



SUPREME COURT OF APPEALS OF WEST VIRGINIA

Travel Policy and Standards Finance Division

Introduction

This document prescribes the fiscal rules for travel paid by the Supreme Court of Appeals of West Virginia (“the Court”).

Accordingly, while patterned in large part after the State of West Virginia Travel Rules, this document establishes a distinctive set of policies, procedures, and guidelines for travel by all employees of the Court, including all Judicial Officers and Employees of the Supreme Court, Circuit Courts, including Probation Officers, Family Courts, Magistrate Courts, the Administrative Office, Board of Law Examiners, Office of Disciplinary Counsel, Judicial Investigation Commission, and, other individuals who are authorized to seek reimbursement from the Court for travel and travel-related expenses.

To the extent these rules fail to provide adequate guidance in addressing or resolving a specific problem or question, the Administrative Director and Chief Financial Officer shall address the matter and with the approval of the Court, and establish the fiscal rules to be followed in these special situations.

1. Scope, Authority, and Definitions.

1.1 Scope. This Travel Policy and Standards document establishes the policies, procedures, and guidelines for travel by all employees of the Court, including all Judicial Officers and Employees of Circuit Courts including Probation Officers, Family Courts, Magistrate Courts, the Administrative Office (“AO”), Board of Law Examiners, Office of Disciplinary Counsel, Judicial Investigation Commission, and, other individuals who are authorized to seek reimbursement from the Court for travel and travel-related expenses.

The rules set forth in this Travel Policy and Standards are designed to be a guide to a variety of situations, but are not designed to encompass all circumstances that might arise. From time-to-time individual circumstances may warrant a case-by-case review and determination as to how the rules apply in a given situation.

Violations of this Travel Policy and Standards may give rise to grounds for immediate corrective action, also on a case-by-case basis.

1.2 Authority. The Court establishes this Policy/these Rules pursuant to the Authority granted in West Virginia Code § 12-3-11.

1.3 Definitions.

(a) **“Commuting”** is travel between the home residence and the regular place of work. Under no circumstances are the costs incurred in commuting considered reimbursable Court business expenses. NOTE: Reimbursement for Commuting expenses, approved on an exception basis, such as in Section 10.1, is considered taxable income to the recipient.

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- (b) “**Employee**” is used throughout these Rules to reference a West Virginia Judicial Employee.
- (c) “**FMO**” refers to the State of West Virginia Fleet Management Office.
- (d) “**Ghost Account**” means the State Travel Card Program.
- (e) “**Headquarters (Work Situs)**” is the official work location.
- For employees of local courts throughout the State of West Virginia, the Headquarters/Work Situs is the county courthouse or related facility where the employee reports to work on a regular/daily basis.
 - For AO employees, the Headquarters/Work Situs is either the State Capitol or City Center East (“CCE”), as designated where the employee reports to work on a regular/daily basis.
 - All Judicial Officers and Employees must be assigned to a single specific Headquarters/Work Situs, except as noted otherwise in these Rules.
 - Probation officers may be assigned to multiple location/county responsibilities, and in these situations, are deemed to have more than one regular place of work/Headquarters/Work Situs, each of which shall be used as the home base for travel within the appropriate jurisdiction.
 - As a general rule, a personal residence cannot serve as a Headquarters/Work Situs, with the exception of specially designated positions that do not have a designated regular work location, such as Senior Status Judges and certain designated temporary and other employees on a case-by-case basis.
 - For Judicial Officers that travel on a regular basis, the county of residence determines the Headquarters/Work Situs. (See also Section 10.1 of these Rules).
- (f) “**Judicial Officer**” is used throughout these Rules to reference elected officers such as Supreme Court Justices, Circuit Court Judges, Family Court Judges, and Magistrates.
- (g) “**Purchasing Card**” means the payment account issued by the financial institution and administered by the State Auditor to make payment for transactions.
- (h) “**Reimbursable mileage**” for Court business travel shall be calculated for reimbursement purposes from the Headquarters/Work Situs to the Court business travel destination and back, including any miles from remote Court business location to location. In particular travel situations, a manager may deem that the point of travel commences from the Employee’s/Traveler’s place of residence rather from the Headquarters/Work Situs when the miles from the place of residence to the destination would be less than the miles from the Headquarters/Work Situs to the Court business destination.
- (i) “**Rules**” mean these Travel Rules.

