

# DUPAGE COUNTY, ILLINOIS

## REVISED TRAVEL/BUSINESS REIMBURSEMENT REGULATIONS



**EFFECTIVE 8/23/2011**

DU PAGE COUNTY, ILLINOIS

TRAVEL/BUSINESS REIMBURSEMENT REGULATIONS

INTRODUCTION

1.0 - PURPOSE

- A. To provide uniform and comprehensive instructions for the reporting and documentation of travel/business expenses.
- B. To provide definitions for reimbursement of legitimate and necessary travel/business expenses in general conformance with Internal Revenue Service requirements.
- C. To provide written guidelines for all DU PAGE County officials and employees who incur, authorize and/or approve travel/business expenses.
- D. To provide procedures for best practices to be followed for travel and the equitable and timely processing of travel/business expense reimbursements.

1.1 - APPLICABILITY

These rules apply to the expenditure of public funds by County officials and employees for travel/business expenses incurred within or outside the County of DU PAGE. These regulations shall be incorporated into the County Board Rules. Applicability includes Countywide elected officials, County Board members, officials appointed by the Eighteenth Judicial Circuit, judges and employees of DU PAGE County and the Eighteenth Judicial Circuit.

1.2 - AUTHORITY/AUTHORIZATION

The DU PAGE COUNTY TRAVEL/BUSINESS REIMBURSEMENT REGULATIONS and DU PAGE COUNTY TRAVEL/BUSINESS REIMBURSEMENT SCHEDULE are promulgated in accordance with statutory authority of the DU PAGE County Board.

- A. Authority for the passage of the annual appropriation by the DU PAGE County Board includes the authority to issue regulations.
- B. The authorization for *in-state and* out-of-state trips related to Elected Officials (excluding elected County Board members) and their staff is reflected in individual annual travel budget requests.
- C. All out-of-state travel for County Board members, department heads and staff must be pre-approved by the parent committee deemed most relevant in relation to the reason for travel and the County Board. All in-state overnight travel must be pre-approved

by parent committee. Local travel does not need parent committee approval.

D. Under circumstances where it is not possible to obtain prior Parent Committee or County Board approval for travel, approval may be obtained by either the Parent Committee Chairperson or the County Board Chairman. Request for travel, with appropriate Chair's signature should be sent to parent committee, and if applicable, County Board, as soon as possible thereafter. Inconvenience or mistake is not a valid basis for seeking travel approval after the fact. In the case where travel approval is sought after travel has occurred, the traveling individual shall pay all related travel costs and seek reimbursement upon return. Said request must include detailed information to support the fact that pre-approval of the travel request by the Parent Committee and County Board was not possible.

E. All proposed overnight and/or out-of-state travel should be submitted to the appropriate parent committee and County Board, if applicable, on an OVERNIGHT/OUT-OF-STATE TRAVEL REQUEST form. This form is available either through the Finance Department or on the intranet at [http://dupage.dupageco.org/Finance/index.cfm?doc\\_id=33](http://dupage.dupageco.org/Finance/index.cfm?doc_id=33) (See attached sample form)

F. Each individual who plans on traveling shall provide the appropriate parent committee with an OVERNIGHT/OUT-OF-STATE Request Form.

G. Committee agendas shall include the position of person(s) traveling, dates, estimated cost, a summary of the reason for travel, the relevancy and necessity to the department and County Government listed on the OVERNIGHT/OUT-OF-STATE REQUEST form.

### 1.3 - DEFINITIONS

#### A. Travel Status

There are two types of travel and associated expenses.

1. An applicable individual as defined in section 1.1 who travels and does not have an overnight stay. Eligible reimbursement will include registrations, local mileage, tolls and business telephone calls. Meals will be eligible for reimbursement only if they are a portion of a formal business meeting registration or conform with regulations under section 5.0 or under section 6.0.

2. An applicable individual as defined in section 1.1 that travels and has an overnight stay. Eligible reimbursements include defined expenses for registration, transportation, lodging, meals, reference material and service tips.

#### B. Travel

Business Travel and Professional/Educational Travel are defined herein. Expense reimbursements for authorized travel include, but are not limited to, registration fees, transportation, lodging and living expenses.

