

Shelby County Government Comprehensive Travel Policy

Adopted November 20, 2006

Contents

- I. General Provisions – paragraphs 1-7
- II. Travel Outside Shelby County
 - Introduction – paragraphs 8-9
 - Travel Authorizations – paragraphs 10-14
 - Official Station – paragraphs 15-17
 - Reimbursement Procedures – paragraphs 18-23
 - County Charge Cards – paragraph 24
 - Travel Advances – paragraphs 25-27
 - Honorariums – paragraph 28
 - Air Travel – paragraphs 29-35
 - County Owned Automobile – paragraph 36
 - Personally Owned Automobile – paragraphs 37-38
 - Automobile Rental – paragraphs 39-40
 - Other Transportation Costs – paragraphs 41-45
 - Promotional Materials – paragraph 46
 - Lodging – paragraphs 47-49
 - Per Diem Rates for Meals & Incidentals – paragraphs 50-54
 - Extended Travel – paragraphs 55-56
 - Other Expenses – paragraphs 57-60
 - Authority to Revise Rate Schedule – paragraph 61
- III. Local Transportation – paragraphs 62-68
- IV. Local Registration Fees & Guest Meals
 - Local Registration Fees – paragraph 69
 - Guest Meals – paragraphs 70-73
- Reimbursement Rate Schedule

I. GENERAL PROVISIONS

1. This Policy shall apply to all persons incurring travel or business-related meal expenses on behalf of Shelby County Government (County) or expected to be reimbursed by the County, regardless of the underlying source of funds. This applies to elected officials, appointed officials, employees, guests or visitors of the County, contractors (except that County contractors will be reimbursed according to the terms of their contract if those terms differ from this policy) and any other person traveling on behalf of the County. The term “employee” is used throughout this Policy but shall be interpreted to mean any authorized traveler at County expense.
2. It is the intent of this Policy that employees not suffer additional cost as a result of travel or business expenses incurred to carry out assigned duties. Employees shall be reimbursed for such expenses subject to the limitations provided in this policy and the accompanying Reimbursement Rate Schedule.

3. It is the responsibility of the employee to be familiar with and adhere to establish County policies. Deliberate disregard of these regulations or filing of an intentionally misleading or fraudulent travel claim or business expense is grounds for disciplinary action including termination of employment.
4. When traveling, employees should be as conservative as circumstances permit. The lowest cost should be selected whenever practical. Reimbursement for travel will be based upon the most direct or expeditious route possible. Employees traveling by an indirect route must assume any extra expense incurred. Transportation cost reimbursement will not exceed the standard mileage rate for distances of 250 miles (one-way) or less. Air travel for distances of over 250 miles will usually be considered practical considering the time savings. When the mileage reimbursement, extra meals, and extra lodging required because of driving long distances exceed the cost of air travel, only the lower cost will be reimbursed. Exceptions may be requested to these driving or flying provisions.
5. Individual department heads and higher officials may impose more stringent requirements on any provisions of this Policy, including lower reimbursement rates. Such requirements should be communicated to employees. Enforcement of such provisions must be accomplished at the organizational level where imposed; the Finance Department will be responsible only for monitoring compliance with this Policy.
6. The Director of Administration & Finance or designee may approve exceptions in individual cases to avoid unfairness, provide a practical solution to an unusual situation, or similar reasons consistent with the intent of this Policy. Only the Director or designee will make official interpretations of this Policy. The Director will approve all forms and procedures necessary to administer this Policy.
7. This Comprehensive Travel Policy for Shelby County Government was adopted by the Shelby County Commission on November 20, 2006.

II. TRAVEL OUTSIDE SHELBY COUNTY

Introduction

8. This Section (Section II) shall apply to all travel outside the County. Business travel within Shelby County is included in section III. If an employee travels into another county or state and back in the same day and such travel is less than 100 miles one-way, such travel may be considered in-County for approval and reimbursement purposes.
9. Individual travelers and those approving their travel share the responsibility for full accountability and documentation of travel expenses. While other employees or third parties may be involved in making travel arrangements, etc., the traveler and superiors cannot shift their responsibility to another party. It should be realized that other officials, auditors, members of the press and citizens often view travel critically in general; discretion should always be exercised by travelers and their managers for all travel activity.