- (j) **“Temporary Assignments”** are assignments that actually last or are anticipated to last for twelve (12) or fewer months.
- (k) **“Travel Authorization”** is the form/format approved by the AO that is to be used for approving travel under these Rules whether in an electronic travel management solution or on paper.
- (l) **“Travel Expense Account”** is the form/format approved by the AO for use by the Traveler to submit and/or settle all travel related expenses incurred pursuant to these Rules. Travel Expense Account forms can be used in electronic or paper formats.
- (m) **“The Traveler”** is a West Virginia Judicial Employee, approved consultant, appointed board member, or anyone approved and authorized to travel on Court business. All approved travel for Court business is subject to reimbursement in accordance with these Rules. Throughout these Rules, a West Virginia Judicial Employee may also be referenced as “Employee/Traveler” in instances where the provision applies only to this category of Traveler.
- (n) **“Travel Status”** is defined as the authorized period of travel time away from the official workstation commencing with the time of departure and ending with the time of return.

2. Travel Authorization and Reimbursement Process.

2.1 Travel authorization.

- (a) The Court delegates the authority to manage, approve, or disapprove travel and travel-related expenses to the Administrative Director and/or the Chief Financial Officer. This authority may be revoked by the Court as it deems appropriate.
- (b) Travel may be authorized only for official Court business and only if the Court has the financial resources to reimburse the Traveler for travel expenses.
- (c) The Court may develop administrative policies and procedures consistent with these Rules to provide additional guidance to employees and others traveling on behalf of the Court.
- (d) Travel expenses will be reimbursed for legitimate and reasonable expenses considered necessary for the proper conduct of Court business in accordance with these Rules.
- (e) The Traveler is considered in “travel status” when he or she is traveling on behalf of the Court, which includes leaving his/her assigned official Headquarters/Work Situs location to perform duties at other locations.
- (f) Routine travel in the course of meeting day-to-day work responsibilities does not require advanced approval. Non-routine travel requires the advanced approval of the Traveler’s immediate Division Director. Out of State travel must be approved by the Chief Justice.

2.2 Travel Reimbursement.

- (a) The Traveler must complete the Travel Expense Account form, accounting for all expenses incurred for the travel. The Travel Expense Account form can be accessed through the Court Intranet site. The Traveler shall follow these Rules in completing the Travel Expense Account form. All necessary receipts and related documents must accompany the completed form.
- (b) The Traveler must submit a Travel Expense Account form as soon as is possible, preferably no later than one (1) month and in no case longer than three (3) months following the conclusion of the travel event.
- (c) Once the Traveler completes the form, and attaches all of the necessary receipts, the Traveler submits the packet to the direct supervisor or Division Director for review and preliminary approval. Once the direct supervisor or Division Director approves and signs the Travel Expense Account form, the packet is forwarded to the Chief Financial Officer for processing. As a matter of course, the Chief Financial Officer (or a designee) will secure the approval of the Administrative Director (or a designee) and finalize the Travel Expense Account processing in accordance with these Rules.
- (d) All required receipts must be valid, itemized, authentic receipts issued by the vendor or service provider as documentation for the transaction. When an acceptable form of receipt is not available, the Traveler shall create, in paper or electronic form, an itemized list reflecting the goods or services purchased, vendor name, date of purchase, and price.
- (e) All Travel Expense Account forms must contain the original or digital signature of the Traveler, direct supervisor or Division Director, and the Administrative Director (or a designee) and/or Chief Financial Officer (or a designee) in order to be processed.
- (f) Each Court Division is responsible to audit individual Travel Expense Account forms prior to submission to the Finance Division for processing and payment. The Finance Division under the leadership of the Chief Financial Officer to the best of its ability and within reason further audits Travel Expense Account forms received and submits only accurate and complete Travel Expense Account forms to the State Auditor's Office for payment.
- (g) Upon processing a Travel Expense Account form, the State Auditor's Office shall deposit the reimbursement into the Traveler's designated account on file. The individual Traveler must complete the appropriate form in order to receive timely deposit of reimbursements directly into the designated account. Otherwise, payments shall be processed by paper check, which may take considerably longer.
- (h) As a general rule, the value of reimbursable items as detailed in these Rules is not considered taxable income to the Employee/Traveler. See exceptions at Section 10.
- (i) Any Travel Expense Account Form about which the Administrative Director and/or Chief Financial Officer has granted an exception, waiver, or deviation, shall be processed

separately from those reports that do not have exceptions, waivers, or deviations. The need for specialized audit review may result in longer processing times.