#### 1. Business Travel

a. Travel to business meetings, case conferences, etc., as a direct assignment or in the direct interest or benefit to DU PAGE County, at which the attendance of a County representative or representatives is considered necessary for the development, execution, or maintenance of a course of action by the County or a County agency.

b. Travel for training, where such training is required for job performance, e.g. basic police training, property appraiser courses, special EDP programming courses, etc.

c. Travel required by County officials and/or employees to appear before the Congress, the Legislature, governmental bodies, their committees or sub-committees, or any other official body or organization. Includes attendance at professional conventions where pending or contemplated legislation is to be reviewed or discussed which, if enacted, would affect the interest of DU PAGE County.

d. Travel required for the planning and completion of newly approved or ongoing capital construction project, e.g. site visits, architect meetings, etc.

e. Travel required to maintain or obtain financing for ongoing or newly approved programs, e.g. bond sales, federal or state grants, etc.

#### 2. Professional/Educational Travel

Expenses associated with professional/educational travel are authorized in relation to budget approval, as well as County Official or Department Head's judgment as to the necessity of the training and its relevance to the essential function to County government and benefits to the County and/or the long term value of an employee attending these particular organized presentations.

When applicable, only one employee or official should travel to attend the event or training, upon their return, he/she can train or share information with other staff.

a. Travel to a meeting of a professional organization or a major division thereof, which is open to attendance by all members and other interested

parties and at which subjects of general interest to the entire group or a major division thereof are reviewed.

b. Travel to attend an institute, seminar, symposium, or lecture series where a specific course or instruction is provided, or opinions are gathered on a single subject or group of closely related subjects. Included are those meetings of user groups for certain systems utilized by the County.

3. Commuting to and from the employee's normal place of business does not constitute travel.

C. Travel Expense Report (TER)/Local Mileage and Expense Report (LMER)

There are separate expense report forms to be utilized for overnight travel reimbursement (TER) and local, not overnight travel reimbursement (LMER). Directions and forms are available from the Finance Department or on the intranet at [http://dupage.dupageco.org/Finance/index.cfm?doc\\_id=33](http://dupage.dupageco.org/Finance/index.cfm?doc_id=33)

1.4 - POLICY

A. General

1. Employees are required to utilize all reasonable forms of technology, including but not limited to Internet, teleconferencing and webinars, to lessen travel expenses incurred.

2. It is the policy to reimburse allowable, authorized expenses incurred in the performance of County duties, within the budgetary constraints established by the County Board.

3. The County Board mileage reimbursement resolution, FI-0111-08, sets the mileage reimbursement rate to the approved IRS rate, unless deemed differently by the County Board. The County Board will periodically review and revise per diem rates to conform to the rules of the Internal Revenue Service and economic conditions. Specific rates of reimbursement are reflected on the DU PAGE COUNTY TRAVEL/BUSINESS REIMBURSEMENT SCHEDULE.

4. County officials and employees are expected to exercise good judgment and proper regard for public funds when incurring travel/business expenses and when representing the County, by only authorizing the minimum number of staff necessary when travel is required. Personal items and other non-business/non-professional related expenses will not be

reimbursable. Personnel policies apply when conducting County business, regardless of location.

5. The County Board should periodically review the TRAVEL/BUSINESS REIMBURSEMENT REGULATIONS for reasonableness, compliance, and consistency with other policies adopted by the County.

6. Any deposit, pre-registration fees or other pre-trip costs that are lost or forfeited due to an alteration in the official's or employee's plans other than those caused by emergencies of work or family, shall be reimbursed to the County.

B. Documentation/Reimbursement Timing

1. Receipts

a. Lodging/Transportation

Copies (or originals, if available) of lodging/transportation receipts must be submitted as documentation in order for expenses to be reimbursable. In all cases, the detailed lodging bill and actual transportation ticket are required. Charge card receipts or charge card summaries are not acceptable for these reimbursements.

b. Food, Ground transportation, etc.

