

**Nevada Department of Employment, Training and Rehabilitation
Employment Security Division
Workforce Programs**

**Workforce Innovation and Opportunity Act (WIOA)
State Compliance Policy (SCP)**

Policy Number: 3.15

Originating Office: Department of Employment, Training and Rehabilitation (DETR); Workforce Programs

Subject: Recipients and Sub-recipients Compensation, Entertainment and Travel Costs

Approved: Ratified Governor's Workforce Development Board (GWDB) Executive Committee January 21, 2026; Approved GWDB Executive, 6-19-17; Ratified GWDB, 7-19-17

Purpose: In accordance with WIOA Sec. 184 Fiscal Controls, 2 CFR Part 200 and Generally Accepted Accounting Principles (GAAP), this policy explains the requirements for the establishment of such budget controls and fund accounting procedures as may be necessary to assure the proper disbursement of, and accounting for, federal funds allocated to the Local Workforce Development Boards (LWDBs) as to compensation, including fringe benefits, travel, meal and incidental costs associated with WIOA grant funds.

State Imposed Requirements: This directive may contain some state-imposed requirements. These requirements are printed in ***bold, italicized*** type.

Authorities/References: Workforce Innovation and Opportunity Act (P.L. 113-128); 2 CFR §§ 200.0-521; 20 CFR §§ 683.200-260; Generally Accepted Accounting Principles (GAAP); TEGL 10-24; P.L. 109-234; Nevada State Administrative Manual; Nevada SCPs

ACTION REQUIRED: Upon issuance bring this guidance to the attention of all WIOA service providers, LWDB members and any other concerned parties. Any LWDBs policies, procedures, and or contracts affected by this guidance are required to be updated accordingly.

Background: The proper stewardship of public resources, both state and federal, is a fundamental responsibility of sub-recipient managers and staff. Costs must be allowable, reasonable and necessary. Sub-recipients must ensure government resources are used efficiently and effectively to achieve the intended program results. Sub-recipients must use resources consistent with the organization's mission, in compliance with applicable laws and regulations and with minimal potential for waste, fraud or mismanagement. Expenditure of WIOA funds are allowable only for activities permitted by WIOA Title I and related regulations. The Uniform Guidance under [Title 2 CFR Part 200](#) establishes uniform administrative requirements, cost principles, and audit requirements for federal awards.

Compensation for personnel services of staff, including wages, salaries, supplementary compensation, and fringe benefits are allowable if such costs are documented and result from services provided in carrying out WIOA functions pursuant to an approved contract, sub-grant or other such agreement.

Travel costs are expenses for transportation, lodging, subsistence, and related items incurred by employees and others who are on travel status on official business for the organization. Food and beverage costs must be reasonable and necessary and justified in the amount incurred and requested for reimbursement. Costs for entertainment, including amusement, diversion, and social activities and any costs directly associated with such costs are unallowable.

Policy and Procedure

WIOA Sec. 184(a)(1)-(5)

(a) ESTABLISHMENT OF FISCAL CONTROLS BY STATES.—

(1) IN GENERAL.—Each State shall establish such fiscal control and fund accounting procedures as may be necessary to assure the proper disbursement of, and accounting for, Federal funds allocated to local areas under subtitle B. Such procedures shall ensure that all financial transactions carried out under subtitle B are conducted and records maintained in accordance with generally accepted accounting principles applicable in each State.

(2) COST PRINCIPLES.—

(A) IN GENERAL.—Each State (including the Governor of the State), local area (including the chief elected official for the area), and provider receiving funds under this title shall comply with the applicable uniform cost principles included in appropriate circulars or rules of the Office of Management and Budget for the type of entity receiving the funds.

(B) EXCEPTION.—The funds made available to a State for administration of statewide workforce investment activities in accordance with section 134(a)(3)(B) shall be allocable to the overall administration of workforce investment activities, but need not be specifically allocable to—

- (i) the administration of adult employment and training activities;
- (ii) the administration of dislocated worker employment and training activities; or
- (iii) the administration of youth workforce investment activities.

(3) UNIFORM ADMINISTRATIVE REQUIREMENTS.—

(A) IN GENERAL.—Each State (including the Governor of the State), local area (including the chief elected official for the area), and provider receiving funds under this title shall comply with the appropriate uniform administrative requirements for grants and agreements applicable for the type of entity receiving the funds, as promulgated in circulars or rules of the Office of Management and Budget.

(B) ADDITIONAL REQUIREMENT.—Procurement transactions under this title between local boards and units of State or local governments shall be conducted only on a cost-reimbursable basis.

(4) MONITORING.—Each Governor of a State shall conduct on an annual basis onsite monitoring of each local area within the State to ensure compliance with the uniform administrative requirements referred to in paragraph (3). ACTION BY GOVERNOR.—If the

Governor determines that a local area is not in compliance with the uniform administrative requirements referred to in paragraph (3), the Governor shall—

- (A) require corrective action to secure prompt compliance with the requirements; and
- (B) impose the sanctions provided under subsection (b) in the event of failure to take the required corrective action.

Administrative Rules, Costs and Limitations ([20 CFR § 683.200\(a\)](#))

(a) Uniform Guidance. Recipients and sub-recipients of a Federal award under Title I of WIOA and the Wagner-Peyser Act must follow the Uniform Guidance at 2 CFR Parts 200, 215, 225, 230, including any exceptions identified by the Department at [2 CFR Part 2900](#).

Retention Requirements for Records ([2 CFR § 200.334](#))

The recipient and subrecipient must retain all Federal award records for three years from the date of submission of their final financial report. For awards that are renewed quarterly or annually, the recipient and subrecipient must retain records for three years from the date of submission of their quarterly or annual financial report, respectively. Records to be retained include but are not limited to, financial records, supporting documentation, and statistical records.