2.3 General.

(a) Reimbursement of travel expenses incurred by consultants, contractors and non-employees, such as those traveling for interview purposes, will be in accordance with these Rules, unless otherwise specified in the purchase order or contract with the Court and/or State of West Virginia.

(b) Reimbursement of travel expenses paid from federal, state, and private grants shall be governed by the terms and conditions of the grant if they differ from those contained in these Rules; otherwise, these Rules shall govern the reimbursement.

(c) The Traveler must use state contracts for travel services, or deal directly with the service vendor. The Traveler is not permitted to use third-party booking sites, such as Travelocity, Orbitz, etc. The Traveler is personally responsible for submitting all required, valid receipts for travel to his/her Purchasing Card Coordinator for expenses paid by a Purchasing Card, if/as applicable.

3. Travel Advances.

On August 29, 2018 the Office of the State Auditor issued a memo to all State agencies regarding the issue of travel cash advances. This memo stated that effective September 1, 2018, the State Auditor would no longer approve travel advances, with the rare exception of a hardship that had to be submitted in writing to the State Auditor's Office at least 10 days prior to the date of travel.

Therefore, employee travel advances will be considered on a very limited basis, and only for anticipated meal and mileage expenses. The traveler will be required to make all travel arrangements, to the extent possible, on a direct bill basis. This includes the Traveler arranging direct billing for hotel, air transportation, and related arrangements.

4. Meals

(a) Reimbursement for meal expenses requires the Traveler to experience overnight travel/lodging outside of the Traveler's Headquarters county. The travel must be for legitimate Court business. Proof of the overnight stay is required in order for the Traveler to receive meal expense reimbursement. The Traveler should request the hotel/motel folio upon check-out and submit it with the Travel Expense Account form in order to secure reimbursement for meal expenses. See below for situations that are not encompassed by this Rule.

(b) Meal reimbursement is made on a per diem basis, not to exceed the maximum amount established by the federal government. The standard is the Authorized Daily Rate established by the US General Services Administration ("GSA"), accessible at <http://www.gsa.gov/portal/content/104877>. The Traveler should note that the maximum per diem GSA rate includes expenses for meals, service, gratuities, tips, and other

incidental expenses, such as transportation between places of lodging, business, and places where meals are taken, and these incidental expenses are NOT separately reimbursable.

(c) The Traveler does not need to submit actual meal receipts with a completed Travel Expense Account form in order to receive reimbursement for meals, provided the Traveler follows the standards detailed in these Rules. If the Traveler incurs meal-related expenses in excess of the maximum per diem GSA rate, or encounters an extraordinary circumstance, and elects to request reimbursement, then the Traveler would have to submit all receipts, including for meals, in order to be considered for special approval in excess of the maximum per diem GSA rate. Only the Administrative Director is authorized to approve any exceptions to the maximum per diem GSA rate.

(d) The Court will not under any circumstances reimburse the Traveler for alcohol and entertainment expenses.

(e) Meal expenses for the first and last days of travel on a multi-day, overnight trip shall be reimbursed at a rate of seventy-five percent (75%) of the per diem GSA rate. The date and time of departure and return are not considered. The Traveler may round the calculated amount up to the next whole dollar where a percentage of the maximum daily rate applies.

(f) If travel is wholly within a single day with no overnight travel, the Court will not issue reimbursement for meals. There are limited exceptions to this rule pursuant to state statute and/or as provided in these Rules, including that with the advanced approval of the Administrative Director, meal expenses for an individual day, with no overnight travel, may be reimbursed if the Traveler is in travel status for more than twelve (12) hours in a 24-hour period. The meal reimbursement in these situations is seventy-five percent (75%) of the applicable per diem GSA rate. The Traveler must note the date and time of departure and return with specificity on the Travel Expense Account form. In these instances, the Traveler may round the calculated amount up to the next whole dollar where a percentage of the maximum daily rate applies.

(g) If the cost of meals is included in conference and/or registration fees, the Court shall not separately reimburse the Traveler for such meals. In addition, the value of the meal(s) shall be deducted from the GSA rate.

