



**DOUGLAS COUNTY**  
**ADMINISTRATIVE POLICIES AND PROCEDURES**

<b>TITLE</b> Meals, Mileage, Travel, and Miscellaneous Expenses	<b>Approval Date</b> 10/10/89
<b>POLICY CUSTODIAN</b> Finance	<b>Revision Date</b> 12/18/07

**PURPOSE:** To provide guidance to all Employees and Elected Officials concerning authorization for expenses incurred while conducting official County business. These expenses shall include but not be limited to the cost of meals, mileage, and travel both inside and outside of the County.

**DEPARTMENT RESPONSIBLE:** Finance

**DEPARTMENT(S) AFFECTED:** All

**POLICY:**

The County follows the U.S. General Services Administration (GSA) per diem rates for meals and incidental expenses. Lodging and airfare may be booked using a County purchasing card, personal credit card, or through a travel agency, who in turn, bills back to the County.

1. **General Information:** All business-related expenses, including those related to official travel, must be for the benefit of the County. Meals, mileage, and travel expenses that are reasonable, necessary, and documented are eligible for reimbursement as further explained within this policy. The County will not pay for expenses incurred on behalf of family members or personal friends. For situations not specifically addressed in this policy, Employees and Elected Officials are trusted to exercise their best judgment interpreting its intent.
2. **Approval Authority:** Elected Officials and Directors are the approving authorities for official travel for employees in their departments.
3. **Expense Guidelines:** Individuals traveling on behalf of the County should use the guidelines contained in this policy in determining the expenses that will be paid by the County for official travel. Elected Officials and Directors will monitor expenses to ensure the appropriate use of County funds and resources. Finance will review expenses for accuracy and completeness. If a particular expense is in question, Finance may request that further explanation or additional documentation be provided to verify the expense before reimbursement. If the County purchasing card is used and the proper receipts or

documentation is not provided, Finance will request the necessary information from the traveler. If appropriate documentation cannot be provided, the traveler may be responsible for reimbursing the County for undocumented expenses.

4. **Air Transportation:** The County will pay for competitively-priced round trip air transportation, as required, for attendance at a conference or training event. Employees and Elected Officials are encouraged to make air transportation arrangements sufficiently in advance to obtain the lowest-cost coach fare possible. They are not expected to fly at unreasonable hours to meet other “super-saver” fare restrictions such as days traveled or weekend stays. The County will not pay for business class or first class air transportation. Those who choose to travel business class/first class must pay the difference between coach and business class/first class travel.

For Employees and Elected Officials who obtain a lower airfare by traveling or staying overnight on a weekend night, additional per diem and lodging expenses will be paid by the County if the total of these additional costs and the lower airfare is less than the cost of the airfare which does not require an additional overnight stay.

5. **Ground Transportation:** Ground transportation includes all costs associated with bus fare, parking, rental cars, shuttles, subway/light rail, taxi fare, toll charges, and/or associated tips. Reasonable expenses for ground transportation are generally reimbursable by the County, but must be accompanied by receipts and/or other sufficient documentation explaining the reason for the expense.

**i. Airport Parking:** Reimbursement for airport parking will be paid at or up to the daily economy-parking rate at Denver International Airport (DIA).

**ii. Rental Car:** Rental cars should be compact unless warranted by multiple travelers. Rental car insurance may be waived if the reservations have been made in the renter’s name with their County-issued purchasing card. The renter must pick-up the vehicle and sign the rental agreement. Additional information is available in the purchasing card “Guide to Benefits” insert included with your purchasing card; the “Guide to Benefits” insert is also included as an attachment to this policy. If the above-mentioned scenarios are not in place, all renters should accept the “Loss Damage Waiver Insurance” that includes loss of use. Contact the County Risk Manager if additional clarification is needed.

**iii. Toll Charges:** E-470 toll charges related to County business are reimbursable expenses. Toll charges incurred while commuting to and from work are not reimbursable expenses.

