

COBB COUNTY FINANCE DEPARTMENT POLICIES AND PROCEDURES MANUAL	SECTION: GENERAL PROCEDURES
TITLE: ACCOUNTING FOR TRAVEL EXPENSES	
EFFECTIVE DATE: 10-01-85	PROCEDURE NO: GP-290
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I. PURPOSE:

To provide guidelines for authorization and administration of travel expense reporting by County employees and elected officials. Objectives of these guidelines are: uniformity and fairness to all travelers, conservation of public funds and a level of comfort while traveling that allows business to be conducted in a dignified manner.

II. SCOPE:

These policies and procedures apply to all of Cobb County's elected officials, employees, members of the advisory boards, and all others who are authorized to travel on County business.

III. DEFINITIONS:

- A. As used in this statement of policy, "County Business" shall pertain to either of the following:
1. "Business Travel" - travel for the purpose of conducting official County business.
 2. "Professional/Educational Travel" - travel to attend meetings, conferences and training programs for professional growth and development as well as the mutual benefit of the County.
- B. "Authorizing party" - individual authorized to approve or disapprove all travel-related requests. Individual is assumed to be in a level of authority such that they can accurately evaluate the need for and the cost and benefit of such travel.
- C. "Requesting party" - individual who will be reimbursed for travel costs incurred.
- D. "Metro-Atlanta area" - area including the counties of Cobb, Barrow, Bartow, Carroll, Cherokee, Clayton, Coweta, DeKalb, Douglas, Fayette, Floyd, Forsyth, Fulton, Gwinnett, Henry, Newton, Paulding, , Pickens, Rockdale, Spalding, and Walton.

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IV. ADMINISTRATION:

- A. Employees are expected to search out the most reasonably priced arrangements for their travel event taking into consideration their personal safety and a reasonable level of comfort and dignity.
- B. The County does not contract with a specific travel agent. Employees may book travel arrangements through an agent of their choosing or by utilizing one of the many Internet sites available for such purposes.
- C. Appendix A contains a listing of websites that may be useful in booking travel arrangements. Most include air, hotel and car rental booking capability. The listing is not all inclusive but is intended to provide a guide.
- D. Travel arrangements that include air, lodging and/or car rental should be made as far in advance as possible, preferably at least 30 days prior to the travel event, to insure the most economical and desirable arrangements.
- E. An employee traveling on appropriate and pre-approved business will not be denied reimbursement for reasonable costs incurred in conformance with this policy.
- F. Employees are urged to use credit cards for payment of travel expenses, thereby reducing/eliminating the need for cash advances. Timely submission of approved requests for reimbursement should provide employees with reimbursement funds in time to pay their credit card charges as they become due.

V. GUIDELINES FOR AUTHORIZATION OF TRAVEL:

- A. Decisions as to which travel is authorized begin with the budgetary process. Travel needs must be anticipated and submitted in the biennial budget for approval by the Board of Commissioners.
- B. The authorizing party's responsibility is to stay within his/her departmental budget's travel allocation as approved by the Board of Commissioners.
- C. Prior to approving a travel request, the authorizing party is responsible for determining that a sufficient unexpended appropriation remains in the travel budget to reimburse all expected costs of the travel.

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D. Personal items, alcoholic beverages and expenses of family members are not authorized. Expense reports must be prepared to reflect only actual expenses essential to the conduct of County business by the employee.

E. Requests for travel, travel advances, and actual expense reimbursement should be authorized as follows:

<u>Requesting Party</u>	<u>Authorizing Party</u>
Employee other than department head	Employee's immediate supervisor and/or department head (if immediate supervisor isn't a department head); The department head's designee as registered in the Finance Department provided the designee is in a major position of authority.
Department Head	Themselves
County Manager	Themselves
Commission Members	Approved by vote at a public commission meeting per Cobb County Code Section 2-1-9
Other Elected Officials	Themselves

VI. EXPENSE REIMBURSEMENT POLICIES:

The following reimbursement guidelines are intended to set forth maximum standards. Employees and officials of the County are expected to spend funds prudently.

- A. Subsistence
 - 1. Lodging - Reimbursement for lodging is authorized when the individual's travel requires overnight accommodation. Overnight accommodations are not considered necessary within the Metro-Atlanta area unless special circumstances warrant them. Receipts are required for all lodging costs.

