



LIBERTY COUNTY

TRAVEL POLICY AND PROCEDURES



Approved by Commissioners Court: 6-12-12

Effective Date: 6-12-12

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REFERENCE

- CO.AUD.FORM 1, *“Request for Payment”*
- CO.AUD.FORM 2, *“Local Travel Expense”*
- CO.AUD.FORM 3, *“Travel Expense”*
- CO.AUD.FORM 4, *“Travel Expense Advance”*
- CO.AUD.FORM 5, *“Travel Expense for Transporting Prisoners”*

BACKGROUND

The original travel policy was approved by Commissioners Court on December 11, 1995. This current policy incorporates changes approved by Commissioners Court since its original adoption.

The travel policies and procedures set forth below are applicable to all Liberty County officials and their employees paid from funds that are budgeted by Commissioners Court.

POLICIES AND PROCEDURES

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GENERAL POLICIES AND GUIDELINES

Sufficient funds must be available in the adopted budget **before** an expenditure is made.

The purpose of the trip must be for the County's benefit and/or related to the department's primary business activities. Commissioners Court has the authority to determine what are reasonable and necessary expenses.

Travel expenses shall be allowed only for elected and appointed officials and their employees while on official county business. If a spouse and/or dependents accompany the official or employee, the difference in hotel room rates above the single rate must be deducted. Meals and all other expenses for the spouse and/or dependents will not be paid with County funds.

Personal items, such as prescriptions, cosmetics, movies, golf, health club, etc. will not be paid with County funds.

If an official or employee spends an extra day or days on the trip for personal reasons, it will be at his/her expense.

Commissioners Court may change the mileage reimbursement rate at its discretion. The rate adopted by Commissioners Court is the current approved IRS mileage rate.

Upon completion of the travel, a "*Travel Expense Form*" (CO.AUD.FORM 3) or "*Travel Expense for Transporting Prisoners Form*" (CO.AUD.FORM 5), whichever is applicable, must be submitted to the County Auditor. The **original supporting documents** must be attached to the form. Supporting documents include:

- Itemized hotel bill – must show detail of all charges
- Airline ticket
- Rental car receipts
- Taxi receipts
- Parking receipts – must show lower of self-parking or valet rate
- Toll road receipts
- Any other receipts for which reimbursement is being requested

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RESPONSIBILITIES OF COUNTY OFFICIALS AND THEIR EMPLOYEES

Responsibilities of County Officials:

To plan county travel for themselves and their employees to achieve maximum economy and efficiency.

To make sure funds are available in their adopted budget before an expenditure is made.

To see that all travel expense forms are properly completed and signed before being sent to the County Auditor for payment.

If a Travel Advance is being requested, to make sure the request is approved by the County Auditor and Commissioners Court before the advance is needed.

When a Travel Advance is made, to make sure that the form “*Travel Expense Form*” (CO.AUD.FORM 3) is properly completed and sent to the County Auditor within ten (10) business days after returning from the trip.

To see that all reimbursement forms to the State of Texas, or any other reimbursing agency other than the county, are promptly submitted to the reimbursing agency and when reimbursements are received to see that those funds are deposited with the County Treasurer and copies of the receipts sent to the County Auditor.

Responsibilities of County Officials and Their Employees

To keep all travel related invoices and receipts and to submit the originals to the County Auditor with the “*Travel Expense Form*” (CO.AUD.FORM 3). The “*Travel Expense Form*” must account for all expenses related to the trip, for all travel advances and for all final amounts due to the County or the individual. No reimbursement will be made without proper supporting documentation.

To see that any refund due to the County from a travel advance is submitted to the County Treasurer and a copy of the deposit warrant attached to the “*Travel Expense Form*” (CO.AUD.FORM 3) before submitting the form to the County Auditor.

To provide copies of conference programs and registration forms to support the payment of any and all travel expenses.

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TRAVEL ADVANCES

A county official and their employees may obtain a Travel Advance before a conference.

