

**Soil and Water Conservation District
Administrative Policies and Procedures**

Chapter 6 Travel

Policy: Travel Policy

Effective date

Revised

Number: 6.02

January 1, 2009

GENERAL STATEMENT

Travel to conduct district business should be accomplished in the most economical and efficient manner possible. This policy governs allowable expenses, the means by which travel is obtained and the required procedures and documentation. As indicated in this policy, other policies provide more specific guidance on certain travel topics.

This policy applies to any district employee who travels as well as anyone who arranges, approves, pays for or processes transactions related to travel.

GENERAL GUIDELINES

The district pays or reimburses reasonable and necessary expenses for district travel, with proper approval by the board. Travel is often part of the job and travel arrangements and payments are intended to be neutral to the employee with no advantage or benefit to the employee.

The district's reimbursement policies are based on IRS guidelines for an accountable plan, which allows the district to reimburse employees for authorized business expenses without creating a taxable event for the employee.

It is the employee's responsibility to demonstrate that the expenses incurred or approved are reasonable and necessary. As needed, explanations and documentation to fully substantiate travel expenses must be included.

As a traveler or an approver, you are responsible for being familiar with and adhering to district travel rules and policies. Deliberate disregard for district travel rules or policies or intentionally filing or approving a fraudulent or misleading expense report are grounds for disciplinary action including termination of employment.

Types of Travel Expenses

Lodging

You are expected to select the location, type and cost of lodging that best meet the needs of the district and your work requirements. Reasonable and necessary amounts are allowed for the cost of lodging at the single room rate. In areas where comparable accommodations are available at significantly different prices you should seek prior approval before selecting higher priced lodging and document the reason(s) for selecting the higher priced lodging.

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Key issues that determine hotel acceptability to the district include accountability, transparency, price, safety, convenience, ease of booking and payment, oversight, and issue resolution.

Meals

The State has established a meal per diem standard, which the districts will adhere to. The current rates for each meal are listed on the Division of Accounting web page: <http://oa.mo.gov/acct/MealPerDiem.htm>.

Employees may claim reimbursement of the current per diem rate for each eligible meal (breakfast, lunch or dinner) while in 12 hour travel status, or when staying overnight. Tips on meals are part of the allowable amount and may not be claimed separately. Employees must pay for meals from their own funds. The actual expense may differ from the applicable meal per diem.

Travel status begins when you leave your residence or domicile to travel on district business. Travel status ends when you return to your residence or domicile. You are not in travel status if any part of your trip involves a commute to work. When your official domicile and residence are different, the travel status begins and ends based on whichever is less.

To qualify for meal reimbursement when no overnight lodging is indicated, you must document on your expense report that you were in travel status for twelve (12) hours or more. All meal reimbursement with No Overnight Lodging (12 hour status meals) is reportable as taxable income and subject to applicable tax withholding to the employee.

Eligible meal is defined as follows:

- When overnight lodging is indicated:
 - Breakfast* – on the day of departure if travel status begins two hours before normal start time plus any other day until you return.
 - Lunch* – on the day of departure if travel status begins no later than 10:00 a.m. plus any other day where travel status continues past 2:00 p.m. until you return.
 - Dinner* – on the day of departure if travel status begins no later than 5:00 p.m. plus any other day where travel status continues past 7:00 p.m. until you return.
- When you are in twelve hour travel status, eligible meal is the same as above.

When attending a meeting or conference you may claim meal reimbursement for those meal times where you document that no meal was provided.

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Reimbursement Process

You must use a Reimbursement Claim Form located under Forms on the SWCD Intranet Web site to request reimbursement of travel expenses.