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- a. Employees and officials are reimbursed for the cost of single standard room accommodations typically occupied by business travelers at moderately priced hotels. The minimum corporate, governmental or lowest special rate should be requested along with any other discounts which you might be entitled to receive (i.e. Senior citizen/AARP)

When Traveling in Georgia employees and officials should also request exemption from sales/use and hotel/motel taxes. Exemption forms will be provided to traveling employees.

- b. The County will pay only actual room rental costs supported by the hotel bill for each day that lodging away from home is required for business reasons.
- c. All employees and officials shall attempt to incur only reasonable hotel expenses when out-of-town.

The following represents a guideline of hotel chains employees and officials should stay in while on County business.

Holiday Inn	Hampton Inn
Radisson Hotels	Fairfield Inn
Courtyard by Marriott	Marriott
Sheraton Inn	Ramada Inn
Days Inn	

- d. Concierge level, suite, and condominium accommodations are not permitted for County business unless authorized in advance by the department head and the County Manager's office.
- e. All hotel accommodations should be guaranteed for late arrival to the employee's or official's credit card.
- f. Because all hotel accommodations are guaranteed for late arrival , it is imperative that the hotel be advised of any cancellation of hotel space prior to the specified cancellation time (usually 6:00 p.m. the day of arrival) to prevent "no show" charges.

Be sure to obtain the name of the person at the hotel to whom you speak and the cancellation number assigned. Any "no show" charges will be

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passed on to the traveler for verification and payment if attributable to the traveler's failure to cancel.

- g. Hotel receipts must be attached to the expense report. Charges other than actual room cost should be itemized on the expense report.

Hotel bills should be settled by the traveler.

The final hotel statement/receipt attached to the expense report should have a zero ending balance to be considered for reimbursement.

- h. Employees and officials may be exempted from local option excise taxes and state sales tax on rooms, lodging and accommodations when traveling on official business within the State of Georgia. Obtain a "Hotel/Motel Tax Exemption Request" (Exhibit C) form and State Sales and Use Tax Exemption form (Exhibit D) from the Finance Department and present it to the hotel at time of check-in.

- i. When two employees or officials share a room, one employee or official shall pay and request reimbursement for the full lodging charge. The second employee or official shall not be entitled to any reimbursement since he/she did not incur any expense. In the rare instance where the hotel agrees to split the bill each employee would be responsible for their share.

- 2. Meals - Employees are entitled to reimbursement for meals based on a per diem amount of thirty dollars (\$30/day), based on the following breakdown:

Breakfast	--	\$ 6.00, including gratuity
Lunch	--	\$ 8.00, including gratuity
Dinner	--	\$16.00, including gratuity

- a. The above limits are expected maximums and should be sufficient in most locales visited by the requesting party. Receipts are not required when requesting reimbursement at per diem rates.

- b. For a single day trip:

Breakfast - Reimbursement will be authorized provided the requesting party began his/her travel day before 7:00 a.m. and the one way trip, supported by odometer readings, is at least 75 miles.

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Lunch - Reimbursement will be authorized only if the travel day begins before 7a.m., ends after 7 p.m., and the round trip mileage, supported by odometer readings, is at least 150 miles.

Dinner - Reimbursement will be authorized provided the employee/official returns after 7:00 p.m. and the one way trip, supported by odometer readings, is at least 75 miles.

- c. For trips involving overnight travel, meals will be reimbursed at above rates.
- d. No reimbursement will be allowed when meals are included as part of a registration fee or are provided free by a common carrier.
- e. Where scheduled official conference or convention meals are not included as part of the registration fees, and where it can be clearly shown that the cost of such meal(s) exceeds the per diem meal limit, the applicable amount shall be increased to the required amount but only if supported by receipts.
- f. Occasionally, due to the location of the travel, the \$30 per diem may be insufficient. Reimbursement in excess of \$30/day will be considered but only when supported by receipts clearly proving more cost was incurred. This is intended to reimburse the traveler for higher costs in major cities and not to provide a reason to spend more.

B. Travel

1. Air

- a. It is the obligation of each employee and official to choose the least expensive flight from alternatives. In many cases a traveling employee can save hundreds of dollars by purchasing tickets on discount airlines, promotional flights that may require advance booking, that may entail one stop, or that may depart and/or arrive at times slightly less convenient. The savings available on these flights frequently outweigh the traveler's inconvenience, even when they necessitate travel schedule adjustments.