The Travel Advance is set by Commissioners Court. **The maximum per diem allowed for meals is \$30 per day. Mileage will be paid at 50 cents per mile.** It is a receivable of the County from the official or employee until a final accounting is made for the travel on the “*Travel Expense Form*” (CO.AUD.FORM 3).

Any refunds due to the County must be returned to the County Treasurer within ten (10) business days after returning from the trip. A copy of the deposit warrant must be submitted to the County Auditor with the proper form.

All forms must be signed by the employee (if applicable) and the county official before an advance is made.

The County Auditor will provide a monthly listing of the employees/officials who are not in compliance with the County’s Travel Policy to Commissioners Court.

Procedures:

Complete and sign the “*Travel Expense Advance Form*” (CO.AUD.FORM 4). A copy of the conference program and registration form must be attached before an advance can be made.

Submit the Form to the County Auditor in sufficient time to be presented to Commissioners Court for approval. The Form must be received by the County Auditor no later than 5:00 pm on the Wednesday prior to the next Commissioners Court. It must be approved by the County Auditor and Commissioners Court before the money can be advanced.

After the County Auditor and Commissioners Court have approved the Travel Advance, a check will be issued.

Within **ten (10) business days** after the Official or employee returns from the trip, a “*Travel Expense Form*” (CO.AUD.FORM 3) must be properly completed with the appropriate documentation attached and submitted to the County Auditor for final accounting and auditing. Any refund must be submitted to the County Treasurer and a copy of the deposit warrant attached to the Form.

Failure to submit the required Form with detailed supporting documentation to the County Auditor within ten (10) business days may result in disallowance of the expense and a salary offset of the employee’s/official’s wages to satisfy the amount due.

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PER DIEM RATES FOR MEALS AND INCIDENTAL EXPENSES

A Per Diem Rate for meals and incidental expenses is approved for all county officials and their employees that are traveling on approved County business.

Commissioners Court has adopted the Federal maximum per diem rate for meals and incidental expenses only when an **overnight stay is required**.

The IRS establishes a maximum per diem rate that is allowed for meals and incidental expenses. The rate is based on the cost of traveling in certainly localities or key cities.

The approved per diem rates are on page 6. They can also be found at www.gsa.gov.

The County will pay 75% of the per diem rate for the first day of travel and 75% of the per diem rate for the last day of travel. The rates calculated at 75% are on page 6.

No receipts are required when the per diem rates are used.

If a trip ends earlier than anticipated, any unused per diem must be returned to the County.

If the county official or their employees would rather turn in actual receipts, the maximum paid for any day is the approved per diem rate.

Procedures:

Complete and sign the “*Travel Expense Form*” (CO.AUD.FORM 3). A copy of the conference program must be attached before reimbursement can be made.

The meal per diem being claimed must be listed separately for each day it is being claimed. An improperly completed form is reason for rejection.

Submit the Form to the County Auditor in sufficient time to be presented to Commissioners Court for approval. The claim must be approved by the County Auditor and Commissioners Court before reimbursement is made.

After the County Auditor and Commissioners Court have approved the reimbursement, a check will be issued.

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FY 2014 Per Diem Rates for Texas

Primary Destination	County	Meals and Incidental Expenses	First and Last Day of Travel
Standard Rate	Applies for all locations without specified rates	46	34.50
Arlington/Fort Worth/Grapevine	Tarrant County and City of Grapevine	56	42.00
Austin	Travis	71	53.25
College Station	Brazos	56	42.00
Corpus Christi	Nueces	51	38.25
Dallas	Dallas	71	53.25
El Paso	El Paso	51	38.25
Galveston	Galveston	56	42.00
Greenville	Hunt	51	38.25
Houston	Harris, Montgomery and Fort Bend	71	53.25
Laredo	Webb	56	42.00
McAllen	Hildago	56	42.00
Midland	Midland	56	42.00
Plano	Collin	61	45.75
Round Rock	Williamson	51	38.25
San Antonio	Bexar	66	49.50
South Padre Island	Cameron	56	42.00
Waco	McLennan	51	38.25

Source: U. S. General Services Administration (www.gsa.gov)

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LODGING

The County will reimburse for actual cost of lodging while the county official or their employee is traveling on official county business. The cost of the lodging must be reasonable for the city in which the hotel is located. The original invoice from the hotel must be submitted with the “*Travel Expense Form*” (CO.AUD.FORM 3). The invoice must show all charges that are applicable, in detail.

