

**CONTROLLER**

Table of Contents

<u>SECTION</u>	<u>PAGE</u>
DEFINITIONS .....	Page 4
PURPOSE .....	Page 6
GENERAL .....	Page 6
TRAVEL ALLOWANCE – TRANSPORTATION .....	Page 7
A. Scope	
B. Designee – Airline arrangements	
C. State-owned Vehicle Availability	
D. Transportation by Common Carrier	
E. Transportation by Personal Vehicle	
F. Transportation by Rental Vehicle	
G. Transportation by Chartered Aircraft	
H. Transportation by State Vehicle	
I. Travel to/from Airport at Employee’s Duty Station	
J. Travel to/from Airport at Employee’s Destination	
K. Travel Involving Trips Other Than to/from Airport	
L. Authorization for Out-of-Country Travel	
M. Passports	
SUBSISTENCE ALLOWANCE (MEALS AND LODGINGS) .....	Page 15
A. Subsistence Rates	
B. Authorization	
C. Reimbursement	
D. Excess Lodging	
E. Penalties and Charges Resulting From Cancellations	
F. Overnight Travel	
G. Meals and Day to Day Activities	
H. Meals for Required Employee Attendance	
I. Excess Meals	

**DPS Controller Policy, Requirements, and Procedures Document  
Travel, Transportation Allowance, and Reimbursement**



<u>SECTION</u>	<u>PAGE</u>
TRAVEL POLICIES FOR STATE OFFICIALS .....	Page 20
A. Political Functions	
B. Travel Related to Political Functions	
C. Travel Related to State Business that Includes Political Functions	
D. All Other Travel	
TRAVEL POLICIES FOR MEMBERS OF STATE BOARDS, COMMISSIONS, COMMITTEES, AND COUNCILS (OTHER THAN LICENSING BOARDS AND MEMBERS OF THE GENERAL ASSEMBLY) .....	Page 21
A. Per Diem Compensation	
B. Subsistence for Non-State Employees	
C. Excess Subsistence for Non-State Employees	
D. Authorization for Out-of-State Travel	
E. Transportation	
F. Meetings	
TRAVEL POLICIES FOR LICENSING BOARDS (OTHER THAN STATE EMPLOYEES).....	Page 22
NON-STATE EMPLOYEES .....	Page 22
A. General	
B. Prospective Professional Employees	
C. Attendants	
D. Expert Witness Fees	
CONFERENCES, SEMINARS, WORKSHOPS, TRAINING SESSIONS AND RETREATS .....	Page 23
A. External Conferences	
B. Internal Conferences	
C. Training	
D. Management Retreat	
E. Informal Meetings with Guests of Department Heads	
F. Registration Fees	

**DPS Controller Policy, Requirements, and Procedures Document  
Travel, Transportation Allowance, and Reimbursement**



<u>SECTION</u>	<u>PAGE</u>
TRAVEL ADVANCE .....	Page 30
A.    State Issued Credit Cards	
B.    Occasional Travel	
C.    Regularly Scheduled Travel	
D.    American Express Cards	
REIMBURSEMENT .....	Page 31
EXCEPTIONS .....	Page 32

## Definitions

- A. Divisions: – The Department of Public Safety recognizes the following areas as divisions for operational and policy purposes:
1. The Office of the Secretary;
  2. Adult Correction and Juvenile Justice;
  3. National Guard;
  4. Emergency Management;
  5. State Bureau of Investigation;
  6. State Highway Patrol;
  7. State Capitol Police
  8. Administration
  9. Professional Standards, Policy and Planning; and
  10. The Alcoholic Beverage Control Commission.
- B. Sections – Under each division are a variety of areas of responsibility. Sections within a division are responsible for specific areas or functions and are the next level of authority under divisions.
- C. Locations – Areas within a Section such as the fifty-five prison locations across the State and the various Juvenile Detention Centers and Youth Development Centers.
- D. Duty Station – The location where the employee is assigned.
- E. Official State Business – “Official state business occurs when the State employee or other person is traveling to attend approved job related training, work on behalf of, officially represent, or provide a state service upon the State’s request. Travel that would not directly benefit the State will not be reimbursable.” (Office of State Budget and Management – Travel Policy 5.0.3)
- F. Official State Travel – Official state travel is defined as any employee travel made to properly discharge his/her duties as an employee of the State.
- G. Travel Period – The calendar month during which the travel occurred.
- H. Immediate Family – Per 25 NCAC 01E .0317 immediate family shall include:
1. Spouse – a husband or wife;
  2. Parent – biological or adoptive parent, or an individual who stood in loco parentis (a person who is in the position or place of a parent) to an employee when the employee was a child, or a step-parent, or in-law relationships;
  3. Child – a son or daughter who is biological or adopted, or a foster child (a child for whom the employee performs the duties of a parent as if it were the employee’s

## DPS Controller Policy, Requirements, and Procedures Document Travel, Transportation Allowance, and Reimbursement



child), or step-child (a child of the employee's spouse from a former marriage), or a legal ward (a minor child placed by the court under the care of a guardian), or a child of an employee standing in loco parentis, or in-law relationships;

4. Sister or brother – biological, adoptive (including step-, half- or in-law relationships);
5. Grandparents, great grandparent, grandchildren, great grandchildren (including step relationships); and
6. Other dependents living in the employee's household.

I. First Responders – Employees of all agencies activated by the State Emergency Response Team (SERT).

J. Travel Policy Forms:

1. CNTR 001 – Travel Authorization Form
2. CNTR 002 – Employee Advance Request
3. CNTR 003 – Reimbursement of Travel and Other Expenses Incurred in the Discharge of Official Duty
4. CNTR 004 – Direct Deposit Reimbursement

## Purpose

This document is intended to provide a comprehensive policy reference for the Divisions and Sections of the Department of Public Safety as it relates to travel and subsistence for official state business and related activities including meetings and conferences. This policy incorporates state and federal regulations related to travel reimbursement rates and subsistence allowances and shall be consistently applied in conjunction with the Office of State Budget and Management (OSBM) policies.

## General

- A. Department of Public Safety employees may have their travel expenses reimbursed by the Department subject to limitations. Approved travel shall be advanced or reimbursed contingent upon the availability of funds. An employee traveling on official state business is expected to exercise the same care in incurring expenses that a prudent person would exercise if traveling on personal business and expending personal funds. Excess costs, round-about routes, delays, or luxury accommodations and services unnecessary, unjustified, or for the convenience or personal preference of the employee in the performance of official state business are prohibited. Employees will be responsible for the unauthorized costs and any additional expenses incurred for personal preference or convenience.
- B. Prior written authorization is required for all anticipated reimbursable travel and is accomplished through use of the CNTR 001 – Travel Authorization Form. Prior written approval by the Secretary of the Department of Public Safety or his designee must be obtained in order to qualify for reimbursement for overnight stays. Section/Location Heads have been designated by the Secretary to approve travel, including overnight travel and excess lodging, unless the travel is out-of-state or out-of-country. Any out-of-state travel must have prior approval of the Division Head as designated by the Secretary. Out-of-country travel requires prior approval from the Secretary. Form CNTR 001 is used to show prior-approval of travel. To allow adequate time for review and processing, Form CNTR 001 and supporting documentation shall be submitted at least two weeks before the travel period begins. If air travel is required, Form CNTR 001 shall be completed at least thirty (30) days prior to the travel dates, unless an exception has been approved by the Section/Location Head.
- C. Non travel expenses submitted on Form CNTR 001 under other expenses shall be limited in nature and to what business necessity dictates. These expenditures shall be limited to emergencies or non-recurring expenses. These expenses must be approved by the Section/Location Head. Justification shall be attached for expenditures for which the employee is requesting reimbursement on Form CNTR 003 (Reimbursement of Travel and Other Expenses Incurred in the Discharge of Official Duty). If additional

justification is needed and requested, Form CNTR 003 shall not be paid until the additional justification is received.