6. **Lodging:** Employees and Elected Officials must obtain a detailed/itemized receipt for all lodging expenses. The maximum room rate paid or reimbursed will be limited to the single occupancy rate. Generally, lodging will not be paid for overnight stays within 50 miles of Castle Rock.
7. **Meal Expense:** The County follows the U.S. General Services Administration (GSA) per diem rates for meals and incidental expenses; this information can be found at [www.gsa.gov](http://www.gsa.gov).

The GSA per diem schedule should be used whether receiving a per diem in advance or upon return of travel, or when charging meals to your County-issued purchasing card.

**i. Travel-Related Employee Meal Expense:** The per diem allowance is intended to provide Employees and Elected Officials with three (3) meals per day, including tips and any other incidental business-related expenses incurred while traveling, with the exception of expenses related to ground transportation. This allowance is not intended to cover costs associated with the purchase of alcoholic beverages or other personal items. If meals are provided at an event, the per diem request should exclude the pro-rata cost of that meal. The meal cost allocation is: 20% for breakfast, 30% for lunch, and 50% for dinner.

Because the per diem allowance is intended to cover all travel-related costs associated with meals, except on rare occasions, these costs should no longer be charged to the employee's County-issued purchasing card. This will eliminate the need for Employees and Elected Officials to obtain detailed receipts for meal expenses and will not require the return of any unused portion of the per diem. However, if the Employee or Elected Official finds it necessary to return from their trip earlier than expected or has a meal paid for by someone else, they are required to return an appropriate prorated portion of the per diem allowance advanced to them based on the percentages set forth above. Charging room service meals to the hotel bill is discouraged since a per diem allowance for meals has already been advanced. If room service expenses are charged to the employee's County purchasing card, the cost of those meals should either be reimbursed to the County upon return from the trip or the employee should pay for those charges personally at checkout time.

If the employee departs for a business trip after 1:00 p.m. or returns from a business trip prior to 1:00 p.m., a partial per diem allowance will be issued for days traveling to and from the scheduled destination. The allowance will be calculated at fifty percent (50%) of the established County per diem rate.

Generally, Per Diem Allowance requests are done retroactively, but if necessary, the Per Diem Allowance Request form can be completed and submitted to the Finance Department three (3) weeks prior to the date of the scheduled business trip; this allows sufficient time to process a check in the normal check run. The request should be signed by the employee and approved by the appropriate department head or elected official prior to submission. A copy of the event registration and/or agenda should be attached to the request form as supporting documentation.

Under certain circumstances, the use of a county-issued purchasing card is an acceptable means by which travel-related employee meal expenses can be made. While the use of a county-issued purchasing card is acceptable, everyone is encouraged to use the per-diem method.

**ii. Business Meal Expense:** Reasonable business meal expenses are permitted when they are necessary to conduct official County business. Business meal expenses include but are

not limited to meals with consultants, partnership group members, or neighboring government organization members. Such expenses will be approved only when they are supported by adequate documentation. Under no circumstances will alcoholic beverages be eligible for reimbursement.

A per diem allowance will not be issued for business-related meal expenses for which an overnight stay is not involved. Employees and Elected Officials may charge meal expenses of this nature to their County-issued purchasing card or may choose to charge them to a personal credit card and seek reimbursement from the County. When charging meal expenses to a credit card, it is required that the employee submit detailed receipts listing all food and beverage items purchased. If the charge includes meal expenses for individuals other than the cardholder, the names of those individuals and their relationship to the County should be included with the detailed receipt. When an itemized receipt is not available, supporting documentation must accompany the receipt. If a receipt is lost, a hand written and signed receipt should be provided. However, under certain circumstances, Employees and Elected Officials may be required to reimburse the County for any expenses for which an original detailed receipt is not provided.

If necessitated by work requirements, the cost of meals provided for staff may be allowed. It is expected that staff-only meals will be infrequent. Costs for meals and beverages provided to volunteer boards and commissions are considered an allowable expense.