(h) If a complimentary meal is provided, such as through a common carrier or by a hotel/motel, at no cost, the Traveler is not eligible to seek reimbursement for such meals. In addition, the value of the meal(s) shall be deducted from the per diem GSA rate.

(i) If the Traveler attends a Court-sponsored conference, banquet, or event, regardless of location, and is charged for a meal, the Traveler may include the value of that meal on the Travel Expense Account form for reimbursement.

(j) The costs of all coffee breaks and/or refreshments at Court-sponsored conferences, banquets, or events, will be paid directly by the Court and the value of these items shall not reduce the meal allowance for the Traveler participating in these functions.

(k) The Administrative Director or Chief Financial Officer, at his or her discretion, may require the Traveler to maintain individual meal receipts, and nothing in this section shall prevent the Court from reimbursing for the actual cost of a meal up to the established rate for the location in which the meal was purchased.

5. Transportation.

5.1 General.

(a) To receive reimbursement for ground transportation from the terminal (air or any common carrier) to/from the destination lodging site, the Traveler must complete a Travel Expense Account form and present it for approval with any original receipts for such transfer/ground transportation.

(b) When the Traveler uses courtesy transportation as provided by a hotel, motel, or other service facility/entity, the Traveler shall not be eligible for reimbursement for such courtesy service. The Traveler is encouraged to use such transport.

(c) The Traveler can request reimbursement for taxi, bus, and other forms of public transportation. Receipts are not required if under the limit authorized by the State Travel Management Office, which is currently seventy-five dollars (\$75).

(d) The Traveler may travel by the common carrier of choice, including air, rail, or bus, provided the Traveler chooses the least expensive logical fare via the most direct or other reasonable route that results in the lower fare. When booking rail transport service, the Traveler shall make advance bookings for rail service through the Statewide Contract for Travel Services using the least expensive logical fare via the most direct or other reasonable route that results in the lower fare.

5.2 Commercial Air Travel.

(a) The preferred method of reserving air transportation shall be through the direct-bill arrangement established by the Administrative Office. Information about the direct billing arrangement is available through the Administrative Office Finance Division and/or the Chief Financial Officer. (Current direct-bill vendor is National Travel, June 2018). In all instances, air travel arrangements shall be made by the least expensive airfare possible, via the most direct route of travel, or a reasonable route if it results in a lower fare.

(b) In the event that the Traveler directly makes an air travel reservation, the Court will reimburse the Traveler for the actual cost for the least expensive logical airfare via the most direct route, or a reasonable alternative route if it results in a lower fare. In order to receive reimbursement for the purchase of an air travel ticket, the Traveler must complete a Travel Expense Account form in accordance with these Rules and present it for approval with the original receipt for the purchase.

(c) In all instances, air travel arrangements shall be made by the least expensive airfare possible, via the most direct route of travel, or a reasonable route if it results in a lower fare.

(d) Electronic Tickets (“E-tickets”) are the industry standard and are issued automatically unless a paper ticket is specifically requested by the Traveler. Costs for obtaining paper tickets are not reimbursable. E-tickets are sufficient for traveling and reimbursement.

5.3 Inappropriate Traveler Behavior.

(a) The Traveler may not deliberately cause increased costs or delays to obtain personal gratuities, such as denied boarding compensation, frequent flier points or mileage or other benefits. Conversion of airline tickets for personal benefit, such as downgrading tickets, returning unused ticket for cash, credit, or personal airline tickets or other similar action is prohibited.

(b) The Traveler may not specify a particular airline to accumulate mileage or promotional plans such as frequent flyer programs if it results in a higher fare. As a general rule, the Traveler may retain frequent flyer points properly accumulated.

(c) If an increase in airfare is caused by the Traveler without legitimate excuse, the increased costs of the airfare are considered a personal expense of the Traveler which the Court will not reimburse. For example, first class and/or other premium seating shall be at the expense of the Traveler. If an increase in airfare is incurred through no fault of the Traveler and the Administrative Director or Chief Financial Officer has approved the increase, the increased cost is reimbursable.

(d) The travel agency should be notified immediately if airline tickets are unused or refundable for proper credit or refund.

5.4 Ground Transportation.

(a) General

- The Employee/Traveler may use a privately owned, state-owned, or commercially leased/rented vehicle for ground transportation used in meeting Court business travel needs. Under no circumstances is the Employee/Traveler to use Court resources in furtherance of personal pleasure, gain, or objectives.