Individual charge card receipts are acceptable for food, cabs or limousines. No alcoholic beverages will be reimbursed. Cash tips are to be identified on the specific reimbursement line on the Travel Expense Report (TER). For more information regarding cash tips, please refer to Section 6.2.

c. All receipts must show method of payment and that the services were paid for in full. For non-cash payments, receipt must show the name of the payee.

2. In order to receive reimbursement for allowable travel expenses, an appropriate completed TER or LMER with appropriate receipt documentation must be submitted. All travel reimbursement requests should be submitted within sixty (60) days of the initiation of travel. Any travel reimbursement submitted after the sixty (60) days must include an explanation of the delay. Only delays caused by reasonable circumstances will be approved for payment. **Reimbursable expenses that have been incurred in the last quarter of the fiscal year must be submitted for reimbursement prior to the second Friday in December.**

3. Failure to comply with the 1.4 B.2. timing requirement may result in a disallowance of reimbursement.

4. It is the policy of the County of DuPage that persons receiving reimbursement for all expenses from the county shall not receive reimbursement for the same expense from any other public or private source. Employees who sign claims for reimbursement of expenses or who request payment of charges that have been incurred on a credit card or by any other means shall certify that the County of DuPage is the only entity that will receive a claim for those specific expenses.

C. Conflict of Interest

1. No County official or employee shall accept free or subsidized transportation or lodging from employees, directors or owners of companies currently or previously doing business with the County over the past five (5) years, except:

a. Travel to be completed by a County official and/or an employee pursuant to a contract with a vendor, shall be specifically identified in the terms of the agreement.

b. Any County official or employee traveling at the expense of an existing vendor who either (a) bills related costs back to the County under a reimbursable expense clause or (b) assumes such cost, shall fully disclose the travel destination and business being conducted.

D. Reduced Fare Travel Promotions

In order to minimize the County's total cost per trip, County officials and employees are encouraged to maximize the use of reduced-fare promotions. While travelers are not normally permitted to leave early or stay longer than designated business requires at County expense, they are encouraged to take advantage of reduced fares whenever possible. This may mean leaving in advance, or possibly staying longer. The total cost savings should take into account lost productivity if normal working time is missed. This lengthened stay may be permissible when it can be documented that the net effect is a lower total cost for a trip. This cost saving statement shall be entered on the OVERNIGHT/OUT-OF-STATE TRAVEL REQUEST form.

**REGISTRATION FEES**

**2.0 - PROFESSIONAL/EDUCATIONAL ACTIVITIES**

Actual registration fee reimbursement is allowed for authorized attendance of professional/educational activities. Advance registration should be used where the amount of the registration fee increases as the date of the event approaches.

A. Prepaid Fees

If registration fees were prepaid, include indication of the prepayment on the appropriate travel expense report.

**TRANSPORTATION EXPENSES**

**3.0 - MODE OF TRANSPORTATION**

Usual local and long distance modes of transportation to destinations authorized for travel in the course of County business includes automobiles, airlines, railroads, buses, taxicabs and limos. Items identified under Policy may affect decisions related to mode of transportation. In all cases, travel should be by the most economical mode of transportation available, considering travel time and work requirements.

- A. County vehicles should not be used for out-of-state trips where the final destination is more than 100 miles outside of the Illinois border, unless it is shown to be the cheaper transportation alternative.

**3.1 - ROUTING OF TRAVEL**

Travel shall be by the most direct route. Travel by other routes is allowed when required by the individual's official duties, safety considerations and unusual circumstances. Higher cost travel interruptions for individual convenience are not reimbursable. Explanations of unusual circumstances shall be reflected in the comment section of the Travel Expense Report (TER).

**3.2 - COMMERCIAL TRANSPORTATION**

Individuals will be reimbursed for actual and necessary costs of transportation by airline, railroad or other common carrier following these guidelines:

A. Commercial Common Carriers

Use of common carriers such as airlines, trains and buses will be reimbursed at actual cost of the most common rate. Upgrades to higher fares and first class travel will only be considered in emergencies and must be supported by written statements to parent committee detailing the circumstances that created the extraordinary expenditure. In all cases, a traveler shall attempt to secure the lowest fare available given scheduling requirements.