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In the era of lower priced airfares and electronic tickets, ticket exchanges, cancellations or credit for unused tickets has become more difficult. The traveling employee must be certain of their travel needs before booking. The County will not pay for unused airfare unless authorized by all approving parties including the County Manager. Reasoning must be provided in writing.

- b. Planning in advance will generally guarantee the lowest airfare and satisfy the traveler's preference. Travel arrangements should be made at least 30 days prior to the travel date.
- c. The approved class of transportation for all employees is coach/tourist. Most major airlines offer excursion or other discounted fares under certain conditions. Every effort should be made to take advantage of these rates by planning and ordering tickets within the required time frames.
- d. County policy requires that employees and officials reimburse the County for any monetary benefits received as a result of County-paid travel, including various discounts and over-booking compensation. These items may be accounted for as reductions on related travel expense reports or be paid by the employee to the County.
- e. If a business trip is canceled prior to departure, contact the travel agency immediately to begin process of refunding the unused tickets.
- f. Unused portions of an airline ticket should be returned for a refund to the travel agency within five (5) days of completion of the business trip.
- g. A copy of the ticket coupon and/or boarding passes must be attached to each expense report.

2. Rail and Bus Fare

- a. Receipts are required for reimbursement of these transportation costs.
- b. Transportation reservations shall be obtained at the most economical rate available.

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3. County Vehicles

- a. The use of a County vehicle is authorized for travel to destinations of up to four hundred (400) miles from Cobb County. Operation of the County vehicle outside the state of Georgia requires the prior approval of the County Manager or his designee or appropriate elected official.
- b. Only one County vehicle shall be used when more than one employee is attending a particular conference. Most County vehicles available will accommodate 4 individuals comfortably. Utilize a second County vehicle or a personal vehicle if there are more than 4 traveling employees.
- c. Receipts must be obtained for all County vehicle expenses, including gasoline purchases.
- d. County vehicles may be driven only by County employees and officials.

4. Personal Vehicles

- a. Use of a personal vehicle is authorized only if one of the following conditions is met:
 1. No suitable County vehicle is available.
 2. Round trip travel mileage is less than 100 miles.
 3. The requesting party has a physical handicap which requires the use of a specially equipped vehicle.
 4. An employee's family member(s) accompany the employee on the trip.
- b. Advance approval must be obtained in accordance with Section V E.
- c. When more than one employee is attending a particular conference, separate car allowances will not be approved unless separate arrival and departure times are dictated by other County business, the number of attendees is greater than five, or family members are traveling with the employee.

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- d. The reimbursement rate for personal mileage is equal to the rate published by the Internal Revenue Service and authorized by the Finance Director-Comptroller. This rate is designed to cover fuel, maintenance and liability and physical damage insurance costs of the personal vehicle.
- e. Requested mileage reimbursement must be supported by odometer readings.
- f. Employees who use their personal vehicles on County business and request mileage reimbursement should prepare their request for reimbursement on at least a monthly basis.

5. Rental Cars

- a. Rental vehicles are not to be used unless the cost is less than that of other available transportation such as taxis, airport limousine, or hotel/airport shuttle services. In many cases a hotel shuttle, taxi, or airport limousine offers a fast, convenient, and economical mode of transportation from the airport to a hotel. If a car rental is necessary to reduce costs, the employees or officials should share rental cars, use the appropriate size car as indicated below, and utilize any discount certificates offered by the travel agency and/or the car rental agency.
- b. The use of a rental car must be justified as an economical need and not as a matter of personal convenience. Vehicles may be rented when:
 - * Local transportation is not available.
 - * Schedules do not permit the use of local transportation.
 - * The cost of local transportation equals or exceeds the cost of renting an automobile.

All rentals will be at a corporate rate or the lowest possible rate per day. When traveling in groups, sharing of cars will be practiced to minimize costs.

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c. Car rentals will be reimbursed based on the following scale:

- | | | |
|---|------------|-------------------|
| * | 1-2 people | Compact size auto |
| * | 3-4 people | Mid size auto |
| * | 5 people | Full size auto |

If special circumstances dictate, the employee or official may get a larger car if authorized by his/her supervisor. Cars must be equipped with standard accessories unless special circumstances require additional equipment.

d. Employee or official shall accept the Collision Damage Waiver ("CDW") insurance, but reject any other insurance offered by the rental agency.

e. The employee or official shall return the rental car with a full tank of gas, otherwise the County is charged a premium rate if the car rental agency refills the tank. Receipts for gasoline purchases are required for reimbursement.

f. Car rental contracts and/or express checkout receipts are to be submitted as documentation for reimbursement.