Federal agencies or pass-through entities may not impose any other record retention requirements except for the following: (a) The records must be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken if any litigation, claim, or audit is started before the expiration of the three-year period. (b) When the recipient or subrecipient is notified in writing by the Federal agency or pass-through entity, cognizant agency for audit, oversight agency for audit, or cognizant agency for indirect costs to extend the retention period. (c) The records for property and equipment acquired with the support of Federal funds must be retained for three years after final disposition. (d) The three-year retention requirement does not apply to the recipient or subrecipient when records are transferred to or maintained by the Federal agency. (e) The records for program income earned after the period of performance must be retained for three years from the end of the recipient's or subrecipient's fiscal year in which the program income is earned. This only applies if the Federal agency or pass-through entity requires the recipient or subrecipient to report on program income earned after the period of performance in the terms and conditions of the Federal award. (f) The records for indirect cost rate computations or proposals, cost allocation plans, and any similar accounting computations of the rate at which a particular group of costs is chargeable (such as computer usage chargeback rates or composite fringe benefit rates) must be retained according to the applicable option below: (1) ***If submitted for negotiation.*** When a proposal, plan, or other computation must be submitted to the Federal Government to form the basis for negotiation of an indirect cost rate (or other standard rates), then the three-year retention period for its supporting records starts from the date of submission. (2) ***If not submitted for negotiation.*** When a proposal, plan, or other computation is not required to be submitted to the Federal Government to form the basis for negotiation of an indirect cost rate (or other standard rates), then the three-year retention period for its supporting records starts from the end of the fiscal year (or other accounting period) covered by the proposal, plan, or other computation.

Factors Affecting Allowability of Costs ([2 CFR § 200.403](#))

Except where otherwise authorized by statute, costs must meet the following general criteria in order to be allowable under Federal awards:

- (a) Be necessary and reasonable for the performance of the Federal award and be allocable thereto

under these principles.

(b) Conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items.

(c) Be consistent with policies and procedures that apply uniformly to both federally financed and other activities of the recipient or subrecipient. (d) Be accorded consistent treatment. For example, a cost must not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost. (e) Be determined in accordance with generally accepted accounting principles (GAAP), except, for State and local governments and Indian Tribes only, as otherwise provided for in this part. (f) Not be included as a cost or used to meet cost sharing requirements of any other federally-financed program in either the current or a prior period. See [§ 200.306\(b\)](#). (g) Be adequately documented. See [§§ 200.300](#) through [200.309](#). (h) Administrative closeout costs may be incurred until the due date of the final report(s). If incurred, these costs must be liquidated prior to the due date of the final report(s) and charged to the final budget period of the award unless otherwise specified by the Federal agency. All other costs must be incurred during the approved budget period. At its discretion, the Federal agency is authorized to waive prior written approvals to carry forward unobligated balances to subsequent budget periods. See [§ 200.308\(g\)\(3\)](#).

Board Councils, or Committee Costs - Costs incurred by the State Workforce Development Board, Local Workforce Development Boards and other advisory councils or committees must have been incurred as the result of the fulfillment of official WIOA duties as required by the Act and/or WIOA Federal Regulations and meet the guidelines for allowable WIOA costs in order to be allowable costs to the WIOA program. Documentation must exist for such costs to be allowable. Also see [2 CFR § 200.422](#), Advisory Councils and [2 CFR § 200.444](#) General costs of government.

Delegation of Authority/Separation of Duties and Supervision - Managers shall ensure appropriate authority, responsibility and accountability are defined and delegated to accomplish the mission of the organization. Managers shall establish and implement an appropriate organizational structure to effectively carry out program responsibilities sub-recipients shall assign key duties and responsibilities to individuals to ensure one individual does not perform two or more incompatible functions of authorizing, processing, recording and reviewing official accounting transactions. Where the sub-recipient's staff is insufficient to affect appropriate separation of duties, the sub-recipient shall establish and maintain appropriate compensatory controls. Managers are expected to exercise appropriate oversight to ensure individuals do not exceed or abuse their assigned authorities.

Compensation ([2 CFR §§ 200.430-431](#))

Compensation for personnel services of staff, including wages, salaries, supplementary compensation, and fringe benefits are allowable if such costs are documented and result from services provided in carrying out WIOA functions pursuant to an approved contract, sub-grant or other such agreement. They are provided under established written policies. Fringe benefits include but are not limited to, the cost of leave, (vacation, family-related, sick or military), employee insurance, pensions, and unemployment benefit plans. Fringe benefits must be allowable and reasonable.

Salary and Bonus Limitations ([TEGL 10-24](#))

The provisions in Public Law 109-234 limits the use of funds used by a recipient or sub-recipient expending WIOA program funds to pay for salary and bonuses of an individual. Examples of recipients include entities and their funded partners that receive contracts and grants from ETA. Examples of sub-recipients include sub-contractors or sub-grantees. Any salary or bonus payments made by a recipient or a sub-recipient to an individual are covered by this limitation. This limitation applies to such payments regardless of whether they are paid as a direct or an indirect cost. The law sets the limit on salaries and bonuses at a rate equivalent to no more than Executive Level II. A salary table providing this rate is listed on the Federal Office of Personnel Management Website www.opm.gov under the Federal Salaries & Wages. These levels are adjusted and updated annually. Public Law 109-234 limitation does not apply to benefits that are not salary and bonuses. Fringe benefits, insurance premiums or pension plans paid by a recipient or sub-recipient are not included in this calculation. The restriction applies to both salaries and bonuses. The sum of all bonuses received over the previous 12-month period when added to the employee's salary may not at any time exceed the limitation.

Allowable fringe benefit costs include, but are not limited to, the following: that portion of the individual's FICA taxes paid by the employer, medical insurance coverage, unemployment insurance and worker's compensation. Costs claimed for fringe benefits must be supported by such cost documentation as payroll records, payroll tax reports, insurance policies and payment schedules, vendor's invoices, etc.

