

GRAYSON COUNTY EMPLOYEE TRAVEL POLICY

I. INTRODUCTION

This policy states the guidelines governing Grayson County (County) employees on out-of-town County business and the associated reimbursement of actual, reasonable and necessary traveling expenses. Instructions are provided for authorizing travel, determining expenses, and completion of the reports needed for reimbursement.

II. GENERAL

- A. Employees may choose to be reimbursed for actual and reasonable travel expenses or on a per diem basis. Expense reimbursement for the complete trip must be either of the two previously mentioned methods. If actual expenses are reimbursed, the daily total may not exceed the applicable per diem amount. The method the employee chooses must be indicated on the Expense Account Report. Employees who use a County issued credit card for purchase of meals will be required to use actual expenses, in lieu of per diem reimbursement.
- B. The County will not reimburse expenses that are reimbursable by another agency.
- C. Employees with questions on interpretation of the guidelines stated in this policy shall contact the County Auditor for guidance.
- D. This policy is divided into four Procedures sections:
 - III - Travel Authorization Preparation
 - IV - Credit Card Usage
 - V - Expense Account Report Preparation
 - VI - Additional Travel Information

III. TRAVEL AUTHORIZATION PREPARATION

All business trips for County employees must be authorized through the use of a Travel Authorization form, Attachment A. Reimbursement of travel expenses is only made if the trip has been properly authorized on the Authorization.

- A. HEADING - Originator's name, phone number, and the date.
- B. PURPOSE OF THE TRIP - Explain fully to justify the travel expense. Use of acronyms/abbreviations should be avoided.
- C. ESTIMATE OF EXPENSES - Provide estimates for the expenses to be incurred on this business trip. This information is to be used in verifying budget availability.

Travel Accommodations/Reservations

Travel accommodations/reservations are the responsibility of the traveling department, which has the responsibility to determine routing, travel accommodations, and properly schedule the trip. If employees make their own reservations, they are responsible to cancel any unused reservation. Guaranteed reservations are billed to the employee when the employee fails to cancel a reservation following the proper procedure.

A check payable to the hotel may be obtained from the County by submitting the Travel Authorization Form. Complete the hotel reservation section, noting the total cost of the reservations, including all applicable taxes. Attach the hotel confirmation or brochure which identifies the rate per night.

Upon approval of the Travel Authorization form, a County issued credit card may be used to reserve a hotel room. At the conclusion of the business travel the hotel charges may be charged on the credit card.

Conference Registration

A check payable for conference registration may be obtained from the County by submitting the Travel Authorization Form. Complete the conference registration section, noting the total cost of registration. Attach a copy of the conference registration brochure or other appropriate information.

Upon approval of the Travel Authorization form, a County issued credit card may be used for conference registration.

D. AUTOMOBILE USAGE AUTHORIZATION

1. Personal Automobile

- (a) Authorization for use of a personal auto by an employee for County business is given for:
 - (1) County convenience, if other transportation is not readily available, when it is necessary to transport County equipment, or when a great deal of mobility is required at the destination.
 - (2) Employee convenience, if employees prefer to use their own auto for their convenience. If a personal auto is used for an employee's convenience in lieu of air transportation, reimbursement is made on the actual mileage or air coach fare, whichever is less.
- (b) Rules for personal automobile usage include:
 - (1) The employee must carry adequate public liability insurance sufficient to meet appropriate financial responsibility laws. The County is not responsible for damage to the employee's vehicle or for insurance deductible.
 - (2) Responsibility for operation and maintenance of privately owned vehicles is not accepted by the County.
 - (3) Reimbursement for mileage allowance is paid by the County only when an Expense Account Report is submitted. Reimbursement is based on actual mileage traveled using standard highway mileage charts as a guideline.

2. Rental Automobile

Rental of an automobile must be economical, feasible, and restricted to areas where:

- (1) Public transportation is unavailable or inadequate from the standpoint of time required.
- (2) The cost of taxi service is excessive.
- (3) Transfer of County equipment makes other methods impractical.

- (4) It is necessary for expediting satisfactory completion of the trip.
- (5) Several employees are involved and rental is more economical than individual taxi fares.

The requesting department makes reservations for rental prior to departure and obtains any available County discount. Insurance is provided by the County for domestic auto rental, therefore, the employee is not reimbursed for additional insurance.

3. APPROVAL OR DISAPPROVAL

Department heads must indicate approval or disapproval of personal auto, and rental auto.