Travel Authorization

10. Travel may not be undertaken unless it is authorized in advance by proper authority. Approved County travel is the basis for reimbursement in accordance with these provisions. The employee is considered to be on official travel status and eligible for reimbursement at the time of departure from his/her official station or residence, whichever is applicable.

11. Authorization to travel will be approved for all County travel as follows:

<u>Person Traveling</u>	<u>Authorization Approved by*</u>
Employee or Department Head	Division Director or higher
Division Director	Assistant Chief Administrative Officer or higher
Assistant CAO	Chief Administrative Officer or higher
Chief Administrative Officer & senior staff reporting to Mayor or Elected Official**	County Mayor or Elected Official
County Mayor or Elected Official, including Judges	County Mayor or Elected Official***

*Any individual in a position equivalent to the titles shown, regardless of actual title and classification, may authorize travel for employees. The County Mayor and Elected Officials should provide the Finance Department information on the name, actual title, and approval authority granted when titles are not the same as those shown or when the Mayor or Elected Official wants to limit approval authority to higher-level officials than those shown.

** The Mayor and Elected Officials will designate those subject to this approval level.

*** The approvals shown are the only ones required. Good business practice is that every person's travel is subject to review by someone other than the traveler. It is recommended, but not required, that the Mayor, Elected Officials, and Judges have their own travel reviewed by their CAO, administrative judge or some other designated official, primarily to insure completeness and accuracy of preparation and that all documentation is provided. Such reviewing party may indicate "Reviewed" above his/her signature rather than "Approved" if desired.

12. In addition to the approval noted above, any travel with proposed expenses of \$5,000 or more, groups of five or more employees traveling out-of-state to the same destination and travel outside the continental U.S. will be approved by the CAO or Elected Official. This approval requirement does not apply to the travel of an Elected Official or Judge.

13. The signature of the approving person(s) indicates that the cost, time, and other factors have been considered and the proposed travel and cost are a prudent use of County resources. This includes a determination that (a) the trip is necessary, (b) the County will derive business value sufficient to justify the time and cost, (c) funds are available in the budget account identified, and (d) proposed expenses are reasonable.

14. Authorization to travel will be granted by submission and approval of a Shelby County Travel Authorization form. After the approval noted above is obtained, the form should be forwarded to the County Finance Department.

Official Station

15. The department head is responsible for establishing the official station of the employee. This is typically the location from which the employee performs the major portion of his/her assigned duties. The work station closest to an employee's residence should be designated as the official station for employees with multiple work stations. If an employee works predominantly from a home residence and reports to an office or other station less than twice a week, the employee's official station should be the home residence. Under unusual situations, the department head may designate other locations as the employee's official station.
16. The residence of the employee usually becomes the official station for an employee required to be on call at times other than the employee's normal working hours (i.e. nights or weekends). Employees working overtime on weekends are not normally eligible for travel reimbursement.
17. In the event that an employee is temporarily reassigned to a work location other than his usual official station, that location shall become the employee's official station.

Reimbursement Procedures

18. Employees should submit the Shelby County Travel Expense Report timely upon return from the trip. The Travel Expense Report should include and account for all County expenses in connection with the travel, including amounts paid in advance (such as advances to the traveler) and amounts paid to third parties (such as the travel agency for airline tickets). If any expense was paid in advance or to a third party, a Travel Expense Report must be filed to fully document and account for the travel expenses. This is true even if no amount is owed to the traveler or owed by the traveler to the County. If travel advances in any form were made from County funds and the expense report is not received by the Finance Department within fifteen (15) calendar days after the date of return, the expense report is considered delinquent and the traveler will be notified and actions may be initiated to collect advances through payroll deduction if the completed expense report is not received within thirty (30) days after the date of return.
19. The Travel Expense Report must be completed in full and all required receipts attached. It is recommended that small receipts be taped to an 8½" x 11" sheet of paper so they do not get misplaced. The traveler is primarily responsible for completing the Travel Expense Report, providing adequate receipts, and providing other explanations or documentation needed to process the report.
20. All written signatures on the Travel Expense Report must be originals.
21. The Travel Expense Report must be approved by a department head or higher. The Mayor, Elected Officials, and Judges may approve their own Travel Expense Reports; as explained above under authorizations to travel it is recommended that these officials have someone else approve or review their reports. The approval signature indicates that the approving authority

