


Workforce Connections Fiscal Policies Travel and Related Expenditures	FIS-020-11
	New Effective 6/16/17
Policy Approved By: WC Interim ED Policy Adopted on: June 2017	

Purpose:

To provide guidance on established standards for the reimbursement of travel and related expenditures.

Background:

The Office of Management and Budget (OMB) together with Federal awarding agencies has issued a joint final rule. This final guidance is located in Title 2 of the Code of Federal Regulations. This final guidance supersedes and streamlines requirements from OMB Circulars A-21, A-87, A-110, and A-122 (which have been placed in OMB guidance); Circulars A-89, A-102, and A-133; and the guidance in Circular A-50 on Single Audit Act follow-up. The final guidance consolidates the guidance previously contained in the aforementioned citations into a streamlined format that aims to improve both the clarity and accessibility.

The guidance also establishes principles and standards to provide a uniform approach for determining costs and to promote effective program delivery, efficiency, and better relationships between governmental units and the Federal Government. This guidance provides a government-wide framework for grants management which will be complemented by additional efforts to strengthen program outcomes through innovative and effective use of grant-making models, performance metrics, and evaluation. This reform of OMB guidance will reduce administrative burden for non-Federal entities receiving Federal awards while reducing the risk of waste, fraud and abuse.

Policy:

Local Workforce Development Board¹ (LWDB) staff may incur travel and related expenditures within and outside the Southern Nevada Workforce Development Area (SNWDA) for the purpose of carrying out administrative and programmatic activities and for the overall management of the local workforce development system. Prior written approval for out-of-area travel and related expenditures is required. There must be evidence (source documentation) that in-area and out-of-area travel expenditures are reasonable, necessary, allocable and allowable in compliance with the Workforce Innovation and Opportunity Act (WIOA), its associated regulations, and cost principles codified under the 2 CFR Part 200.

References:

WIOA Sec. 184, Administrative Provisions under Title I of WIOA - 20 CFR Part 683.200
Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards - 2 CFR Part 200.474, U.S. General Service Administration (GSA) travel resources, and Nevada's State Administrative Manual (SAM) travel policies.

Sub-recipients must develop and maintain policies and procedures with respect to compensation for staff and participant travel costs.

¹ LWDB members, Local Elected Officials, and committee members.

I. General Provisions

- A. Workforce Connections (WC) identifies travel as a necessary activity to carry out administrative or programmatic activities and functions or the overall management of the local workforce development system. Travel costs are expenses for transportation, lodging, subsistence, and related items incurred by authorized personnel while on travel status. The per diem rate is a standard daily allowance as established by current Federal GSA travel regulations.
- B. Employees in travel status shall receive reimbursement that matches the rates established by the GSA for the employee's designated destination(s). WC will access the GSA website to locate the most current rates.
- C. WC considers an employee to be in travel status and eligible for per diem when the employee departs from their official duty station (or home) on authorized work-related functions and when those functions take them at least 50 miles one-way from their official duty station.
- D. WC considers an employee to be in continuous travel status when the employee travels overnight away from home, meaning from the time the employee departs from their official duty station (or home) for overnight travel to the time the employee returns home or to their official duty station.
- E. Per diem rates for partial days (no overnight stay) depend upon the portion of the day during which the employee is on travel status.
- F. Allowable reimbursement for lodging will include actual expenses for overnight accommodation and all applicable taxes and surcharges. All requests for lodging must be supported by original receipts.
- G. Reimbursement for commercial air travel
Airfare costs in excess of the basic least expensive refundable accommodations class offered by commercial airlines are unallowable except when such accommodations would:
 - 1. Require circuitous routing;
 - 2. Require travel during unreasonable hours;
 - 3. Excessively prolong travel;
 - 4. Result in additional costs that would offset the transportation savings; or
 - 5. Offer accommodations not reasonably adequate for the traveler's medical needs. The non-Federal entity must justify and document these conditions on a case-by-case basis in order for the use of first-class or business-class airfare to be allowable in such cases.
- H. An employee using a personal vehicle will be reimbursed at the standard mileage rate not to exceed the airfare value authorized for work-related functions under established Federal rates.
- I. No payments/reimbursements will be allowed unless previously approved by WC Executive Director (ED) or WC Chief Financial Officer (CFO), or designee.

