

	TRAVEL AND MEAL EXPENSE	Approval Date 5/15/13
	DIVISION AND POLICY NUMBER PURCHASING – 1120 Revised and combined with the policy	Revision Date

POLICY:

To establish guidelines relating to the accounting, control, reporting, and reimbursement of travel expenses incurred by Adams County employees while doing business for Adams County.

PURPOSE:

1. DEFINITIONS:

- 1.1. **Reimbursable Expenses** are those expenses that are incurred by employees and Elected Officials of the Adams County while conducting necessary business on behalf of the Adams County outside of their normal work environment. These expenses must be reasonable and documented in accordance with this policy.
- 1.2. **Local Travel Expenses** shall be those incurred while conducting the Adams County’s business in Adams, Arapahoe, Boulder, Douglas, Jefferson, Broomfield, Weld, and Denver Counties.
- 1.3. **Per Diem Expenses** include normal daily living expenses including meals, tips, non-alcoholic beverages and other incidental expenses, excluding transportation and lodging. Per Diem expenses are based on the IRS guidelines which can be accessed state by state on the Internet at: <http://www.gsa.gov/portal/category/21287>
- 1.4. **Travel Advances** can be obtained for Per Diem expenses only, and only with the employee’s, Elected Officials, Departmental Director’s or their designee’s written approval. Whenever possible, Per Diem advances should be submitted ten (10) days in advance of the travel date.
- 1.5. **Non Reimbursable expenses** include; personal gifts; travel insurance; Non-Business entertainment; personal expenses (laundry, clothing, books, spas etc.), movie rental or theater tickets; personal long distance phone calls (one personal phone call per day is allowable and reimbursable); any unreasonable expense as defined by the employee’s supervisor.
- 1.6. **Out-of-pocket cash or incidental expenses** of \$75.00 or less shall be reimbursed to the employee provided there is sufficient documentation attached to the expense

report and the expense is approved by the Elected Official or Department Director. Sufficient documentation must include:

- 1.6.1. The nature of the expense
- 1.6.2. The amount of the expense
- 1.6.3. The conference, training event, or other nature of the trip

1.7. **Out-of-pocket cash or incidental expenses** over \$75.00 must be documented by a receipt. If a receipt cannot be provided any reimbursement by Adams County to the employee will be reported to the IRS as normal income for the employee and taxed accordingly.

- 1.7.1. The nature of the expense
- 1.7.2. The amount of the expense
- 1.7.3. The conference, training event, or other nature of the trip

2. **Exceptions:**

2.1. Exceptions to this policy must be approved by the Adams County Manager and the Finance Director in advance of the expenditure.

3. **Ground Transportation for Travel:**

3.1. Employees will be reimbursed for transportation to Denver International Airport or other Colorado airports in accordance with their normal mileage reimbursement method (no additional compensation will be given to those who receive a stipend).

3.2. Adams County will pay for transportation between the airport and the destination hotel in other cities.

3.3. Use of a rental car is permissible when necessary for a business purpose.

3.3.1. Rental cars should only be utilized when public transportation is not reasonable or is cost prohibitive.

3.3.2. Use of a rental car requires pre-approval of the Elected Official or Department Director.

3.3.3. Rental cars may be charged to P-Cards.

3.3.4. If the employee plans to use the vehicle for personal use (or extended days) a personal rental must be arranged.

4. **Local Mileage, Rental Cars and other Ground Transportation:**

4.1. **Reimbursement for Personal Car Mileage** is based on the standard established by the Internal Revenue Service (IRS).

4.1.1. It is the responsibility of the Elected Official or Department Director to obtain proof that any employee required to use a motor vehicle in their work, and that the employee have a valid Driver's License and proof of adequate insurance before being allowed to drive anywhere on Adams County business.

4.1.2. Employee's must fill out the Mileage Reimbursement Sheet, obtain their Elected Official or Department Director's approval signature and submit the sheet to

Accounts Payable in order to receive payment for their mileage. See attached form. An Excel Spreadsheet is available in the Microsoft Outlook Public Folder under Finance Forms, which can be downloaded to aid with the appropriate calculations.

