

Travel and Business Expense Policy

I. Purpose and Applicability

- A. This Policy establishes authority for payment and reimbursement of certain travel and business expenses incurred for County purposes by officials, employees and volunteers. Oversight of the department travel budgets is vested in applicable department heads and for the Board of Supervisors budget, the Chair of the Board of Supervisors.
- B. County business for the purpose of this Policy includes conferences, seminars, workshops, hearings, educational programs, conventions and meetings and other activities which are directly related to or associated with the business of the County, and which provide a substantial benefit to the County.

II. Allowable Expenses

- A. Expenses incurred for County purposes for travel and business by employees, officials or volunteers may be paid or reimbursed in accordance with requirements established by the Internal Revenue Service for an accountable plan in which those amounts are not subject to income taxation, and in compliance with this Policy and related Regulations approved by the County Administrator.
- B. With the exception of travel for the purpose of promoting County economic development, meals and incidental per diem expense for travel shall not exceed the federal per diem rate established for the destination locality by the Internal Revenue Service.

Payment or reimbursement of expenses for travel for the purpose of promoting economic development shall be in the amount of actual documented reasonable costs.

The mileage reimbursement rate shall equal that established by the Internal Revenue Service.

- C. Allowable expenses for lodging, public transportation and business expenses shall be the actual costs provided they are reasonable.
- D. This Policy shall be administered so as to provide for the most cost effective travel and business activity for the benefit of the County. Expenses may be paid or reimbursed only when they are reasonable and necessary for the conduct of County business, within amounts appropriated by the Board of Supervisors, properly documented and approved by the appropriate authority.
- E. The County Administrator shall interpret and administer this Policy and shall prescribe Regulations implementing this Policy and describing additional detailed requirements.

III. County Procurement Cards and Other Methods of Payment

Expenses paid by use of County procurement cards and other methods shall be subject to the same limits and standards of documentation as reimbursed expenses.

Travel and Business Expense Regulations

I. Authority

These Regulations are adopted for the purpose of implementing the Policy adopted by the Board of Supervisors on March 26, 2008. The County Administrator may approve exceptions to these Regulations when warranted for the furtherance of County business purposes and consistent with the Policy and requirements of the Internal Revenue Code.

II. General Provisions

- A. Anticipated travel, training needs and other business expenses shall be detailed in the budget request. The department head or Board Chair may approve expenses other than those detailed in their respective budgets if necessary to the County.
- B. The department head shall ensure that all expenses are consistent with the amount of the adopted appropriation and that all expenses are reasonable and in accordance with the Policy and these Regulations.
- C. Receipts generated by the vendor are required for all expense reimbursement requests except for the meals and incidentals per diem allowance, tolls and mileage.
- D. The Finance Director shall prescribe forms for the purpose of documenting expenses and shall be responsible for interpreting these Regulations.
- E. References in these Regulations to a County official or department head shall include the designee.
- F. Payments made with the County credit card shall be subject to these Regulations including documentation requirements prescribed for reimbursement.

III. Travel Advances

- A. Travel advances shall be issued only upon the approval of the Director of Finance for those travel costs projected to be greater than \$100 and shall be paid no sooner than thirty days prior to the travel.
- B. Within ten business days of the conclusion of travel the recipient of the advance shall remit any excess funds to the County.

IV. Travel Expenses

- A. Meals and Incidentals Allowance and Reimbursement
 - 1. The meals and incidentals per diem allowance covers all meals, personal phone calls, laundry, tips and other incidental travel related expenses that are not otherwise specified. Any expenses for those types of items incurred above the per diem allowance shall be borne by the employee. With the exception of travel for the purpose of promoting County economic development, the meals and incidentals per diem allowance shall be that established by the Internal Revenue Service for the destination locality. The IRS Meal Reimbursement Rate Table will be accessible to all employees and maintained by Finance.

Payment or reimbursement of expenses for travel for the purpose of promoting economic development shall be in the amount of actual documented reasonable costs.

2. For situations in which expenses for meals were not incurred by the employee (e.g., meals included in registration fees) or for the days spent traveling to or from the destination, the employee shall deduct 20% for breakfast, 20% for lunch and 40% for dinner from the per diem allowance for all such meals, rounded to the nearest whole dollar.
3. Miscellaneous meal expenses are generally not reimbursed if there is no overnight stay included in the travel, unless the meal is a business meal as described below in these Regulations.
4. Business expenses such as those for telephone calls and faxes incurred for County purposes will be reimbursed with appropriate documentation.

