

OFFICE OF THE COUNTY MANAGER

RULES FOR EMPLOYEE PERSONAL EXPENSE CLAIM (EPEC)

The purpose and intent of these rules are to define and outline procedures for the attendance at events by County of Union (County) employees strictly for the purpose of improving the skill set of their specific work duties through education and networking with peers in their respective fields. Further, the rules have been expanded to include **any time** an employee is out of the office. All EPECs must contain a requisition number(s). After all approval signatures are obtained and proper documentation provided, these requisitions will be converted into purchase orders.

If employees are out of their office on a regular basis, a "blanket" EPEC should be approved every January and a requisition must be created to encumber the estimated funds needed for the year. Once the requisition becomes a blanket purchase orders, drawdowns would be made against them. A properly completed EPEC must be attached to each drawdown.

1. Authorization to use County time to attend any conference, training/seminar, etc., **MUST** be approved by the County Manager in advance at least two weeks prior to event. Any and all dollar costs must also be addressed.

NO RETROACTIVE EPECS WILL BE ACCEPTED AND THE UNAUTHORIZED EXPENSES WILL BE PAID BY THE EMPLOYEE.

EPEC forms, for the attendance of any conference, training/seminars, etc., must include detailed written justification approved by the Department Head explaining the purpose for attending the conference or training seminar, and must be submitted in advance of any arrangements being made. Also, a post conference report must be attached to the purchase order/EPEC package requesting reimbursement. See the attached EPEC checklist for full instructions. This checklist and other EPEC related forms are also available on

<http://ucnjwebsec:84/index.php/epecs/>.

EPEC forms, for mileage and travel reimbursements, for employees out of the office on a regular basis for the purpose of conducting various County business as part of their employment responsibilities, do not need to provide detailed written justifications or post conference reports. However, requisitions must be created at the beginning of the year encumbering the estimated mileage and travel reimbursement funds needed for the year. Once all approval signatures are obtained, these requisitions will become blanket purchase orders and actual expenses will be drawn down against these blanket purchase orders using the draw down process.

II. TIME & EXPENSE CLAIMS WILL BE ALLOWED FOR THE FOLLOWING EVENTS:

- a. Attendance at conferences, conventions, seminars, training sessions, workshops, meeting of professional associations, etc. for events that take place in same day or for events which requires an overnight stay.
- b. Registration for county employees to use county time and funds to attend same day work-related functions, meetings, luncheons, and dinners for other than their assigned daily duties.

III. Allowable refundable expenses associated with attendance on county business include hotel/motel bills, meal bills, registration forms, travel stubs and other receipts for miscellaneous items; i.e., telephone, mileage, parking, tolls, etc.

IV. Procedures for booking travel are outlined in the EPEC checklist at <http://ucnjwebsec:84/index.php/epecs/>. All airplane and train travel booking should be done through Rahway Travel. If Rahway Travel is not used, a written explanation must be provided explaining why travel arrangements were made through another vendor. Sales taxes incurred from using another vendor will not be reimbursed.

V. Pursuant to the UC Administrative code and the guidelines set by the IRS, rates for reimbursement for travel miles using a personal vehicle and reimbursements for meals can be found at <http://ucnjwebsec:84/index.php/epecs/> and will adjusted in accordance with the Code and the IRS guidelines.

VI. Lodging – up to the “convention rate” or prevailing rate in the area for a standard room, per day. If multiple employees are attending event, same sex room sharing shall always be preferred to save tax dollars. Car pooling must be addressed and accomplished whenever multiple attendees are involved.

VII. Backup for EPECS and subsequent requisitions for expenses such as luncheons/dinners must have original documentation, i.e., original detailed restaurant receipts, summary payment receipt, charge card detailed statements, hotel bills, toll vouchers etc. The purpose, date, place and persons in attendance must be specifically outlined on the attached documentation. Expenses must be for specific county purposes.