Travel ([2 CFR § 200.475](#))

(a) **General.** Travel costs include the transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the recipient or subrecipient. These costs may be charged on an actual cost basis, on a per diem or mileage basis, or on a combination of the two, provided the method used is applied to an entire trip and not to selected days of the trip. The method used must be consistent with those normally allowed in like circumstances in the recipient's or subrecipient's other activities and in accordance with the recipient's or subrecipient's established written policies. Notwithstanding the provisions of [§ 200.444](#), travel costs of officials covered by that section are allowable with the prior written approval of the Federal agency or pass-through entity when they are specifically related to the Federal award. ***Note: Travel for local board staff and LEO's is considered an allowable cost if the activity is in support of local workforce development initiatives. It does not need to be approved by the state as long as reasonable and necessary.***

(b) **Lodging and subsistence.** Costs incurred by employees and officers for travel, including costs of lodging, other subsistence, and incidental expenses, must be considered reasonable and otherwise allowable only to the extent such costs do not exceed charges normally allowed by the recipient or subrecipient in its regular operations as the result of the recipient's or subrecipient's established written policy. In addition, if these costs are charged directly to the Federal award documentation must justify that:

- (1) Participation of the individual is necessary for the Federal award; and
 - (2) The costs are reasonable and consistent with the recipient's or subrecipient's established written policy.
- (c)(1) Temporary dependent care costs (as dependent is defined in 26 U.S.C. 152) above and

beyond regular dependent care are allowable provided that these costs:

- (i) Are a direct result of the individual's travel to a conference for the Federal award;
- (ii) Are consistent with the recipient's or subrecipient's established written policy for all travel; and
- (iii) Are only temporary during the travel period.

(2) Travel costs for dependents are unallowable, except for travel of six months or more with prior approval of the Federal agency. See [2 CFR § 200.432](#)

(d) **Establishing rates and amounts.** In the absence of an established written policy regarding travel costs, the rates and amounts established under [5 U.S.C. 5701-11](#) ("Travel and Subsistence Expenses; Mileage Allowances"), by the Administrator of General Services, or by the President (or their designee) pursuant to any provisions of such subchapter must apply to travel under Federal awards ([48 CFR 31.205-46\(a\)](#)). (e) Commercial air travel. (1) Airfare costs in excess of the basic least expensive unrestricted accommodations class offered by commercial airlines are unallowable except when such accommodations would:

- (i) Require circuitous routing;
- (ii) Require travel during unreasonable hours;
- (iii) Excessively prolong travel;
- (iv) Result in additional costs that would offset the transportation savings; or

(v) Offer accommodations not reasonably adequate for the traveler's medical needs. The recipient or subrecipient must justify and document these conditions on a case-by-case basis for the use of first-class or business-class airfare to be allowable in such cases. (2) Unless a pattern of avoidance is detected, the Federal Government will generally not question a recipient's or subrecipient's determinations that customary standard airfare or other discount airfare is unavailable for specific trips if the recipient or subrecipient can demonstrate that such airfare was not available in the specific case. (f) **Air travel by other than commercial carrier.** Travel costs by recipient or subrecipient-owned, -leased, or -chartered aircraft include the cost of the lease, charter, operation (including personnel costs), maintenance, depreciation, insurance, and other related costs. The portion of these costs that exceeds the cost of airfare, as provided for in paragraph (d), is unallowable.

General Travel

Travel expenses must be reasonable and necessary, and for a bona fide business purpose related to the funding source. All supporting documentation must be kept on file. Meals, lodging, rental cars, airfare, mileage for employee/participant-owned cars, and other travel expenses may be paid for staff and participants who travel as part of their job, training activity or grant purpose. Documentation of the purpose and cost of travel must be maintained. No employee shall be reimbursed for commuting expenses incurred in going to and from work. Employees and board members required to travel for official WIOA business must comply with the LWDB travel policy in effect at the time of travel. LWDB's must approve sub recipient travel policies to ensure each are within the required standards. ***LWDB and sub-recipient travel policies, in-state and out-of- state, can be no less stringent in work session, coverage and reimbursement than the pass through entity. Nevada Statewide Travel Regulations can be found at State Administrative Manual (SAM) <https://budget.nv.gov/uploadedfiles/budgetnv.gov/content/governance/sam.pdf>*** DETR Travel Policy Attachment A ***highlights.***

Sub-recipients must be able to demonstrate that funds were available/used from sources other than the federal award to cover any such unallowable costs.

Meals (including tips) are limited to a single per day meal cap based on geographic location. This meal cap is based on the U.S. General Services Administration published daily meal rates total (excluding incidental expenses) for each city/state found at <https://www.gsa.gov/travel/plan-book/per-diem-rates> ; use the Per Diem/M & IE Meals tab. Rates are published each fiscal year effective October 1.

If contractor or grant sub-recipient does not have an agency travel policy, they will be subject to the terms and regulations of the LWDB policy.

Entertainment ([2 CFR § 200.438](#))

Costs of entertainment, including amusement, diversion, and social activities and any associated costs (such as gifts), are unallowable unless they have a specific and direct programmatic purpose and are included in a Federal award.

Conferences ([2 CFR § 200.432](#))

A conference means an event whose primary purpose is to disseminate technical information beyond the recipient or subrecipient and is necessary and reasonable for successful performance under the Federal award. Allowable conference costs may include the rental of facilities, speakers' fees, attendance fees, costs of meals and refreshments, local transportation, and other items incidental to such conferences unless further restricted by the terms and conditions of the Federal award. The costs of identifying and providing locally available dependent-care resources for participants are allowable as needed. Conference hosts/sponsors must exercise discretion and judgment in ensuring that conference costs are appropriate, necessary, and managed to minimize costs to the Federal award. The Federal agency may authorize exceptions for programs including Indian Tribes, children, and the elderly. See also [§§ 200.438, 200.456, and 200.475](#).

Sub-recipients should consider whether a conference or face-to-face meeting is the most effective or efficient way to achieve the desired result and whether there are alternatives, such as webinars or video conferences, that would be equally or similarly effective and more efficient in terms of time and costs.

