's regular place of employment if travel expenses are fully explained and approved in advance. See Florida Statute 112.061 item (5)(b).
- b. Reimbursement is not allowed for meals when events include meals which were paid for in advance (e. g., with the registration fee). This would occur when the employee chooses to not partake of the meal served at the event and dines elsewhere.
- c. Business Meals During Travel: During travel when the primary purpose of a meal is for conducting agency business, the names, business affiliation and purpose of the meeting/meal must be provided. The approval and reimbursement for this meal expenditure will be as follows: The staff participating in the business meal will not claim the travel meal allowance allocated for travel events as outlined above. Rather, the cost of the business meal will be made on the Employee Travel Reimbursement Form, Class A and B Meals Section. An original itemized receipt for the business meal must be provided that lists all the participants of the business meal (Agency staff and Non-Agency staff). Please note that no alcohol may be included in the claim and only staff with budget authority and funding for Business Meetings can incur expenditures for this type of transaction during travel. All remaining staff will be reimbursed as outlined in Section 1. a. if they are not a beneficiary of the business meal being compensated. Section 1. b. & c. still apply. Reference fiscal policy AP-440 for non-travel Business Meeting/Meal expenses. Funding established by State Financial Assistance, Chapter 2006-30, Laws of Florida.

Per Diem

Per diem is paid to staff on the day of return. In order to qualify for per diem, staff must have an overnight stay. Florida Statute 112.061 allows a travel per diem of up to \$80 which covers both meals and lodging depending on hour of return. If meals were provided on the day of return, per diem is reduced by the meal allowance (see 1a). Refer to the Per diem clock for the criteria for recording.

Lodging

- a. When staying overnight, the employee must select a motel or hotel that is adequate and related in nature to the business involved. An itemized billing for lodging is required to be submitted by the traveler.
- b. A traveler may not claim reimbursement for lodging for overnight travel within fifty (50) miles of the employee's normal work location or residence, unless the circumstances necessitating such overnight travel are fully explained and approved in advance.

- c. For each day of a trip, the agencies will pay for lodging at the establishment's single room rate. However, if the traveler shares a room with an employee from another association, the agencies will pay one half of the shared room cost. If two employees share a room, the entire double room rate can be placed on one of the two individual's reimbursement form, if the other employee that shared the room is listed on the form.
- d. Lodging expenses charged to a staff credit card must be reported on the Employee Travel Reimbursement Form.
- e. By definition, overnight lodging is not necessary on single-day trips.
- f. Allowable Incidentals

Allowable incidentals include: non-meal tips, cabs, bus fare, tolls, parking fees, photo copying charges, and registration fees.

- g. The following expenses are non-reimbursable and are the responsibility of the employee, if incurred:
 - Laundry
 - Traveler's insurance
 - Barber or hairdresser
 - Air club memberships
 - Entertainment expenses
 - Traffic fines and parking tickets
 - Personal items (clothing, toiletries, magazines, newspapers, etc.)
 - House-sitting, baby-sitting, or pet boarding
 - In-room movies, in-room minibar items
 - Car rental over standard vehicle model or rental level
 - Repairs, maintenance, and insurance on personal cars
 - Special services such as sauna, steam bath, massage, etc.
 - Hotel housekeeping tips
 - Accompanying spouse or family member expenses
 - Taxes (where tax exempt certificate was not used)
 - Alcohol

Cash and Travel Advances

If a proposed trip will require out-of-pocket expenditures in excess of \$200 and the traveler does not have a credit card, the employee may request a travel advance to pay for expenses while traveling. The employee and their supervisor will determine the amount needed for the trip, considering the location, and length of the trip. The advance can be used for overnight accommodations, meals, taxis, car rental, etc. No more than one travel advance may be outstanding at any time for any given employee. The first advance must be fully accounted for before another one can be issued. All advances must be accounted for within 10 days of the travelers return. Requests for advances should be made in memo format to the Chief Financial Officer or designee appointed by the CEO in the absence of the Chief Financial Officer under the direction of the Chief Executive Officer (CEO) by the



Board of Directors accompanied by a “draft” Employee Travel Reimbursement Form for the specific trip the advance is sought.

Under the IRS excess reimbursement rule, advances should be recorded as a receivable to the “Advances To Employees” account. If the employee does not account for the advance within 10 days of completion of a trip, the advance will be withheld as a loan from the employee’s next paycheck as taxable and subject to withholding.

To avoid consequence when issuing cash advances, the advance must meet the following three (3) criteria:

- Business Purpose for the Travel
- Documentation of All Travel Expenses
- Excess Advanced Funds Are Required to be Returned

Employee advances should be recorded in a subsidiary ledger account and reconciled monthly to maintain accurate records and to ensure the employee has been notified.

Tax Exemption

Employees must provide a copy of the State of Florida “Tax Exempt Form” to all vendors when incurring expenses such as lodging (hotels, motels), meals and rental cars, etc. If the “Tax Exempt Form” is not provided to a vendor, the taxable portion of the bill will not be reimbursed to the employee or, if billed directly to the agencies, will be collected from the employee.

BY DIRECTION OF THE CHIEF EXECUTIVE OFFICER:

PHILIP J. SCARPELLI
Chief Executive Officer
Brevard Family Partnership / Family of Agencies

APPROVAL DATE: 6/30/21