- D. Refer to the DPS Office of Staff Development and Training (OSDT) policies for travel related to training. This does not apply to training for law enforcement officers nor emergency management employees.
- E. Travel is authorized for first responders in the event of natural or man-made disasters. Excess lodging is authorized during the early stages of the disaster. However, lodging within allowable state rates should be pursued as early as possible after the disaster has occurred.
- F. Travel Expenditures – The following guidelines should be used in determining approval for travel expenditures:
  - 1. The travel is entirely related to state business.
  - 2. The travel is the most practical way to conduct state business as opposed to a letter, telephone call, etc.
  - 3. Reasonable efforts have been made to keep the cost within statutory levels and to keep the number of state employees traveling to a minimum.
  - 4. Travel costs are within budgeted travel line items.
  - 5. No excess travel subsistence may be granted for internal departmental meetings, conferences, seminars, etc., and such meeting must be held in state facilities when available.

## Travel Allowance – Transportation

“It is the intent of the State that state employee travel shall be conducted in the most efficient manner and at the lowest and most reasonable cost to the State.” (OSMB Travel Policy 5.1.26)

- A. Scope: Includes personal automobile, taxi, car service, mobile phone ordered car service, shuttles, bus, train, airplane, motor pool charges, auto rental, tolls and parking fees. All travel expenses must be incurred by state employees or other eligible travelers in conducting official state business in order to be eligible for reimbursement.
- B. All Division/Section Heads must designate at least one individual to be responsible for making airline arrangements. Arrangements must be made using the most economical means possible. At least three (3) rates should be obtained and documented to support the use of the lowest rate. Form CNTR 001 shall be completed at least thirty (30) days prior to travel dates when requesting airline tickets unless an exception has been granted by the Section/Location. Every effort shall be made to make airline reservations early enough to take advantage of lower airfares.

C. When travel by automobile is determined to be feasible and a state-owned vehicle is available, staff shall use the state-owned vehicle instead of a private vehicle. Each Section/Location Head must determine whether or not state vehicles are available. Each Section/Location Head must periodically review employee duty stations to determine cost effectiveness of having a state vehicle permanently assigned to their location.

D. Transportation by Common Carrier

Reimbursement for air, rail, or bus fare is limited to actual coach fare, substantiated by receipt. Reimbursement for fees for check-in, seat assignments, and baggage is limited to actual costs substantiated by receipt.

1. Transportation by International Flights

Employees traveling internationally may be reimbursed actual business class fare substantiated by receipt with prior approval of the Secretary of the Department of Public Safety.

2. Penalties and Charges Resulting From Cancellations

Penalties and charges resulting from the cancellation of airline reservations (or other travel reservations) shall be the Department's obligation if the employee's travel has been approved in advance and the cancellation or change is made at the direction of and for the convenience of the Department. If the cancellation or change is made for the personal benefit of the employee, it shall be the employee's obligation to pay the penalties and charges. However, in the event of accidents, serious illness or death of the employee or within the employee's immediate family as defined in, 25 NCAC 01E .0317, or other critical circumstances beyond the control of the employee, the Department may pay the penalties and charges. (OSBM Travel Policy 5.1.9)

3. Super Saver Rates

When traveling by common carrier to conduct official state business, employees traveling to their destination earlier than necessary and/or delaying their return to avail the State of reduced transportation rates, may be reimbursed subsistence for additional travel days, if in the opinion of the Section/Location Head, the amount saved in transportation costs due to the early and/or delayed travel is greater than the amount expended in additional subsistence. For example, when the reduced airfare rates require staying overnight one Saturday night, to be eligible for reimbursement, the state employee must stay overnight on the Saturday closest to the first or last day of official state business to which the employee is attending. With



sufficient justification, the Section/Location Head is authorized to make an exception to this requirement prior to travel commencing.

4. Frequent Flyer Miles and Other Benefits

[N.C. Gen. Stat. §143-58.1](#) and North Carolina Administrative Code ([01 NCAC 05B.1510](#)) prohibit the use of public purchasing power for private gain. Any benefits that accrue to individuals as a result of travel at state expense (e.g., frequent flyer miles, coupons, or certificates) are the property of the State of North Carolina. Frequent flyer miles accumulated by an individual state employee during previous state business trips should, to the extent possible, be used by the state employee accumulating the frequent flyer miles while traveling on future state business trips.

5. Coupons or Certificates for Reduced Air Fare

Coupons or certificates for reduced air fare, if acquired by a state employee while traveling on state business at state expense, are the property of the State and should be used, to the extent possible, by the state employee on future state business trips.

E. Transportation by Personal Vehicle

1. Approval – Use of a personal vehicle requires prior approval from the Section/Location Head. Section/Location Heads shall consider whether it is in “the best interest of the State” when approving the use of a personal vehicle for State business travel, including factors such as:

- a) Maximizing the use of state-owned vehicles and state resources;
- b) Making use of State term contracts for short-term rentals (State Term Contract 975B Vehicle Rental Services); and
- c) Considering employee’s special needs. For example, if an employee is handicapped and requires specialized equipment for the vehicle.

2. Calculation of Actual Mileage – Mileage is measured from the closer of duty station or point of departure to destination (and return).

3. Rate of Reimbursement

If a state employee has been approved to drive his/her personal vehicle for state business purposes, the employee shall be reimbursed for actual mileage. The employee shall be reimbursed the *business standard mileage rate* set by the Internal Revenue Service (**58 cents per mile, beginning January 1, 2019**) when the entire trip does not exceed 100 miles. When an employee has been approved to drive

their personal vehicle for business travel and the trip exceeds 100 miles, the employee shall be reimbursed a flat rate of **33 cents per mile**. (OSBM Travel Policy 5.1.26)

**APPLICATION EXAMPLE:**

***Round trip 100 miles or less:***

If an employee has been approved to drive their personal vehicle and they are traveling from Chapel Hill to Raleigh (approximately 30 miles one way or 60 miles round trip), that employee will be allowed actual mileage reimbursement at the IRS business standard mileage rate (58 cents per mile as of January 1, 2019). The allowable reimbursement would be \$34.80 (60 miles at 58 cents per mile).