Note: *All costs associated with a Conference, including conference space if applicable, require prior approval from Workforce Programs and as indicated in [SCP 3.1](#).*

Food and Beverages ([2 CFR 200](#))

Food and Beverages Allowable Costs

- Approved meals that can be paid with Employment and Training Agency (ETA) funds and can be a direct charge or charged through an indirect cost allocation plan.
- Meals while employees are in travel status are allowable per agency travel policy.
- Meal costs are allowable when the grantee incurs such costs in the process of conducting conferences with board members and other professional colleagues outside of the entity's organization only when the conference meets the definition in [2 CFR § 200.432](#) *and must request prior approval. The request must be accompanied by the conference agenda.*
- Refreshments costs are allowable at conferences ([2 CFR § 200.432](#)) *with prior*

approval. The request must be accompanied by the conference agenda

- The cost of a “working lunch” with employers, and/or board members and other colleagues is only considered “reasonable and necessary” when there is adequate documentation on the necessity of having a meeting during a mealtime instead of during normal business hours. Generally, there is a very high burden of proof to show this necessary. Documentation including an Agenda must specify what Employment and Training Agency (ETA)-related subjects were discussed and include a list of attendees and dated itemized meal cost receipts.

Disallowed Costs for Food, Beverage and Travel

- ***Charging costs for meals and refreshments while engaging day-to-day business is disallowed.***
- ***Other than in a setting of a Conference, defined in [2 CFR § 200.432](#), purchasing of meals or refreshments are disallowed with WIOA funds.***
- Any disallowed meal cost must be paid with non-ETA federal funds and cannot be paid through an indirect cost allocation plan and must be demonstrated through documentation that no WIOA funds were used as such.
- Costs considered unreasonable and unnecessary (for example: valet parking fees, auto cleaning/detailing, excessive parking fees, excessive car rental fees (multiple car rentals for multiple employees going to same out of town location))
- Allowable travel costs above/outside the GSA rate must be addressed in LWDB policy or else be considered a disallowed cost
- The cost of alcohol

Note: A sub-recipient must be able to demonstrate that funds were available from sources other than the federal award to cover any such unallowable costs. If any contractor or grant sub-recipient does not have an agency meal policy, they will be subject to the terms and regulations found within the LWDB policy.

LWDB Policy Requirements Summary:

Federal Travel Regulations (FTR) is the regulation contained in [41 CFR](#), Chapters 300 through 304, that implements statutory requirements and Executive branch policies for travel by federal civilian employees and others authorized to travel at government expense. The 48 Continental United States (CONUS) Per Diem rate for an area is actually three allowances: the lodging allowance, the meals allowance and the incidental expense allowance. Per Diem Rates are set by fiscal year, effective October 1 each year. Find FTR at www.gsa.gov

- LWDBs must have written travel policies, including per diem, food and beverage which include approval mechanisms to fulfill requirements in [2 CFR § 200.474\(a\)](#) ***and follow the General Services Administration (GSA) rate. Written policy should be as no less stringent a policy as the pass through agency and include the same requirements for sub-recipient and vendors.***
- LWDBs must have clear written policy on delegation for authority for themselves and sub-recipients.

To ensure DETR is in compliance and remains in good standing, we require subrecipients to submit complete and accurate back-up expense documentation with each and every Request for

Reimbursement (RFR) related to the subrecipient's subgrant award. Said expense documentation does not include the subrecipient's approved indirect expenses and Title I formula funding including adult, DW and youth funding; however, it is the subrecipient's responsibility to keep track of its indirect expenses and provide DETR with a declining balance sheet of said indirect expenses with each RFR submitted that contains the request for reimbursement of such. DETR will not process RFRs that lack said documentation and/or that are incomplete and/or inaccurate in its accounting. Per [2 CFR § 200.302\(b\)\(3\)](#) the recipient's and subrecipient's financial management system of each non-Federal entity, must provide the records that adequately identify the source and application of funds for federally funded activities. Therefore, subgrantees must provide adequate expense backup documentation to subgrant reimbursement instruments (e.g., Request for Reimbursement). All records must be supported by source documentation.

Financial Management ([2 CFR § 200.302](#))

(a) Each State must expend and account for the Federal award in accordance with State laws and procedures for expending and accounting for the State's funds. All recipient and subrecipient financial management systems, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award, must be sufficient to permit the preparation of reports required by the terms and conditions; and tracking expenditures to establish that funds have been used in accordance with Federal statutes, regulations, and the terms and conditions of the Federal award. See [§ 200.450](#).

(b) The recipient's and subrecipient's financial management system must provide for the following (see [§§ 200.334](#), [200.335](#), [200.336](#), and [200.337](#)):

(1) Identification of all Federal awards received and expended and the Federal programs under which they were received. Federal program and Federal award identification must include, as applicable, the Assistance Listings title and number, Federal award identification number, year the Federal award was issued, and name of the Federal agency or pass-through entity.

(2) Accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with the reporting requirements in [§§ 200.328](#) and [200.329](#). When a Federal agency or pass-through entity requires reporting on an accrual basis from a recipient or subrecipient that maintains its records other than on an accrual basis, the recipient or subrecipient must not be required to establish an accrual accounting system. This recipient or subrecipient may develop accrual data for its reports based on an analysis of the documentation on hand.

(3) Maintaining records that sufficiently identify the amount, source, and expenditure of Federal funds for Federal awards. These records must contain information necessary to identify Federal awards, authorizations, financial obligations, unobligated balances, as well as assets, expenditures, income, and interest. All records must be supported by source documentation.

(4) Effective control over and accountability for all funds, property, and assets. The recipient or subrecipient must safeguard all assets and ensure they are used solely for authorized purposes. See [§ 200.303](#).

(5) Comparison of expenditures with budget amounts for each Federal award.

(6) Written procedures to implement the requirements of [§ 200.305](#).