Those items which are allowable for reimbursement include:

- Daily room charges
- Necessary hotel taxes
- Hotel parking fees (will pay only self-parking fees, unless valet parking required by hotel)

Those items which are not allowable for reimbursement include:

- Personal expense items such as laundry
- Alcoholic beverages
- Hotel club charges
- Recreation facilities use charges
- Movies or other entertainment
- Personal phone calls
- Meals or snacks charged to room

The County will reimburse for a maximum of one night lodging before the start of the conference, lodging during the conference and the last night of the conference if the conference ends after noon and mileage back to the county is more than 200 miles.

Any additional lodging will be at the expense of the county employee.

Procedures:

Complete and sign the “*Travel Expense Form*” (CO.AUD.FORM 3). A copy of the conference program must be attached before reimbursement can be made.

The daily lodging rate being claimed must be listed separately for each day it is being claimed. An improperly completed form is reason for rejection. An original detailed lodging invoice must be attached to the Form.

Submit the Form to the County Auditor in sufficient time to be presented to Commissioners Court for approval. The claim must be approved by the County Auditor and Commissioners Court before reimbursement is made.

After the County Auditor and Commissioners Court have approved the reimbursement, a check will be issued.

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APPROVED TYPES OF TRANSPORTATION

Personal Automobiles

The County will pay for mileage in accordance with an internet travel guide (MapQuest, GoogleMaps, etc.) at the current approved IRS mileage rate. Mileage will be calculated from the city in which the official's or their employee's office is located to the city in which the conference is being held. Any additional mileage during the trip is a personal expense.

County-Owned Automobiles

The County will pay only for actual expenses incurred, such as gas, oil, repairs. Receipts are required for all items.

Automobile Rental

The County will pay reasonable expenses for renting a car when it is necessary and more economical than using public transportation. Justification for the automobile rental must be attached to the proper form. The County will only reimburse for a mid-size or a compact car. Car rental agreements, along with invoices for fuel and other rental car expenses, must be submitted with the "*Travel Expense Form*" (CO.AUD.FORM 3) before reimbursement can be made.

Taxi and Bus Fares

The County will pay reasonable expenses for taxi and bus fares when it is necessary and economical. Justification for the expense must be attached to the proper form. All receipts must be submitted with the "*Travel Expense Form*" (CO.AUD.FORM 3) before reimbursement can be made.

Air Fare

The County will reimburse for air fare at the lowest available rate for the most direct airline route when it is necessary and economical to travel by air. All receipts must be submitted with the "*Travel Expense Form*" (CO.AUD.FORM 3) before reimbursement can be made.

Procedures:

Complete and sign the "*Travel Expense Form*" (CO.AUD.FORM 3). A copy of the conference program must be attached before reimbursement can be made. Attach all original invoices. Attach a copy of the mileage guide used, including the starting and ending addresses.

Submit the Form to the County Auditor in sufficient time to be presented to Commissioners Court for approval. The claim must be approved by the County Auditor and Commissioners Court before reimbursement is made. After the County Auditor and Commissioners Court have approved the reimbursement, a check will be issued.

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LOCAL TRAVEL EXPENSE

Liberty County will reimburse county officials and their employees for use of their personal automobile when the travel is on official county business.

The County will pay mileage at the current approved IRS rate.

The county official is expected to plan local travel to achieve maximum economy and efficiency.

Funds for travel must be included in the approved budget for the applicable department.

Reimbursement for local travel is made from actual odometer readings of the personal automobile. Failure to provide **beginning and ending odometer readings** for each individual trip will result in rejection of the mileage reimbursement request. Each trip must be recorded. The daily travel log must show destination points and at each department's discretion, any other information the department deems necessary to approve the claim, such as street addresses, etc. The most direct distance to the destination will be allowed. Any out of the way travel distance will be at the expense of the official or their employee.