E. SIGNATURE APPROVAL

1. Signature of the individual authorized to approve travel, auto authorization, and travel reimbursement is required. Department heads may authorize their own travel.
2. After authorized approval, the Authorization is submitted to the County Auditor for budget verification.

F. LABOR REPORTING/TIMEKEEPING

1. If an employee is not available to notify the department head of actual hours worked when time sheets are due, the department head will report the employees hours, and any corrections will be made on subsequent time sheets.
2. Reimbursable overtime, while on a business trip, must be approved by the department head and commissioners court.

IV. CREDIT CARD USAGE

- A. Credit cards are issued to employees who can substantiate a continuous business usage. Elected Official/Department Director approval is required for issuance to all employees.
- B. Completion of a "Travel Credit Card Request" form is required for all cards issued. Issuance of a credit card must be approved by the department director and County Judge. Forms will be maintained in the County Auditor's office.
- C. Credit cards may be used for business travel purposes only. All travel expenses can be paid with the card including registration, hotels, meals, car rental, and incidentals.
- D. The County's policy for travel expense remains in effect with the use of cards. The use of our Travel Authorization and Expense Account Report forms are still required. There are no changes in allowable expenditures or in the limits for meals. Payments will not be made for unallowable expenditures. The employee will be responsible for any expenses incurred above allowable limits, or for any unallowable expenses incurred.
- E. If an employee chooses to use a County issued credit card for purchase of meals during travel, daily meal expenses will be limited to actual amounts spent, subject to the per diem maximum.
- F. Cards must be returned to the County Auditor's office upon termination of employment of the cardholder.
- G. Refer to the Credit Card Usage Policy for other specific information regarding credit card issuance and usage.

V. EXPENSE ACCOUNT REPORT (REPORT) PREPARATION

- A. The employee shall submit an approved Report within five (5) working days after completion of a trip. All entries on the Report shall be typed or printed in ink. Attachment B.
- B. It is County policy that travel expenses be adequately supported by receipts. Expenditures for lodging are not reimbursed without a receipt. Receipts are required for all other individual expenditures, except for standard per diem reimbursement requests.
- C. If a copy of an itinerary schedule is provided by the travel agency when tickets/reservations were obtained, it must be attached to the Report. If the itinerary schedule is not included or there is unauthorized deviation from the schedule, rejection of the Report or disallowance of certain expenses may result.
- D. It is the County's policy to not pay employees for expenses that are reimbursable by another agency. The expenses incurred should be reported net of any other reimbursement. The County will pay only the difference between the amount paid by the other agency and the allowed County rate.
- E. PREPARATION

Note: The item numbers correspond to the appropriate circled number on Attachment B.

- 1. **Date submitted** - Enter month, day and year. (MM-DD-YY)
- 2. **Name** - Enter name as on payroll time sheet.
- 3. **Actual/Per Diem** - The Report may be either actual expenses or per diem, but not a combination. Indicate by circling the method used for reporting expenses on the Report. Selection of actual expenses or per diem is made on a trip by trip basis. The County pays either actual and reasonable expenses incurred during business travel or a daily per diem rate. If actual expenses are selected, refer to item numbers 14. If per diem is selected, refer to instructions on item numbers 13. If actual expenses are reimbursed, the daily total may not exceed the applicable per diem amount.

Per diem includes meals, personal baggage handling, tips, and other items of expense the employee would not normally be called upon to pay, if living at home.

- 4. **Department** - Enter the department name to which the travel will be charged.

5. **General Ledger Account Number** - Enter the appropriate account number to which the expenses are to be charged.
6. **Trip Began/End** - Enter the first date expenses were incurred and the last date expenses were incurred on this Report (MM-DD-YY).
7. **Date** - Enter the date for each day expenses were incurred for one calendar week, i.e. Sunday through Saturday.
8. **Airline_** - Include costs of any airline tickets purchased by the employee. Do not include costs of tickets purchased and charged directly to the County. All receipt coupons, whether purchased by the employee or charged directly to the County shall be attached and listed in the explanation section for Line 8.

When an employee receives compensation directly from the airline carrier in connection with promotions, such as free ticket with a purchased round trip, the compensation is the property of the County. The employee shall submit such compensation to the County Treasurer within 5 working days of the completion of the trip. Any cash or checks received are to be turned in to the County Treasurer. Frequent flyer awards or denied boarding compensation are not considered County property.