#### B. Taxicab Fares

Taxicab fares are reimbursable. Receipts for fares are required unless splitting of fare with other riders makes it impractical to obtain. If free van, bus or shuttle service is available and convenient, they are recommended for use in lieu of taxicabs or limos.

#### C. Limousine Service

Use of limousine service is reimbursable when there is an economic cost benefit compared to the use of alternative transportation including parking costs. Limousine services will not be reimbursed where it can be demonstrated that use of other transportation can be more cost effective.

#### D. Vehicle Rentals

1. A rental vehicle is not to be used as a personal convenience. Rental vehicle reimbursement is limited to:
  - a. A situation that occurs where the traveler's final geographic destination is remote to the transportation terminal and there is no other cost effective conveyance from the common carrier terminal.
  - b. A situation where there are three or more County travelers and it is cost effective to rent a vehicle in lieu of the total actual round trip cost of the taxi, limo, etc., for each traveler.
  - c. A situation where timely flight connections can only be made by utilizing a short term car rental.
2. Vehicle Rentals must be identified on the Overnight/Out-of-State Travel Request form and be approved by the appropriate parent committee. Failure to receive pre-approval may result in non-reimbursement.

### 3.3 - PRIVATE CONVEYANCE

The use of a privately owned means of transportation for County business is permitted when such use is necessary or desirable due to a lack of other convenient means of transportation, or is otherwise advantageous to the County.

#### A. Personal Automobiles

1. Use of personal automobiles for travel will be reimbursed using the prevailing mileage allowance for the private auto trip.

a. Local mileage is limited to mileage in excess of normal commuting mileage. The official or employee is required to document the mileage by providing a printout from a reliable map source (i.e., MapQuest, Google Earth, Yahoo Maps, etc.)

b. Per County Board resolution, FI-0111-08, County Board members shall not be eligible for reimbursement for private automobile travel on County business for trips terminating within the County.

2. When two or more employees travel in one vehicle, reimbursement will be made to only one employee. The names of all travelers shall be indicated on the Travel Expense Report (TER).

3. Reimbursement for long distance trip auto mileage shall be the lower of coach air fare or actual miles times the prevailing rate per mile.

#### 3.4 - INCIDENTAL AUTO EXPENSES

Certain costs associated with the use of vehicles are reimbursable.

A. Gasoline required for the continued use of a County vehicle where the County's Service Station cannot be used is reimbursable with appropriate documentation.

B. The cost of automobile parking fees, bridge, road and tunnel tolls shall be allowed. The fee for parking a vehicle at a common carrier terminal, or other parking area, while the traveler is away shall be allowed only to the extent that the fees, plus the allowable mileage reimbursement to and from the terminal area, does not exceed the estimated cost for use of a limousine or taxicab to and from the terminal. Receipts or a printout of an I-PASS account showing time and date are acceptable for reimbursement of tolls paid.

C. The possession or consumption of alcoholic beverages while operating a County owned vehicle is prohibited.

#### 3.5 - PRIVATE AIR CARRIERS

A. Rental with a private air carrier shall only be allowed when three or more County officials and/or employees are traveling together on County business. Rental must be pre-approved by the appropriate Parent Committee with documentation provided as to why alternate means of travel are more costly or less appropriate.

B. Individual travelers may be reimbursed for using a private charter airplane if commensurate with commercial rates and the overall trip time is significantly reduced, and must be pre-approved by parent committee.

## LODGING

### 4.0 - LODGING ALLOWANCE

It is the responsibility of each individual to request the lowest lodging rate available at the time of making the reservation. Special seminar, conference or government rates shall be sought.

A. Lodging reimbursement shall be at actual cost consistent with facilities available and proximity to the location of a conference, seminar or business meeting. Where multiple occupancy involving a spouse and/or other family members has occurred, the County official or employee may only claim the actual and necessary cost of his or her single occupancy at a single rate. If no single rate exists, the lowest double rate shall be reimbursed.