The "*Local Travel Expense Form*" (CO.AUD.FORM 2) must be properly completed, including the employee and officials signatures, and submitted to the County Auditor for reimbursement to be made. The Form must be submitted to the County Auditor within thirty (30) days of actual travel. A Local Travel Expense request made after 30 days must be submitted to Commissioners Court for approval.

The definition of official county business is determined by Commissioners Court.

Procedures:

Complete and sign the "*Local Travel Expense Form*" (CO.AUD.FORM 2). An improperly completed form is reason for rejection.

Submit the Form to the County Auditor in sufficient time to be presented to Commissioners Court for approval. The claim must be approved by the County Auditor and Commissioners Court before reimbursement is made.

After the County Auditor and Commissioners Court have approved the reimbursement, a check will be issued.

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TRAVEL EXPENSE FOR TRANSPORTING PRISONERS

The County will reimburse law enforcement officers for the costs associated with transporting prisoners.

The form “*Travel Expense for Transporting Prisoners Form*” (CO.AUD.FORM 5) must be properly completed and submitted to the County Auditor for reimbursement.

Since transporting prisoners usually involves traveling through several different localities and the cost of feeding the prisoners during transport, using the IRS per diem rate would be difficult. The transport officer should keep all receipts for meals for the officer and prisoner and submit for reimbursement with the proper travel reimbursement form. All other policies and procedures are to be followed as listed.

Procedures:

Complete and sign the “*Travel Expense for Transporting Prisoners Form*” (CO.AUD.FORM 5). An improperly completed form is reason for rejection. Attach actual invoices and receipts.

Submit the Form to the County Auditor in sufficient time to be presented to Commissioners Court for approval. The claim must be approved by the County Auditor and Commissioners Court before reimbursement is made.

After the County Auditor and Commissioners Court have approved the reimbursement, a check will be issued.

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TRAVEL POLICY REIMBURSEMENT RATES

<u>TYPE</u>	<u>RATE</u>
VEHICLE MILEAGE	IRS Rate – currently 56 cents <ul style="list-style-type: none">• Out-of-county travel, use MapQuest, GoogleMaps or similar internet map guide• In-county travel, use actual odometer readings
LODGING (receipts required)	Actual expense Pay for night before conference starts Pay last night only if conference ends after noon and mileage is more than 200 miles
MEALS - overnight stay required (receipts not required)	Maximum = IRS Per Diem rates for location County pays 75% of the per diem rate for the first day of travel and 75% of the per diem rate for the final day of travel
MEALS – overnight stay <u>not required</u>	None - IRS does not allow reimbursement unless included on employee's W-2 as income
AIR FARE (receipts required)	Lowest available rate Most direct airline route
MISCELLANEOUS EXPENSES	
Car Rental (receipts required)	Requires justification, actual expense
Taxi (receipts required)	Requires justification, actual expense
Parking (receipts required)	Actual expense – self-parking rate, if available
Tolls (receipts required)	Actual expense
UNALLOWABLE EXPENSES	
Alcohol	Entertainment
Tips & gratuities	Dry cleaning & laundry
Any expenses for spouse and/or dependents	Personal phone calls

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CONFERENCE REGISTRATION FEES

Conference registration fees are made payable to the appropriate conference by submitting a “*Request for Payment Form*” (CO.AUD.FORM 1) to the County Auditor. A copy of the conference program must be attached to the request.

The request must be submitted to the County Auditor in sufficient time to present to Commissioners Court for approval. The request must be approved by Commissioners Court before payment can be made.

Procedures:

Complete and sign the “*Request for Payment Form*” (CO.AUD.FORM 1). A copy of the conference program must be attached before reimbursement can be made. Attach a copy of the registration fee form.

Submit the Form to the County Auditor in sufficient time to be presented to Commissioners Court for approval. The claim must be approved by the County Auditor and Commissioners Court before reimbursement is made.

After the County Auditor and Commissioners Court have approved the reimbursement, a check will be issued.