

**Finance – ERFC**  
**Accounts Payable**  
**Travel - Local and Nonlocal**

This regulation replaces Regulation 5311.3.

**I. PURPOSE**

To establish procedures for approving and paying expenses for Educational Employees' Supplementary Retirement System of Fairfax County (ERFC) trustees and staff members while they are on official travel.

**II. SUMMARY OF CHANGES SINCE LAST PUBLICATION**

This regulation has been changed in its entirety to reflect the process and standards that will apply after implementation of the Fairfax County Public Schools (FCPS) Online Travel System.

**III. RESPONSIBILITY**

The executive committee of the Board of Trustees, which is composed of the chairperson, treasurer, and the executive director, shall be responsible for ensuring compliance with the provisions of this regulation and for verifying the appropriateness of expenditures. NOTE: All travel reimbursements will be paid via direct deposit.

**IV. DEFINITIONS**

A. Official Travel

Official travel is defined as all travel considered necessary and prudent by the Board of Trustees for the effective operation of the ERFC. Travel is classified as either local or nonlocal as follows.

1. Local Travel – Any travel in Virginia or the greater Washington metropolitan area that does not include overnight stays, air transportation, or bus or rail transportation, except Metro bus and rail.

2. Nonlocal Travel – Includes any of the following:
  - a. Travel that includes an overnight stay, meaning that round trip travel is not completed in one calendar day;
  - b. Travel that includes the use of air, bus, or rail transportation except Metro bus and rail.

B. U.S. General Services Administration (GSA) Per Diem Rates

The GSA establishes per diem rates for lodging, meals, and incidental expenses. The lodging per diem covers the cost of lodging (excluding taxes). The meals and incidental expenses per diem covers the cost of meals, including tax and tip, and incidental expenses limited to bellhop and housekeeping tips. The GSA per diem rates may be found at [www.gsa.gov/travel/plan-book/per-diem-rates](http://www.gsa.gov/travel/plan-book/per-diem-rates).

C. Internal Revenue Service (IRS) Standard Mileage Rates

The IRS establishes a standard mileage rate to calculate reimbursement for operating a personal vehicle for business miles driven. The IRS standard mileage rates may be found at [www.irs.gov/tax-professionals/standard-mileage-rates](http://www.irs.gov/tax-professionals/standard-mileage-rates). Eligible mileage shall be reimbursed based on actual miles traveled using the most direct route. Distances shall be calculated using Online Travel.

D. Base Location

Base location is the primary work location for a trustee or staff member. The base location is used to determine commuting miles in order to calculate travel reimbursements for mileage.

E. Online Travel

Online Travel is the automated, web-based application maintained by FCPS that is used to submit, approve, track, and reconcile official travel requests in accordance with the standards in this regulation. Additional information is in the Online Travel Best Practices document located on the Online Travel webpage.

**V. LOCAL TRAVEL GUIDELINES**

A. Approval

1. Prior approval is required for registration fees and mileage for local conferences, training, and seminars.
2. No other local travel requires approval in advance.

3. Requests for local travel reimbursement must be submitted through Online Travel within three months after the travel date. Requests submitted after this time frame will not be reimbursed.
4. Local travel expenses shall be approved as follows:
  - a. The approving authority for trustees or the executive director is the Board of Trustees chairperson.
  - b. The approving authority for the Board of Trustees chairperson is the Board of Trustees treasurer.
  - c. The approving authority for staff members is the executive director or delegate. Delegates must be at the senior staff level or above.

**B. Reimbursable Expenses**

**1. Mileage**

Mileage reimbursement is allowed for trustees or staff members who use personal vehicles for ERFC official business. Mileage will be reimbursed at the prevailing IRS standard mileage rate for actual miles traveled using the most direct route from the actual starting point at the traveler's home or base location, with the following exceptions:

- a. A trustee or staff member who travels directly from his or her residence to ERFC-related meetings, conferences, seminars, and training other than at his or her base location on a day when the traveler would otherwise be working, shall be entitled to reimbursement for mileage in excess of the round-trip daily commute between the individual's residence and base location.
- b. A trustee or staff member who travels to an ERFC-related meeting, conference, seminar, or training on a day when the traveler would not otherwise be working, shall be entitled to reimbursement for round-trip mileage between the individual's residence and the location of the ERFC-related event.