B. Lodging provided by a friend, relative or non-invoicing organization is not reimbursable.

C. The number of nights for which an employee may obtain reimbursement will be limited to the number necessary to conduct County business. For those conferences or meetings that begin in the morning, arrival the night before the conference is reimbursable. For conferences which end after 5:00 p.m., lodging expenses for that night will also be reimbursed. Employees are encouraged to return home on the final day of the conference whenever possible.

D. Longer stays where lodging is reimbursable are permitted if they result in a significant savings in transportation costs (see 1.4.D). The employee requesting the reimbursement must document the net savings if longer stays are requested, including the lodging expense and meals. Lost work time should also be taken into account when calculating the cost savings.

E. It is not considered prudent to use public funds for overnight lodging within a 75 mile radius of the County complex; therefore it is not normally reimbursed. Exceptions to this policy would be:

1. If documented business meetings extend past 8:00 p.m., and then resume again at 8:00 a.m. the next morning. Business meetings, in this instance, do not include dinners, receptions or social functions sponsored for attendees during the evening hours. Employees may attend these functions, at their own expense, and if they choose to remain away from home overnight, lodging will not be reimbursable.

2. If weather conditions make a return trip unsafe, then an overnight stay may be reimbursable.

3. Prior parent committee approval should be gained for any planned overnight stay within the 75 mile radius when appropriate. Failure to gain prior approval may result in non-reimbursement.

F. For each day of an overnight stay one personal telephone call of reasonable duration will be reimbursed on a lodging bill, telephone credit card or separate cell phone bill. Necessary business calls will be reimbursable.

G. Personal items such as movie rentals, clothes cleaning, etc., are not reimbursable.

### LIVING EXPENSES

#### 5.0 - MEAL ALLOWANCE(PER DIEMS)

A. An official or employee that is traveling shall only be reimbursed for meals under the following circumstances:

1. When a meal is included in the registration fee for business or professional/educational travel.

a. Any meal that is included in a registration fee cannot also be included in the official's/employee's request for per diem reimbursement.

2. For Local Business Meetings as defined in section 6.0.

3. *For non-overnight or overnight travel that meets the time criteria in the TRAVEL/REIMBURSEMENT SCHEDULE.*

B. The County's per diem rate for overnight travel shall follow CONUS (Continental United States) rates set forth by the GSA (General Services Administration). These are the allowable rates utilized by the Internal Revenue Service. All elected officials, department heads and employees will receive the standard CONUS rate as a per diem, unless they provide a copy of the CONUS schedule along with their request for reimbursement. The maximum rate reimbursed by the County will be \$49.00. For all overnight travel, the per diems for the first and last dates of travel will be assessed at 75% of the per diem rate. CONUS rates are updated each October 1<sup>st</sup> and are available at [http://www.gsa.gov/Portal/gsa/ep/contentView.do?contentType=GSA\\_BASIC&contentId=17943](http://www.gsa.gov/Portal/gsa/ep/contentView.do?contentType=GSA_BASIC&contentId=17943).

### SPECIAL EXPENSE REIMBURSEMENT

#### 6.0 LOCAL BUSINESS MEETINGS

The cost of County business related to special expenses incurred while hosting a meeting shall be reimbursable, if reasonable, well documented and budgeted.

A. All special expenses shall be itemized fully documented to include the actual County business transacted and the individuals and their affiliation. The actual cost of meals for other persons incurred in connection with official County business shall be allowed.

B. To be eligible for meal reimbursement of a guest, County business must have been discussed during the meal or immediately preceding or following the meal.

C. Two or more County Employees dining together and discussing business will not constitute a reimbursable business meal. (Except as noted in 6.0.D & G below.)

D. When business matters are discussed involving the County Board Chairman, meal reimbursement is allowable when documented with valid receipts and names of meeting participants.

E. Actual receipts are required to document reimbursements.

F. In all cases, reimbursement for alcoholic beverages is non-allowable.

G. The cost of food and/or beverages provided at administrative or educational business meetings involving judges, or a judge's designee, is reimbursable. The meeting must have been convened with the prior approval of the Chief Judge and valid receipts and a list of the names of meeting participants must accompany each reimbursement request.

#### 6.1 - BOOKS & RELATED MATERIALS

Books and related materials such as conference tapes are reimbursable costs.

