

FINANCE DEPARTMENT TRAVEL POLICY | 2013

Effective Date: 10-01-85 Procedure No: GP-290 Revision Date(s): 02-01-90/11-22-94/11-20-02/08-13-13

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 Cobb County 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 within a 50 miles radius including Gordon, Gilmer, Lumpkin, Pickens, Dawson, Hall, Forsyth, Cherokee, Bartow, Floyd, Polk, Paulding, Haralson, Carroll, Douglas, Fulton, DeKalb, Heard, Coweta, Clayton, Meriwether, Pike, Spalding, Henry, Rockdale, Newton, Walton, Gwinnett, Barrow, Fayette, and Butts.

- E. "Travel Authorization Request Form T1" (EXHIBIT A) - this form is used by the employee(s) to receive authorized permission to travel to the specified destination and within the specified guidelines stated on the form and in accordance to the Travel policy.

- F. "Travel Advance Request Form T2" (EXHIBIT B) -this form is used to request an advance prior to the trip specified on the associated T1 form.
 - a. The Travel Advance Request Form T2 should be used for any advance for Subsistence payments over \$60.00.
 - b. It is also used to send "direct payments" for registration, lodging, and airline. Direct payment is the preferred method of payment for registration and lodging.

FINANCE DEPARTMENT TRAVEL POLICY | 2013

Effective Date: 10-01-85 Procedure No: GP-290 Revision Date(s): 02-01-90/11-22-94/11-20-02/08-13-13

- G. "The Travel Expense Summary/Reimbursement Statement Form T3" (EXHIBIT C) - this form is required to be sent to no later than (5) five days after returning from the trip to reconcile all expenses paid as well as any that are requiring reimbursement to the employee and/or back to the county due to overpayment through an advance.
- H. "The Mileage Reimbursement Form T4 (EXHIBIT D) - this form is required to request reimbursement for mileage and parking fees. This form should be submitted on a monthly basis for reimbursement unless it is under \$50. See instructions on mileage reimbursements in Section VI(B)(4). If you complete a T1 and T3 form this form is not required to be submitted alongside a "trip" only to be used for monthly mileage reimbursements.
- I. "Hotel/Motel Tax Exemption Form" (EXHIBIT E) - this form should be used when you did not use direct payment for lodging. Any travel hotel/motel payments within the State of Georgia should exempt from paying tax.
- J. "Sales Tax and Use Tax Exemption Form (EXHIBIT F)

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. 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.
- D. An employee traveling on appropriate and pre-approved business will not be denied reimbursement for reasonable costs incurred in conformance with this policy.
- E. 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 annually adopted budget for approval by the Board of Commissioners.

FINANCE DEPARTMENT TRAVEL POLICY | 2013

Effective Date: 10-01-85 Procedure No: GP-290 Revision Date(s): 02-01-90/11-22-94/11-20-02/08-13-13

- B. No travel payments will be made without a Travel Authorization Request Form T1.
- C. The authorizing party's responsibility is to stay within his/her departmental budget's travel allocation as approved by the Board of Commissioners, and to complete in full the travel forms with all necessary funding information specific to their department and acknowledgment of budget verification is checked.
- D. 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 as well as ensuring that all forms are completed in full prior to sending to Finance Department.
- E. 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.
- F. No Travel Advance will be issued in an amount less than \$60.00. Anything less must be reimbursed at a later time through a detailed Travel Expense Summary/Reimbursement Form T3 submitted no later than 5 days after return from travel.
- G. Requests for travel, travel advances, and actual expense reimbursement should be authorized as follows:

Requesting Party

Employee other than department head

Department Head

County Manager

Commissioner Members

Other Elected Officials

Authorizing Party

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.

Themselves

Themselves

Per Cobb County Code Section 2-29

Themselves

FINANCE DEPARTMENT TRAVEL POLICY | 2013

Effective Date: 10-01-85 Procedure No: GP-290 Revision Date(s): 02-01-90/11-22-94/11-20-02/08-13-13

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.

No reimbursement payments will be made without a Travel Expense Summary/Reimbursement Form T3.

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. Documentation is required to be provided stating the purpose of the special circumstances. Receipts are required for all lodging costs. Submission of itinerary to the Finance Department is required to process travel arrangements.

Employees are encouraged to have hotel arrangements paid directly to the hotel instead of reimbursing the employee to avoid being charged sales tax by using the Travel Advance Request form T2 to send a direct payment

- 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 the employee 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. All forms are available on the Cobb County Intranet-Cobb Web.