(7) Written procedures for determining the allowability of costs in accordance with subpart E and the terms and conditions of the Federal award.

Source Documentation

Acceptable source documentation includes, but is not limited to, the following:

- *time and effort reporting instruments (e.g., timesheets with individuals' names, hours worked, fringe, and salary total for the time period requested)*
- *check reports*
- *invoices with dates and dates of service or goods*
- *receipts*
- *mileage reports with maps*
- *airfare confirmation*
- *hotel receipts*
- *contracts (if applicable)*

Source documentation should be clear, concise and accurate with the ability to identify the cost of the itemization listed on the RFR. In the event a source documentation cannot be provided, a memo of explanation must be included with the RFR and have detailed information as to why the invoice or receipt is not available and the cost that is incurred from the expenditure. It is the expectation and requirement that all RFR submittals must have legible, clear, concise, accurate, and supporting documentation that matches the amount of the RFR. No exceptions will be made.

Unacceptable source documentation includes, but is not limited to, the following:

- *hardcoded Excel screen shots*
- *images of Excel spreadsheet or other spreadsheet sources with no supporting invoices*
- *handwritten amounts added to spreadsheets that do not accurately provide a total for the request*
- *invoices with missing dates and/or that do not match the RFR*
- *missing and/or incomplete source documentation*
- *any irrelevant documentation that does not support the requested amount in the RFR*

In the event of a forecasted (i.e., future ADVANCE) RFR, the source documentation must be provided in the following month's reconciliation RFR.

Definitions

Reasonable Costs (2 CFR § 200.404)

A cost is reasonable if it does not exceed an amount that a prudent person would incur under the circumstances prevailing when the decision was made to incur the cost. In determining the reasonableness of a given cost, consideration must be given to the following:

(a) Whether the cost is generally recognized as ordinary and necessary for the recipient's or subrecipient's operation or the proper and efficient performance of the Federal award;(b) The restraints or requirements imposed by such factors as sound business practices; arm's-length bargaining; Federal, State, local, tribal, and other laws and regulations; and terms and conditions of the Federal award;(c) Market prices for comparable costs for the geographic area;(d) Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the recipient or subrecipient, its employees, its students or membership (if applicable), the public at large, and the Federal Government; and(e) Whether the cost represents a deviation from the recipient's or subrecipient's established written policies and procedures for incurring costs.

Note: *WIOA fund expenditures which have been questioned by auditors, program monitors or fiscal monitors and ultimately disallowed as WIOA costs are subject to [SCP 3.2](#).*

DETR**POLICY AND PROCEDURES MANUAL**

Effective Date: September 1, 1998

Revision Date: September?, 2011, March 23, 2023, April 19, 2023, March 1, 2024, September 23, 2024, November 25, 2024, December 8, 2025

Reference: SAM 0200 and NRS 281.160

TRAVEL**PURPOSE**

To provide Department of Employment, Training and Rehabilitation (DETR) policy and procedures for travel. This is intended as a supplement to the Nevada Revised Statutes (NRS) 281.160 and Chapter 0200 of the State Administrative Manual (SAM).

The policy is to authorize travel for official business necessary to meet the goals and objectives of DETR; to pay per diem only for the least period of time an employee is required to be away from the assigned permanent duty station; and to pay travel expenses for the least expensive method available when such factors as total travel time, salary of traveler, availability of agency cars or state motor pool cars, and total cost of transportation are considered.

This policy covers board, committee, council members, employees, and other individuals requesting reimbursement for travel expenses from DETR.

RESPONSIBILITIES**Employees**

Ensure that all travel complies with this procedure and SAM Chapter 0200 and that claims are filed within specified time frames along with all required supporting documents.

Supervisors

Ensure that employees' travel complies with this procedure and SAM Chapter 0200 as well as authorizing the voucher for payment.

Internal Audits Division of the Department of Administration

By performing audits, ensures compliance with the travel policy and procedures of DETR.

Financial Management (FM)

1. Initiates, revises, and interprets the travel policy and procedures of DETR in accordance with SAM Chapter 0200 and NRS Chapter 281.160.
2. Obligates travel authority in advance of travel for travel management purposes.

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Reference SAM 0200 and NRS 281.160

3. Processes and pays claims for reimbursement.**Liaisons to Board, Committee, Council Members, or Other Individuals**

The DETR liaison for a board, committee or council member, or any other individual requesting reimbursement of travel costs is responsible for communicating the current DETR Travel Policy and Procedure to each member or individual prior to the commencement of travel.

APPROVAL

All travel and training must be requested and approved through the DETR Travel Module in the DETR Financial System (DFS). All in state and out of state travel must be approved by FM and the Division Administrator or designee, prior to confirming travel arrangements that obligate state funds and in accordance with the policy and procedures outlined in this document.

All travel expenses of state employees will be charged to the budget account specifically appropriated or authorized to provide for the employees' salary and/or travel expenses.

OUT OF BUDGET REQUESTS

Out of budget travel should have a memorandum attached to the request. The memorandum should include the cost of the trip, the budget account to be charged, authorizer of the travel in the other budget account, and a justification.

Per SAM 0208, if an employee is traveling out of budget, said travel must be pre-approved by the Director and/or his/her delegate at least two weeks prior to said travel. Said request must be completed and submitted on the Out of Budget Travel Request Form (ATTACHED) and submitted through the employee's Division Administrator to DETR FM with supporting documentation (e.g., conference agenda, etc.) attached that supports the justification for the employee to travel outside of their budget.

COMBINING STATE BUSINESS AND PERSONAL TRAVEL

All travel that incorporates personal and state business travel must have prior approval by the Director or designee and must demonstrate that the costs borne by the state are not increased by the personal travel. The travel claim must clearly delineate the personal and state charges and list the dates and time associated with the personal travel. **No overtime will be allowed when state business and personal travel are combined.**

INTERNET TRAVEL RESERVATIONS

It is the policy of DETR to not reimburse for any cancellation fees assessed by Internet travel

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Reference SAM 0200 and NRS 281.160

websites, (for example, Expedia.com). If an employee chooses to make their hotel reservations via the Internet in order to utilize discount rates, it will be of their own accord, and they will assume the responsibility of any cancellation fees.