9. **Car Rental & Gas** - Include the costs associated with authorized car rental, including additional fuel and oil purchases. Only the employee renting the auto may incur the additional rental expenses. Support all charges by receipt and authorization.
10. **Taxi & Parking** - Include taxi, bus, and train fare, parking fees, toll charges, airport departure taxes etc.

Attach receipts to the Report.

11. **Mileage**- Reimbursement of mileage is based on actual mileage traveled as certified by the employee.

When authorized to use a personal vehicle on County business, the employee is reimbursed at the mileage rate allowed by the Internal Revenue Service that was in effect as of the date of travel.

12. **Hotel** - Include all lodging costs supported by attached receipts. Ensure that the location of the hotel is on the receipt. Enter the hotel expenses on the Report on the first night.

When an employee has no control over lodging charges, e.g. attendance at seminars, meetings or conventions held at hotels, actual cost is reimbursable with a receipted bill, provided proper authorization for attendance was secured.

If a separate check has been prepared upon submission of the Travel Authorization for the cost of the hotel, enter "Prepaid" in this space. If a County issued credit card was used for payment of the hotel, enter "Credit Card" in this space.

13. **Per Diem** (Meals and Incidental Expenses) - Only use this line if per diem is selected on the top of the Report and a County issued credit card will **not** be used for payment of meals.

Per diem will only be paid when the County employee is on official travel status for more than six consecutive hours, except for jail transport officers.

Per diem rates for the first and last day of each travel period will be paid at 75% of the allowable rate for the travel location.

Per diem rates will be paid at the U.S. General Services Administration (GSA) rates in effect at the time of travel. As of the adoption of this policy, those rates are located at:
<http://www.gsa.gov/perdiem>.

The separate amounts for breakfast, lunch and dinner listed on the GSA website should be deducted if a trip includes meals that are already paid for by the County (such as through a registration fee for a conference). The value of that meal will be deducted from an allowable per diem reimbursement. For meals provided on the day of departure or the last day of travel, the employee must deduct the entire allocated meal cost from the decreased per diem amount. The total amount of deductions made will not cause an employee to receive less than the amount allowed for incidental expenses.

At the Elected Official or Department Head's discretion, employees may also claim the full per diem allowance if unable to take part in a furnished meal due to the conduct of official business.

A meal provided by a common carrier or a complimentary meal provided by a hotel/motel does not reduce an employee's per diem reimbursement.

A County employee may be reimbursed for non-overnight meal expenses, if approved by the department director. If an employee on non-overnight travel receives reimbursement for meals, this amount would be considered income and must be reported on the employee's W-2 tax form, in accordance with I.R.S. guidelines.

Illness - If an employee should become temporarily ill while on a company business trip, the employee receives per diem, provided evidence of the illness is documented and the reimbursement is approved by the department head.

14. **Meals (including tip)** - Only include actual meal costs, including tip, if not on per diem status, as indicated on the top of the Report. Use this line if a County issued credit card was used for payment of meals. Enter the amount incurred for all daily meals and attach receipts. A County employee may not be reimbursed for the purchase of alcoholic beverages. The total of actual meal expenses may not exceed the applicable per diem rate.
15. **Other** - Include any proper business costs not included in any other category above.
16. **Totals** - Enter daily totals. They must equal sum total of the "Totals" column.
17. **Purpose of Trip** - Give a concise explanation of the purpose of the trip and expenses. Use of acronyms/abbreviations should be avoided.
18. **Signatures** - The employee must sign the Report. It is the responsibility of the department head approving the Report to determine if the expenses being submitted for payment are reasonable and necessary, according to the guidelines in this Policy and good business practice.

Approval must be made by a department head.

County Auditor approval is made of all Reports.

Copies of meeting agendas or conference programs should be attached, when applicable.

- F. After submission of the Report, it will be processed by the County Auditor and submitted to Commissioners Court for approval. Subsequent to approval, reimbursement will be made to the employee by County check or direct deposit.

VI. **ADDITIONAL TRAVEL INFORMATION**

A. **VACATION AND COMPANY TRAVEL**

In the event that an employee wishes to combine a vacation with a business trip, it is necessary to obtain prior approval from the appropriate department head.

B. FAMILY MEMBERS

Travel expenses incurred by a spouse or other relative accompanying an employee on a business trip are not reimbursable.

I. **INTRODUCTION**

This policy states the guidelines governing Grayson County (County) employees engaged in local travel and the reimbursement of expenses for this travel.