**2. Registration Fees**

Registration fees shall be paid by an ERFC credit card or by ERFC check.

**3. Parking Fees, Taxi Fares, Tolls, and Public Transportation Costs**

Trustees and staff members shall be entitled to reimbursement for parking fees, taxi fares (including fares for ridesharing services), tolls, and public transportation costs while traveling for ERFC official business. Original receipts are required for

parking fees, taxi fares, and shuttle service fares. When an original receipt is not available, other reasonable proof of fee or fare (e.g., printed schedule from website) may be accepted.

4. Meals

Trustees and staff members who are required to attend ERFC-related meetings, conferences, seminars, or other ERFC-related activities shall be reimbursed for meals at the prevailing GSA per diem rate, except that on days that the individual begins or ends at home, the reimbursement will be 75 percent of the GSA per diem rate. No receipt is required. If a meal is provided as part of the function being attended, that portion of the per diem for meals will be subtracted unless the traveler was unable to take advantage of the meal provided.

**VI. NONLOCAL TRAVEL GUIDELINES**

A. Approval

All nonlocal travel requires approval from the approving authority prior to travel. The traveler must obtain prior approval by submitting a travel request in Online Travel before departure and before incurring any financial obligations on behalf of ERFC. ERFC may not be responsible for any obligations incurred by the traveler prior to receiving approval from the approving authority. All estimated expenses (e.g., airfare, lodging, meals) anticipated by the traveler must be listed. Travel preapproval for trustees and executive director may be facilitated by the executive director's administrative assistant.

B. Approving Authority

The approving authority for nonlocal travel by trustees and the executive director shall be the executive committee of the Board of Trustees. The approving authority for nonlocal travel by staff members shall be the executive director or delegate. A delegate must be at the senior staff level or above. If travel outside the 48 contiguous states is required (for investment manager due diligence, for example), approval by the entire Board of Trustees shall be required.

C. Departure and Return Restrictions

A trustee or staff member should allow sufficient travel time to arrive at his or her destination prior to the commencement of the function that he or she is attending and should return on the day the function concludes. In some cases, attending the entire function may require traveling the day before the function or the day after the function ends. In those cases, the trustee or staff member shall be reimbursed at the appropriate per diem rates for meals and lodging on the additional day or days. A trustee or staff member who extends a stay longer than necessary shall not be reimbursed for additional costs incurred, except as follows: a trustee or staff member

who departs more than one day in advance, or returns more than one day after the function ends, shall be reimbursed for additional expenses if the extended schedule is to take advantage of a reduced airfare and results in a total cost that is equal to or less than the cost of the regular airfare. Documentation supporting the reduced airfare (i.e., a normally priced quote on the date that the travel was reserved) must be provided with the request for preapproval.

D. Commercial Transportation Guidelines

1. The executive director's administrative assistant is available to help trustees and staff members make travel arrangements.
2. Air transportation purchased at the lowest available standard coach rate is allowed. Express rail or standard coach rail fare is allowed. For trustees, a personal credit card, an FCPS credit card, or an ERFC credit card may be used to pay transportation expenses. For staff members, an ERFC credit card must be used to pay transportation expenses. An original itemized receipt is required.
3. Trustees or staff members who change their tickets for personal reasons other than unexpected illness or family emergency or official ERFC or FCPS business, or who misplace or lose travel tickets, shall be responsible for paying any administrative fees and/or for replacing the tickets at no expense to ERFC.
4. Unused travel tickets shall be forwarded to the ERFC executive director.

E. Registration Guidelines

1. The executive director's administrative assistant may assist in submitting and confirming traveler's registration.
2. Payment of Registration Fees:
  - a. Registration fees shall be paid by an ERFC credit card or by ERFC check.
  - b. A trustee or staff member who does not attend a planned conference, seminar, or training and who does not cancel in time to obtain a refund shall be responsible for paying the registration fees, and any other related expenses, unless the cancellation is due to unexpected illness or family emergency, or official ERFC or FCPS business.