Employees should call hotels directly through their toll free numbers to reserve a room or can visit the hotel's website to determine if reservations can be made through the hotel online. Hotels may reduce the cost if the government rate is requested.

FILING TRAVEL CLAIMS

All claims for travel reimbursement to an individual must be filed and approved through the DETR Travel Module in the DETR Financial System (DFS) within five (5) business days upon returning from travel status unless prohibited by exceptional circumstances. If the claim is not submitted within 30 days, reimbursement will not be made without additional approval of the Division Administrator. Additionally, it is the responsibility of the travel coordinator to ensure all necessary backup and documentation are gathered and submitted as a complete package to FM.

An employee will be reimbursed up to the maximum approved for breakfast, lunch, or dinner if the employee participated in a "working session" meal. The employee must include on the travel reimbursement form the reason for requesting reimbursement for the meal and the employee's immediate supervisor must approve that the employee was required to participate in the meeting.

Reimbursement for mileage from the employee's residence to a destination will be the lesser amount of the distance from the residence or from their official workstation to the destination. No reimbursement will be made for costs that are less than the costs an employee would incur from their residence to their official workstation. For example, if an employee lives in Reno and works in Carson City, they will not receive mileage reimbursement to drive to the airport because the Reno airport is closer than the official work station.

The Claim for Travel Expense (TE) is prepared and approved through DFS two weeks prior to the departure and includes the following information:

1. Destination (the city with no abbreviations on out-of-state travel) and purpose of trip.
2. Reimbursement for monthly personal car use must include a breakdown of miles driven each day, the reason a state vehicle was not used, the purpose and the address(es) of the destination.
3. A board, committee or council member, employee, or any other individual requesting reimbursement of travel costs may claim two round trips for mileage or one round trip of a taxi to the nearest airport in lieu of parking if the amount is less than parking would have

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been. All claims for taxi, parking, or shuttle require a receipt for reimbursement.

4. A board, committee or council members, employees, or any other individuals claiming incidental expenses, as provided in the Out-of-State and In-State Travel Sections of this policy, shall list "Incidental Expenses" and the amount claimed is not to exceed the established federal General Services Administration (GSA) rate. DETR has elected to charge all incidental expenses claimed for out-of-state travel to expense general ledger 6100 and for in state travel to expense general ledger 6200 regardless of the reason for the expense.
5. A board, committee or council member, employee, or any other individual cannot sign as the authorizing signature on any travel voucher made out in his or her name except for the Director.

Agencies submitting travel payment requests from training categories must identify the trip as "Training Related" on the TE and provide documentation demonstrating the travel is training related.

NON TRAVEL ITEMS ON TRAVEL CLAIMS

Alcoholic beverages and personal items are not allowable expenses.

When a board, committee or council member, employee, or any other individual is traveling out of state for five (5) or more nights, the traveler will be reimbursed for the cost of having clothes laundered. Receipts are required for reimbursement.

IN-STATE TRAVEL

Divisions must use the DFS Travel Module to complete the "In-State Travel Request" form to obligate travel authority for travel management purposes. The electronic approvals of the supervisor and the Division Administrator or designee are required.

After the approval by the Division Administrator or designee, the system will automatically submit the request to FM for confirmation of adequate budget authority prior to travel occurring and prior to any travel expenses being incurred. For example, airline tickets will not be purchased prior to approval of the travel authorization form.

If travel expenses are incurred prior to approval, payment of the expenses incurred are considered the responsibility of the individual incurring the expense if the travel authorization is subsequently denied. This would not apply to an approved authorization that is later canceled by the Division Administrator or designee.

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If the total cost of the travel exceeds available authority, FM will reject the travel authorization form to the requestor with the explanation of "Travel Request Exceeds Available Budget Authority"

1. Rates are based on GSA guidelines. The time limitation for meals is as follows:

Breakfast:	Must leave prior to 6:30 a.m. Must return after 7:30 a.m.
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Lunch:	Must leave prior to 11:30 a.m. Must return after 1:00 p.m.
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Dinner:	Must leave prior to 6:00 p.m. Must return after 6:30 p.m.
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2. The GSA rate for incidentals per day can be claimed for items such as fees for luggage carts, metered parking, toll charges, and tips. Receipts are not required for reimbursement.
3. Hotel rates are based on the GSA guidelines. Lodging will be reimbursed at the actual expense not to exceed the GSA rate. Exceptions to the GSA rate may only be made if the lodging is procured at a prearranged place such as a hotel when a meeting, conference or training session is held or costs have escalated because of special events; lodging within prescribed allowances cannot be obtained nearby; and costs to commute to/from the nearby location exceed the cost savings from occupying less expensive lodging. Exceptions to the GSA rate must be accompanied with a memorandum or email explaining the exception and be approved by the Division Administrator or designee. Receipts are required for reimbursement. Any costs incurred over the GSA hotel rate that were not approved by the Division Administrator ahead of time will not be reimbursed.
4. Mileage will be reimbursed at the current rate established by the State Board of Examiners, as reflected in the most recent "All Agency" memorandum related thereto. The use of personal vehicles for the employee's convenience will be reimbursed at one-half of the current standard rate. A traveler will be compensated for any miles driven in excess of their normal commute. An employee's normal commute is the roundtrip mileage between the employee's residence and their official duty station.
 - a. MapQuest is a good tool to use in estimating mileage, which could also be attached to the travel request.
 - b. Please contact FM for assistance with specific travel situations.
5. Claims for commercial transportation (taxis, subway, bus, train, and shuttles) and parking must be supported by a receipt.