- Regardless of which type of transport/vehicle the Employee/Traveler opts to use, the Employee/Traveler must at all times possess a valid driver’s/operator’s license while operating a motor vehicle as a means of transportation for Court business travel.

- Under no circumstances are the costs incurred in commuting, as defined in these Rules, considered reimbursable Court business expenses. Reimbursable mileage shall normally be calculated for reimbursement purposes from the Headquarters/Work Situs to the Court business travel destination and back, including any miles from remote Court business location to location. In particular travel situations, a manager may deem that the point of travel commences from the Employee/Traveler’s place of residence rather from the Headquarters/Work Situs

when the miles from the place of residence to the destination would be less than the miles from the workstation to the destination. See these Rules for exceptions.

- The Employee/Traveler that utilizes the home residence as the Headquarters/Work Situs is eligible to request reimbursement for Court business travel from the home residence/Headquarters/Work Situs when traveling to and from assignments. This travel shall not be considered commuting.
- The Employee/Traveler on a temporary assignment is eligible to request reimbursement for Court business travel from the home residence when traveling to and from the location of a temporary assignment. If the temporary assignment exceeds twelve (12) months, the assignment shall convert retroactively to an indefinite assignment and payments made during that indefinite period shall be considered taxable.
- The Employee/Traveler is responsible for following all applicable laws and requirements while operating a motor vehicle on Court business travel. The Employee/Traveler is responsible for any fines and/or penalties resulting from citations, charges, or warrants attributable to operation of the vehicle. Any such fines and/or penalties are not reimbursable expenses.
- When the Employee/Traveler requests to drive his or her personal vehicle rather than fly for business, reimbursement shall be based on actual in-transit expenses (mileage and other costs incurred while in-transit, such as lodging, meals, parking, etc.), not to exceed the least expensive logical commercial airline cost plus local transportation to and from the airport and parking (where required).

(b) Privately-Owned Vehicles

- The Employee/Traveler may use privately-owned vehicles for Court business travel on occasions where Court owned vehicles are unavailable or when use of a Court owned vehicle poses undue hardship and/ or inconvenience to the Employee/Traveler. When the Employee/Traveler elects to use a privately-owned vehicle, reimbursement for mileage shall not exceed the amount that would have been allowed for commercial transportation to and from the authorized destination.
- Mileage allowance for privately owned-vehicles used for Court business travel will be based on the GSA rate in effect at the time of the travel. The GSA mileage rate covers gasoline and all vehicle operating costs such as fuel, maintenance, insurance, wear-and-tear, repairs, etc., and no additional reimbursement will be made for such expenses.
- To secure reimbursement for mileage incurred while traveling on Court business in a privately-owed vehicle, the Traveler must complete a Travel Expense Account form and present it for approval with all appropriate travel related receipts. The Traveler is not required to present receipts to secure mileage reimbursement

when using a privately-owned vehicle, but would be required to present receipts to secure reimbursement for tolls, parking, and related travel expenses.

- Mileage reimbursement is always based upon the shortest practical route to and from the destination, with travel normally beginning and ending at the Traveler's Headquarters/Work Situs, except where the shortest distance to and from the destination is from the Traveler's residence. In calculating mileage, the Traveler shall use the actual odometer reading or a standard source for mileage, such as MapQuest. When requesting reimbursement for travel to or from the residence, documentation such as the MapQuest routes substantiating the shortest distance must be included with the Travel Expense Account form.

- Insurance (Privately-Owned Vehicles):

- In addition to possessing a valid driver's/operator's license, the Traveler that uses a privately-owned vehicle for Court business travel must possess adequate insurance coverage at all times.

- The Traveler's/private vehicle owner's insurance will be **primary** for liability insurance coverage. The Traveler/private vehicle owner should communicate with their automobile insurance carrier to discuss available/required coverage for the purpose of using the privately-owned vehicle while on Court business travel.

- The Court's/State's insurer, BRIM (Board of Risk & Insurance Management), will provide **excess** liability coverage for additional protection to the Employee/Traveler using their privately-owned vehicle for Court business travel. Being excess, BRIM's coverage will only be available after the Employee/Traveler's/private vehicle owner's coverage is exhausted.

