

18.00 TRAVEL/EXPENSE REIMBURSEMENT

18.01 GENERAL POLICY. The policy of the county is that employees are to be reimbursed, within budgetary limitations, for necessary and reasonable job-related expenses incurred in the authorized conduct of county business, including business-related travel.

Whenever possible, the county will prepay such expenses as registration fees, hotel costs, and airline or other public transportation costs directly to the entity involved. Elected officials, department heads, and all other employees will receive a per diem allowance for meals and incidental expenses as specified in the section of this chapter on **Allowance for Meals and Incidental Expenses**.

Employees should be conscientious in their use of county funds. In all cases, travel expenses should be limited to those that are reasonable and necessary. Additionally, when two or more employees are traveling to the same location for the same purpose, they should travel together whenever possible to avoid unnecessary travel expenses. Employees are expected to use the least expensive means of travel for the county, including avoiding unnecessary overtime whenever possible.

Expenses which are not permitted under the terms of grants, contracts, or agreements with other agencies, will not be charged as costs to those grants, contracts, or agreements.

18.02 TRAVELS WITHIN THE GENERAL WORK AREA. All necessary travel by county employees for authorized conduct of county business within the employees general work area (normally Polk County) must be authorized by the elected official or department head. Reimbursement for the use of private automobiles by employees is made monthly upon submission of required report and request forms. Mileage is reimbursed at the mileage rate for business travel allowed by the Internal Revenue Service at the time the mileage is incurred, as determined by the County Auditor.

18.03 TRAVELS OUTSIDE THE GENERAL WORK AREA. Travel by county employees outside the employee's general work area (normally Polk County) is permissible, provided that it is authorized in advance by the elected official or department head and does not exceed budgetary limitations. Reimbursement for travel is based upon the most economical conveyance that is reasonably available. When private automobiles are used for travel, reimbursement is allowed on the basis of point-to-point mileage in accordance with the Official State of Texas Mileage Guide or tourist class air fare, whichever is less. The difference in cost between first-class air accommodations and less-than-first class air accommodations is not an allowable expense, except when less-than-first class air accommodations are not reasonably available.

In cases where a rental car is used, employees must choose the optional insurance coverage; the county will pay for the insurance cost.

18.04 ALLOWANCES FOR MEALS AND INCIDENTAL EXPENSES. The county provides meal and incidental expense reimbursement on a per diem basis according to the number of hours an employee is required to be in travel status each day. The maximum daily reimbursement for meals and incidentals is \$50 for each twenty-four (24) hour period, or \$2.08 for each hour away from the employee's general work area (normally Polk County).

If a full meal is provided as part of a conference registration package, the employee is required to participate in that event and reduce his or her diem reimbursement according to the following breakdown of the \$50 daily allowance:

| | |
|----------------|----------------------------------|
| \$10.00 | Breakfast |
| \$12.00 | Lunch |
| \$26.00 | Dinner |
| <u>\$ 2.00</u> | Incidentals (coffee, tips, etc.) |
| \$50.00 | Maximum per diem per day |

For conferences attended, a copy of the conference outline/program agenda shall be attached to the expense report which will reflect meals provided. The county's intent is to cover the necessary meal expenses of the employee, but not to provide for lavish meals and not to provide a profit motive for employee travel.

18.05 LODGING EXPENSES. The county will reimburse employees required to travel overnight for actual lodging expenses not to exceed the amount allowable on the federal government's schedule of hotel allowances for the Continental United States (CONUS). The only exception to this policy will be in the event the employee is attending an approved conference or seminar for which there is a designated headquarters hotel. If the rate at the designated headquarters hotel is higher than the CONUS rate, and the employee stays at the headquarters hotel, then the county will reimburse the employee at the established conference rate for that hotel. Employees can contact the County Auditor's office if they are in doubt about the allowable hotel rate for a particular destination. Hotel receipts must be turned in to the Auditor's office to be eligible for reimbursement.

18.06 OTHER EXPENSES. Within the limits of approved department budgets, employees engaged in necessary and authorized travel in the conduct of county business will be reimbursed for actual costs of reasonable and documented expenses necessary to conduct the business for the county. Reimbursable subsistence expenses will generally

be for registration, official telephone calls, parking, tolls, and taxis. Itemized receipts must accompany any request for these types of reimbursement.

18.07 PERSONAL VEHICLE. Where use of a personal vehicle is judged by the commissioners' court to be the most reasonable means of transportation in the conduct of official county business, reimbursement will be at the mileage rate for business travel allowed by the Internal Revenue Service at the time the mileage is incurred, as determined by the County Auditor. Employees are expected to report the shortest distance between points of departure and destinations for all travel and to use the Official State of Texas Mileage Guide for distances between cities included in that guide. Travel between an employee's residence and county office is not eligible for reimbursement. See the paragraph on **Travel Outside the General Work Area** for additional information about the use of a personal vehicle for out-of-town travel in lieu of reasonably available public transportation.

18.08 EXPENSE REPORT. As soon as an employee returns from a trip, he or she must document all expenses incurred on the trip, including the expenses which were prepaid directly by the county to the entity involved. Meal allowances should also be documented on this form, either by meal or by hours in travel status, by meal where applicable, or by the daily allowance amount. For conferences attended, a copy of the conference outline/program agenda shall be attached. Any required trip itemized receipts should be attached to the copy of the proper expense reimbursement form. The elected official or department head must approve all reimbursements before submission to the County Auditor's office for payment.

The expense report is to be submitted to the County Auditor's office within seven (7) calendar days (or as soon thereafter as possible), after an employee returns from a trip. Any expense report received after the thirtieth (30th) calendar day will not be reimbursed.

18.09 EXCEPTIONS. Elected officials and employees who receive monthly automobile allowances are not eligible for mileage reimbursements unless the trip is away from the general work area (normally Polk County). Employees who travel in a county-owned vehicle will be reimbursed for the documented actual cost of fuel, oil, or other expenses related to the safe operation of the vehicle which were necessary during the course of the employee's use of the vehicle on official business.

When two or more employees travel in a single automobile, only one employee will receive per-mile or other automobile reimbursements.

Conference registration checks will be made payable only to the organization sponsoring the conference.

18.10 PROHIBITED EXPENDITURES. Costs of personal entertainment, spouse's expenses, amusements, social activities, alcoholic beverages, traffic citations, or illegal activities are not eligible for reimbursement.