II. **GENERAL**

- A. If travel expenses are incurred that require the use of an Expense Account Report (Report), the employee should refer to the appropriate policy. Travel requiring the use of the Expense Account Report is generally travel for more than one day, which is anticipated in advance, and for which prior budget approval is obtained.
- B. Reimbursement for mileage allowance for operation of the employee's vehicle is paid by the County, only when an approved Mileage Reimbursement form is submitted. See Attachment A. Reimbursement is based on actual mileage, based on standard highway mileage charts.
- C. Mileage allowance is reimbursed at the County's current rate per mile as allowed by the Internal Revenue Service.
- D. When an employee is directed to report to work in the Grayson County area at other than a County facility, reimbursement is paid for mileage in excess of the distance between the employee's home and the County facility where the employee normally works. Mileage is not paid between an employee's home and the County facility at which the employee normally works.
- E. Tolls and parking fees are reimbursable, if they are properly supported by receipts or explanation.
- F. Only authorized individuals may approve the Mileage Reimbursement form.
- G. Mileage Reimbursement forms should be submitted at the end of each month for the current month's travel. Reimbursement will not be made more often than monthly.
- H. Mileage reimbursement is paid monthly to the employee after proper submission of the Mileage Reimbursement form.

III. PROCEDURE

<u>RESPONSIBILITY</u>	<u>ACTION</u>
Employee	<ol style="list-style-type: none">1. Enter name, complete payroll number, and the date on the Mileage Reimbursement form.2. Enter the date of each trip, the departure point and destination, a concise explanation of the purpose of the trip, and miles. Use of acronyms/abbreviations should be avoided.3. Total the miles traveled.4. Calculate the total reimbursement, which is the total mileage times the current rate per mile.5. Obtain signature of the miles and dollar amount. NOTE: If more than one page is needed, each page should be totaled, authorized, and approved.6. Enter the name of the auto insurance carrier, current driver's license number and employee's signature. NOTE: Employees must carry liability insurance sufficient to meet appropriate financial responsibility laws. The County will not be responsible for damage to an employee's vehicle or for any insurance deductible.
Approving Authority	<ol style="list-style-type: none">7. Review, approve, and sign the form.8. Forward the form to the County Auditor. In no instance is the form returned to the originator.

I. INTRODUCTION

This policy states the guidelines specifically governing Grayson County **Sheriff's Office and Juvenile Services transport employees** and is in accordance with the Grayson County Employee Travel Policy for the reimbursement of expenses.

II. GENERAL

- A. Sheriff's Office and Juvenile Services employees are often required to travel on short notice, on frequent one-day trips to transport prisoners, or other unscheduled travel. Since it is impractical for travel authorization to be obtained through the normal travel policy, alternative policies are required to govern this type of unscheduled travel.
- B. If travel expenses are incurred that require the use of a Travel Authorization form and an Expense Account Report, the normal travel policy applies. Any Sheriff's Office or Juvenile Services employee traveling on more than a one day trip, and it is possible to schedule the trip in advance, a Travel Authorization form and an Expense Account Report must be completed.
- C. The Commissioners Court of Grayson County may establish a travel advance fund at the Sheriff's Office for travel governed under this specific policy.
- D. A Sheriff's Office employee traveling on a one-day, or short unscheduled trip, may obtain travel expense money for meals if it is justifiable. In those circumstances where an overnight stay is required (for prisoner transport, for instance), and the trip is unscheduled, lodging money may be provided from this travel fund.
- E. A Sheriff's Office Cash Advance/Travel Authorization/ Expense Report (Attachment A) must be completed prior to the trip.
- F. After completion of the trip, the Sheriff's Office Cash Advance/Travel Authorization/Expense Report must be completed and approved by the appropriate personnel. Any cash due back to the County must be turned in to the Sheriff's Office at that time. Any cash due the employee may be reimbursed from the travel fund.
- G. For prisoner transport, per diem for partial day travel under this policy will be reimbursed in the same amounts as the overall County policy in compliance with GSA rates at the time of travel for Grayson County, excluding incidental expenses, as follows:

On County business travel status for the entire period of:

6:00 A.M. to 8:00 A.M.	GSA breakfast rate
11:00 A.M. to 1:00 P.M.	GSA lunch rate
5:00 P.M. to 7:00 P.M.	GSA dinner rate

- H. As the travel fund is depleted, the administrative staff will submit a reimbursement request to the Auditor's office. The reimbursement request shall include all travel advances issued by the Sheriff's Department. The Auditor's office will review the detail and submit the request to Commissioners Court for final approval. A check will be prepared and returned to the Sheriff's Office.