F. Reimbursable Expenses

1. Mileage
  - a. A personal vehicle or rental car may be used by a trustee or a staff member for nonlocal travel instead of travel by air or rail only if scheduling requires it, or if the total cost of using the vehicle is reasonable in relation to the cost of

travel by air or rail plus local travel at the destination. Mileage will be reimbursed at the prevailing IRS standard mileage rate.

- b. When a trustee or a staff member travels to an airport (or site of other commercial transportation) in a personal vehicle driven by a friend or a family member, mileage shall be reimbursed for the round trip at the prevailing IRS standard mileage rate.

## 2. Parking Fees, Taxi Fees, Tolls, and Public Transportation Costs

Trustees and staff members shall be entitled to reimbursement for parking fees, taxi fares (including ridesharing services), tolls, and public transportation costs while traveling for ERFC official business. Original receipts are required for parking fees, taxi fares, and shuttle service fares. When an original receipt is not available, other reasonable proof of fee or fare (e.g., printed schedule from website) may be accepted.

## 3. Lodging

Trustees and staff members shall be entitled to reimbursement for lodging expenses at the prevailing GSA per diem rate (including applicable taxes) for lodging. Lodging expenses that exceed 150 percent of the GSA per diem rates may be reimbursed if approved by the approving authority on reasonable justification. An itemized receipt is required. A canceled check or credit card receipt is not acceptable.

## 4. Meals and Incidental Expenses

Trustees and staff members who are required to attend ERFC-related meetings, conferences, seminars, or other ERFC-related activities shall be reimbursed for meals and incidental expenses at the prevailing GSA per diem rates, except that on days that the individual begins or ends at home, the reimbursement will be 75 percent of the GSA per diem rate. No receipt is required. If a meal is provided as part of the function being attended, that portion of the per diem for meals will be subtracted unless the traveler was unable to take advantage of the meal provided.

## 5. Transportation

- a. Travelers will be reimbursed for reasonably necessary ground transportation while staying at the destination. Receipts are required for taxis, ridesharing, and/or shuttle services.
- b. Car rental purchased at the lowest available rate is allowed, if necessary or if it is the most cost-effective means of transportation at the destination. Rental cars shall be used only for business purposes. Personal use is not allowed. Prior authorization shall be required. A receipt from the rental

agency is required. Canceled checks and credit card receipts are not acceptable. Gasoline purchased for rental cars shall be reimbursable with a receipt.

6. Other Business-Related Expenses

Trustees and staff members shall be entitled to reimbursement for miscellaneous business-related expenses such as telephone calls, fax transmissions, and Internet access fees (in hotel room). Receipts are required.

G. Travel Expenses Reconciliation

1. No reimbursement requests for nonlocal travel will be processed before a reconciliation of actual to estimated expenses is submitted through Online Travel. The reconciliation must be submitted within 30 days after the trip is completed. Travelers who fail to submit the reconciliation within 30 days after return must receive approval from the approving authority. Expenses not reported within 45 days of the return date will not be reimbursed.
2. Prepaid expenses that have not been reconciled within 30 days after the trip is completed may be deducted from the traveler's reimbursement. Advance notification of this action shall be provided.
3. ERFC Finance will review all reconciliations and accompanying documentation of actual expenses. If the reimbursement amount requested through reconciliation exceeds the preapproved cost of travel by more than 10 percent or \$100, whichever is lower, the request must be reviewed and approved by the approving authority.
4. In the event that there is reasonable cause to reimburse meal expense in excess of the per diem, the traveler must submit receipts to show the actual amount paid for meals, and no reimbursement will be allowed for alcoholic beverages.

H. Nonreimbursable Expenses

1. Expenses that are nonreimbursable include expenses for family members or companions, expenses for personal entertainment, fees for athletic or exercise facilities, golf or tennis fees, and alcoholic beverage costs.
2. Individual memberships in professional, educational, or community organizations are not reimbursable.