A. Reimbursement should be made from the appropriate commodity line item in the Department budget, not from Mileage and Travel. The items purchased must become the property of DU PAGE County and be inventoried in the Public Relations area for future reference availability before reimbursement can be made.

#### 6.2 - SERVICE TIPS

Tips for services provided during travel not associated with meals (or requested elsewhere) shall be included for reimbursement on the Travel Expense Report (TER). An official or employee may request reimbursement up to 20% for documented tips and up to \$5.00 for undocumented tips.

Effective Date 5/1/09

DU PAGE COUNTY, ILLINOIS  
TRAVEL/BUSINESS REIMBURSEMENT SCHEDULE

<u>EXPENSE TYPE</u>	<u>REIMBURSEMENT PER REGULATION</u>	<u>RECEIPT REQ'D</u>
I	<u>REGISTRATION FEES</u>	
A.	Professional/ Educational	Actual
		P.O. Ap. or Receipt
II	<u>TRANSPORTATION</u>	
A.	Private Auto Mileage	Per mile rate in accordance with the Internal Revenue Service Annual Rate
B.	Airfare/Bus/Train	Actual
C.	Taxicab/Limo	Actual
D.	Rental Car	Actual (include gasoline)
E.	Parking/Tolls	Actual
F.	Gasoline, County Vehicle	Actual
		Yes
III	<u>LODGING</u>	
A.	All Geographic Locations	Actual
		Yes
B.	Provided by a Friend/ Relative, etc.	\$0
		N/A
C.	Personal Telephone (4.0 F)	Actual
		Yes
IV	<u>LIVING EXPENSES</u>	
A.	Meal Allowance - Overnight <sup>1</sup>	\$40 \$49 \$39/CONUS
		(MAXIMUM OF \$49)
	Non-Overnight (no lunch) <sup>2</sup>	\$35
		No
		No
B.	Special Reimbursements	Actual
	Business Meetings (6.0)	
	Books & Materials (6.1)	
		Yes

<sup>1</sup> The CONUS standard per diem rate is \$39.00 for overnight travel. If travel is to a destination where the CONUS rate is higher, the employee must attach the CONUS schedule to the request for reimbursement and the County will pay up to \$49 per diem. The first and last day of travel will be reimbursed at 75% of the per diem rate. This applies only to overnight travel.

<sup>2</sup> For non-overnight travel, breakfast reimbursement of \$10.00 applies if departure from home is prior to 6:30 a.m. Dinner reimbursement of \$25.00 applies if return arrival to home is after 6:30 p.m.

**NOTE:** It is the responsibility of the recipient to check with their tax professional regarding any tax liability incurred. For applicable per diem rates for the continental U.S., please visit [http://www.gsa.gov/Portal/gsa/ep/contentView.do?contentType=GSA\\_BASIC&contentId=17943](http://www.gsa.gov/Portal/gsa/ep/contentView.do?contentType=GSA_BASIC&contentId=17943).

## OVERNIGHT/OUT-OF-STATE TRAVEL REQUEST

Valid for overnight and/or out-of-state travel

REQUEST DATE:	
NAME:	TITLE:
DEPARTMENT:	ACCOUNT CODE:
PURPOSE OF TRIP: (explain fully the necessity to the employee's position, the Department or County Government for the trip and provide all supporting documentation available)	
DESTINATION:	
DATE OF DEPARTURE:	DATE OF RETURN ARRIVAL:
(Please include a detailed explanation if different from official business dates)	
Please indicate the estimated amount for each applicable expense.	
REGISTRATION:	\$0.00
TRANSPORTATION: (Other than rental car)	\$0.00
LODGING	\$0.00
RENTAL CAR: (explain fully the necessity)	\$0.00
REFERENCE MATERIALS:	\$0.00
MEALS: (Per Diems)	\$0.00
TOTAL	\$0.00

### REVIEWED BY AND DATE APPROVED:

Department Head:	Date:
(Signature)	
Committee Name:	Date:
ALL OVERNIGHT TRAVEL	
County Board:	Date:
OUT-OF-STATE TRAVEL ONLY	