Hotel/Motel Tax Exemption Request forms will be provided to traveling employees who do not have access to the Cobb County Intranet-Cobb Web.

- 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. Hotel receipts are required to process any reimbursements for lodging. Tips offered to hotel staff is not reimbursable.
- c. When booking a hotel the employee should book with a credit card and submit the proper travel form to the Finance travel desk to have a county check made payable and sent to the hotel directly to avoid taxes being applied. If the employee books their hotel (in the State of Georgia) and submits for reimbursement after the trip and has been charged taxes on their room rate the employee incurs that expense of the rate of tax applied. A Hotel/Motel Tax Exemption form (is available via the CobbWeb) if the employee chooses to book and pay for the hotel and request reimbursement upon return (may only be accepted in the State of Georgia).

FINANCE DEPARTMENT TRAVEL POLICY | 2013

Effective Date: 10-01-85 Procedure No: GP-290 Revision Date(s): 02-01-90/11-22-94/11-20-02/08-13-13

- d. 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
Days Inn
Ramada Inn

- e. 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.
- f. All hotel accommodations should be guaranteed for late arrival to the employee's credit card.
- g. 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 the employee speaks and the cancellation number assigned. Any "no show" charges will be passed on to the employee for verification and payment if attributable to the employee's failure to cancel.

- h. Hotel receipts must be attached to the expense report. Charges other than actual room cost should be itemized on the Travel Expense Summary/Reimbursement Form T3. Hotel bills should be settled by the employee.

The final hotel statement/receipt attached to the Travel Expense Summary/Reimbursement Form T3 should have a zero ending balance to be considered for reimbursement.

- i. Employees may be exempt 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 Form (Exhibit E-can be found on the CobbWeb) form and State Sales and Use Tax Exemption form (Exhibit F- also found on the CobbWeb) from the Finance Department and present it to the hotel at time of check-in. (See section V1-A1c)

FINANCE DEPARTMENT TRAVEL POLICY | 2013

Effective Date: 10-01-85 Procedure No: GP-290 Revision Date(s): 02-01-90/11-22-94/11-20-02/08-13-13

- j. When two employees share a room, one employee shall pay and request reimbursement for the full lodging charge. The second employee 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 not to exceed fifty-two dollars per day(\$52 per diem), based on 2011 IRS guidelines (These rates are including gratuity.) This \$52 per diem limit will be reduced accordingly by any meals provided to employee while traveling per the schedule of amounts below.

| | | |
|-----------|----|------------------------------|
| Breakfast | -- | \$ 10.00, including gratuity |
| Lunch | -- | \$ 18.00, including gratuity |
| Dinner | -- | \$ 24.00, including gratuity |

- a. The above limits are expected maximums and should be sufficient in most locales visited by the requesting party.
- b. For a single day trip: The employee must meet all of the guidelines cited below to be eligible for reimbursement for meals.

Breakfast - Reimbursement will be authorized provided the requesting party began his/her travel day before 6:00 a.m. and the one way trip, supported by odometer readings, is at least 75 miles.

Lunch - Reimbursement will be authorized only if the travel day begins before 6a.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 8:00 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 up to the above rates.
- d. No reimbursement will be allowed when meals are included as part of a registration fee or are provided free. Itinerary/program must be provided for all meals reimbursements.
- 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 and approved by the employee's Department Head.

FINANCE DEPARTMENT TRAVEL POLICY | 2013

Effective Date: 10-01-85 Procedure No: GP-290 Revision Date(s): 02-01-90/11-22-94/11-20-02/08-13-13

- f. Occasionally, due to the location of the travel, the \$52 per diem may be insufficient. Reimbursement in excess of \$52 per diem will be considered but only when supported by receipts and approved by the employees' Department Head clearly proving more cost was incurred. This is intended to reimburse the employee 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.

In the era of lower priced fares 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. Baggage fees will be assessed for reimbursement following the below conditions:
 1. Baggage fee will **NOT** be reimbursed for the following:
 - a. Travel that is only one (1) day.
 - b. Travel that is only one (1) day overnight (unless otherwise authorized approved as to why extra baggage is needed).

FINANCE DEPARTMENT TRAVEL POLICY | 2013

Effective Date: 10-01-85 Procedure No: GP-290 Revision Date(s): 02-01-90/11-22-94/11-20-02/08-13-13

2. Baggage fee **WILL BE** reimbursed for the following:

- a. Travel that is two (2) day overnight stay(s) or longer.
- b. If extra baggage needs to be checked, it must be approved by an authorizing party.