is satisfied with the reasonableness of all amounts claimed, that documentation is adequate to support costs and that the Travel Expense Report should be accepted and processed.

22. The Travel Expense Report is the final accounting for the entire trip and is the basis for the final financial settlement between the employee and the County. If the total of all allowable expenses exceeds the total of all travel advances, the County will pay the employee the difference. If the total of advances exceeds the total of allowable expenses, the employee should submit a check payable to the County with the Travel Expense Report.
23. The Finance Department is responsible for reviewing all Travel Expense Reports to determine compliance with this Policy. The Finance Department may require the submission of other information, explanation, or documentation before approving a Travel Expense Report for reimbursement. Any expense found to be inconsistent with this policy will not be allowed.

County Charge Cards

24. The County utilizes a "travel card" program as the primary method of providing funds to cover travel expenses. Charges made on these cards are the liability of the employee. Policies and procedures relative to the travel card are subject to supplementary guidelines approved by the Director of Administration & Finance. Airfares may be charged to the County through the County's designated travel agency. The County's procurement cards and petty cash funds should never be used for travel-related expenses.

Travel Advances

25. Employees who have been issued a travel card or who are required by the travel card policy to apply for a travel card are not eligible for travel advances as discussed in this section; all travelers may secure airline tickets charged to the County through the County's designated travel agency. Advances will be made by the Finance Department directly to other travelers and are requested on the travel authorization request form. Advances will be made to the traveler, except that registration fees may be paid directly by the County.
26. Upon return, the employee must submit a Travel Expense Report regardless of whether he/she owes advance moneys back to the County or is due additional reimbursement. All advance amounts must be accounted for and documented on the Travel Expense Report, including airfares and other advance payments to third parties. The County may decline to make future travel advances for an employee's failure to submit Travel Expense Reports or to repay advances exceeding allowable expenses on a timely basis.
27. The traveling employee is financially responsible for all amounts advanced. The employee must account for these advances or repay the advance. If a trip is cancelled, the employee is responsible for recovering as much as possible of the advances and for documenting and securing approval for the County to absorb amounts that cannot be recovered. Costs incurred due to the personal convenience or preference of the employee will be recovered from the employee. Each employee receiving a travel advance must sign a payroll deduction authorization which will allow the County to recover the advance from any salary owed the employee in the event of termination of employment, failure to submit a travel claim, or failure to repay excess advances.

Honorariums

28. For those employees who receive honorariums for appearing at meetings while on official County business, the employee may, at his/her option, accept the honorarium as full payment for travel expenses or choose to surrender the honorarium to the County and be reimbursed in accordance with established travel policy.