The County is exempt from State of New Jersey Sales and Use Tax. A completed Form ST-5 “Exempt Organization Certificate” should be presented to all vendors so that the County does not pay State of New Jersey sales tax.

- a. Meals Reimbursements:
 1. The original detailed receipts and summary receipts must be provided. A summary receipt showing only the total amount paid is not acceptable. The receipts must show the tender form of payment.
 2. The per diem for meals when overnight travel is required is limited to the amount referenced to in section V. (For example, the standard per diem rate

for the year 2017 is \$51.00.) This rate cannot be carried over to another day if unspent.

3. The per diem for meals when attending same day work-related functions and meetings that take place during normal County full day work hours is limited to the amount referenced to in section V. (For example the rates for year 2017 are \$11 for Breakfast and \$12 for Lunch).
 4. The County will NOT reimburse purchases of alcoholic beverages.
 5. The County will NOT reimburse tips/gratuities greater than 15% of the bill. Note: Reimbursements for tips/gratuities are limited to meal reimbursements.
- b. Travel Reimbursements:
1. Mileage reimbursement rate is limited to \$0.535 per mile for 2017.
 2. For in-state travel, mileage reimbursement is limited to the following locations:
 - a. Permanent work site to and from a temporary work site(s)
 - b. Temporary work site(s) to and from another temporary work site(s)
 - c. If an employee travels from home to the temporary work related destination site, reimbursement shall be on the basis of total travel costs from home to the temporary work related destination site or from the permanent work (office) site to the temporary work related destination site, whichever is less.
 3. For out of state travel, mileage and other travel reimbursement to and from a NJ airport is limited to the following locations:
 - a. Permanent work site to and from a NJ airport approved by a Department Head
 - b. If an employee travels from home to the temporary work related destination site, reimbursement shall be on the basis of total travel costs from home to the temporary work related destination site or from the permanent work (office) site to the temporary work related destination site, whichever is less.
 4. A properly completed Mileage Reimbursement Request Log must be attached to the EPEC.
 5. Mileage reimbursements are allowed only if a County vehicle was not available for use and an employee's personal vehicle was used. A completed County Vehicle Request form must be attached to the EPEC indicating whether the request was approved or denied. Reimbursements for rental of vehicles for in-state travel are not permitted.
 6. Gas reimbursements are allowed only if a County vehicle was used or if a car rental was required during an out of state trip while conducting County business.

VIII. EPECs are not required for the following situations:

1. Payment of annual professional association memberships, dues or certifications.
2. Tuition reimbursements
3. Reimbursements for case related expenses. These are limited to employees of the Office of the Union County Sheriff and Office of the Union County Prosecutor. However, case related reimbursements are subject to the limitations and requirements mentioned in sections III

through VII.

4. Reimbursements for the purchases of supplies. Supplies should be purchased by paying the vendor directly with a purchase order. If an employee purchases a nominal amount of supplies for County related purposes, the employee must be reimbursed using the Department's Petty Cash Funds. As a reminder, Petty Cash is method to facilitate small claims and not an alternative source of funding. The use of Petty Cash Funds are restricted by the Petty Cash Funds rules and procedures.
5. Reimbursement for small meals paid by the Department/Division Head for the Department's/Division's employees involved in a special project that takes places outside of the employees' normal working hours. The Department/Division Head must be reimbursed using the Department's Petty Cash Funds. **As a reminder, Petty Cash is a method to facilitate small claims and not an alternative source of funding.** The use of Petty Cash Funds are restricted by the Petty Cash Funds rules and procedures.

In accordance with N.J.S.A. 40A:5-16, the Director of Finance/County Treasurer and/or her designee is authorized to reject any voucher for reimbursement which does not comply with all procedures, satisfactorily support complete evidence of expense, or have proper authorization from the County Manager. Vouchers rejected will not be processed unless sufficient evidence is presented to the County Manager and Director of Finance/County Treasurer.