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6. Employees must be at least 50 miles from their duty station to receive reimbursement for meals. Exception: In some cases, meetings include purchase of a meal as a portion of the registration fee.
7. The state does not normally reimburse employees for gas or electric charge receipts. However, if the employee wishes to only claim gas or electric charge costs and these costs are less than the allowed mileage rate when a private car is used for the employee's convenience, the employee may claim such costs on the Claim for Travel Expense.
8. When traveling by agency vehicle, the fuel card that each vehicle is equipped with must be used. Reimbursement to the employee will be made only if a fuel card location is not available or the fuel card is not accepted. A receipt must be submitted along with an explanation.
9. When appropriate, an itinerary and registration information should be attached to the travel request in DFS. If there is event registration needed, the travel coordinator or traveler must ensure the registration is paid and then send confirmation information to FM to ensure it is included to be part of the travel reimbursement. Failure to comply may result in a delay in the approval process.

AIR TRANSPORTATION BETWEEN LAS VEGAS AND RENO

Per SAM 0216, State agencies traveling between Reno and Las Vegas are to use the Southwest Airlines corporate Internet booking tool, SWABIZ. State agencies can obtain information about SWABIZ from the State Purchasing Division's website. Due to the fluid nature of the travel industry, changes to the State's travel program will be announced to State agencies via all agency memorandums, in addition to being posted on the State Purchasing Division's website.

All air transportation reservations should be made by a Travel Coordinator. In alignment with recent changes to Southwest's fare structure, 'Choice Preferred' is now the only fully refundable fare. As a result, DETR has adopted 'Choice Preferred' as the standard fare selection for official travel.

In accordance with the new fare structure, DETR will also cover the cost of the employee's first checked bag, up to thirty-five dollars each way. For example, for a round trip fare the employee would be reimbursed a total of seventy dollars maximum, thirty-five each way.

OUT-OF-STATE TRAVEL

Any employee classified or unclassified required to travel out of state must use the DFS Travel Module to submit the "Out-of-State-Travel Request" form, 30 days **in advance**, for approval by the Division Administrator or designee and by the Director or the Director's designee.

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The electronic form will be automatically submitted to FM after the Division Administrator's or designee approval and the Director for confirmation of adequate budget authority prior to travel occurring and prior to any travel expenses being incurred. For example, airline tickets will not be purchased prior to approval of the travel authorization form.

If travel expenses are incurred prior to approval, payment of the expenses incurred are considered the responsibility of the individual incurring the expense if the travel authorization is subsequently denied. This would not apply to an approved authorization that is later canceled by the Division Administrator or designee.

If the total cost of the travel exceeds available authority, FM will reject the travel authorization form to the requestor with the explanation of "Travel Request Exceeds Available Budget Authority".

1. Rates are based on GSA guidelines. The time limitation for meals is as follows:

Breakfast:	Must leave prior to 6:30 a.m. Must return after 7:30 a.m.
Lunch:	Must leave prior to 11:30 a.m. Must return after 1:00 p.m.
Dinner:	Must leave prior to 6:00 p.m. Must return after 6:30 p.m.

When registration fees provide for meals, employees shall not request additional reimbursement for the meal. Meals exceeding state reimbursement rates will not be allowed as part of the registration fee when listed as an optional item(s) on the registration form. Meals served in flight, as part of the airfare shall not be claimed for reimbursement.

The Board of Examiners has approved a meal rate for employees traveling outside the United States, commensurate with the State Department's meal allowances for foreign cities as listed in the State Department's publication, Maximum Travel Per Diem Allowances Foreign Areas. A copy of the rates in effect during the period of travel must be included with the travel claim.

2. The GSA rate for incidentals per day can be claimed for items such as fees for luggage carts, metered parking, subway/bus use, toll charges, and tips. Receipts are not required for reimbursement.
3. Specific exemptions can be made to the receipt policy based upon unusual circumstances. Employees anticipating the need for exemptions should present them in writing to FM prior to travel with the Division Administrator's signature, or immediately upon return to work if an unanticipated event occurs while on travel status.
5. Lodging will be reimbursed at actual expense not to exceed the GSA rate for the primary destination and may vary by season. Receipts are required for all lodging expenses. Lodging taxes are limited to the taxes on reimbursable lodging costs.

With pre-approval of the Director or designee, exceptions may be made to the rate of reimbursement for lodging when the following applies:

1. Lodging is procured at a prearranged place such as a hotel when a meeting, conference or training session is held or;
2. Costs have escalated because of special events; lodging within prescribed allowances cannot be obtained nearby; and costs to commute to/from the nearby location exceed the cost savings from occupying less expensive lodging.

If the condition(s) above exist, the following rules apply to the rate of reimbursement for out-of-state travel:

1. 175% of the federal per diem rate for surveyed out-of-state sites or;
 2. 300% of the standard CONUS federal per diem rate for non-surveyed out-of-state sites.
6. When appropriate, an itinerary and registration information should be attached to the travel request in DFS. Failure to comply may result in a delay in the approval process.
 7. All air transportation reservations should be made by a Travel Coordinator. In alignment with recent changes to Southwest's fare structure, 'Choice Preferred' is now the only fully refundable fare. As a

result, DETR has adopted 'Choice Preferred' as the standard fare selection for official travel.

In accordance with the new fare structure, DETR will also cover the cost of the employee's first checked bag, up to thirty-five dollars each way. For example, for a round trip fare the employee would be reimbursed a total of seventy dollars maximum, thirty-five each way.

8. When appropriate, an itinerary and registration information should be attached to the travel request in DFS. If there is event registration needed, the travel coordinator or traveler must ensure the registration is paid and then send confirmation information to FM to ensure it is included to be part of the travel reimbursement. Failure to comply may result in a delay in the approval process.

STATE CONTRACTED CHARGE CARDS/TRAVEL ADVANCES

Charge cards are offered as a convenience by the State of Nevada to State Officials and employees who are required to travel for the purpose of accomplishing work activities and fulfilling assigned responsibilities. All employees who elect to accept a state issued charge card are solely responsible and liable for the use of the card. The card may only be used for official state business. It is the agency's responsibility to monitor employee's credit card activity on a monthly basis.

