

Procedure: Reimbursement	Last Update: March 22, 2022
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Purpose: To provide procedures to implement the Reimbursement Policy.

The Reimbursement Procedure is administered by the Purchasing Manager. All questions related to the Reimbursement Policy and Procedures should be directed to the Purchasing Card & Travel Specialist at 303-271-8585.

All divisions or offices should appoint one or more staff member(s) to oversee booking all travel arrangements for the division/office for the express purpose of developing expertise in finding the most economical arrangements, a comprehensive understanding of the Reimbursement Policy and this procedure, and the ability to work closely with travelers in filing accurate and timely form(s) upon the traveler's return.

A. County's Travel Program

1. P-cards shall be issued by Purchasing as directed by the appropriate Elected Official or Division or Department Director or designee. A P-card is a county-issued credit card that provides employees with travel protection and insurance.
2. If an employee desires to take a spouse or other traveling companion along on a business trip, all costs related to the traveling non-employee shall be borne by the employee or spouse/companion. Examples include, added room fees, additional plane ticket, shuttle costs, meals, entertainment, and other expenses. When making air reservations, if the employee wishes to book both employee and non-employee parties simultaneously to guarantee the same flight, they must utilize a travel agency. Utilizing a travel agency will allow two payment methods for flights booked at the same time.
3. Travelers who would like to utilize a travel agency may use one of the agencies listed on the State of Colorado awards page under Travel management Services (see link below). The agreement number must be provided when making travel arrangements to ensure the services fee is charged at the negotiated rate.

<https://www.bidscolorado.com/co/portal.nsf/xpPriceAgreementsByCategory.xsp>

Click on the Automobile Rental Category

4. Grants
Any travel being charged to a grant or to a County-sponsored project requires specific pre-approval to be charged to that grant or that project and is subject to any further restrictions imposed by that grant or project.
5. Reimbursement
 - a. Expense Summary with applicable documentation and approvals should be submitted to Accounting within 2 weeks (14 calendar days) after the trip.
 - b. All Expense Summary must be approved by the Official or Division Director or above (e.g., if employee is Division Director, approval must come from Department Director or above). Employees may not approve their own, a peer's, or a superior's travel expense report.

- c. Department Directors, Officials, or their designees, are expected to maintain approval documentation records for audit purposes. These records must be retained per the County's archives retention schedule.
- d. Each employee expense summary form will be reviewed by the designated approver for:
 - approval signatures
 - business purpose
 - correct totals
 - supporting documentation and receipts, including conference agenda, if applicable
 - copy of applicable per diem page(s)
 - policy compliance
 - to ensure no duplication of charges (e.g., p-card and per-diem)
- e. It is the responsibility of the traveling employee to make every effort to obtain the required and necessary documentation of incurred expenses.

6. Traveling Without a P-card

- a) Reimbursement for approved expenses will be paid through the expense reimbursement in the county financial system and paid via check or direct deposit based on how the employee has designated their reimbursement in the system.
- b) Expense reimbursement request forms that are incorrect or incomplete:
 - Will be returned to the employee for correction or revision and must be resubmitted.
 - May result in delay or non-reimbursement of specific items.

7. Reimbursement of Expenses for Terminated Employees

Submission of expenses for terminated employees must be made within fourteen (14) calendar days of termination.

8. Receipt Requirements

Employees traveling on County business are required to submit original line item receipts for all expenses charged to a P-card according to the following guidelines. Receipts must be submitted to the employee's designated Travel Coordinator for reconciliation of the monthly P-card Statement. A duplicate invoice should be obtained from the vendor if the original has been lost.

a. Airline

The original receipt is required for air travel expenses. Original passenger receipt is defined as the electronic ticket/invoice document including the ticket number and amount paid. The receipt must include the name of traveler, destination, dates of travel, and seat classification. Boarding passes or itineraries are not acceptable as expense documentation.

b. Lodging

The original hotel guest receipt showing the itemized charges (i.e., room and taxes, phone calls, etc.) is required. The receipt must clearly indicate the name of the guest and the dates of the stay.

c. Rental Cars

The original rental company receipt showing the itemized charges (i.e., days, daily rate, mileage, etc.) is required. Receipt must clearly indicate the name of the driver and the dates of the rental. Original receipts for refueling expenses are also required.

- d. Other Ground Transportation & Parking
The original receipt, where practical to obtain one, is required for other ground transportation expenses (e.g., taxis, shuttles, rail, parking, tolls).

C. Meals and Incidentals

All employees except for Elected Officials must claim per diem for meals and incidental expenses, which is defined as a set monetary allowance for meals and incidental expenses by location. Elected Officials must submit receipts for actual and necessary business expenses for reimbursement by the County. See Reimbursement Policy.

