

COMMONWEALTH OF VIRGINIA

file
Legislation



J. GORDON BENNETT
AUDITOR
C. P. JOHNSON, JR.
JOSEPH S. JAMES
ASSISTANTS

AUDITOR OF PUBLIC ACCOUNTS
RICHMOND 10

November 26, 1954

MEMORANDUM TO: CLERKS OF THE BOARDS OF SUPERVISORS, DIVISION SUPERINTENDENTS OF SCHOOLS, CLERKS OF SCHOOL BOARDS, AND SUPERINTENDENTS OF PUBLIC WELFARE

Subject: The Attorney General's opinion that legislation by the 1954 General Assembly prohibits lump-sum payments for travel expenses and now requires itemized accounts of actual travel expenses incurred in connection with travel for towns, cities and counties.

Ladies and Gentlemen:

I am quoting below for your information and guidance an opinion which I have just received from the Attorney General relative to travel expenses for and on behalf of the counties, cities and towns. You will notice that the Attorney General in his opinion states that the two sections referred to therein permit the reimbursement to persons traveling for and on behalf of these agencies only for actual expenses incurred by the traveler when on official business, and that, in his opinion, the sections prohibit the allowance of lump-sum amounts to persons for travel expenses by any town, city or county within the State.

This opinion is sent you for your information so that if you are making allowance of a lump-sum amount for travel expenses to any person or persons, you will be aware of the statutory prohibition to this practice and that now, in conformity with Sections 14-5.2 and 14-5 of the Code, payment for travel expenses may be only on the basis of itemized expense accounts and actual expenses incurred.

We ask that you bring this opinion to the attention of your Board.

Cordially yours,

J. Gordon Bennett
AUDITOR OF PUBLIC ACCOUNTS

JGB-ap

COMMONWEALTH OF VIRGINIA
OFFICE OF THE ATTORNEY GENERAL
Richmond

November 20, 1954

Honorable J. Gordon Bennett
Auditor of Public Accounts
Richmond 10, Virginia

My dear Mr. Bennett:

This is in reply to your letter of November 19, 1954 in which you request my opinion concerning the proper interpretation to be given to 14-5.2 of the Code of Virginia. This section reads as follows:

"Any person traveling on business of any town, city or county where in no part of the cost is borne by the State may be reimbursed by such city, town or county on a basis not in excess of that provided in 14-5."

(Over)

Section 14-5 provides, in part, as follows:

"Any person traveling on State business shall be entitled to reimbursement for such of his actual expenses as are necessary and ordinarily incident to such travel. * * * ."

In view of these two sections of the Code, I am of the opinion that a town, city or county of this State may reimburse a person traveling on business for it only for his actual expenses. I cannot see how these two sections can be effectively complied with unless an itemized account of actual expenses is submitted to the town, city or county. These two sections, in my opinion, prohibit the allowance of lump-sum amounts to persons for travel expenses by any town, city or county within the State.

With kind regards, I am

Very sincerely yours,

J. Lindsay Almond, Jr.

J. Lindsay Almond, Jr.
Attorney General

16:22

COMMONWEALTH OF VIRGINIA
STATE BOARD OF EDUCATION
RICHMOND

Legislation

SUPTS. MEMO. NO. 3094
December 10, 1954

MEMO TO: Division Superintendents

FROM: Dowell J. Howard, Superintendent of Public Instruction
J. G. Blount, Jr., Finance Director

SUBJECT: Recent Ruling by the Attorney General Concerning Travel Reimbursement

Within the past ten days you received a letter from the Auditor of Public Accounts in which he quoted an opinion of the Attorney General concerning travel reimbursement to local officials. I am enclosing herewith an opinion rendered by the Attorney General which makes specific reference to lump sum travel allowances for division superintendents and other school board employees.