Air Travel

29. Reservations for air travel should be made only after the Travel Authorization has been completely approved. Travelers are encouraged to use the County's designated travel agency. The Travel Authorization number should be provided to the travel agency if available. These charges will be billed directly to the County.
30. Direct purchase of tickets from airlines or through Internet booking services is permitted. Purchase of tickets from a traditional travel agency other than the County's designated agency is not permitted.
31. Advantage of discount fares and advance booking should be taken whenever practical and fares should not exceed the regular tourist or coach fares offered the general public. Electronic ticketing may be used. Fees – both by the airline and travel agency - because of itinerary changes for the personal convenience of the traveler will be paid by the traveler.
32. An early departure or delayed return for the purpose of saving airfare must result in overall cost savings, considering hotel, meals and other costs. An explanation of how savings were calculated should be included with the Travel Expense Report.
33. The Travel Expense Report must account for and document all airline charges paid by the County for the trip. A receipt or other documentation that includes an itinerary and the ticket costs must accompany the expense claim. The original passenger portion of boarding passes should be submitted with the Travel Expense Report if available.
34. In the event a ticket is purchased but not used the traveler should be sure a refund is secured if the ticket is refundable. If the ticket is not refundable, the ticket or ticket information (in the case of an electronic ticket) should be promptly delivered to the Travel Coordinator for the traveler's division. The Travel Coordinator should determine if the ticket can be used for future travel or used to reduce the cost of future travel.
35. Travelers may retain frequent flyer program benefits. However, participation in these programs must not influence flight selections that would result in incremental cost to the County.

County Owned Automobile

36. County owned vehicles may be used for travel subject to the provisions of the Vehicle Use Policy. The Vehicle Use Policy will prevail if it conflicts with this policy.
 - a. Reimbursement is authorized for out-of-pocket gas, oil, breakdown towing fees, and emergency repairs only, based on submission of receipts for the expenses incurred.

- b. Spouses or family members generally should not accompany the traveler in a County vehicle. The County bears no financial responsibility whatsoever for spouses or family members traveling in a County vehicle.
- c. If a County vehicle assigned to the department is not available, a County vehicle may be requested from Fleet Services on a per-trip basis. Fleet requires that the request be submitted in memorandum form. The using department will be charged by interdepartmental billing (IDB) a rental rate per day and will have to pay for any gas purchased. The rental rate and gas purchased should be included in the estimated travel expenses and accounted for on the Travel Expense Report.

Personally Owned Automobile

- 37. Reimbursement for the use of personally owned vehicles is at the County's standard mileage rate. Reasonable tolls and ferry fees will be allowed when necessary; no receipt is required for reimbursement. Mileage reimbursement covers all operating expenses of the vehicle, including gas, oil, repairs, etc. It is the responsibility of the owner of a vehicle to maintain liability insurance covering personal injury and property damage and upon request to provide a certificate of coverage to the County's Risk Manager.
- 38. Only mileage on official County business may be claimed for reimbursement. See the guidance in item 65 for computing business mileage. Mileage as shown by the official state map and that published by Rand-McNally for out-of-state routes will be regarded as official. Miles should be the lower of actual miles driven or the distance from the traveler's work location to the destination. Reasonable vicinity mileage for business related purposes will be allowed. City-to-city travel and vicinity mileage should be shown separately on the Travel Expense Report.

Automobile Rental

- 39. Specific advance authorization on the Travel Authorization or separate memorandum must be secured for automobile rental. The size vehicle used should be reasonable for the time and distance the vehicle will be used. A traveler should accept the liability and collision damage insurance coverage offered by the rental agency; however if the vehicle is rented using a County-sponsored travel card the collision damage coverage (but not liability) should be declined.
- 40. The rental agreement showing the cost must be submitted with the Travel Expense Report. Whenever possible, employees should refuel before returning vehicles. Gasoline purchased for the rental vehicle will be reimbursed and must be supported by receipts.

Other Transportation Costs

- 41. Local ground transportation between airports and hotels, between hotels and meeting sites, and other necessary local ground transportation may be reimbursed in reasonable amounts. Courtesy service should be used when available. It is expected that bus, shuttle, limousine, or subway/light rail service will be used when available and practical. Taxi fares will be allowed when this is the most practical means of transportation. No receipt is required for reimbursement of reasonable taxi fares and other local ground transportation but receipts may be submitted. Each segment of local travel should be shown on the Travel Expense Report.