- 4.1.3. Mileage Reimbursement Sheets must be submitted for payment at least quarterly or more frequently as required by the Elected Official or Department Director.
 - 4.1.4. A portion of the automobile expense reimbursement is to cover the cost of personal automobile insurance. Reimbursement for mileage shall not be authorized by Finance without proof of adequate liability insurance. The minimum insurance required shall be based on the State of Colorado requirements and reviewed and adjusted annually by the Risk Manager.
 - 4.1.5. Mileage from an employee's home to his/her work location in conjunction with a business trip is not reimbursable. For Example: an employee drives his personal car from home to the Adams County office, and then drives to the airport. The miles from home to the office are not reimbursable; however, the miles from the office to the airport are reimbursable. If the employee had driven directly to the airport from home the entire mileage for the trip would be reimbursable.
- 4.2. Automobiles supplied by the Adams County to regular employees and key employees are based on Internal Revenue Service's regulation 15B Employee Tax Guide to Fringe Benefits.
- 4.2.1. <http://www.irs.gov/pub/irs-pdf/p15b.pdf>
 - 4.2.2. Regular employees will be governed by the Commuting Rule Mileage provision.
 - 4.2.3. Key Employees will be governed by the Lease Value provision.

5. MEALS

5.1. Travel Meals

- 5.1.1. Travel involves any travel or stay outside of the Denver-metro area (Adams, Arapahoe, Boulder, Denver, Douglas, Jefferson, Broomfield, and Weld counties).
- 5.1.2. Employees will not be reimbursed for meals provided at the conference/event.
- 5.1.3. An agenda for the conference/event should be attached to any request for reimbursement.
- 5.1.4. Employees may be compensated for meal costs during travel through per diem reimbursement request.
- 5.1.5. Adams County will pay the per diem rate established by the General Services Administration for each meal as that rate is deemed substantiated by the IRS.
- 5.1.6. Adams County will use the Maximum Rate Per Diem Rate found on the GSA's website at <http://www.gsa.gov/portal/category/21287>.

- 5.1.7. The per diem rate also includes an amount for incidental expenses. Employees will be reimbursed for the incidental expense amount for each day of travel.
- 5.1.8. Employees are not required to maintain receipts or otherwise account for the way that the per diem is spent.
- 5.1.9. P-cards may be used to purchase travel meals by the Elected Officials and their Deputies.
- 5.1.10. The use of an Adams County P-card for meals is prohibited when a travel Per Diem check has been issued to any Adams County Employee or Elected Official.
- 5.1.11. Meals purchased on P-Cards may not exceed the per diem rate established by the General Services Administration (<http://www.gsa.gov/portal/category/21287>).

5.2. Local Business Meals:

- 5.2.1. Local meals include any meal purchased within the Denver-metro area for business meetings.
- 5.2.2. Adams County's Mission, Vision, Values & Goals should be kept in mind when choosing to pay for meals out of Adams County funds. Local meals should only be purchased when there is a legitimate business purpose.
- 5.2.3. P-Cards may be used for purchase of local Business meals. The P-Card is not to be used for meals while attending conferences in the Metro Denver area as defined above.
- 5.2.4. Adams County employees must obtain verbal approval from their Elected Official or Director prior to paying for local meals.
- 5.2.5. Local meals generally should not exceed \$25.00 per person, including tip.
- 5.2.6. Tips should not exceed 20%
- 5.2.7. No alcohol may be purchased.
- 5.2.8. Employees purchasing local meals must provide a copy of the itemized receipt (listing specific items purchased).
- 5.2.9. The receipt (or accompanying documentation) should also include the following information:
 - 5.2.10. The nature of the business meeting.
 - 5.2.11. The names of the person(s) whose meal(s) was/were purchased.
 - 5.2.11.1. The date of the meeting.
 - 5.2.11.2. The location of the meeting.
 - 5.2.12. Purchase of meals for Department/Office holiday parties must be in accordance with budget and finance approvals for that budget year.

5.3. Approval

- 5.3.1. Adams County employees must obtain verbal approval from their Elected Official or Department Director prior to any meal expense incurred within

Adams, Arapahoe, Boulder, Douglas, Jefferson, Broomfield, Weld, and Denver Counties.