1. The maximum withdrawal per advance is subject to restrictions established by Chapter 0232.0 of SAM.
2. The cash advance is available for any normal, reimbursable out-of-pocket expense incurred by the traveler which includes, but is not limited to, meals, per diem, ground transportation, tolls, and parking. Circumstances may dictate, however, that a traveling employee is required to obtain an additional cash advance from an ATM in order to pay for unexpected out-of-pocket expenses. Such exceptions will be considered on a case-by-case basis by FM. In order to be reimbursed for ATM fees using the state contracted charge card, cash withdrawals must be at least the rate of the established GSA meal per diem for one full day.
3. When an employee who has used a state contracted charge card for state travel expenses submits a claim for reimbursable expenses, all DETR units should process the claim immediately to preclude the employee from incurring an interest charge on the charge card account. Interest charges incurred due to delays beyond the control of the traveler will be travel expenses reimbursable to the employee. The employee will be responsible for late charges if the travel claim is not filed within five (5) business days of return.
4. In the event an advance is not available through the use of the state contracted charge card, a state employee may be advanced money to cover anticipated travel expenses at the discretion of the Director. The traveler must indicate on the travel request form that an advance is requested and the Director or designee must approve. In order to receive a travel advance, employees must be in travel status for at least 24 hours.
5. Employees shall NOT approve their own advances, except when the Director's request is in the Director's own name.

6. A travel advance will be calculated at 85% of the reimbursable expenses, such as lodging, meals, parking and rental car. All other expenses will be reimbursed upon the employee's return.
7. All travel advances must be substantiated by a Travel Expense Reimbursement Claim and all necessary receipts, itineraries, and other required documentation within five (5) business days after returning. FM should take no more than two (2) working days to process the claim. An employee may only have one (1) outstanding Travel Advance at a time. (Exceptions may be approved by Financial Management on a case by case basis).
8. Employees receiving an overpayment of a Travel Advance will be required to submit overpayments to Financial Management within five (5) working days of return from travel. Failure to meet this requirement will result in denial of future travel advances.
9. When an employee who has been issued a charge card for travel expenses transfers to a
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different agency or leaves state service, the employee's agency shall:
If the employee transfers within DETR, notify FM of the transfer; or
If the employee leaves state service, or transfers to a different agency, immediately, as part of DETR's exit policy, retrieve the charge card from the employee and notify FM within 24 hours after the change in the employee's status.
10. For application information on charge cards, contact your Division Administrator.
11. The charge card is the preferred method for employees to receive travel advances. If an advance is not available through the use of the card, a travel advance from the agency budget account should be requested and approved at least 10 days prior to the travel. The amount advanced will be calculated at 85% of the reimbursable expenses. A claim is required to reconcile the cash advance to the actual travel taken. The advance constitutes a lien upon the accrued wages of the requesting employee. Failure to comply with this travel policy will result in loss of travel advance privileges for future travel.

OVERNIGHT LODGING WITHIN 50 MILES OF PRINCIPAL WORK STATION

Overnight lodging reimbursement in areas less than 50 miles from the employee's principal work station must be submitted in advance to the Director or designee for review and approval. Exceptions to this requirement are as follows:

1. Inclement weather conditions make travel difficult (must indicate reason on travel claim);
2. Late official meetings are required; or

INTERVIEW EXPENSES

TRAVEL

1. DETR may pay for the travel and per diem expenses incurred by the three (3) most highly rated applicants for a permanent position while those applicants interview for that position if the proposed reimbursement has been approved by the State Board of Examiners.
2. Claims must be submitted for payment in the same manner as other travel claims and will be reimbursed at the GSA rates for the location that the interview is conducted.
3. DETR shall not pay for the applicant's expenses if the position has been offered and declined.
4. All requests for travel expenses shall be submitted to FM, who shall submit them to the State Board of Examiners before obligations are incurred.

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5. Upon approval, claims shall be paid in the same manner as other claims against the state.

STATE OFFICERS AND EMPLOYEES TRAVEL AS MEMBERS OF NON-STATE AGENCIES

The following rules apply when it is necessary for employees to travel on state business as members of official non-state advisory boards or similar bodies:

1. Travel must be on state business. The state employees serving on the board must be doing so as a representative of the state, not as an interested private individual. Travel costs should be paid by the non-state agency if possible.
 - A. If all travel costs are paid by the non-state agency, no claims are to be submitted through the state. State contracted charge cards or accounts must not be used. The employee should make arrangements for payment of the expenses directly between the non-state agency and the transportation company if possible.
 - B. If partial travel costs are paid by the non-state agency, claims may be submitted and travel charged only to the extent that these costs are to be borne by the state. The claim form must contain a note indicating those costs to be paid by the non-state agency.
2. If all travel costs are borne by the State of Nevada, normal travel procedures will be followed.
3. In the event the non-state agency elects to pay the transportation cost to the individual and not to the transportation company, the employee may obtain an advance from the account for travel advances. In such cases, the non-state agency should be instructed to draw payment jointly to the employee and DETR.

USE OF PRIVATE AIRCRAFT

DETR will not reimburse nor approve an employee to use a private aircraft for official state business.

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See the appropriate chapter of the State Administrative Manual for the following:

0218 COLLISION WAIVER ON RENTAL CARS

0212 COMMERCIAL TRANSPORTATION RECEIPTS

1300 STATE VEHICLES

1400 MOTOR POOL USE

2900 REIMBURSEMENT OF INSURANCE DEDUCTIBLE DUE TO AUTO ACCIDENT

0238 TRAVEL, MOVING EXPENSE ON TRANSFER OR HIRING OF EMPLOYEE

0212 USE OF PRIVATE VEHICLE FOR EMPLOYEE'S CONVENIENCE

0218 USE OF RENTAL CARS

Approval */.* ☐

Director*11-25-2024*

Date