***Round trip exceeding 100 miles:***

If an employee has been approved to drive their personal vehicle and they are traveling from Raleigh to Greensboro (approximately 75 miles one way or 150 miles round trip), that employee will be reimbursed at the lower flat rate of 33 cents per mile for the whole trip. The allowable reimbursement would be \$49.50 (150 miles at 33 cents per mile).

Note: Previously, the employee was allowed the IRS rate for the first 100 miles per day of travel and any mileage over 100 miles was reimbursed at a lower rate. The new method to calculate mileage reimbursement applies a flat rate based on the mileage for the entire trip and also does not take into account average mile per day of travel. The calculation is simply based on mileage for the whole trip.

4. Parking Fees and Tolls – Parking fees and tolls are reimbursable when supported by receipts. These shall be reported under the “Transportation” column on Form CNTR 003.
5. Fines for Traffic and Parking Violations – Fines for traffic and parking violations are the responsibility of the state employee.
6. Other Uses – Prudent use of a personal vehicle to obtain meals while in travel status may be eligible for reimbursement. Use of private vehicle for private purposes or entertainment while off-duty at the travel destination is not reimbursable.
7. The Department does not provide automotive insurance coverage for personal vehicles driven on state business.

#### F. Transportation by a Rental Vehicle

When State-owned resources are not available, rental vehicles may be used, however, not at state expense solely for the convenience or personal preference of the employee. A receipt is necessary for reimbursement. No reimbursement will be made for rental insurance purchased because state employees are covered under the state's auto insurance program for rental (not private) vehicles. Use of a rental vehicle must be pre-approved using Form CNTR 001. Reimbursement expense shall be recorded under the "Transportation" column. Rates for rental vehicles vary substantially. Often a greatly reduced rate can be obtained if the rental is arranged in advance. Whenever possible, rental vehicle rates should be investigated and arranged in advance in order to minimize costs. State Term Contract 975B – Vehicle Rental Services provides rental vehicles to state employees on state business at discounted rates and shall be consulted and utilized if available. Unless prior approval has been obtained from the Secretary or the division designee, the employee shall bear the difference in cost when renting a vehicle from a class that exceeds the cost of a standard vehicle under the State's term contract (Contract 975B).

#### G. Transportation by Chartered Aircraft

The Secretary of the Department of Public Safety may approve the use of charter aircraft by state employees on official state business, provided the following determinations are made and put in writing:

- a) A state aircraft is not available or not appropriate for the size of the party traveling or the destination airport;
- b) The use of a charter flight is more economical than a commercial flight; or
- c) The use of a charter flight is necessary because of unusual circumstances.

#### H. Transportation by State Vehicle

1. State-Owned Vehicles – State-owned vehicles shall be used for official state business only. [N.C. Gen. Stat. § 14-247](#) prohibits the private use of publicly owned vehicles. "It shall be unlawful for any officer, agent or employee of the State of North Carolina, or of any county or of any institution or agency of the state, to use for any private purpose whatsoever any motor vehicle of any type or description whatsoever belonging to the state, or to any county, or to any institution or agency of the state."

Procedures for obtaining and using state vehicles owned by the Division of Motor Fleet Management (Department of Administration) are set out in the [Rules and Regulations](#) provided by that division.

<https://ncadmin.nc.gov/government-agencies/motor-fleet-vehicles/regulations-manual>

2. Permanently assigned vehicles - Individuals assigned a state-owned vehicle, shall not use such vehicle for commuting or other personal use. Exceptions may be requested through the chain of command to the Section head.

The Section head will make recommendations for an exception to the Secretary. The Secretary will personally approve all exception requests. In addition, if the vehicle is a Motor Fleet Management (MFM) owned vehicle, MFM must also approve the exception request.

- a. Payroll Deduction – If approved for commuting purposes, the employee shall reimburse the State for mileage. Reimbursement shall be made through payroll deduction. The amount of reimbursement shall approximate the benefit derived from use of the vehicle in accordance with Internal Revenue Service regulations at a rate established by MFM. MFM rates for various vehicle classes are published and updated by MFM and may be viewed at [www.mfm.gov](http://www.mfm.gov). The reimbursement shall be calculated based on 20 working days per month.

For example, an employee is authorized to use a Chevrolet Impala as a take-home car. The employee lives 20 miles from his primary duty station. MFM rates indicate the cost per mile for an Impala is .27 per mile.

The employee's monthly deduction would be calculated as 40 (round trip miles) x .27 x 20 = \$216.00.

- b. Use of Public Safety vehicle for commuting – The provisions of this rule do not apply to clearly marked police and fire vehicles or unmarked law-enforcement vehicles that are used in undercover work and are operated by full-time sworn law enforcement officers whose primary duties include carrying a firearm, executing search warrants and making arrests, or other vehicles specifically exempted by N.C. Gen. Stat. 143-341(8) i.7a.
3. Hitchhikers - Hitchhikers are not permitted in state-owned vehicles.
  4. Non-State Employee Riders - Non-state employees may accompany state employees in state-owned vehicles when they have a business interest in the purpose of the trip and their presence is related to state business. Spouses and children of state employees may accompany them in state-owned vehicles if ample space is available and all travel is strictly for official state business.
  5. State Vehicle Use at Destination - At the employee's destination, state vehicles may be used prudently for travel to obtain meals and for de-minimis personal purposes only. Examples of de-minimis personal travel would include stopping for lunch, picking up a prescription at a pharmacy and related errands. No common carriers or public transportation fares are reimbursable on a trip on which an employee uses a

state vehicle, unless it is shown that such transportation was more economical in a particular situation.

6. State Vehicle and Vacation - State vehicles shall not be used while an employee is in vacation status.
7. Commuting - No reimbursement shall be made for the use of a personal car in commuting from an employee's home to his duty station.

**NOTE: No mileage reimbursement is allowed to employees on "call back" status.**

8. Home as Duty Station – "Duty station" is defined as the location where the employee is assigned. The designation of an employee's home as the duty station requires the approval of the Secretary or designee. In determining whether the employee's home should be his/her duty station, the best fiscal interests of the Department shall be considered. The home duty designation shall be determined by the position rather than by the employee or their circumstances in the particular position. Typically, employees with special skills who may be required to travel state-wide and who do not have a fixed office location are those considered for this designation. Requests shall be sent to the Controller with justification attached prior to the designation of home duty station.

I. Travel to/from Airport at Employee's Duty Station

Reimbursement for travel between the employee's duty station or home (whichever is less) and the nearest airline terminal (or train/bus station if applicable) and for parking may be made under the following circumstances. For travel by:

1. Taxi, car service, mobile phone ordered car service, or Airport Shuttle – An employee may request reimbursement for actual travel costs when a receipt is provided.
2. Private vehicle – When using a private vehicle, the employee may be reimbursed the business standard mileage (set by the Internal Revenue Service) per mile for a maximum of two round trips. No parking charges shall be reimbursed if the employee claims two round trips. If the employee requests reimbursement for only one round trip, the employee may be reimbursed for airport parking charges when a receipt is provided.
3. Use of Public Transportation – The employee may receive reimbursement for public transportation. In lieu of using a taxi or airport shuttle, employees may receive \$5 without receipts for each one-way trip (i.e. from the employee's duty station (home) to or from the airport). The employee may choose instead to be reimbursed for the actual cost of the travel with the submission of receipts.