Any baggage fees incurred that do not meet the above listed conditions for reimbursement will be at the cost of the employee traveling.

- f. If a business trip is canceled prior to departure, contact the travel agency immediately to begin process of refunding the unused tickets.
- g. 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.
- h. A copy of the ticket coupon and/or boarding passes must be attached to each expense report.
- i. If a non-refundable ticket is purchased and it is **not** used to travel, the cost incurred will be at the expense of the purchaser, unless authorized by the approving authority to be reimbursed with valid justification as to why the ticket was not used and not cancelled in an appropriate manner.

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.

3. County Vehicle

- a. The use of a County vehicle is authorized for travel to destinations within the State of Georgia. 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. A second County vehicle or a personal vehicle may be used if there are more than 4 employees traveling and a County van is not available.
- c. Receipts must be obtained for all County vehicle expenses, including gasoline purchases. Tips for valet parking are not reimbursable.
- 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.

FINANCE DEPARTMENT TRAVEL POLICY | 2013

Effective Date: 10-01-85 Procedure No: GP-290 Revision Date(s): 02-01-90/11-22-94/11-20-02/08-13-13

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.
 - 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.
 - 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 or lower as set forth by the County Manager. This rate is designed to cover fuel, maintenance and liability and physical damage insurance costs of the personal vehicle. Tips for valet parking are not reimbursable.
 - e. Requested mileage reimbursement must be supported by odometer readings, or mapping software digital prints, sent with the supporting backup information along with a completed Mileage Reimbursement Form. Incidental travel will only be reimbursed when pertaining to official county business.
 - f. Employees who use their personal vehicles on County business and request mileage reimbursement that is separate from a trip where the employee used a T1 form, should prepare their request for reimbursement on a monthly basis unless the reimbursement is less than \$60.00, then the request must be sent no later than 3 months from the trip date.

Mileage reimbursements must be sent to the Finance Department for payment within the current Fiscal Year **only. Our Fiscal year ends September 30 and should not be submitted any later than 10 working days thereafter.** (Any reimbursements not submitted within the current fiscal year **will not** be reimbursed.)
 - g. Mileage reimbursements are only for County business within your employment requirements. The following instances are not valid reimbursements:
 1. Not valid for trips within walking distance.
 2. Not valid for County functions i.e. retirement parties, etc.
 3. Not valid for the trip from your home to the office if you leave from the office prior to your destination
 4. Not valid on trips to a retailer for purchase of items that could have been purchased based off of Cobb County Master Agreements, unless otherwise authorized by the Department Head and Finance Director.
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.

FINANCE DEPARTMENT TRAVEL POLICY | 2013

Effective Date: 10-01-85 Procedure No: GP-290 Revision Date(s): 02-01-90/11-22-94/11-20-02/08-13-13

- 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.

- 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 |

- 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 according to the car rental policies and signed form for refilling the gas tank to the specified amount on the rental contract, otherwise the County is charged a premium rate if the car rental agency refills the tank. Receipts for gasoline purchases are required for reimbursement along with the reimbursement request form.
- f. Car rental contracts and/or express checkout receipts are to be submitted as documentation for reimbursement.
- g. Parking fees will not be reimbursed when you utilize a rental car for transportation. Tips for valet parking are also not reimbursable.

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. It is encouraged to use advanced registration through the Finance Department by supplying them with the supporting documentation and agenda of the registration and allowing them to pay for the conference/seminar through direct payment. Registration paid by the County in advance is treated as a travel advance to the employee and must be accounted for upon return.
2. Whenever possible, advance registration should be used by completing the Travel Advance Request form T2 for direct payment

FINANCE DEPARTMENT TRAVEL POLICY | 2013

Effective Date: 10-01-85 Procedure No: GP-290 Revision Date(s): 02-01-90/11-22-94/11-20-02/08-13-13

D. Miscellaneous

1. Parking and Shuttle Services

- a. Parking at Atlanta Hartsfield is strongly discouraged. Use one of 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.
- f. If transportation is provided by a family member and the employee is dropped off at the airport, the employee can be reimbursed for both ways of travel for mileage only if parking fees would exceed the cost of mileage reimbursement. The employee must supply travel with supporting documentation of parking fee cost and supply mapping software documentation showing the mileage of trip to airport for assessment to be reimbursed. The employee will receive the lesser fee of the two options.
- g. Tips for using valet parking is not reimbursable.