1. Per Diem Tables

- a. The County utilizes the Meal Per Diem Tables in effect at the time of travel as provided by the US General Services Administration (GSA) for travel within the continental United States (CONUS). <https://www.gsa.gov/travel/plan-book/per-diem-rates/per-diem-rates-lookup>
- b. Cities not appearing in the table may be located within a county for which rates are listed. To determine what county a city is located in, visit the National Association of Counties (NACO) website (a non-federal website). <http://www.naco.org/Counties/Pages/CitySearch.aspx>

2. Meals

Itemized detailed receipts must be submitted for all food/beverage expenses incurred. Expenses may be reimbursed upon completion of a Claim Voucher indicating the date, place, person(s) attending, and business purpose. The cost of business food/beverage charged to a County P-card must also state the date, place, person(s) attending, and business purpose and must be submitted with the monthly procurement card rollup.

- a. The authorized meal per diem rate applies for overnight travel only and may be claimed for each meal the traveler would normally have eaten while traveling. If a meal is included in a conference fee, per diem will not be issued except for instances where the traveler has dietary restrictions not accommodated by the included meal.
- b. Meals for which an employee shall receive per diems on travel days will be determined by Federal guidelines. When travel is more than 12 hours, but less than 24 hours or on the days of departure and return, the employee is entitled to 75% of the applicable per diem rate.
- c. Inadvertent use of P-card to pay for a meal: If an employee inadvertently uses their P-card to pay for a meal, they are required to reimburse the County for the amount paid on the P-card, in addition to filing for the per diem for that meal. Proof of reimbursement is required and must be attached to the Expense Summary/Travel Reimbursement form before the per diem will be paid.
- d. Special Dietary Needs: If an employee has special dietary needs that preclude him or her from eating the provided meals, special arrangements must be made, prior to traveling, with the Elected Official, Department Director, or designee to allow for meal per diems on top of the event-sponsored meals.

- e. Incidentals: The incidental expense per diem is only allowable if the employee's travel itinerary contains an overnight stay. One incidental per diem is allowed per day that includes the overnight, and on travel days.

3. Receipts

- a. Receipts are required for expenses not covered by a per diem. If a receipt is not available, the employee must provide a written explanation for the expense and obtain approval.
- b. Employees must submit receipts and file expense reports as soon as possible after expense was incurred, but no later than 14 calendar days after completion of each trip.
- c. Lack of Receipt for P-Card Transaction: In the event an employee paid for travel expenses with the County P-Card but lost or did not retain receipts, employee must submit a completed Lack of Procurement Card Transaction Documentation form. Repeated occurrences may result in revocation of the employee's card.
- d. Lack of Receipt for Reimbursement of Non-P-card Expenses: In the event an employee paid out-of-pocket for travel expenses but lost or did not retain receipts, employee must submit a completed Certification of Lost or Unavailable Travel Expense Documentation form. Repeated occurrences may result in denial of reimbursement.

D. Vehicle Travel

1. Parking

The County shall pay parking costs while on business related travel. Covered airport parking and valet parking will NOT be.

- 2. If a private or County vehicle is used, refer to the **Driving on County Business Policy** for applicable reimbursement policies.
- 3. All car rentals must be booked with the P-card via the preferred car rental supplier agreements. Employees must use a preferred car rental company when traveling on County business, if available. When traveling in groups employees should share cars to minimize costs. At the time of rental, the car should be inspected, and any damage found should be noted on the contract before the vehicle is accepted. In the event of cancellation, employees should request and record the cancellation number in case of billing disputes. NOTE: provider discount code must be provided when reservation is made.
 - a. Auto rental information and rates:
<https://www.bidscolorado.com/co/portal.nsf/xpPriceAgreementsByCategory.xsp>
Click on the Automobile Rental Category
Insurance: Included in the rental car contracts is liability insurance coverage, and collision damage waiver insurance coverage up to the full value of the rental vehicle for employees and elected officials when renting a vehicle for business travel. Liability insurance limits vary per company. The employee is instructed to waive (reject) the additional insurance offered by the rental company.
 - b. Vehicle Size: Standard car rentals will be for compact or economy size (based on availability). Upgrades to larger vehicles must be approved by the employee's supervisor e.g., a full-size or SUV or minivan would be permitted if three or more employees are traveling together or if large equipment is being transported or the location's weather

conditions call for added safety measures (other than availability). Luxury vehicles are not permitted.