**J. Travel to/from Airport at Employee's Destination**

Reimbursement for travel to and from the airline terminal at the employee's destination may be made where travel is via economical mode available as listed below:

1. Taxi, car service, mobile phone ordered car service, or Airport Shuttle Service – An employee may request reimbursement for actual travel costs when a receipt is provided.
2. Rental Vehicles – Rental vehicles may be used with the prior approval of the Section/Location Head. However, rental vehicles may not be used for the sole convenience of the employee (receipt required).
3. Use of Public Transportation – The employee may receive reimbursement for public transportation. In lieu of using a taxi, car service, mobile phone ordered car service, or airport shuttle, employees may receive \$5 without receipts for each one-way trip (i.e. to and from the airport to the hotel or meeting place). The employee may choose instead to be reimbursed for the actual cost of the travel with the submission of receipts.

**K. Travel Involving Trips Other than to and from the Airport**

The actual cost of taxi and shuttle service fares may be reimbursed when required for travel on official state business. The reimbursement request must be accompanied by receipts.

**NOTE: Common carrier or public transportation fares are not reimbursable on a trip on which an employee uses a state-owned vehicle, unless such transportation is more economical in a particular situation.**

**L. Authorization for Out-of-Country Travel**

All out-of-country travel must be authorized by the Secretary. Out-of-country travel status begins when the employee leaves the country and remains in effect until the employee returns to the country. If the employee and other qualified official travelers use hotel and meal facilities located outside North Carolina, but within the continental United States, immediately prior to and upon returning from out-of-country travel but during the same travel period, out-of-state subsistence rates shall apply.

**M. Passports**

Reimbursement for the cost incurred in obtaining or renewing a passport may be made to an employee, who, in the regular course of his or her duties, is required to travel out-



of-country in the furtherance of official State business. Passport expenses are chargeable to the same fund that supports the employee's trip.

## Subsistence Allowance (Meals and Lodgings)

Subsistence is an allowance related to lodging and meal costs (including gratuities). N.C. Gen. Stat. §138-6 provides for allowances to be paid in amounts or rates specified. For purposes of determining eligibility for allowances, travel status means being away from the employee's normal duty station or home overnight, at a destination that is at least 35 miles from the employee's regularly assigned duty station, and, while traveling, the employee must be acting in his/her official capacity as required by his/her work activities. Exceptions may be made by application to the Secretary.

### A. Subsistence Rates

The maximum allowable statutory rate (N.C. Gen. Stat. §138.6(a)(3)) for meals and lodging is:

In-State	\$109.50
Out-of-State	\$125.10

Payment of sales tax, lodging tax, local tax, or service fees applied to the cost of lodging are to be paid in addition to the daily subsistence amount. This means that if the motel bill is \$71.20 before taxes and \$7.00 is added to the bill for taxes, for a total motel bill of \$78.20, the \$7.00 would not be considered excess and would be paid in addition to the allowable subsistence. In this example, up to \$116.50 could be paid if the employee qualified for all three meals (in-state travel).

The following schedule shall be used for reporting allowable subsistence expenses incurred while traveling on official state business:

	<u>In-State</u>	<u>Out-of-state</u>
Breakfast	\$ 8.40	\$ 8.40
Lunch	11.00	11.00
Dinner	18.90	21.60
Lodging (actual, up to)	<u>71.20</u>	<u>84.10</u>
Total	<u>\$109.50</u>	<u>\$125.10</u>

Out-of-state travel status begins the day the employee leaves the state and remains in effect through the day the employee returns to the state. However, in-state allowances and reimbursement rates apply when employees and other qualified official travelers use hotels and meal facilities located in North Carolina immediately prior to and returning from out-of-state travel during the travel period.



When an employee stays or has meals in a state-operated facility and the subsistence (meals and/or lodging) charge is less than the established rate, the maximum amount reimbursed will be the amount charged. Lodging expense is not reimbursable in an employee's home town or city. Allowances cannot be paid to employees for meals if travel does not involve an overnight stay.

## B. Authorization

Prior written authorization by the Secretary of the Department of Public Safety or his designee is required for all anticipated reimbursable travel and is accomplished by use of Form CNTR 001. Section/Location Heads, as designated by the Secretary, are authorized to approve travel, including overnight travel and excess lodging for travel costs for in-state travel. Prior-approval must be obtained by completing and submitting Form CNTR 001, and when applicable, the Office of Staff Development and Training (OSDT) training approval with appropriate signatures.

## C. Reimbursement

1. Each employee is responsible for his or her own request for reimbursement. Each employee shall personally sign his/her own CNTR 003 (Reimbursement of Travel and Other Expenses Incurred in the Discharge of Official Duty), as each employee is "certifying under penalties of perjury that the statements are true and accurate." The employee cannot delegate his or her signing authority to another individual.
2. Valid Lodging Reimbursement Requests
  - a) 35 Mile Minimum – The travel must involve a travel destination located at least 35 miles from the employee's regularly assigned duty station or home, whichever is less.
  - b) Requests Filed within 30 Days – Pursuant to N.C. Gen. Stat. §138-6(c), requests for reimbursement shall be filed within 30 days after the travel period ends for which reimbursement is being requested. Travel period is defined as the calendar month during which the travel occurred.
  - c) Specific Lodging Dates – Specific dates of lodging must be listed on the reimbursement request, and substantiated by a receipt from a commercial lodging establishment.

**NOTE: Confirmation from the internet, along with a detailed statement from a credit card showing payment, is NOT considered sufficient documentation for a valid lodging reimbursement request. The employee shall obtain a detailed receipt from the lodging establishment that itemizes the lodging dates and charges. It is the responsibility of the employee to request the receipt from the motel/hotel if it is not automatically provided.**



- d) Apartment Buildings or Third Party Lodging – Reimbursement for lodging in an establishment that is being rented out by a third party or an establishment treated as an apartment building by state or local law or regulation is allowed only if the agency can document that per day lodging rates will cost less than standard in-state or out-of-state lodging rates.. Approved third party lodging requests must include evidence of savings to the State, such as documentation contained in travel or accounts payable records of rates and comparisons. Third party lodging agreements are not allowed among family members or where such agreements or payments create a financial conflict of interest to the traveling employee or other agency managers or employees. Third party lodging may include, yet is not limited to, online website house or room rental services.

In each case where third party lodging is being considered, the applicant must provide their budget officer all details regarding the arrangement, including the amount to be charged, the length of stay, projected cost savings compared to standard lodging rates, and contact information. In order to receive reimbursement for third party lodging, a signed rental agreement, or reservation and receipt, and documentation of prior approval from the DPS Budget Office must be provided.

- e) Requests for reimbursement shall be routed to the DPS Controller's Office for payment.

### 3. Tips and Gratuity

Reimbursable gratuity or tips must be considered reasonable for items that are not already covered under subsistence. Excessive tips will not be reimbursed. A reasonable tip would be one that a prudent person would give if traveling or conducting personal business and expending personal funds.