- BRIM does not provide coverage that will pay for damage to a privately-owned/personal automobile regardless of the cause. Further, BRIM will not pay the Traveler's/private vehicle owner's physical damage deductible

(c) Commercial Rental/Leased Vehicles

- The Traveler should only use a commercial rental vehicle when a temporary need arises, a state vehicle is unavailable, and the cost will be less than the reimbursement associated with use of a privately-owned vehicle.

- Only the Traveler renting the commercial rental vehicle is permitted to operate the vehicle. If state employees are traveling together it must be noted on the rental agreement which of the Employee/Travelers are authorized to operate the vehicle.

- The Purchasing Card or Ghost Account are the only acceptable methods of payment when renting a vehicle. Reimbursement for rentals made outside of the statewide car rental contract requires advance authorization.
- The Employee/Traveler must use the State contract for car rental services, unless the State contracts for car rental services do not have:
 - A rental location in the specific area,
 - The type of vehicle needed, or,
 - A vehicle available for the duration needed.
- If the Employee/Traveler does not use the State contract for car rental services, the Employee/Traveler must note the reason on the Travel Expense Account form.
- For travel of more than a few days in duration, weekly rental rates may be reimbursed if they result in a lower total cost than the daily rate.
- Reimbursement for commercial rental vehicles will be made at actual cost for the daily rental charge for a mid-size or smaller vehicle, plus mileage fees and fuel costs, if/as applicable. Reimbursement may be made for a full-sized vehicle if more than three (3) people are traveling together on business and for larger vehicles if a group of five (5) or more is traveling together. Larger vehicles may be rented when situations warrant (i.e. negotiating rough terrain, transporting large groups of people or equipment or other extenuating circumstances) as approved by the Administrative Director and/or Chief Financial Officer.
- Collision Damage Insurance (“CDW”):
 - The state contract(s) for car rental services may provide CDW insurance for some vehicles that are excluded by the Purchasing Card.
 - The Purchasing Card provides CDW coverage at no cost for rentals up to thirty-one (31) days.
 - No other insurance or insurance-like product is reimbursable for rental vehicles used in the United States, unless required by law. Full coverage insurance is a reimbursable expense for any approved rental vehicle used outside the United States.
 - No other insurance or insurance-like product is reimbursable for rental vehicles used in the United States, unless required by law. Full coverage insurance is a reimbursable expense for any approved rental vehicle used outside the United States.

- The Purchasing Card does not cover the rental of trucks motorcycles and motorized scooters, antique cars, high value, special interest and exotic cars, or vans that seat more than eight (8) occupants.
- A receipt or documentation is required for reimbursement of vehicle rental and mileage charges or fees.
- Reimbursement may be made for actual fuel costs, supported by valid, itemized receipts.
- Vehicles should be returned to the rental agency with a full tank of fuel. Unless rental location provides gas at a lower rate, documentation required.

(d) Court-Owned Vehicles

- The Employee/Traveler desiring to use a Court-owned State vehicle for Court business travel should reference the Court Rules for Motor Vehicles. To make travel arrangements to use a Court-owned State vehicle the Traveler must contact the Court Fleet Coordinator.
- As detailed in the Supreme Court of Appeals of West Virginia Motor Vehicle Policy, gasoline/fuel for Court-owned vehicles is provided through the use of a Purchasing Card assigned to the vehicle. There is no additional reimbursement for fuel and/or mileage while using a Court-owned vehicle. Other travel expenses such as parking and tolls, are not chargeable to the Purchasing Card assigned to the vehicle and as such are reimbursable with itemized receipts for each expense. The Traveler must include these expenses/receipts on a Travel Expense Account form to receive reimbursement. NOTE: Tolls in many cases will be covered by the EZPass assigned to and provided in the Court-owned vehicle, mounted in the windshield area of each vehicle.

6. Lodging

- (a) Lodging for the Traveler is reimbursable where the distance is more than fifty (50) miles from the assigned Headquarters/Work Situs, or outside of the county of residence, whichever is the shorter distance. Additionally, in order for overnight lodging to be reimbursable, an overnight stay must be required based upon the Court business needs.
- (b) The Traveler shall secure the lowest rate available at a reasonably priced facility. Most hotels and motels offer special reduced rates to the Traveler which are stored in the system. The reimbursable allowance for lodging is based on a single-occupancy rate, and if available with application of a government or conference discount.
- (c) The Traveler shall not book lodging through a third-party booking vendor, such as Travelocity and Orbitz. Third-party vendors are unable to provide an itemized invoice or folio for reimbursement and may charge services fees that are not reimbursable.