4. Other Modes of Transportation

The cost other modes of transportation, such as bus, light rail, taxi services, vehicle sharing service such as Lyft, etc. to and from places of business, hotel, airports, or railroad stations in connection with business activities is reimbursable. In all cases, P-card must be used OR detailed receipts must be obtained. If available and practical, public transportation to and from airports shall be used. Tips for drivers may be included; Tips should be an appropriate amount and not exceed 20% of the total cost.

5. Shuttle/Van Service: Shuttle or van service between hotels and airports should be used if available and practical.

E. Air Travel

1. The employee or travel agency, if applicable, shall confirm tickets based on the lowest logical airfare as determined by the following criteria:

- a. Connecting flights that result in significant cost savings and add no more than 2 hours travel time
- b. A flight within two (2) hours of intended departure or arrival time
- c. Maximum use of non-refundable tickets when applicable

2. If the lowest logical airfare is not accepted, the employee must obtain approval from the Elected or Appointed Official or Department Director or above.

3. Business and First Class are not permitted.

4. Tickets should be purchased at least 14 calendar days prior to departure date when possible. Justification must be provided and approved by the Division Director or Elected or Appointed Official if tickets are purchased within 7 days of departure.

5. Unused, lost or stolen tickets must be reported to the travel agency, if utilized, or the applicable airline ticket counter. Employee should attempt to ensure unused tickets are applied to the next trip taken in accordance with all the airline rules and regulations. Documentation is required indicating the reason tickets were not used. Immediately upon discovery of a lost/stolen ticket, the employee shall report the loss to the travel agency or applicable airline ticket counter, who will file the Lost Ticket Application (LTA).

6. Delays

- a. If an airline delay necessitates an overnight stay that is not paid for by the airline, employees must contact the travel agency, if applicable, or obtain their own accommodations. Should an airline delay necessitate an overnight stay, the employee must first attempt to secure complimentary accommodation from the airline. If unsuccessful, the employee should contact the travel agency for assistance (if an agency was used). Otherwise, employee must obtain their own accommodations using their P-card to book the room, if the employee has a P-card, or their own payment method, if not).
- b. If an employee is denied boarding due to overbooking, the free voucher must be applied to the next business travel flight. Employees who are involuntarily denied boarding should

immediately obtain a free voucher from the airline and apply it to their next business travel flight. (Vouchers must be used for County-related business flights only, not for personal flights.)

7. Baggage

- a. The County will not reimburse the employee for personal items lost while traveling on business. Luggage insurance of \$1,500.00 for checked luggage is automatically provided by using the P-card to purchase the ticket. However, the ultimate responsibility for retrieving and compensating lost baggage lies with the airlines.
- b. The County will pay standard baggage fees. The County will not pay for oversized or overweight baggage. Exceptions will be made for those employees traveling with heavy or bulky materials or equipment, County records or property, or relocating a child.

F. Train Travel

1. The County shall pay only the amount of the fare that does not exceed the cost of mileage or a competitively priced airfare, whichever is less.
2. A County-issued P-card is required for booking train travel.
3. Travel shall be in economy or coach class. Business and First Class are not permitted.

G. Lodging

1. The County will pay the cost of lodging when an overnight stay is required. The County will pay the cost of a single room in a reasonable hotel or motel when reasonably required in connection with eligible in-state/out-of-state travel. When there is a selection of official conference hotels, employees should select lodging arrangements that are also logistically reasonable. The County will not pay for luxury suites, room upgrades, room service, movie fees, or other incidentals other than basic lodging expense and internet connectivity charges used for County business. Bookings through and lodging at Airbnb and VBRO locations will not be reimbursed by the County.
2. When specifically pre-approved, the County will pay for additional lodging beyond that required for County business, but only when necessary to achieve a savings in transportation cost that more than compensates for the cost of additional lodging.
3. Cancellations: Room reservations should be "guaranteed for late arrival" as part of the effort to ensure that a room is available as required. It is therefore imperative that the employee is aware of the hotel cancellation policy and abides by it if cancellation is imminent.
4. Other Accommodations: Employees do not under any circumstances get reimbursed for expenses not actually incurred, such as, if an employee stays with friends or relatives, or camps instead of staying in a hotel.

H. Conferences

1. The County will pay the cost of registration fees, banquet meals, boxed lunches, or other refreshments associated with the conference event.

2. The County will not pay for the cost of other social activities or events that are offered in conjunction with the conference but are not part of the conference agenda (e.g., sight-seeing trips, tournaments, etc.).

I. Change in Travel Plans

If an employee wishes to change travel plans for discretionary personal reasons, the employee will bear any costs incurred in making those changes. If the reasons for the change in travel plans are related to business purposes, changes in the scheduled conference, training, or other business purposes outside the employee's control, or for verifiable personal emergencies such as urgent family medical problems or damage to the home, the County will bear the costs for the changes in travel plans.