6. Local Ground Transportation

a. Local transportation cost incurred while on out of town business will be reimbursed.

b. Receipts for the above services should be obtained when possible and provided to support reimbursement.

C. Registration

1. Registration fees for conferences or seminars are reimbursable when supported by receipts.

2. Whenever possible, advance registration should be used.

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D. Miscellaneous

1. Parking and Shuttle Services

- a. Parking at Atlanta Hartsfield is strongly discouraged. Use of one of the many "park-n-fly" lots just outside the airport grounds is encouraged.
- b. Park-n-fly lots will be less expensive than Hartsfield and provide shuttle service to the terminal.
- c. The Atlanta Airport Shuttle on Windy Hill Road is also strongly encouraged.
- d. Use of MARTA to get to the airport is strongly encouraged as it is low cost and offers the convenience of delivery direct to the airport terminal.
- e. Parking and shuttle services will be reimbursed when supported by receipts.

2. Telephone charges are reimbursable when supported by receipts.

- a. When traveling overnight, a brief (1-3 minute) call is permitted to the employee's home to check on family and inform them of the employee's location and phone number for emergency purposes.
- b. Necessary business-related phone calls are permitted.

3. Business Meals

- a. Some officials and members of management are required to meet with persons of other government jurisdictions and professional institutions from which an exchange of information can be obtained that will prove beneficial to the County. When, in the opinion of the official or manager, there has been such an exchange, they may deem it appropriate to pay for the meal as a form of "thank you".
- b. Such meals may be reimbursed pursuant to the following stipulations:
 - (1) The requesting party is a Commissioner, elected official, member of the County Manager's office or department head or equivalent.

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- (2) A receipt is provided.
- (3) The "Travel Expense Statement" contains on its face:
 - (a) Restaurant name and location
 - (b) Name and affiliation of the person(s) for whom the meal was purchased
 - (c) The purpose of the business discussion. UNDER NO CIRCUMSTANCES WILL THE EXPLANATION "BUSINESS DISCUSSION" BE ALLOWED. YOU MUST MAKE REFERENCE TO THE SPECIFIC TOPIC/PROJECT DISCUSSED.

4. Other Miscellaneous Expenses

- a. Expenses not previously covered should be entered as "Miscellaneous" and a brief explanation must be given. These expenses include but are not limited to travel check commissions, airport porter, bellhop, etc.
- b. Receipts must be attached for all items when customarily provided or easily obtained. Receipts must be attached to expense report for all items costing \$10.00 or more, or its equivalent in foreign currency.

E. Non-Allowable Expenses

- 1. It is the County's policy to reimburse the employee or official for all reasonable and necessary expenses incurred in transacting the affairs of business; however, there are specific types of expenses which are considered to be of a truly personal nature and are non-allowable.

- * Air travel and other personal trip insurance
- * Barber, manicurist, shoe polisher, masseur
- * Briefcases or other items of personal use
- * Entertainment expenses (such as airline headsets theater, movies, and sporting events) of the employees and officials while traveling unless incurred providing reimbursable entertainment for customer or others.
- * Personal reading materials or services
- * Repairs, maintenance, or insurance on personal vehicles
- * Traffic fines and court costs

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- * Unauthorized club or other membership dues or fees
- * Unauthorized trips, entertainment, gifts or donations

2. Employees and officials are responsible for lost or stolen personal property while traveling on County business.
3. County-owned property for which the employee is responsible while at their home worksite continues to be their responsibility if taken away from the office while traveling.

VII. PROCEDURES FOR REQUEST FOR AUTHORIZATION TO TRAVEL

- A. When it becomes necessary to travel, the requesting party shall prepare and submit a "Travel Authorization/Travel Advance Request Form" (Exhibit A). The form should be submitted so as to allow sufficient time for the authorizing party to assess it. The form must be approved by the authorizing party as indicated in Section V.E.
- B. The Estimated Total Travel Expense to be Incurred" column must be completed in its entirety to enable the authorizing party to compare anticipated trip costs against available budget.
- C. The "Direct Payments" column is for registration fees or hotel prepayments, the details about which should be shown at the bottom of the form. Include confirmation numbers when they are provided.
- D. The "Requested Advance Amount to Employee" column is to delineate the trip costs for which the employee would like to have funds prior to the trip.
- E. The authorizing party is responsible for determining that:
 1. There is factual and sufficient justification provided by the requesting party to permit approval.
 2. There is a sufficient unexpended appropriation amount remaining in the department's travel budget to reimburse all expected costs of travel.
 - a. The authorizing party or his/her designee should fill in the remaining balance of travel budget and the date the data was obtained. The remaining balance must exceed the amount being requested or the request will not be honored by the Finance Department for processing.

