

North Central Workforce Development Area

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LOCAL DIRECTIVE

Directive #: 16-155 Rev 2

Date: July 1, 2022

TO: SkillSource Staff

FROM: Lisa Romine, Executive Director

SUBJECT: Travel & Other Business-Related Expense Policy

SUPERCEDES: Directive 16-155 Rev 1: Travel Expense Reimbursement Policy

Summary of Changes

- Reduces the minimum workshop length when snacks may be provided.
- Clarifies that meals may be provided for employers and partners when business is conducted through mealtimes.
- Clarifies that meals provided to build employee morale such as a Christmas Party must be charged to agency or local funds.
- Mileage rate is not set at July 1 but is determined by the rate in effect when travel is incurred

Introduction: SkillSource will pay for travel and other reasonable business-related expenses incurred while conducting SkillSource business. The objective of this policy is to give guidelines as to the type and amount of expenses considered reasonable and allowable.

Travel costs include transportation, meals, lodging within the limits described below. Members and employees are to exercise prudent judgement incurring expenses while traveling. Excessive or unnecessary expenses are not allowed. Should unique circumstances arise not clearly detailed in this Directive, consult the Executive Director for clarification.

Mileage: Mileage will be reimbursed when personal vehicle is used for necessary SkillSource business. Mileage will be reimbursed at the same rate established by the Internal Revenue Service in effect on the date travel is incurred. Mileage will be calculated at the actual miles traveled.

Staff transportation expenses for daily commute between the staff's residence and permanent work site is a personal obligation of staff and is not reimbursable.

Staff may be reimbursed for miles driven for work related business. Mileage will be calculated from staff's permanent work site, unless leaving from their residence results in a shorter distance.

Staff may be reimbursed for miles driven between their permanent work location and a temporary duty station. Approval for temporary re-assignment mileage expense is required to be pre-approved by the

Executive Director. The re-assignment should be re-visited within 90 days for continuation unless a specific end date is noted. Due to business needs, should the requirements of the temporary assignment become permanent, mileage reimbursement will no longer be provided.

Other Transportation: Actual costs for airfare and ground transportation necessary for commuting to and from the airport, meetings, etc., are reimbursed. Receipts must accompany the personal expense voucher whenever possible and may include up to a 15% gratuity if applicable. When purchasing airline tickets coach seating shall be requested.

Car rental must be preapproved by Executive Director and may include costs for Loss Damage Waiver coverage LDW in addition to the rental rate and fuel. Any other coverage purchased will not be reimbursed.

Lodging: Lodging will be paid when necessary for SkillSource official business. Actual cost of hotel or motel accommodations at single occupancy rate is an allowable expense and can be paid through purchase order, company debit card, direct billing or reimbursement. Additional lodging outside the scope of official business or additional non-SkillSource guest(s) will be the responsibility of the traveler. Detailed receipt showing a breakdown of room rate and tax are required regardless of the method of payment.

Meals: There are two methods of meal payments: per diem or actual meal cost.

Per Diem:

Per Diem applies while performing official business and includes the necessity of travel away from their official station for one or more overnight stays;

Meal per diem will not be reduced or eliminated due to food served on airlines, hors d'oeuvres provided or complementary continental breakfast included in lodging, conventions, trainings, conferences, etc. Meal per diem will be reduced when there is a regular meal provided.

Meal per diem will be reduced to 75% for day of departure and day of return regardless of how long in transit.

Guide to per diem rates can be accessed at: <https://ofm.wa.gov/accounting/travel/per-diem-rate-tables/>, follow prompts for per diem/meals.

Meal per diem includes: basic meal cost; incidentals; applicable taxes; gratuities.

Actual Cost:

Meal reimbursement is limited to instances where a clear business function is performed *outside of immediate work area* yet no overnight stay is incurred. Meal is subject to local area meal limits and itemized receipts are required. (refer to this link for meal limits)

<https://ofm.wa.gov/accounting/travel/>

Board members may be reimbursed for actual meal costs while on Board business, not subject to meal limits. Receipts are required.

All receipts must be itemized (charge card receipts are not sufficient documentation). Gratuity may be included in the meal total at the rate of 15% of the total, rounded up to the nearest dollar. Meeting purpose must be documented by agenda or minutes along with a listing of those present.

Travel Advances: An advance may be obtained when personal expenses for travel would pose a burden on staff or members. An advance form may be obtained from the accounting department of SkillSource. Ordinarily, airfare and registration will be paid directly to vendors. **(Minimum advance \$200)** Any advances less than this amount will be processed as a payroll advance. Within 30 days of travel completion, a personal expense voucher MUST be submitted listing actual travel expenses with receipts (when required) and the travel advance deducted from the travel expense total. Any advance in excess of actual travel expenses must be reimbursed to SkillSource.

Other Business-Related Meal Expenses

1. Meals

The following examples are provided as illustration of when meals may be provided and is not intended to be all inclusive.

A. Per diem meal limits do not apply

- Board, Committee, Customer, and Chief Elected business meetings, planning retreats, and recognition banquet (including guests); focus groups, business outreach, job fairs, career expos, etc..

B. Per diem meal limits apply (tax and gratuity is not included in the meal limit)

- Staff and Partner meetings and events such as staff training and workforce collaboration summits, agency tours, all day manager meetings, or instructor meetings that must be held outside of class etc.. (Meals provided for staff morale building activities such as employee parties must be charged to agency funds.)

2. Other food/refreshments

A. Workshops (exceeding 3 hours in length) and graduations.

- Light refreshments (ie. coffee, punch, cookies, donuts, cake) may be provided. Graduation refreshments must be charged to State Education Funds only.

B. Off-site field trips, youth project-based learning or similar activities, leadership completion luncheons. (leadership completion luncheons must be charged to State Education Funds only)

- snacks and meals may be provided to participating youth. Cost (tax & tip incl) must stay within the local area per diem limit for that meal.

C. Groceries to prepare free lunch for youth attending Basic Skills (State Education Funds only).

Other Costs: Other permissible costs as allowable under OMB Uniform Guidance 2 CFR Part 200:

- Conference fees & materials,
- Chamber event table sponsorship, table decoration, booth or exhibitor fees,
- pre-approved expenses for local functions related to business engagement,
- job development, and outreach or
- personnel skills development.

Unallowable expenses to the federal funds:

- Any costs of amusement, diversion, entertainment, and costs relating thereto, such as meals, lodging, rentals, transportation, and gratuities. Entertainment includes such things as movies, theater tickets, sporting events, tour packages.
- Long distance telephone costs unrelated to SkillSource business.
- Parking fines, traffic violations, and medical and hospital services incurred while conducting SkillSource business.
- Alcoholic beverages.
- That portion of double occupancy room rental rate shared with non-SkillSource staff
- Transportation costs between a staff members' place of residence and place of work.
- Any costs related to purchase of prizes, gift baskets, and promotional items.

Personal expense vouchers: The personal expense voucher shall reflect any reimbursable expenses claimed by staff or council members. The expense voucher must be completely prepared (ie. dates, location, and reason for trip) and signed by the claimant and approved by the supervisor. Receipts for lodging, air fare, registration fees, car rental, etc. must be attached to the voucher to substantiate cost. Conference or training agendas must be attached when attended.