42. When the ultimate destination is not in the in the same general area as the airport, transportation between airports and hotels should be by the most practical and least costly method. Receipts are required and the travel segment should be shown separately on the Travel Expense Report.
43. Transportation to and from the Memphis airport will be reimbursed for the lesser of (a) mileage for one roundtrip and long-term parking fees, (b) mileage for two roundtrips when driven to and picked up by someone else, or (c) roundtrip taxi fares. Mileage and taxi fares should be based on the shortest distance from home or work location to the airport. If airport parking is used for trips of over two days then less expensive off-airport parking services should be used.
44. Charges for reasonable routine parking while on travel status will be reimbursed. Receipts are required if the parking charge exceeds the allowance stated in the rate schedule. Receipts must always support charges for hotel parking; this may be on the hotel folio.
45. Travelers may choose other modes of common carrier transportation such as trains or buses, considering cost and the most efficient use of time. Receipts are required.

Promotional Materials

46. Fees for the handling of promotional materials or equipment will be allowed up to the maximum indicated in the Reimbursement Rate Schedule.

Lodging

47. The employee will be reimbursed for actual lodging costs plus tax incurred up to the applicable maximum amounts as indicated on the Reimbursement Rate Schedule.
 - a. Lodging receipts are required and must itemize room charges and taxes by date.
 - b. If a convention rate exceeds the maximum reimbursement rate and is documented by a convention brochure or registration form, a higher reimbursement rate will be allowed, not to exceed the regular room rate for the primary convention hotel.
 - c. Miscellaneous lodging expenses such as energy or utility surcharges are fully reimbursable and should be added to the lodging cost in a similar manner as is local hotel or sales taxes.
 - d. If a reservation is not used and is not canceled by the traveler and the change of plans occurred with enough time to cancel the reservation, the cost due to cancellation will not be an allowable expense. Any charge related to a cancellation must include an explanation of the circumstances that justify payment by the County.
48. The maximum lodging reimbursement rates for in-state travel are based on rates shown on the reimbursement rate schedule. Maximum out-of-state lodging reimbursements are the lodging rates maintained by the U. S. General Services Administration for federal employees within the continental United States (CONUS). These rates constitute the maximum reimbursement of actual costs, not a per diem for lodging.

49. If a room is shared with other than a County employee, actual costs subject to the applicable maximum rate in the reimbursement rate schedule apply. In the event of double occupancy for County employees on official travel, both employees should attach an explanation to his/her travel claim detailing dates and other employees with whom the room was shared. The employee who incurred the cost may claim the lodging cost, or one-half the double occupancy charge may be allowable for each employee.

Per Diem Rates for Meals and Incidentals

50. The maximum per diem rates include a fixed allowance for meals and incidental expenses (M & I). The M & I rate, or fraction thereof, is payable to the traveler without itemization of expenses or receipts. Incidentals are intended to include miscellaneous costs associated with travel such as tips for baggage handling, phone calls home, travel to meals, etc. Reimbursement is made only when overnight travel is required. Generally, the applicable maximum per diem rate for each calendar day of travel shall be determined by the location of lodging for the traveler.
51. The per diem rates for meals and incidentals are established on the Reimbursement Rate Schedule. The M & I rates for out-of-state travel are the rates used for federal employees within the continental United States (CONUS).
52. Reimbursement for meals and incidentals for the day of departure shall be three-fourths (75%) of the appropriate M & I rate (either the in-state rate or CONUS rate for out-of-state travel) at the rate prescribed for the lodging location. Reimbursement for M & I for the day of return shall be three-fourths of the M & I rate applicable to the preceding calendar day. To assist in this calculation, the following table lists partial per diem rates for meals and incidentals for in-state and out-of-state travel.

**Per Diem Rates
Three-Fourths Calculations**

Base Rate	75% Calculation
\$31	\$23.25
38	28.50
39	29.25
44	33.00
49	36.75
54	40.50
59	44.25
64	48.00

53. Reimbursement for a single meal (or meals) for employees on one-day travel status with no overnight stay is not permitted.
54. If one or more meals are provided by the conference, convention, training program, etc., the employee should deduct the cost of those meals from the per diem for that day, using the schedule provided below. This also applies to the day of departure and the day of return. In those instances where all meals are provided, only the \$3.00 incidental rate should be claimed. Travelers may claim reimbursement for breakfast even if a complimentary continental-style breakfast is provided.