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". Business meals not associated with an approved travel event can be reimbursed with petty cash so long as the cost of the meal does not exceed the petty cash limit of \$25.

FINANCE DEPARTMENT TRAVEL POLICY | 2013

Effective Date: 10-01-85 Procedure No: GP-290 Revision Date(s): 02-01-90/11-22-94/11-20-02/08-13-13

- 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.
 - (2) A receipt is provided including the itemization of food/beverages ordered.
 - (3) The "Travel Expense Receipt" aka restaurant receipt for a meal must contain on its face:
 - (a) Restaurant name and location -(if not on the receipt please write it out.)
 - (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. THE EMPLOYEE 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 Travel Expense Summary/Reimbursement Form T3 for all items in which the employee is requesting reimbursement.

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 headset, 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
 - * 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.

FINANCE DEPARTMENT TRAVEL POLICY | 2013

Effective Date: 10-01-85 Procedure No: GP-290 Revision Date(s): 02-01-90/11-22-94/11-20-02/08-13-13

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 Request Form T1 (Exhibit A). The form should be submitted 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. (All applicable fields should be completed or the form will be returned to submitter for completion)
- B. When requesting authorization to travel along with a request for advance, the employee must complete the Travel Advance Request Form T2. (Exhibit B)
- C. The estimated total travel expense to be incurred for the travel being authorized on the T1 form must be verified against the department's budget and is authorized by completion of said form in its entirety..
- D. The Direct Payments section is for registration fees, airline and hotel prepayments, the details about which should be shown at the bottom of the form. Include confirmation numbers when they are provided.
- E. The Advance Request Summary section is to delineate the trip costs for which the employee would like to have funds prior to the trip.
- F. 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. (This information must be fully completed on the forms or it will be returned to the submitting party for completion)
 - 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.

FINANCE DEPARTMENT TRAVEL POLICY | 2013

Effective Date: 10-01-85 Procedure No: GP-290 Revision Date(s): 02-01-90/11-22-94/11-20-02/08-13-13

- G. The authorizing party should approve the request form once he/she has determined the validity of the request.
- H. When approved:
 - 1. The ORIGINAL of the Travel Authorization Request Form T1 should be forwarded to the Finance Department (to be matched with the subsequently submitted Travel Expense Statement/Reimbursement Form T3, 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.
- I. A travel advance may be requested no less 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 AND SIGNATURE ON THE T2 FORM OF THE COUNTY MANAGER. All authorizing signatures must be obtained prior to sending to the Finance Department for processing.
 - 2. Employees are encouraged to use personal credit cards for travel expenses wherever possible, rather than carrying large amounts of cash.
- J. 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.
- K. 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 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, a complete itemization of all weekly trip expenses on a " Travel Expense Summary/Reimbursement Statement Form T3" (Exhibit C).

- A. The completed Travel Expense Summary/Reimbursement Statement Form T3 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. (This information must be fully completed on the forms or it will be returned to the submitting party for completion)

FINANCE DEPARTMENT TRAVEL POLICY | 2013

Effective Date: 10-01-85 Procedure No: GP-290 Revision Date(s): 02-01-90/11-22-94/11-20-02/08-13-13

- B. The Travel Expense Summary/Reimbursement Statement Form T3 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 Finance Department within two (2) working days via inter-office or via email to Travel@cobbcounty.org. (email is preferred and encouraged)
- 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 Summary/Reimbursement Statement Form T3. All checks should be made out to Cobb County Board of Commissioners or if in cash must be for the exact amount (no change will be provided)
 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 their Travel Expense Summary/Reimbursement Statement Form T3 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 Finance Department shall audit all Travel Expense Summary/Reimbursement Statement Form T3 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 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 Summary/Reimbursement Form T3 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 Summary/Reimbursement Statement Form T3 will be processed only after the statement has been matched with a Travel Authorization Request Form.

FINANCE DEPARTMENT TRAVEL POLICY | 2013

Effective Date: 10-01-85 Procedure No: GP-290 Revision Date(s): 02-01-90/11-22-94/11-20-02/08-13-13

- I. Petty cash should not be used for reimbursements for travel previously authorized on the Travel Authorization Form. The Travel Expense Summary/Reimbursement Statement Form T3 should be used to reconcile final travel expenditures and to process any final reimbursements. Petty Cash can be used for the following (as identified in the Petty Cash Policy) local parking costs, meals at local events and minimal mileage reimbursements. Any requests for mileage reimbursement apart from authorized travel must include the mileage reimbursement request form.