J. Voluntary Stay Over / Combining Leisure with Business Travel

If an employee decides to arrive early or stay late at the destination for personal reasons, all costs associated with the extra days will be borne by the employee and the time shall be recognized as vacation or personal time per HR guidelines and must be pre-approved time off by the appropriate supervisor. Employees must provide an alternate form of payment for any expenses associated with the leisure portion of the travel. Documentation will be expected to provide proof that expenses are not incurred by the County for the leisure portion of the travel. Examples include lodging, meals, entertainment, phone calls, and other expenses.

K. Travel Advances

1. Travel advances may be obtained by any Elected or Appointed Official/employee solely for per diem expenses and mileage. Appropriate documentation required by Accounting must be completed, approved and submitted three weeks before the scheduled departure date. Travel advances may be obtained by any employee not possessing a P-card or requiring a monetary advance for per diem expenses.
2. All amounts paid pursuant to an advance must be accounted for with proper documentation. Unexpended travel advance funds and funds for which the traveling employee cannot account must be reimbursed to the County within five (5) business days after returning to the County.
3. If the employee owes money to the County due to overpayment of expenses or advances, a check for the full amount must be attached to the Expense Summary form and must be filed within fourteen (14) days of return from travel.
4. Advances for Conference Meals: Employee must include a copy of any applicable conference or training agenda when filing for an advance so that it can readily be determined whether the County has already paid for some of the employee's meals in the registration cost for the conference, training, or other event. This schedule of meals will be used to determine which meals are reimbursable.

L. Travel Paid by Non-County Entity

Travel Expenses paid by an entity other than the County, or a state or local government must comply with the following requirements to be accepted:

1. The travel must be for a government purpose related to the person's official position.
2. The travel arrangements must be appropriate to that purpose.

3. The trip can be no longer than reasonably necessary to accomplish the business which is its purpose. If the trip is extended for personal purposes, the expenses related to the extended trip must be paid by the official or employee not the donor.
4. The County official or employee who will be traveling is not currently, was not in the recent past, and will not in the reasonably foreseeable future, be able to take direct official action with respect to the donor.
5. The County official or employee must verify compliance with conditions 1 through 4 above by any of the following means:
 - a. Written supervisory approval
 - b. Official public approval by the Board of County Commissioners.
 - c. Written explanation by the elected official of why he or she believes the travel meets conditions 1 through 4; or
 - d. An advisory opinion from the Colorado Independent Ethics Commission.

M. Non-Reimbursable Miscellaneous Expenses

Employees will not be reimbursed for the following miscellaneous expenses:

- a) Airline membership clubs
- b) Car rental insurance for collision damage or personal accidents
- c) Claims for medical or dental care
- d) Childcare
- e) Club reward program fees
- f) Expenses for travel companions/spouses/family members/pets
- g) Helicopter services for airport transfers
- h) Loss or theft of personal property or funds while traveling
- i) Movies (in-flight or in-room)
- j) "No Show" charges for hotel or car services
- k) Personal cell phone charges
- l) Personal Entertainment (sporting events, theaters, concerts, etc.)
- m) Traffic violations and/or parking tickets
- n) Travel insurance

This list is not meant to be comprehensive. If an item/cost is not identified above, reimbursement is not implied. If in doubt, seek clarification from the Purchasing Card & Travel Specialist prior to incurring the expense.

LINKS TO EXTERNAL WEBSITES:

Meal Per Diem Tables - US General Services Administration (GSA).

<https://www.gsa.gov/travel/plan-book/per-diem-rates/per-diem-rates-lookup>

Auto rental information and rates:

<https://www.bidscolorado.com/co/portal.nsf/xpPriceAgreementsByCategory.xsp>

[Standard Mileage Rates – Internal Revenue Service \(IRS\)](https://www.irs.gov/tax-professionals/standard-mileage-rates)

<https://www.irs.gov/tax-professionals/standard-mileage-rates>

LINKS TO FORMS (Internal County Use Only)

To access the following County forms, please go to Content Services, Forms and Templates, Accounting, and select the appropriate form from the list.

(<https://cs.jeffco.us/otcs/llisapi.dll?func=ll&objId=343198&objAction=browse&viewType=1>)

- Travel Advance Form
- Lack of Procurement Card Transaction Documentation Form
- Expense Summary Form
 - Per Diem
 - Non-Per Diem for Elected Officials Only
- Certification of Lost or Unavailable Travel Expense Documentation Form