For further guidance, the following information is provided when calculating a tip:

- a) Airports: Baggage Handling/Skycaps = no more than \$2 per bag; Shuttle Drivers = no more than \$2 per bag.
- b) Parking/Auto Related: Valets = \$2 per car when collecting the car; Taxi or car service drivers = no more than \$5 per trip.

**NOTE: Tips must be documented on Form CNTR 003 as to amount, date and purpose of tip (i.e. taxi driver, baggage handler, etc.) in order to be reimbursed.**

- c) Baggage Handling Fees – The Department will pay the fee charged by an airline for handling up to one (1) bag for an employee while on official State travel. Receipts are required for reimbursement.

**NOTE: In cases where an employee travels with extra materials required for business purposes, causing the employee to carry more than one bag, the Department will reimburse the additional baggage handling fees. Documentation must be attached to Form CNTR 003, including the type of business material transported (i.e. equipment, hand-outs, etc.). Documentation and receipts are required for reimbursement.**

#### 4. Meals

In order to be reimbursed for meals, an employee must receive prior written approval from Section/Location Head and be in “overnight travel status.”

Each employee is responsible for his or her own request for reimbursement. Tips for meals are included in the meal allowance rates. Each meal reimbursement rate must be listed on the reimbursement request. Times of departure and arrival must also be listed on the reimbursement request. While the cost of meals included in other related activities (e.g., registration fees, conference costs, hotel registration, etc.) may not be duplicated in reimbursement requests, an employee is entitled to a breakfast allowance even if their lodging establishment offers a free continental breakfast.

#### D. Excess Lodging

Excess lodging must be approved in advance by the Section/Location Head. Prior approval is indicated by use of Form CNTR 001. Excess lodging is allowed when the employee is in a high cost area and unable to secure lodging within the current allowance, or when the employee submits in writing an opinion that his/her personal safety or security is unattainable within the current allowance. Excess lodging authorization is not allowed for reason of convenience or personal preference for the employee.

An employee may exceed the lodging subsistence ceiling without approval from the Section/Location Head provided that the total lodging and the food reimbursement does not exceed the maximum total daily subsistence allowance.

Excess lodging is authorized for first responders during the early stages of a disaster. However, lodging within allowable state rates should be pursued as early as possible after the disaster has occurred.

**E. Penalties and Charges Resulting From Cancellations**

Penalties and charges resulting from the cancellation of travel reservations (including airline or hotel reservations and conference registration) shall be the department's obligation if the employee's travel has been approved in advance and the cancellation or change is made at the direction of and/or for the convenience of the department. If the cancellation or change is made for the personal benefit of the employee, it shall be the employee's obligation to pay the penalties and charges. However, in the event of accidents, serious illness, or death within the employee's immediate family (see definition of "immediate family" in the beginning of this policy) or other critical circumstances beyond the control of the employee, the department may pay the penalties and charges.

**F. Overnight Travel:**

1. Employees receive allowances for meals and lodging for full days of travel and for partial days (less than 24-hour period) when the partial day is the day of departure or the day of return and involves an overnight stay. To be eligible for specified meals on partial travel days, the employee must:
  - a) Breakfast: depart duty station prior to 6:00 a.m.
  - b) Lunch: (a) depart duty station prior to Noon (day of departure); or  
(b) return to duty station after 2:00 p.m. (day of return)
  - c) Dinner: (a) depart duty station prior to 5:00 p.m. (day of departure)  
; or  
(b) return to duty station after 8:00 p.m. (day of return)
2. The rates and prorated amounts shall be paid in accordance with the amounts stipulated in the Subsistence Allowance Section of this policy.
3. Departure and return times shall be listed on Form CNTR 003.

**G. Meals and Day to Day Activities**

State employees may not be reimbursed for meals eaten in conjunction with a congress, conference, assembly, convocation or meeting, or by whatever name called, of the employees within a single state department, institution or agency, or between the employees of two or more state departments, institutions or agencies to discuss issues relating to the employee's normal day-to-day business activities.

#### H. Meals for Required Employee Attendance

A state employee may be reimbursed for meals, including lunches, when the employee's job requires his attendance at the meeting of a board, commission, committee, or council in his official capacity and the meal is preplanned as part of the meeting for the entire board, commission, committee or council. Such board, commission, committee, or council must include persons other than the employees of a single state department, institution, or agency.

#### I. Excess Meals

No excess reimbursement will be allowed for meals unless such costs are included in registration fees and/or there are predetermined charges, or the meals were for out-of-country travel. The Secretary of the Department of Public Safety or his designee may grant excess subsistence for meals for out-of-country travel.

### Travel Policies for State Officials

#### A. Political Functions

State officials, both elected and appointed, sometimes attend political functions or meetings. The following policies are intended to be guidelines for the payment from state funds for travel and subsistence costs surrounding the attendance of state public officials at political functions or meetings.

#### B. Travel Related to Political Functions

No state funds may be used to pay travel and/or subsistence costs for a state official while attending a political function or meeting. In the event a state-owned aircraft is used, the reimbursement rate will be the actual operating cost rate per flight hour. If a state-owned vehicle is used, the reimbursement rate to the State will be the rates described for personal vehicles.

#### C. Travel Related to Official State Business that Includes Political Functions

If a trip includes official state business and political functions or meetings, state funds may be used to pay up to one-half of the travel and/or subsistence costs. In the event that a state-owned aircraft is used, the cost to the State will be charged at the regular rate per flight hour and the charge to a non-state source will be at the actual operating cost rate per flight hour. If a state-owned vehicle is used, the reimbursement rate to the State will be the motor pool rate.

**D. All Other Travel**

Travel reimbursement policies and regulations for all other travel for state officials is the same as for state employees.

## Travel Policies for Members of State Boards, Commissions, Committees, and Councils (other than Licensing Boards and Members of the General Assembly)

**A. Per Diem Compensation**

Pursuant to N.C. Gen. Stat. §138-5(a)(1), non-state employees who are members of state boards, commissions, committees, and councils are authorized to receive \$15 per day stipend or per diem compensation for their official service. State employees and members of all state boards, commissions, committees, and councils whose salaries or any portion of whose salaries are paid from state funds shall receive no per diem compensation, that would be in addition to their salaries or hourly pay rates that are funded from state funds for their services.

Internal Revenue Service (IRS) audit responses issued in 2016 and 2017 have for certain boards concluded that these stipends or per diem compensation payments should be treated as employee compensation for purposes of federal and state withholding tax and FICA tax. As a result, boards, commissions, committees and councils should consult their respective General Counsel or tax attorney to ensure compliance with IRS employee compensation requirements.

**B. Subsistence for Non-State Employees**

Subsistence for members of state boards, councils, commissions, or committees is the same as those for state employees, provided that meals are not furnished. Meals may be furnished if preplanned as part of the meeting for the entire board, commission, committee or council while on official state business. Meals that are furnished to the entire board, commission, committee or council may include required staff who, in the regular course of his or her duties, is expected to attend the meeting and any other employee whose presence is necessary to accomplish a purpose of the meeting.