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- b. Inquiries regarding the remaining budget balance available can be done via on-line access to the mainframe. This method provides the most current information since the Advantage Financial system is updated each day. Departments without on-line access may use previous month-end Advantage Financial printouts of remaining budget amounts for this purpose.
 - c. Any questions regarding availability of the appropriation amount in the travel budget should be directed to the Office of Management and Budget.
- F. The authorizing party should approve the request form once he/she has determined the validity of the request.
- G. When approved:
 - 1. The ORIGINAL of the "Travel Authorization/Travel Advance Request Form" should be forwarded to the Treasury Division of the Finance Department (to be matched with the subsequently submitted "Travel Expense Statement" form covering the actual accounting for the trip costs and/or for generating a check to cover a requested travel advance).
 - 2. A copy of the approved form should be retained by the originating department.
- H. A travel advance may be requested no more than two (2) weeks prior to the date of travel to allow ample approval and processing time.
 - 1. NO TRAVEL ADVANCE OVER \$500 WILL BE ISSUED WITHOUT THE PRIOR APPROVAL OF THE COUNTY MANAGER.
 - 2. Employees are encouraged to use personal credit cards for travel expenses wherever possible, rather than carrying large amounts of cash.
- I. Exceptions to the two (2) week rule may be made where advance payment is necessary for a seminar, hotel, or airfare. In these cases, only the applicable fees may be requested.
- J. Emergency travel situations should follow the above procedures with the exception that it may be necessary, due to time constraints, for the Finance Department to prepare a manual check. Requests for manual checks should be limited to emergencies, such as criminal investigations. A manual check request form should accompany all such

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requests and should be submitted no later than 11:00 a.m. on the day needed to allow time for preparation. Manual checks will be ready for pickup by 3:30 p.m.

VIII. EXPENSE REIMBURSEMENT PROCEDURES:

Upon returning from an authorized trip, the requesting party shall present to the authorizing party shown in Section V.E., a complete itemization of all weekly trip expenses on a "Travel Expense Statement" (Exhibit B).

- A. The completed Travel Expense Statement shall be prepared, summarizing all expenses incurred and deducting any prepayments and/or travel advances, and submitted to the authorizing party within five (5) days after returning from the trip.
- B. The Travel Expense Statement will be prepared accurately, completely and will include all required receipts and explanations to facilitate its review, understanding and processing. Direct payments (registration/hotel, etc.) and advances to the employee should be deducted and a net amount due to or from the employee shown.
- C. The authorizing party shall review, sign and submit the expense statement to the Treasury Division within two (2) working days.
- D. Settlement of Travel Advances:
 - 1. If the requesting party received a travel advance that was greater than the actual expenses incurred, a check in the amount of the unused portion of the advance must accompany the Travel Expense Statement.
 - 2. Any travel advance that remains outstanding for longer than 30 days, shall be deemed a salary advance and may be deducted from the employee's paycheck.
 - 3. The requesting party should not delay the submission of Travel Expense Statements while awaiting reimbursement of certain travel-related expenses by the state and other agencies. The statement should be submitted for settlement and, when the agency reimbursement funds are received, the check should be handed over to the County for deposit. Your budget for travel will be credited with this reimbursement.
- E. The Treasury Division shall audit all Travel Expense Statements to determine mathematical accuracy; cross-reference amounts claimed to appropriate receipts; and review the appropriateness of expenditures in accordance with this policy. Upon determination of accuracy and compliance, they will in the event the actual expenses

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exceed any advance taken, authorize the issuance of a check to the employee to reimburse the net amount due.

- F. Submission of inaccurate Travel Expense Statements will result in return for correction and resubmission and possible disallowance of amounts requested to be reimbursed.
- G. An employee who knowingly submits a false claim for reimbursement will be subject to disciplinary action.
- H. Reimbursement of a Travel Expense Statement will be processed only after the statement has been matched with a Travel Authorization Form.
- I. Expense statements of less than \$20 for which there are no travel advances should be reimbursed from the local department's petty cash fund and need not be forwarded to the Treasury Division. These will be accounted for and controlled through the petty cash accounting cycle.