- J. The traveler may be provided with a cash advance to cover for travel costs. Any advanced funds not expended for authorized activities must be refunded to WC.
- K. Exceptions to the travel status criteria will not be allowed unless justified and prior written approval is provided by WC authorized officials.
- L. Advanced registration for conferences, training, and seminars should be utilized to take advantage of reduced rates. Air travel must be booked as far in advance as possible to take advantage of reduced rates. Efforts must be made to book lodging in advance to take advantage of available reduced rates.
- M. The procurement of materials and products during official travel must be necessary, reasonable, allowable and allocable.

II. Vehicles Usage

A. Rental Vehicle

Authorized rental of a vehicle must be accompanied by full insurance coverage of the rented vehicle during the entire period of its use. Employees must attempt to use State contract due to negotiated rates and inclusion of insurance, unless it is not feasible.

B. Personal Vehicle

1. The use of private vehicles for official business travel outside the SNWDA is allowable with prior written approval by WC CFO or designee. If approval is granted, the traveler must have (*documented*) full insurance coverage on the personal vehicle they plan to use during official business.
2. Reimbursement of personal vehicle mileage, under continuous travel status, is limited to an amount not to exceed the lowest coach airfare or actual mileage, whichever is less. Exception to this personal vehicle reimbursement requirement is for the destinations where it has been determined impractical to travel to the required destination by air.
3. The use of personal vehicle within the SNWDA for work-related functions is allowable. Rationale, mileage, and date(s) for personal vehicle use must be detailed on the established request for travel reimbursement form.
4. Travelers will be reimbursed for actual expenses incurred for parking and ground transportation such as taxi, shuttle, bus, or other modes of transportation. Request for reimbursement must be supported with original receipts. Gratuities will not be reimbursed as they are included in the per diem rates.
5. Mileage or other transportation expenses that are incurred for travel between an employee's home and their official duty station is considered personal commuting, thus not reimbursable.

6. A traveler involved in a vehicle accident while driving a rented or personal vehicle on authorized work related functions must immediately, as conditions permit, report the accident to the local police department; the vehicle rental company, as appropriate; and their immediate supervisor/manager. All efforts shall be exhausted to obtain a copy of the police report as soon as it is available. The WC manager and/or traveler will immediately contact Human Resources.
7. If an employee is injured while on travel status, WC may provide coverage and protection in accordance with the Workers' Compensation law. Work related injuries must be reported immediately to either human resources or the employee's immediate supervisor, who will notify Human Resources of the incident. Failure to report accidents is a serious matter as it may preclude an employee's coverage under Workers' Compensation insurance.
8. In the absence of a receipt that is misplaced, illegible, lost, and/or never received, a "Documentation of Missing Receipt" DMR form is required to be completed by the traveler. This procedure shall be used intermittently and as the last resort. The form can be found at WC website.
9. All arrangements for travel and related expenditures must be approved by WC Executive Director (ED) or WC Chief Financial Officer (CFO), or designee.

III. Unallowable travel expenditures

Unallowable travel expenditures include, but are not limited to:

- First class, business class airfare, rewards to premium seating;
- Flight insurance;
- Airline and lodging upgrades;
- Airline clubs;
- Pay television/video, movies in hotels and/or other authorized lodging;
- Any additional travel costs or expenses of a spouse, family member, or friend;
- Alcoholic beverages;
- Entertainment;
- In-room beverage/food refrigerator costs that are not part of authorized lodging costs;
- Personal items;
- Charges for damage to hotels room;
- Fines for parking tickets, citations, or infractions received while on travel status;
- Personal items;
- Gratuities; and
- Any incremental costs incurred as the result of itinerary changes for the convenience of the traveler.