**C. Excess Subsistence for Non-State Employee Members**

Authorization for excess expenses for non-state employee members of state boards, councils, commissions, or committees for in-state or out-of-state travel may be granted

by the Secretary of Public Safety or the Board Chairperson or his/her designee when such costs are included in registration fees and/or there are predetermined charges.

**D. Authorization for Out-of-State Travel**

Expenses for out-of-state travel on official business shall be reimbursed only upon authorization obtained in the manner prescribed by the policies and standards governing out-of-state travel for state employees.

**E. Transportation**

Transportation policies and regulations are the same as those for state employees.

**F. Meetings**

Refreshments (i.e., coffee, soft drinks, cookies, doughnuts, etc.) may be served at official board meetings. Reimbursement may be paid from state funds for the actual cost not to exceed \$5.00 per member and required staff, per meeting per day. "Required Staff" shall be defined as an employee who, in the regular course of his duties, is expected to attend the meeting and any other employee whose presence is necessary to accomplish a purpose of the meeting.

## Travel Policies for Licensing Boards (Other than State Employees)

Pursuant to G.S. 93B-5, non-state employee members of licensing boards shall receive \$100 per day of official service. State employees and members of all licensing boards whose salaries or any portion of whose salaries are paid from state funds shall receive no per diem compensation from state funds for their services.

Subsistence, convention registration, and meeting policies and regulations are the same as those for state employees.

Transportation – Transportation policies and regulations are the same as those for state employees, except that a mileage reimbursement rate set by G.S. 138-6(a)(1) is established at 25 cents per mile, not the IRS rate.

## Travel Policies for Non-State Employees

- A. Non-state employees – For the purposes of this section, non-state employees are those on official state business whose expenses are paid by the State and subject to state

regulations, such as prospective professional employees, public school and community college employees, students on official state business, service contractors, hourly temporary employees, and attendants of handicapped state employees traveling on official state business (provided advance approval is obtained).

Non-state employees traveling on official state business whose expenses are paid by the State are subject to these regulations, including statutory subsistence allowances, to the same extent as are state employees. Travel expenses for members of a non-employee's family are not eligible to be paid by the State. No travel advances will be made to non-state employees.

**B. Prospective Professional Employees**

The Secretary of Department of Public Safety or his designee is authorized to approve reimbursement of transportation expenses of prospective professional employees visiting for employment interviews. These expenses are limited to transportation and subsistence for three days (five days if one is a Saturday) at the in-state rate. Excess lodging expense may be approved by the Division Head as designated by the Secretary of Public Safety.

C. Attendants – Payment of travel and subsistence expenses (hotel and meal costs) for attendants for handicapped employees while traveling on official state business may be reimbursed to the same extent as are state employees if advance approval is obtained from the Division Head as designated by the Secretary of Public Safety.

D. Expert Witness Fees – Any person who is used by any State department, agency, commission, committee, licensing board, or council as an expert witness may be reimbursed by said group at a fee agreed upon by both parties. All travel costs will be reimbursed the same as for state employees.

## Conferences, Seminars, Workshops, Training Sessions and Retreats

**A. External Conferences**

1. External conferences are those that involve the attendance of persons other than the employees of the Department of Public Safety. There must be a written invitation to participants that include other State agencies, local governments or community representatives. Meetings with vendors do not qualify as external conferences. Speakers from outside the Department do not qualify the conference as external.

Routine staff meetings, ceremonies, celebrations and other like gatherings are not conferences. Also meetings involving vendor selection and meetings with auditors (internal or external) are not conferences. The aforementioned are not all inclusive.



2. Meals:

- a) Payment for meals is allowable if included in the registration fee, but such fee must not consist exclusively of meals or it will not be allowable unless meeting overnight travel criteria. Cost of meals must not exceed allowable state rates for meals.
- b) Pursuant to N.C. Gen. Stat. §138-6(a)(3), a state agency cannot use funds to pay for conference meals for state employees in situations where a registration fee was not charged, unless the following condition is met:
  - i. Federal grants, other grants or state funds may be used for meals if the conditions attached to those funds allow for the provision of meals for a conference. If grant conditions allow, meals may be provided to state employees even if a registration fee was not charged. The Department must have documentation of the conditions. The cost of meals must not exceed allowable state rates for meals. The employee may not request reimbursement for the meal. Section/Location Heads shall ensure that reimbursement is not claimed for meals by employees when the meal has been paid by other means.

3. Registration Fees

- a) The registration fee is typically charged for defraying the cost of speakers, building (room) use, handout materials, breaks and meals at conferences and conventions.
- b) All participants in an external conference shall be charged the same registration fee regardless of whether or not participants are employed by the Department. Conference speakers are not charged a registration fee.

The Division/Section sponsoring the conference shall be responsible for keeping a list of all participants who have paid the registration fee. A sign-in list of these participants shall be used at the conference. It shall be the responsibility of the Division/Section to ensure that any write-ins on the day of the conference have paid the registration fee. The roster shall also identify the State Agency of each participant. This list shall be maintained on file by the Division/Section for audit purposes, and a copy shall be submitted to the Controller's Office with any request for payments related to the conference. If not identified on an agenda, a list of all speakers shall also be submitted.

- c) Registration fees are charged to Account No. 532930 and registration receipts are recorded to Account No. 435600.
- d) The Department of Public Safety Controller's Office requires itemization and/or documentation of the expenses anticipated in order to determine the amount of the Registration Fee to be charged. When determining the amount of registration fee



to charge, only an amount sufficient to cover anticipated expenses shall be requested. When determining the registration fee, all conference expenditures must be shown, even those anticipated to be funded from other sources. The proposed registration fee must receive prior approval in writing from the Controller.

- e) Registration fees may not include costs of entertainment, alcoholic beverages, setups, receptions, speaker gifts, promotional gift items or flowers. Registration fees collected and not used to defray expenses of the particular conference may not be used for other programs and must revert to the general fund or grant.
4. Conferences sponsored or co-sponsored by the Department are authorized when they meet the following limitations/requirements:
- a) The conference is planned in detail a minimum of 30 days in advance and includes a formal agenda or curriculum.
  - b) There is a written invitation to participants, setting forth the calendar of events, scheduled activities, if any, and the detailed schedule of costs.
  - c) Conferences should be held in state facilities; however, non-state facilities can be rented when state facilities are not available or do not meet conference needs.
  - d) When conferences are to be held under the sponsorship of the Department, funds shall be budgeted for all participants/ expenditures and lump-sum payments to a conference center or an organization may be made upon written authorization from the Controller, as designated by the Secretary of the Department of Public Safety. The request must provide:
    - i. The purpose and duration of the conference;
    - ii. The number of persons expected to attend;
    - iii. The specific meals to be served at the conference, which must
    - iv. be within state rates for meals (law prohibits lunches being provided to state employees unless registration fees are charged to all attendees or grant conditions allow);
    - v. The approximate daily subsistence cost per person; (must be within allowable state subsistence rates); and
    - vi. The name of the conference center, hotel, caterer or other organization providing the service.
  - e) It is the responsibility of each Section/Location to ensure that reimbursement for meals included in the lump-sum payment is not also included in reimbursement payments made to state employees who are conference participants.
  - f) The Department may provide refreshments for “coffee breaks” provided there are twenty (20) or more participants and costs do not exceed \$5.00 per participant per

day. “Coffee breaks” cannot be used as a means of providing a meal (breakfast, lunch or dinner). Refreshments may not be provided for routine staff meetings, ceremonies and celebrations or other gatherings not meeting the definition of a conference or training.

