CHARLOTTE FIREFIGHTERS' RETIREMENT SYSTEM
TRAVEL POLICY

Section 1 – General

A. This policy shall apply to all trustees and staff of the Charlotte Firefighters' Retirement System (CFRS) who submit an expense report for expenditures/reimbursement. This policy shall also apply to any other person who has received prior approval from the Board of Trustees (Board) and submits an expense report for expenditures/reimbursement.

B. It shall be the responsibility of the Administrator to ensure compliance with this policy and shall certify such compliance on the expense report. The CFRS Board Treasurer shall be responsible for reviewing the appropriateness of all expenses incurred on behalf of the System and shall certify such compliance on the expense report. The Board shall have the right to question any expense which does not appear to comply with this policy and/or waive any portion contained herein when warranted by special circumstances.

C. Any person traveling under the provisions of this policy must have prior authorization of the Board and is expected to exercise comparable care in incurring expenses that a prudent person would exercise if traveling on personal business. The Chairperson of the Board may authorize travel on behalf of the Board when the estimated expenses are less than $1,000 and warranted by the circumstances. The Chairperson must poll the Board for authorization when the estimated expenses are $1,000 or more.

D. Any expense report submitted pursuant to the provisions of this policy must be approved at a proper meeting by the Board. Upon approval by the Board, the Chairperson and Treasurer shall sign said expense report certifying such approval. The Chairperson or the Treasurer shall have the authority to approve any cash advance or pre-paid expenditure relative to any authorized travel under this policy.

Section 2 – Cash Advance

A. Any person authorized to travel under this policy may request a cash advance for the estimated travel expense through the Administrator.

B. Any person who has received a cash advance must file an expense report with an accounting of the actual expenses incurred, plus any required receipts and documentation, within a reasonable time (approximately 45 business days) after completing authorized travel. If said person owes the CFRS money (cash advance exceeds travel expense less any pre-paid expense), then the amount owed must be paid to the CFRS within 45 days after completing authorized travel. In no case shall more than two cash advances be outstanding.

Section 3 – Travel Expense Report

A. Any person who has been authorized to travel pursuant to the provisions of this policy must complete and file an expense report with the Administrator. This form is used to properly account for the actual expenses and to determine any amount that may be owed to the CFRS or the traveler as a result of authorized travel. The expense report must be submitted within a reasonable time (approximately 45 business days) after completing travel.

B. It shall be the responsibility of any person authorized to travel pursuant to this policy to maintain an accounting of expenditures properly chargeable to the CFRS so that the information is available to prepare the expense report upon the completion of the

authorized travel. All supporting receipts must be attached to the expense report for all items of expense when required by this policy.

C. Any person completing and filing an expense report with the Administrator must certify the appropriateness of such report.

Section 4 – Transportation

A. Transportation for all authorized travel pursuant to this policy is to be accomplished in the most direct and usually traveled route. If any person travels by an indirect route due to personal choice, such person shall personally assume any costs that exceed the most direct and usually traveled route.

B. Whenever possible, all travel is to be by the most economical mode of transportation at the coach-class fare. Any person traveling by other than the most economical and/or coach-class fare shall personally assume any cost which exceeds such authorized transportation.

C. Privately Owned Vehicle:

1. Any person traveling by privately owned vehicles shall be authorized reimbursement/expenditure at the mileage rate established by the Internal Revenue Service, as of January 1 of the calendar year in which travel occurs, for similar travel from time to time, subject to any limitations contained herein.

2. Any person traveling by privately owned vehicle so as to include a vacation or some other personal travel may do so; however, the maximum authorized reimbursement/expenditure shall be the lesser of the actual or permitted miles multiplied by the established mileage rate, plus parking fees and toll way charges, or the transportation cost had the most expeditious commercial air travel been utilized, including airfare, round-trip mileage from traveler's personal residence to the airport, parking, ground transportation, etc.

3. Any claim for allowable mileage must be reported on the expense report for reimbursement/expenditure. Within the meaning of this policy, allowable mileage shall be that mileage which is reasonable and direct from point to point as determined by the Administrator.

4. Other than the allowable mileage multiplied by the established mileage rate, any expenses associated with operating a privately owned vehicle within the provisions of this policy shall not be eligible for reimbursement/expenditure.