B. Lodging

1. Lodging is reimbursable for travel outside a radius of 45 miles from the primary place of employment.
2. The reimbursable cost of lodging, supported by actual receipts, shall be no greater than the room charge and applicable taxes for a single room per employee traveling.
3. The United States General Services Administration Lodging Per Diem Rate for Richmond, Virginia plus a ten percent allowance for taxes will be used as a guideline in determining the reasonableness of daily lodging costs. Additional justification may be required by the Finance Director if the lodging cost exceeds that amount.
4. Personal expenses associated with lodging (e.g., room service and movies) are not reimbursable. The lodging receipt must separately detail all charges other than the room charge.

C. Transportation.

1. The mode of transportation should be the most cost effective for the County.
2. In general, reimbursement for mileage for travel by personal vehicle further than 500 miles round trip may require additional justification for additional cost. If travel qualifies for lodging reimbursement and traveler chooses not to stay overnight the reimbursement for mileage should not exceed the lodging cost, unless approved by the Finance Director.
3. Specific allowable costs.
 - a. Allowable expense is actual cost of the lowest cost accommodations.
 - b. Costs for transportation to and from airports, train stations and bus terminals by way of taxi service or parking fees for a vehicle are

also allowable.

- c. Expenses of a rental vehicle are allowable only with documentation of the purpose and need for the vehicle.
- d. Registration fees for attending an approved conference, meeting or seminar are reimbursable.

4. County vehicle.

- a. County vehicles may be used only in compliance with applicable policies established by the Purchasing Department.
- b. Travelers must arrange for motor pool vehicle use with the Purchasing Department.
- c. Actual cost of gas, tolls, parking and other related County vehicle expenses shall be reimbursable.

5. Personal vehicle

- a. Mileage reimbursement shall equal the Internal Revenue Service rate.
- b. Cost of tolls and parking shall be reimbursable. A receipt is required for parking fees.
- c. Allowable mileage shall be mileage incurred in any one day in excess of the normal total round-trip commute for that day between the primary residence and assigned workplace. Unless otherwise defined in the job description of the position, the assigned workplace shall be the primary place of employment for the employee.

D. Examples of Non-Reimbursable Expenses

- 1. Loss of money or personal belongings.
- 2. Personal expenses incurred during travel.
- 3. Expenses of other persons not associated with the business trip.
- 4. Expenses included in the meals and incidentals per diem reimbursement.
- 5. Fines for traffic and parking violations.

E. Travel Expense Reimbursement Process

- 1. Forms prescribed by the Finance Director shall be completed, approved by department head and sent to the Finance Department for approval within thirty days of return from the travel.
- 2. Receipts and documentation shall be attached to the form.
- 3. Approved and properly documented expenses will be reimbursed in a timely manner.

V. Local Mileage Reimbursement

- A. The Local Mileage Reimbursement Form shall be used for County business trips with no overnight stay.
- B. This form may be used for more than one business trip, but should be submitted to the Department Head at least semi-annually by December 31 in order to reimburse at the correct IRS allowable rate and by June 30 in order to be reimbursed in the proper fiscal year. Expenses within prescribed limits may be processed for reimbursement from the petty cash fund.
- C. Tolls and parking fees may be included on the form.

VI. Business Meals

- A. Business meals are those meals which are not at a County work site and are directly related to County business and purposes. The meal period must be planned for the purpose of and include substantive and bona fide business discussions or other business activities which directly and specifically benefit the County.

Documentation must include names of persons attending and the business purposes of the meal, or in the case of an organization or group, the name of the sponsoring organization and a description of the business purposes of the organization and meal. Cost of business meals may be paid or reimbursed if approved by the authorized department signatory with required documentation.

- B. Expenses incurred for meals involving travel with an overnight stay are addressed in the section titled "Travel Expenses" above. Meals during travel may occasionally be "business meals" reimbursable pursuant to this section. Any meals reimbursed as "business meals" must be excluded from per diem reimbursement.
- C. In general meals attended only by County staff will not be approved for reimbursement as business meals.

VII. On-site meals

Meals may be provided at County offices and workplaces if the meals are for the convenience of the County in the conduct of substantive County business and are approved by the department head. Allowable on-site meals include occasions when the participants are meeting on-site and are conducting substantive County business during or immediately before or after the meals and it is necessary to provide the meals for the efficient conduct of County business.