**In-State and Out-of-State
Meals & Incidentals - Allocated By Meal**

Per Diem	\$31	\$38	\$39	\$44	\$49	\$54	\$59	\$64
Breakfast	6	8	8	8	9	10	11	12
Lunch	8	10	10	12	13	15	16	18
Dinner	14	17	18	21	24	26	29	31
Incidentals	3	3	3	3	3	3	3	3

Extended Travel

55. Extended travel status applies to those employees on continuous travel for a period of more than two weeks. Employees on extended travel status may elect to rent an apartment rather than live in a motel or hotel. While this option is left to the discretion of the employee and the employing department, department head approval is required prior to renting an apartment. The rental must be done by and in the name of the employee, not in the name of the County. The monthly rental allowance may include rental furniture and payment of utilities, and shall not exceed the per day rate provided on the reimbursement rate schedules based on location.
56. Employees on extended travel status working in-state are authorized to travel to and from his/her home station once a week at the mileage rate for personal vehicles. Those employees on extended travel status working out-of-state are authorized to take one trip to the home station by common carrier once every two weeks. Employees authorized to use personal automobiles in out-of-state travel may be reimbursed at the personal mileage rate. The employee may also be reimbursed for local transportation to conduct County business.

Other Expenses

57. Registration fees for a conference, seminar, etc., are reimbursable. Whether paid in advance or on site, the registration cost must be included on the Travel Expense Report and the cost documented. When travel is involved, registration fees are classified as travel expenses.
58. Local phone calls, FAX charges and long distance calls for County business will be reimbursed. Employees must provide a statement showing the date, name and location called for long distance calls and FAX charges. Personal calls home are covered by the "incidentals" amount in the meal per diem allowance.
59. Expenses for books, supplies, postage, and other items that do not constitute actual travel expenses should not be made a part of the travel reimbursement. If such expenses are appropriate County expenses, reimbursement should be requested through other policies or procedures.
60. Personal expenses will not be reimbursed. These include items such as entertainment, valet service, in-room movies, etc. Non-business related expenses such as the cost of traffic violations or the loss of personal items are not considered County expense.

Authority to Revise Rate Schedule

61. The Director of Administration & Finance shall have the authority to revise the attached Reimbursement Rate Schedule and the tables in items 52 and 54 to maintain consistency with the State of Tennessee Comprehensive Travel Regulations. Such rates shall be maintained so that County rates are never higher than the State rates but may be lower.

III. LOCAL TRANSPORTATION

62. Employees may be required to travel within Shelby County to conduct County business. These expenses are reimbursable as provided in this section, subject to department head approval. Mileage reimbursement to a non-employee will be made upon the approval of a travel authorization and submission of a travel expense report supported by a mileage reimbursement form.
63. Use of a County-owned vehicle. Whenever possible it is preferable to use a County-owned vehicle. Reimbursement is allowed for out-of-pocket expenses for gas, parking, and emergency expenses. Reimbursement for these expenses should be made by check request or by submission of a Travel Expense Report.
64. Use of a personal vehicle. Department heads may authorize employees to use their personal vehicles for County business. The County requires that the employee carry certain liability insurance. The "Mileage Reimbursement Form" is used to document the mileage and to support the reimbursement. The form should be completed for each trip, showing the date, the locations where the trip begins and ends, the business purpose and the miles traveled. The County's standard mileage reimbursement rate will be used.
65. Commuting mileage not allowed. No mileage is reimbursable for the distance between an employee's home and his County office or business location. Procedures for calculating mileage are as follows:
 - a. If an employee begins or ends a trip at his/her official station, reimbursable mileage will be the mileage from the official station to the destination.
 - b. If work is performed by an employee en route to or from his/her official station, reimbursable mileage is computed by deducting the employee's normal commuting mileage from the actual mileage driven.
 - c. If an employee begins or ends his/her trip at his/her residence without stopping at his/her official station, reimbursable mileage will be the lesser of the mileage from the employee's residence to his/her destination or his/her official station to the destination. On weekends and holidays the employee may typically be reimbursed for actual mileage from his/her residence to the destination.
 - d. If an employee travels between destinations without returning to his/her official station or his/her residence, reimbursable mileage is the actual mileage between those destinations.
 - e. Miles driven for personal reasons, such as for meals or personal errands, are not reimbursable.
66. Approval of mileage reimbursement forms. Each mileage reimbursement form must be signed by the employee and approved by the department head or higher. Within the Mayor's administration the reimbursement request for an administrator or above must be approved by a division director or above. Elected Officials will determine approvals within their organizations. Submitting employees and approving officials are responsible for the accuracy