6. TRAVEL ADVANCES

6.1. The only allowable travel advance shall be the per diem rate for meals and incidentals related to, travel out of the local area.

7. HOTEL ACCOMMODATIONS

- 7.1. Adams County will pay for a single room for each employee who is traveling.
- 7.2. Adams County will pay the rate arranged for the conference hotel or equivalent.
- 7.3. Hotel accommodations should be charged to the employee's P-Card.
- 7.4. Receipts will be required for the P-Card statement (see [Policy #1045](#)).
- 7.5. Employee should also attach a copy of the agenda for the conference/event.
- 7.6. Employees must provide a personal credit card or otherwise pay for any incidental charges incurred at the hotel that are not specifically authorized in this policy.
- 7.7. If conference/event starts in the morning, it is permissible to fly the day before and stay at a hotel that evening.
- 7.8. If conference/event ends after 1:00 p.m., it is permissible to stay that evening and fly home the next day.
- 7.9. Adams County will pay for hotel/conference fees associated with internet use if necessary for the employee to conduct Adams County business.
- 7.10. The employees may travel with a companion as long as it does not result in any additional expense to the Adams County.

8. AIR TRANSPORTATION

- 8.1. Airfare shall be reimbursed at actual rates. Receipts for airfare must be attached to the expense report. It is preferred that the employee utilize his Procurement Card (P-Card) (see [Policy #1045](#)) for these expenses.
- 8.2. Adams County will pay for the least expensive direct flight that can be scheduled during reasonable times.
- 8.3. Employees are not expected to travel overnight or arrive unreasonably early or late.
- 8.4. Airfare should be charged to the employee's P-Card.
- 8.5. Adams County will pay for economy travel only. No business or first class travel.
- 8.6. Adams County will pay for fees associated with one piece of luggage (unless trip exceeds one week).
- 8.7. Adams County will pay for parking at the airport in an economy lot.
- 8.8. Receipts for parking should be submitted with the P-Card statement.
- 8.9. If an Elected Official or Adams County employee elects to travel by automobile rather than by air, reimbursement shall be limited to that mode of transportation, which incurs the lowest cost to the Adams County.

- 8.9.1. Any Elected Official or Adams County employee electing to utilize the more expensive mode of travel shall be responsible for payment of the excess amount.
- 8.9.2. Except for Elected Officials, employees electing to travel by automobile during the regular work week shall be charged with accrued vacation, accrued sick leave, or leave without pay for that time spent enroute in excess of one travel day each way.
- 8.9.3. Elected Officials and Department Directors can use their discretion in applying the rules in 8.9.

9. EXPENSE REPORTS

- 9.1. Expense Reports provide an accounting of reimbursable expenses including travel, conference/meeting meals, and incidental expenses.
 - 9.1.1. If all expenses are placed on an Adams County P-Card (see [Policy #1045](#)) there is no need to fill out an expense report.
- 9.2. Personal expenses co-mingled with business expenses on vendor invoices or credit card receipts must be included on the expense report and then deducted from any reimbursement.
 - 9.2.1. When this occurs, the calculation to differentiate between business and personal expense must be reasonable and clearly documented on the expense report.
- 9.3. Expense reports shall be submitted to the Finance Department for payment at least quarterly or more frequently as required by the Elected Official or Department Director.
- 9.4. The Department Director or Elected Official must review expense reports for accuracy, thoroughness, and reasonableness, prior to submittal for payment.
 - 9.4.1. When necessary, the determination of the reasonableness of a submitted expense shall be made by the Adams County Manager, Adams County Attorney, or the appropriate Elected Official.

10. REIMBURSABLE EXPENSES

- 10.1. Finance shall issue a check for reimbursable expenses to the employee or Elected Official upon receiving the approved expense report/mileage sheet during the next regularly scheduled check run. Manual checks shall not be issued for these expenses.

11. FORMS

- 11.1. Expense and Mileage forms in an Excel format can be found at the My Adams Intranet Web Site under Forms and Publication.