- (d) The lodging facility location should be as convenient as possible to the location where Court business is being conducted.
- (e) Allowable reimbursement for lodging shall include the actual expense for overnight accommodations and all applicable taxes and surcharges. Employees are reimbursed for lodging up to the maximum per diem established by the federal government. The Traveler may request reimbursement above the per diem, not to exceed three hundred percent (300%) of the maximum per diem allowance. Request for reimbursement above the per diem allowance should be made in advance of travel. Reimbursement above per diem following travel may be granted subject to approval of the Administrative Director and/or Chief Financial Officer.
- (f) Sales tax is to be paid if the lodging facility is located outside the State of West Virginia. When using the Purchasing Card for travel, purchases made with this card for in-state travel are exempt from any form of taxation.
- (g) If more than one Traveler shares a room, one of the Travelers may claim the total charge at the rate charged for the number of persons in one room, but each of the Travelers will need to be referenced on the other Travel Expense Account forms. They may also request the total charge be split between them accordingly and each issued their own separate folio or receipt.
- (h) Receipts are required for lodging reimbursement. A valid, itemized invoice or folio shall be the official document utilized for reimbursement to the Traveler. The Traveler must attach this original receipt document with the completed Travel Expense Account form when it is submitted for approval. The final receipt must show a full credit or zero balance.
- (i) If an increase in the lodging charge is incurred due to the Traveler being directed by the Administrative Director or a designee of the Administrative Director to change travel plans or due to extenuating circumstances arising beyond the control of the Traveler, then the increase is reimbursable. Increased charges incurred due to the Traveler's failure to notify the lodging facility are the personal expense of the Traveler and are not reimbursable.
- (j) The Traveler has the option to make direct-bill arrangements with the lodging provider as an alternative to paying for the lodging and requesting reimbursement. The Traveler should check with the lodging provider to obtain the necessary paperwork for completion to establish a direct-bill relationship. All lodging direct-bill arrangements must be coordinated with the Finance Division.
- (k) The Traveler may request the option to receive a cash advance for lodging expenses. These requests must be approved by the Administrative Director as described in Section 3 above. Cash advances to cover lodging expenses is not the preferred method of covering the expense.
- (l) Personal charges to the room, such as for dry cleaning, movie rental, snacks, and similar items, are not reimbursable. Hotel parking, necessary baggage transfer and storage,

and related business expenses charged to the room are reimbursable with an original receipt. Baggage storage fees will not be reimbursable if the total exceeds ten percent (10%) of the daily single-occupancy hotel rate.

7. Registration Fees for Conferences, Meetings, and Educational Seminars.

- (a) Registration fees and event-related materials for meetings, conferences, seminars, and/or workshops are reimbursable.
- (b) The Traveler must present receipts for registration and related items in order to receive reimbursement. The receipt or documentation provided by the event sponsor shall be sufficient for reimbursement.
- (c) The Traveler is to adjust meal reimbursement (per diem) requests for meals included with the registration fee, as described in Section 4.
- (d) The Traveler should verify acceptable payment methods with the event sponsor prior to attending. Registration fees should be charged on a Purchasing Card when possible. The Traveler must retain all original receipts for registration fees in order to receive reimbursement, account for Purchasing Card purchase, and similar record keeping purposes.
- (e) If the Traveler incurs a cancellation charge, the charge is reimbursable if the Traveler is directed to change his/her travel plans, or if other extenuating circumstances beyond the Traveler's control arise. Approval of the Administrative Director is required in these instances.
- (f) If transportation, lodging, meals, or other reimbursable costs are included in conference fees, registration fees, commercial transportation tickets, or are otherwise provided or obtained at no additional cost to the Traveler, then no reimbursement shall be made for these items.

8. Other Expenses.

- (a) The Traveler may incur miscellaneous business-related expenses for which reimbursement may be made, if appropriate. Receipts are required for all expenditures. Such expenses and reimbursement may include, but are not limited to:
 - Baggage storage between appointments and between hotels and meeting places;
 - Tolls, garage, and parking fees, excluding valet parking for personal convenience;
 - Currency conversion;
 - Guides, interpreters, and visa fees;

- Laundry and dry cleaning when an employee is in travel status in excess of seven (7) days without returning home; and,
- Valet charges, which are only reimbursable where self-parking is not available, where self-parking costs more than valet parking, and where self-parking costs the same amount as valet at the Traveler's discretion.