- g) Original receipts, a formal agenda that includes breaks and a list of participants (typed list with participants’ signatures) must be sent to the Controller’s Office in order to be reimbursed for conference expenditures, including breaks. List of participants shall indicate whether they are in overnight travel status or not. Normal purchasing procedures outlined in the DPS Purchasing and Logistics’ Policy Manual apply
- h) Reception costs are not allowable as conference expenditures. In lieu of a reception, a dinner or luncheon may be held as long as participants qualify for the meal under state law.
- i) The Department cannot use state funds to provide promotional items, gift items, speaker gifts or door prizes to be distributed at the conference.
- j) Any contract with vendors providing meeting rooms, equipment, meals, and breaks must be reviewed and approved in writing by DPS Purchasing and Logistics before being signed.
- k) Any training aspects of a conference must be approved by the Office of Staff Development and Training (OSDT) if you require training credit.

## B. Internal Conferences

- 1. Internal conferences are conferences that involve attendance of employees within the Department of Public Safety. Speakers or guests (as distinguished from registered participants) from outside the Department do not qualify the conference as external. Internal conferences are generally all day events and are held no more frequently than once a year. Internal conferences held more than once per year require approval from the Secretary of the Department. Payment for meals is not allowable unless overnight travel criteria are met. **Routine staff meetings, ceremonies or celebrations are not internal conferences.** Also, meetings involving vendor selection and meetings with auditors (internal or external) are not conferences. The aforementioned are not all inclusive.
- 2. Requirements/Limitations:
  - a) The conference shall be planned in detail in advance, with a formal agenda or curriculum. The agenda shall include a detailed time line, outlining speakers and their subject matter. The agenda shall reflect lunch and break periods. The conference agenda shall be for legitimate business purposes.

- b) Conference participants shall be sent written invitations that set forth the calendar of events and the detailed schedule of costs.
- c) No excess travel subsistence may be granted for internal departmental meetings, conferences, seminars, etc., and such meetings must be held in state facilities when available. No registration fee may be charged.
- d) When funding for internal conferences is budgeted, lump-sum payments to a conference center or an organization may be made upon written authorization from the Controller. The request must provide:
  - i. The purpose and duration of the conference;
  - ii. The number of persons expected to attend;
  - iii. The specific meals to be served at the conference, which must be within state rates for meals and follow all other travel/ subsistence regulations and guidelines (law prohibits lunches being provided to state employees unless they are in overnight travel status);
  - iv. The approximate daily subsistence cost per person, which must be within allowable state subsistence rates (the employee must be in overnight travel status); and
  - v. The name of the conference center, hotel, caterer or other organization providing the service.
- e) It is the responsibility of each Section/Location to ensure that reimbursement for meals included in the lump-sum payment is not also included in reimbursement payments made to Department employees who are conference participants.
- f) The Department may provide refreshments for “coffee breaks” provided:
  - i. there are 20 or more participants and
  - ii. costs do not exceed \$5.00 per participant per day.

“Coffee breaks” cannot be used as a means of providing a meal (breakfast, lunch or dinner). Refreshments may not be provided for routine staff meetings, ceremonies and celebrations or other gatherings not meeting the definition of a conference or training.
- g) Original receipts, a formal agenda that includes breaks and a list of participants (typed list with participants’ signatures) must be sent to the Controller’s Office in order to be reimbursed for conference expenditures, including breaks. The list of participants shall indicate whether they are in overnight travel status or not. Normal purchasing procedures outlined in the DPS Purchasing and Logistics Policy Manual apply.

- h) Low-cost conference items that are intended to promote employee recognition, improve morale or appreciation, communicate agency contact information when compared to more expensive pay and salary adjustments, are permissible as long as they are infrequent, prudent and responsible in their scope.
  - i) Payments for entertainment, alcoholic beverages, setups, receptions or flowers are not allowable conference expenditures.
  - j) Any contract with vendors providing meeting rooms, meals, and breaks must be reviewed and approved in writing by the Controller's Office before being signed.
  - k) Any training aspects of a conference must be approved by the Office of Staff Development and Training (OSDT) if you require training credit. This does not apply to training for law enforcement officers nor emergency management employees.
3. The Department cannot use state funds to support or underwrite a meeting, assembly, conference, seminar, rally, celebration, or similar function by whatever name called that promotes any cause or purpose other than the core mission and values of the Department.

### C. Training

- 1. Employee training involves courses that develop an employee's knowledge, skill, and ability to perform the duties of his/her present job; such as, courses on computer usage or management skills development. These courses generally have a set fee, are of relatively short duration, and are not part of a curriculum the employee is participating in, leading to an educational degree.
- 2. Requirements/Limitations for Training Sessions
  - a) Departments sponsoring training sessions may provide refreshments for "coffee breaks" provided there are twenty (20) or more participants and costs do not exceed \$5.00 per participant per day.
  - b) Original receipts, training agenda, and a list of participants (typed list with participants' signatures) must be sent to the Controller's Office in order to be reimbursed for refreshments. The list of participants shall indicate whether they are in overnight travel status or not.
  - c) The Department may reimburse employees for training books and materials related to training sessions, provided the books are required to participate in the training sessions. These books will then be considered the property of the Department and not the employee's property.

#### D. Management Retreat

1. A management retreat is a meeting or series of meetings consisting of a Department or Division Head and his/her top assistants and coworkers. Retreats are sometimes held at a site other than the usual workplace and are held no more frequently than once a year.
2. A management retreat is not allowable unless authorized by the Secretary of Public Safety. Expenditures are permissible in a manner as if it were an internal conference.

#### E. Informal Meetings with Guests of Department Heads

1. An informal meeting is a meeting consisting of a Department Head or his or her designee and non-state employees during which official state business is discussed for the majority of the meeting. Informal meetings are one-time occurrences and are not held on a recurring or routine basis.
2. State funds may be used to reimburse actual costs of meals for the Secretary or designee and for his guests when all the following criteria are met:
  - a) Individual guests are not state employees;
  - b) Individual guests are accompanying the Secretary or designee in the course of conducting official state business;
  - c) The costs are associated with a specific event; and
  - d) Any designee has prior written approval from the Secretary.

Meal costs and other expenses for family members of the Secretary or designee and guest family members are not reimbursable.

#### F. Registration Fees

Registration fees for conferences, seminars, training, etc., may be paid directly by the Department, or the employee may be reimbursed the actual amount expended as shown by a valid receipt or invoice. An electronic receipt is acceptable if registration is made on-line. A copy of the registration form is also required. When a receipt or invoice is not available for employee reimbursement, the canceled check or money order shall be required as proof of payment, along with a copy of the registration form.