and reasonableness of reimbursement requests. The original detailed mileage reimbursement forms will be maintained by the individual department and made available upon request to the payroll office, internal and external auditors or other appropriate parties.

67. Submission with payroll timesheets. The total reimbursement amount will be recorded on the payroll timesheet in accordance with instructions for completion of timesheets and will be paid with the next regular payroll. All mileage reimbursements must be supported by completed and approved detailed mileage reimbursement forms as required above; the forms should be retained by the reporting departments.
68. No travel authorization is required but there must be budget balance available in the organization where the expenses will be charged.

IV. LOCAL REGISTRATION FEES & GUEST MEALS

Local Registration Fees

69. Meeting and seminar fees should be approved and processed as a normal payment request when there is no related travel outside the County. (Registration fees when travel outside the County is involved should be treated as a travel expense and handled as covered in Item 57 above.) Payment will be made to a vendor using a procurement card, purchase order or check request. Reimbursement to an employee should be made by check request. Account code 6419 should be used.

Guest Meals

70. These provisions apply to meals and refreshments purchased for other than an individual in travel status. This includes situations such as the following:
 - An employee or Elected Official needs to entertain business associates, professional colleagues, official County visitors, or others over a meal to discuss a County business issue. Generally the group should include about as many non-County employees as County employees and officials.
 - A meal will be provided to a group in circumstances where it is considered practical and expedient to provide the meal at County expense, for reasons such as attracting a larger number of desired attendees or making the best use of a limited amount of time. Generally, this would involve attendees from several organizational units.
 - Refreshments will be provided to a group attending an event where it is practical and expedient to provide the refreshments. Generally, this would involve a number of attendees from outside the County or a number of attendees from a number of organizational units within the County where the host cannot compel attendance.
71. Employees and officials hosting such meals and those who approve them should carefully consider the reasonableness of providing such meals at County expense. Only under exceptional circumstances should such meals be provided to employees and officials of the same organizational unit without significant representation of visitors from outside the unit.

72. Meal costs should be approved and processed through normal procurement and payment processes. Payment will be made to a vendor or reimbursed to an employee. Account code 6028 should be used [Note: Changed to 6433 effective 07/01/2009]. The payment request, regardless of the payment process, should include a statement containing the following items:

- An explanation of the occasion and business purpose for the meal
- A listing of County employees and officials in attendance. If a large number of employees are in attendance include at least the name of the employee responsible for the event and describe by titles, organizational units, or other categories the others in attendance. Include the approximate number of County employees if each individual name is not listed.
- A listing of non-County parties in attendance. If a large number are in attendance include at least the names of two representative non-employees and describe by titles, organizational units, or other categories the others in attendance. Include the approximate number of non-County people if each individual name is not listed.

A receipt or invoice should always be attached. The receipt should identify the vendor, the date, and contain the amount. The budget must contain a balance adequate to support the expense.

73. All payment requests must be approved at the division director level or higher. Written or oral approval should always be secured in advance.

**Shelby County Government
Comprehensive Travel Policy
Reimbursement Rate Schedule**

Note: The latest reimbursement rate schedule for this Intranet copy of the Comprehensive Travel Policy is provided through a separate link on the Finance Department's Travel page. This permits revisions to rates to be updated more quickly. Look for and click on the link for "Current Rate Schedule."