5. It is the responsibility and liability of any person traveling on authorized travel pursuant to this policy by means of a privately owned vehicle to ensure that both driver and vehicle are properly licensed and adequately protected by personal liability and property damage insurance. The CFRS shall assume no liability for any use of a privately owned vehicle pursuant to the provisions of this policy.

Section 5 – Travel Time, Lodging, and Meals

A. The maximum allowable travel time from point of departure to point of destination, and vice versa, for the determination of lodging and meals qualifying for reimbursement/expenditure is 24 hours. For the purpose of this policy, the maximum allowable travel time means the continuous 24-hour period that immediately precedes the commencement of business activity for which the travel has been authorized. The Administrator has the authority to extend such travel time beyond 24 hours if in his or her

judgment reasonable direct public carrier accommodations could not be accomplished and/or it is most economical for the CFRS.

B. The maximum allowable lodging for reimbursement/expenditure will be at the preferred conference room rate. Due to unforeseen situations, the Board reserves the right to consider reimbursement at the actual lodging expense paid. Early reservation is encouraged. Lodging must be itemized by day on the expense report and supported by a paid receipt attached to the report.

When hotel or other lodging can be shared with another person authorized and traveling on CFRS business, such sharing shall be encouraged. If hotel or other lodging is shared pursuant to this paragraph, reimbursement will be reduced by an appropriate amount of the bill, based on the number of persons occupying the room.

C. When a traveler is entitled to a full day's allowance for meals, the amount expended for any particular meal is left to the discretion of the traveler. The traveler is eligible for reimbursement of meals based on the per diem rates established by the U.S. General Services Administration (www.gsa.gov/travel), except when a receipt is provided for any meal that exceeds the per meal allowance of the applicable per diem rates for that meal. If the traveler uses per diem rates for any meals, the applicable per diem schedule should be attached to the expense report.

Whenever meals are included in travel activities, then the traveler shall not be entitled to any meal allowance for those particular meals. An exception may be made if the traveler has a valid reason for not partaking of such meal(s).

The cost of guest meals is allowable only if it can be shown that such cost was incidental and necessary to conduct official CFRS business.

Alcoholic Beverage expenses will not be reimbursed.

Section 6 – Miscellaneous Expenses

A. Registration Fees: Registration fees, or other similar expenditure, for an authorized conference, seminar, workshop, meeting, etc., are allowable for reimbursement of the actual amount expended. A supporting receipt must be attached to the expense report.

B. Parking Expense Fees: Parking fees for authorized travel by privately owned vehicles and/or rental cars are allowable for reimbursement of the actual amount expended. A supporting receipt must be attached to the expense report.

C. Toll Way Charges: Toll way charges for authorized travel by a privately owned vehicle and/or rental car is allowable for reimbursement of the actual amount expended.

D. Ground transportation: (i.e.- shuttles, taxi cabs, ride shares, rental cars, etc) is eligible for reimbursement when used for official CFRS business. A supporting receipt must be attached to the expense report for each individual claim.

E. Gratuities: Reasonable and appropriate gratuities and tips are allowable for reimbursement of the actual amount expended, subject to the following maximums:

1. Wait staff – The maximum tip for any meal is 20% of the eligible cost with a receipt. If using per diem rates for a meal, taxes and tip are already included in the per diem rate so no tip should be included on the expense report;

2. Miscellaneous without a receipt (i.e.- baggage handling, maid service) – The maximum amount allowable for reimbursement shall be no more than $10 per day; and

3. Ground transportation – The maximum tip allowable for reimbursement shall be no more than 20% of the transportation fare.

F. Other Miscellaneous Fees: Any fee or charge not otherwise specifically stated in this policy may be allowed for reimbursement with a receipt if the traveler justifies and explains on the expense report why such expenditure was incidental and necessary to conduct official CFRS business.

Section 7 – Sponsored Travel

The travel expenses of trustees and/or staff may be paid by a third-party when the travel is related to the traveler's participation as a speaker, moderator and/or in a planning/organizing/oversight capacity and payment or reimbursement of travel expense by a third party is consistent with the CFRS Code of Ethics. The Board shall be promptly notified when a trustee or staff member will have any amount of their travel covered by a third party.

Summary of Changes
4/27/2023 All sections – updates for current lifestyles, clarity, and formatting,

(Adopted by Board 4/30/96)