A careful reading of the amended Sections 14-5 and 14-5.2 leaves no doubt as to the purpose and intent of the Act and, therefore, I am calling it to your attention in order that you may conform to the revised requirements. All reimbursement for travel expenses paid after the date on which you received this advice should be properly supported by detailed vouchers. It is suggested that, insofar as may be possible from your records, you prepare for your files supporting vouchers for such payments as may have been made since July 1, 1954.

Supporting vouchers should show the dates on which such expenses were incurred, points between which the employee travels, number of miles for which mileage reimbursement is claimed, and if personal car is not used, show the method of travel (such as train, bus, etc.) and indicate that no Federal tax was paid; record by dates meals, tips, baggage, taxi, etc., separately, and also the name of the hotel. Lump sum amounts for these items will most likely be questioned by the auditors.

May we offer the following comments for your consideration.

Employees may deduct business expenses on Federal and State income tax returns. These, of course, must be justifiable expenses and properly supported for audit purposes. It is entirely possible, therefore, that some localities will prefer to increase salaries and require the employee to pay his own travel expenses rather than to require itemized vouchers.

Retirement benefits are based on the total salary of the employee (that is, that portion over and above the first \$1200). Under such conditions, of course, retirement deductions would also be made on the total salary (less the first \$1200).

JGBJr/rkc

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COMMONWEALTH OF VIRGINIA
OFFICE OF THE ATTORNEY GENERAL
Richmond

COPY

November 18, 1954

Dr. Dowell J. Howard
Superintendent of Public Instruction
Richmond 16, Virginia

My dear Dr. Howard:

This is in reply to your letter of November 15, which I quote below:

"During the past few years several county and city school boards have approved lump sum travel expense allowances for division superintendents of schools. We have not encouraged such practice, in fact we have discouraged it, but we have recognized that it is sometimes impractical for the division superintendent to keep a record of the miscellaneous travel between schools and on short official business trips within the county or city in which the superintendent operates.

"Section 14-5 and 14-5.2 as amended at the 1954 session of the General Assembly read as follows:

"Section 14-5. Traveling expenses on State business; public or private transportation; provisions of Section 14-30 not affected. -- Any person traveling on State business shall be entitled to reimbursement for such of his actual expenses as are necessary and ordinarily incident to such travel. If conveyance is by public transportation, reimbursement shall be at the actual cost thereof. If conveyance is by private transportation, reimbursement shall be at the rate of seven cents per mile. The provisions of this section shall not, however, affect the provisions of Section 14-30.

"Section 14-5.2. Traveling expenses on business of town, city or county. -- Any person traveling on business of any town, city or county wherein no part of the cost is borne by the State may be reimbursed by such city, town or county on a basis not in excess of that provided in Section 14-5.'

"I will appreciate it very much if you will advise me as to whether or not Sections 14-5 and 14-5.2 will permit a continuation of lump sum travel allowances for division superintendents or do the two sections, particularly Section 14-5.2, prohibit such lump sum payments and require a detailed mileage accounting and reimbursement at the rate of seven cents per mile."

It appears to me that your inquiry is answered in terms by Section 14-5.2 of the Code, which was added thereto by Chapter 709 of the Acts of 1954. That section provides, as will appear from your letter, that any person traveling on business of any town, city or county may be reimbursed by such town, city or county on a basis not in excess of that provided in Section 14-5. Section 14-5 provides that a person shall be entitled to reimbursement for his actual traveling expenses.

Dr. Dowell J. Howard

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Nov. 18, 1954

Insofar as transportation expenses are concerned, he shall be reimbursed at the actual cost thereof, but, if he uses his own car, the reimbursement shall be at the rate of seven cents per mile.

Construing these two section together, it is my opinion that the division superintendent of schools should submit for reimbursement his actual traveling expense account and that he should be reimbursed on this basis. I do not think that the sections contemplate that a lump sum travel expense allowance shall be made.

With best wishes, I am

Very sincerely,

/s/ J. LINDSAY ALMOND, JR.

Attorney General

JL-21

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