

Missouri 911 Service Board – Business & Travel Expense Policies

I. General Statement: Employees shall exercise restraint and keep the best interests of the taxpayers in mind when incurring business and travel expenses to be paid by the Board. Travel to conduct Board 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. This policy applies to any Board member or employee who travels as well as anyone who arranges, approves, pays for or processes transactions related to travel.

II. General Guidelines

- A. 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.
- B. It is an employee's responsibility to demonstrate that the expenses incurred or approved are reasonable and necessary. As needed, you should include explanations and documentation to fully substantiate travel expenses.

The standard you should apply is that each travel expense should stand on its own without the need to seek further explanation. In other words, an individual who did not take or approve the trip could review the trip documentation and readily understand what expenses were incurred and why and how they relate to transacting state business.

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

- C. Travel status begins when you leave your residence or domicile to travel on Board 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. When your official domicile and residence are different, the travel status begins and ends based on whichever is less.
- D. An approved Board credit card is the preferred method of payment except where their use is not an option. When possible, an employee should use a credit card instead of direct bill to pay travel expenses which can be arranged or paid in advance with a credit card. Examples include registrations, airfare, lodging and rental cars. Employees should use their Board credit card to pay all other travel expenses when a credit card is an available method of payment.

III. Allowable Expenses.

- **Meals** – While in travel status, the Board will fund actual amounts for employee meal expenses incurred while traveling away from home to perform official Board business not

to exceed the applicable federal per diem rate (available at www.gsa.gov/perdiem). Any portions of a meal that include alcohol or exceed the per diem rate shall be billed separately and not paid for using Board funds. Tips on meals are part of the per diem and may not be claimed separately.

- **Vehicle Mileage** - An employee's private car may be used when travelling for Board business and business mileage reimbursement may be paid at the standard mileage rate for business authorized by the IRS (available <https://www.irs.gov/tax-professionals/standard-mileage-rates>).
- **Air Travel:** Employees are expected to exercise prudent care in arranging airfare in order to obtain the lowest feasible fare. Only coach fare is allowed. Employees should obtain the lowest reasonable, logical airfare at least 21 days in advance. When this is not possible, document the reason(s) as part of the transaction. Air travel arrangements should be made on the basis of what benefits the Board and not on accruing frequent flyer miles for an individual.

Travel in privately owned aircraft is not eligible for reimbursement and the employee's insurance is primary.

- **Lodging:** Employees are expected to select the location, type and cost of lodging that best meet the needs of the State and your work requirements not to exceed the applicable federal per diem rate (available at www.gsa.gov/perdiem). 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 employees should seek prior approval before selecting higher priced lodging and document the reason(s) for selecting the higher priced lodging.
- **Miscellaneous Expenses:** Employees may request reimbursement for reasonable and necessary business expenses you actually incur related to travel, including:
 - Taxis or other ground transportation to or from the airport and to or from meetings away from your hotel. No receipt is required for reasonable taxi fares.
 - Parking
 - Tips for baggage handling. Tips for taxis/shuttles should be included as part of the cost of the taxi/shuttle. Tips for meals are part of the meal per diem and may not be claimed separately.
 - Transportation to attend official events outside the hotel or to get a meal.
 - Toll charges for bridges and turnpikes.
 - Incidental expenses such as postage, small emergency supplies, telephone, internet, fax, and other like charges when necessary for transacting state business while traveling. Attach proof of payment to your expense report.

Expenses incurred for your sole benefit, such as any type of insurance, Individual Business Travel Card late payment fees or finance charges, travel loan finance charges, personal credit card fees or dues, entertainment such as television or movie charges, bar

bills, fitness membership fees, extra meals or snacks, bulk food/beverage purchases, newspapers, magazines and other like charges are not allowed as reimbursable travel expenses. Items which have been properly purchased and invoiced directly to the State of Missouri are not reimbursable and should not be included on an expense report.