8. **Douglas County Purchasing Card Transactions:** If you have been issued a County purchasing card, please read the Purchasing Card Policy and complete the Purchasing Card Agreement per the instructions within the policy. It is the cardholder's responsibility to understand and adhere to the policy when using the County-issued purchasing card.
9. **Miscellaneous Expenses:** Miscellaneous expenses are generally not allowable business-related expenses and should not be charged to the County nor submitted for separate reimbursement. Miscellaneous expenses are described as automobile (parking and/or traffic) violation tickets, dry cleaning, gift shop charges, hotel fitness center memberships, in-room movies/refrigerator services, laundry, magazines, newspapers, personal hygiene items, tips, and/or travel insurance. (For additional clarification regarding "tips", please see #5, Ground Transportation and #7, Meal Expense).
10. **Registration Fees:** Fees for seminars, conferences, conventions, training, and professional development opportunities, etc. are allowable expenses provided the proper approval has been obtained from the Elected Official or Department Director. The purchase of conference materials and publications are also allowable expenses. Extra curricular events, recreational tours, and logo memorabilia that are offered in conjunction with the conference, convention, seminar, and/or training, which are outside of the standard registration fee, are not allowable expenses and should not be charged to the County upon registration or while in attendance.
11. **Mileage:** The mileage reimbursement rate is established per published Internal Revenue Service (IRS) regulations. This reimbursement covers Employees and Elected Officials

traveling in their privately-owned vehicles on official County business, unless they receive a County auto allowance. The County will generally pay for the actual mileage traveled. When submitting the appropriate documentation for a mileage reimbursement, the Employee or Elected Official should not request reimbursement for the cost of fuel or any other vehicle-related expense.

**i. In-State Mileage:** The County will not pay Employees or Elected Officials mileage for driving to or from the office for a regular work shift. An Employee or Elected Official may be paid mileage, if required in the scope of County duties, to make an “extra” trip from home to the office or elsewhere. An “extra” trip would be, for example, a trip off-site for a meeting, a meeting on the weekend, or a second trip from home to the office after the conclusion of their regular work shift. A trip made at the Employee or Elected Official’s option, such as going to the office on a Saturday or Sunday to catch up on work, does not qualify for mileage reimbursement. Requests for mileage reimbursements should clearly state the number of miles driven, the date(s) of the trip, the business nature of the trip and both the starting and destination point of the trip. When traveling on County business, mileage should be calculated from the Employee or Elected Official’s home or workplace, whichever represents the fewest miles.

**ii. Out-of-State Mileage:** Business-related out-of-state travel using an Employee or Elected Official’s privately-owned vehicle, will generally be reimbursed by the County for the actual mileage traveled or up to the cost of airfare that would otherwise be incurred. Employees and Elected Officials, who at their request, travel by a privately-owned vehicle in lieu of air travel, should request vacation time for the travel time in excess of the normal air travel time. Exceptions should be approved by the appropriate official in advance of the travel. County-owned vehicles should not be driven out-of-state without the prior notification of the County Risk Manager. Requests for mileage reimbursements should clearly state the number of miles driven, the date(s) of the trip, the business nature of the trip and both the starting and destination point of the trip.

12. **Telephone Charges:** Employees and Elected Officials are encouraged to keep business-related telephone expenses at a reasonable level. Employees and Elected Officials are encouraged to limit their personal telephone calls to five (5) minutes per day. Telephone calling cards are suggested and recommended in lieu of high cost hotel/motel telephone service fees.
13. **Documentation:** All business-related expenses should be clearly and fully documented. For business meal expenses incurred (other than when the per diem allowance is obtained), an itemized breakdown of the meal receipt is required, along with a clear description of the business purpose and the names of all participants. For travel-related meal expenses, a copy of the conference/training brochure in addition to any department required training request forms must be provided with your per diem allowance request. For those Employees or Elected Officials who may be reimbursed in whole or in part by other agencies (e.g., for educational or speaking engagements), all expenses, including those reimbursed by outside agencies, must be documented. The County will not advance or reimburse Employees or

Elected Officials for travel-related expenses that have been provided in whole or in part by other agencies.

14. **Savings:** Savings realized by driving versus flying, staying with friends/family versus hotel lodging, etc. cannot be "recouped" through submitting additional mileage, per diem or undocumented cash expenses. Furthermore, rent invoices, gifts, and/or complimentary meals to hosting families/friends are not allowable expenses. Other than mileage, the County will not advance or reimburse any expense that is not accompanied by a detailed receipt.