(b) Expenses for travel in foreign countries are to be reported in United States dollars. Expenditures in foreign currencies must be converted into United States dollars at the rate or rates at which the foreign currency was obtained. The rates of conversion and commissions must be shown on an attachment to the Travel Expense Account form.

(c) Personal expenses such as for dry cleaning, movie rental, entertainment, snacks, and similar items, except as noted in these Rules, are not reimbursable. Hotel parking, necessary baggage transfer and storage, and related business expenses are reimbursable with an original receipt. Baggage storage fees will not be reimbursable if the total exceeds equivalent to ten percent (10%) of a daily single-occupancy hotel rate.

9. Purchasing Card Use (PCard).

The Traveler must use the State of West Virginia Purchasing Card ("PCard") for approved Court business travel related expenses, wherever possible. The Traveler that is an authorized PCard holder is not to use the PCard for personal purchases under any circumstances. Relatedly, personal expenditures are not to be charged to hotel room folios where a PCard will be used for the lodging expenses. Please refer to the Court's "Purchasing Card Policy and Procedure" for additional rules regarding the authorized use of PCards.

10. Special Situations.

10.1 Mileage and Expenses of Certain Traveling Judges.

(a) Special statutory provisions apply to a judge of the Supreme Court of Appeals and circuit court judges that hold court outside of the county of residence ("Traveling Judges"). W. Va. Code § 6-7-5 provides judges in these circumstances with an option to collect a per diem payment of thirty-five dollars (\$35) for expenses, plus mileage at fifteen cents (\$.15) per mile for travel from the judge's place of residence to the place of holding court in a county other than that of the residence and back. The following conditions apply to payments made pursuant to W. Va. Code § 6-7-5:

- The per diem payment of thirty-five dollars (\$35) for expenses is always considered taxable to the recipient as it is being paid on a non-accountable basis; and,
- The fifteen cent (\$.15) mileage reimbursement is considered taxable income to the recipient as it is reimbursement for Commuting expenses.

(b) In situations where Traveling Judges travel from the Headquarters/Work Situs to hold court outside of the county of residence, the Traveling Judge can request mileage

reimbursement for travel from/to the regular Headquarters/Work Situs. Reimbursement of mileage under this standard shall be at the standard government rate and is not taxable to the recipient.

10.2 Members of Statutory Boards or Commissions.

(a) Any compensation paid to Board or Commission Members in accordance with statutory provisions for such compensation shall be made on a W-2 basis with tax withheld. Board Members shall be considered “temporary court employees” for the limited purposes of compensation.

(b) Board or Commission Members may be reimbursed, in accordance with statutory provisions, for the actual, necessary, and reasonable expenses incurred in the performance of their duties. For reimbursement purposes, the Headquarters/Work Situs of the Board or Commission Member shall be the place at which the Board or Commission Member conducts Board work, including the Board Member’s residence or office. Board and Commission Members should be made aware that public funds are the source of the reimbursement.

(c) By Administrative Order, the Court shall declare there to be no inherent conflict in practicing law and/or appearing before the Court as a result of the Board or Commission Member service and receipt of compensation as a W-2 employee.

10.3 Job Applicants and Other Non-Employees.

(a) Any non-employee seeking approval or reimbursement for travel expenses must use a Court Travel Expense Account form to submit the request according to these Rules. The completed form must contain the non-employee Traveler’s original signature, preferably in blue ink.

(b) When a non-employee accompanies an Employee/Traveler on official business, the Court shall in no way be responsible or liable for any expenses, actions, or inactions of the non-employee companion.

10.4 Travel Not Paid by the Court.

Judicial Officers and Employees may be invited to attend meetings, seminars, or conferences concerning or related to Court or State related business where their travel expenses are either paid directly by the sponsor or reimbursed by the sponsor. In such instances, the Employee/Traveler may accept the invitation if the Court approves the travel. No Judicial Officer or Employee shall be eligible for Court reimbursement for any expenses incurred by the Employee/Traveler if these expenses are reimbursed by such a sponsor as described here.

The details of this policy and all Court policies are subject to modification by the Court at any time as situations, standards, and legal requirements may change. The Court will ensure that all employees are notified of any such modification in a timely fashion.