## Travel Advance

Permanent state employees who travel on state business may be issued a travel advance in order that personal funds will not be required. Form CNTR 002 (Employee Advance Request) shall be used when requesting travel advances and shall be submitted with an approved Form CNTR 001 (Travel Authorization). Adequate records shall be maintained to support the travel advance. Eligibility for advances and reporting requirements are as follows:

A. State Issued Credit Cards – State employees who have been issued state credit cards for travel purposes should not be issued travel advances unless there is substantiated justification.

### B. Travel Advances for Occasional Travel

1. Employees who travel occasionally on state business may request a travel advance in an amount not to exceed the estimated cost of the trip when travel is for at least a minimum of two (2) nights. Advance requests should be submitted three weeks prior to travel date, but an advance may not be issued more than 5 working days prior to the date of departure.
2. Travel advances may be provided to employees for one night out-of-state extradition trips when reasonable advance notice is given.
3. All advances must be deducted from the travel expense reimbursement requests no later than 30 days after the travel period or June 30, or earlier if required by the DPS Controller's Office whichever comes first. In the event the travel advance exceeds the actual travel expenses, the employee must immediately repay any difference. Failure to repay the travel advance in full within the mandatory period will result in garnishment of wages.

### C. Travel Advances for Regularly Scheduled Travel

For employees who travel each month, an annual advance of funds equal to the average monthly expense may be made. All reimbursement requests shall be filed and paid monthly for incurred expenses. Reimbursement requests must be submitted to the Controller's Office no later than 30 days after the travel period. Travel period is defined as the calendar month during which the travel occurred. The advance must be repaid as of June 30 annually or earlier if required by the DPS Controller's Office. Failure to repay the travel advance in full within the mandatory period will result in garnishment of wages. If it is determined that the monthly reimbursement has averaged less than the annual advancement, the advance must be reduced to the newly established amount.

**NOTE: Unspent annual advances must be returned to the DPS Controller's Office by the end of the fiscal year, or upon termination of employment, whichever comes first.**

#### D. American Express Cards

The State has authorized the use of American Express credit cards for employees during travel on official state business. These cards are distributed at the discretion of the Section Head. Employees will be responsible for unauthorized costs and any additional expenses incurred for personal preference or convenience. Employee misuse of state-issued credit cards is grounds for revocation of the card and/or disciplinary action up to and including dismissal.

1. The Department of Public Safety has an arrangement with American Express to provide corporate credit cards for use by designated employees. Contact Systems Support in the Controller's Office (919-716-3395) to request an application.
2. Purchases shall be made using the card only if they are eligible for reimbursement as business travel expenses.
3. Meals which are not reimbursable by the Department of Public Safety shall not be charged to the American Express Card.
4. Charges for personal expenses are prohibited.
5. Credit card charges must be paid in full monthly with no exceptions.
6. Postage for submitting payments to American Express is a personal expense.

## **Reimbursement**

- A. Form CNTR 003 (Reimbursement of Travel and Other Expense Incurred in the Discharge of Official Duty), along with necessary receipts for lodging and other expenses must be submitted to the DPS Controller's Office within 30 days of the end of the travel period. Copies of Forms CNTR 003 and receipts shall be kept in a central file at the Section/Location for audit purposes for a period of one year or longer if a specific regulation requires a different retention period such as with grants.

Travel Period is defined as the calendar month during which the travel occurred. The room rate must be clearly documented on all lodging establishment receipts. Receipts must be itemized showing taxes and other charges separately. Receipts must be submitted for all employee and contractual personnel expenses incurred, excluding meals and certain other expenses specifically identified. If reimbursement for an inmate



or juvenile resident is claimed, a receipt for the expense, including meals, must be attached, and the inmate/juvenile resident's name and number/ID must be documented.

Each employee is responsible for his or her own request for reimbursement. Each employee shall personally sign his or her own Form CNTR 003, as (s)he is "certifying under penalties of perjury that the statements are true and accurate." The employee cannot delegate his or her signing authority to another individual. In addition, Forms CNTR 003 must be signed by the employee's supervisor, indicating that travel expenses have been approved, in order for the expense to be authorized.

- B. Direct deposit is the most efficient way to receive reimbursement for both travel reimbursement and travel advances. To receive reimbursement by direct deposit, Form CNTR 004 (Direct Deposit Reimbursement) shall be completed for the first submission of the travel reimbursement/advance request. Form CNTR 004 does not need to be submitted again unless the employee requests a change for a new bank, new e-mail address, or new fax number. Should information change (i.e. new bank, different email address, new fax number), a new Form CNTR 004 shall be submitted prior to the next request for reimbursement/advance.

## Exceptions

Any exceptions to the rules and regulations as herein stated in the Department of Public Safety, Fiscal Policy and Procedures Manual, except those expressly delegated, must be approved by the Office of State Budget and Management.



## DPS Controller Policy, Requirements, and Procedures Document Travel, Transportation Allowance, and Reimbursement



### *Document History Notes:*

Policy Updated January 2019 to reflect January 1, 2019 mileage reimbursement rate changes (*IRS Mileage Rate*).

Policy Updated June 19, 2018 to incorporate policy clarification provided in the June 19, 2018 Policy Memorandum issued by Chief Fiscal Officer, Douglas Holbrook related to permanently assigned vehicles.

Policy Updated February 2018 to reflect January 1, 2018 mileage reimbursement rate changes (*IRS Mileage Rate and OSBM calculated rate*) and incorporate Office of State Budget and Management travel policy changes communicated by Memorandum issued by State Budget Director Charles Perusse: January 19, 2018.

Policy Updated November 15, 2017 to reflect travel subsistence rate changes by Memorandum from State Budget Director, Charles Perusse, dated July 7, 2017, "Travel Subsistence Rate Revision Effective July 1, 2017." (Notification of subsistence rate changes was provided in July 2017 by memorandum from James J. Cherokee, DPS Controller. Travel forms were also updated in July 2017).

Policy Updated January 27, 2017 to reflect change in method of calculating mileage reimbursement according to the Office of State Budget and Management Travel Policy 5.1.26.

Policy Updated January 3, 2017, to reflect *Change in IRS Mileage Rate effective January 1, 2017 by Memorandum*; Internal Revenue Service memorandum dated December 13, 2016 posted to IRS website.

Policy Updated January 12, 2016, to reflect *Change in the IRS Mileage Rate, Motor Fleet Reimbursement rate and other travel policy changes by Memorandum*; issued by State Budget Director, Lee Harriss Roberts: January 8, 2016.

Policy Updated July 14, 2015, to reflect *Travel Subsistence Rate Revision Memorandum* changes; issued by State Budget Director, Lee Harriss Roberts: July 13, 2015.

Policy Updated January 28, 2015, to reflect *Change in IRS Mileage Rate*; issued by State Budget Director, Lee Harriss Roberts: December 15, 2014.

Policy Updated December 16, 2013, to reflect *Change in IRS Mileage Rate Memorandum* changes; issued by DPS Assistant Controller, Jean Burke: December 13, 2013.

Policy Updated July 8, 2013, to reflect *Travel Subsistence Rate Revision Memorandum* changes; issued by State Budget Director, Art Pope: July 1, 2013.