

HIDALGO COUNTY, TEXAS
ACCOUNTING PROCEDURES MANUAL

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DRAFT FOR DISCUSSION PURPOSES ONLY

TRAVEL POLICIES, GUIDELINES, AND PROCEDURES

REFERENCE

County Auditor's Form T-1 "Application for Out-of-State Official Travel"
County Auditor's Form T-2 "Seminar, Hotel, Car Rental, & Airfare Check Request"
County Auditor's Form T-3 "In-County Travel Automobile Expense Claim"
County Auditor's Form T-4 "Final Travel Expense Claim."
County Auditor's Form T-5 "Out of County - Travel Advance Request"

AUTHORITY

Local Government Code § 152.011 "Amount set by Commissioners Court"
Local Government Code § 152.035 "Reimbursement for Mileage Expenses" (County Auditor)
Local Government Code § 152.901 "Travel expenses for Certain County Agents and Board Members"
Local Government Code § 152.907 "Continuing Education Expenses for County and Precinct Officers"
Government Code § 611.001 "Lodging and Meal Expenses"
Government Code § 611.002 "Common Carrier Fares"
Penal Code § 39.02 "Abuse of Official Capacity"

Internal Revenue Service Publication 1542 "Per Diem Rates"
Internal Revenue Service Publication 15 "Employer's Tax Guide" (Circular E).
Income Tax Regulations § 1.62-2 "Reimbursements and other expense allowance arrangements"

BACKGROUND

Local Government Code § 152.011 authorizes the Commissioners' Court to set the amount of the travel expenses and other allowances for County and precinct officers and employees who are paid wholly from County funds.

Commissioners' Court approved the original policies, guidelines and procedures on June 1, 1996. On _____ 2008, the Hidalgo County Commissioners' Court revised the travel policies, guidelines, and procedures that were previously amended on April 4, 2006. These travel policies, guidelines, and procedures supersede those found in the Hidalgo County Personnel Policy Manual ("Brown Book") and the Hidalgo County Civil Service Commission Rules ("Blue Book"). The travel policies, procedures, and guidelines set forth below are applicable to Hidalgo County Officials (Elected Officials, Appointed Officials, and Department Heads) and employees.

Hidalgo County has adopted an "Accountable Plan" for the reimbursement of business travel expenses. Pursuant to Federal Tax Regulation § 1.62-2, reimbursements for travel under an "Accountable Plan" must meet three requirements as follows:

1. There must be a business connection and the expense must be reasonable;
2. There must be a reasonable accounting of the expenses (amounts paid up to the allowable federal per diem rates are deemed substantiated); and
3. All excess reimbursements must be repaid in a reasonable time.

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Federal Tax Regulation § 1.62-2(k) provides that, in addition to these three tests, the plan cannot exhibit a "pattern of abuse." If a payer's reimbursement or other expense allowance arrangement evidences a pattern of abuse of the rules of section 62(c) and this section, all payments made under the arrangement will be treated as made under a nonaccountable plan.

Pursuant to Federal Tax Regulation § 1.62-2(c)(5), payments or reimbursements under a nonaccountable plan are included in the employee's gross income, must be reported as wages or compensation on the employee's Form W-2, and are subject to withholding and payment of employment taxes (social security, Medicare, unemployment).

POLICIES AND GUIDELINES

1. Travel expenses shall be allowed only for County Officials and employees while on official business. The purpose of the trip must be for the County's benefit and/or be related to the department's primary business activities as follows:
 - a. To obtain statutorily required continuing professional education;
 - b. To obtain continuing education related to an employee's work or maintenance of a license or certification;
 - c. To testify before legislative bodies, regulatory agencies and commissions, and other forums that may make decisions affecting the County and its affiliated organizations and operations;
 - d. To participate in professional organizations related to the employee or official's job assignment;
 - e. To conduct essential research and information-gathering for improvement of County operations or compliance with the law;
 - f. To monitor the development of state or federal legislation or implementation of legislation that might affect the County;
 - g. To participate in forums, coalitions, and discussions relating to the policy, legislative and regulatory interests of the County;
 - h. To pursue the County's interests in litigation or criminal justice;
 - i. To promote the economic development interests of the County; or
 - j. To carry out other purposes determined by Commissioners' Court to be in the interest of the County.
2. Sufficient funds must be available in the adopted budget before expenditure is made.
3. Travel expenses must be reasonable and necessary. Any inappropriate or excessive costs will be at the expense of the traveler.
4. Preference should be given to local and in-state training, unless training is not available locally or in-state.

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5. AUTHORIZATION FOR OUT-OF-STATE TRAVEL

- a. Out-of-state travel shall be kept to a minimum.
- b. The Department of Budget and Management (DBM) must approve all out-of-state travel before any reservations and/or travel are made (except for mandatory travel such as transportation of detainees and investigations). **Form T-1 "Application for Out-Of-State Official Travel"** must be submitted to the DBM in order to justify the need to travel out-of-state.
- c. The County is not obligated to pay for travel if prior approval from the Department of Budget and Management is not obtained.

6. METHOD OF PAYMENT FOR TRAVEL EXPENSES

- a. Direct Payment - The County Auditor's Office may pay registration fees, hotel, and airline reservations directly to vendors. The request for payment must be received with sufficient time for the check to be processed by the County Auditor's Office - Accounts Payable Section (at least two weeks prior to the date the check will be needed).
- b. Department's Travel Card - If request for payment is not received within the time specified above, the Purchasing Department should be contacted in order to request that payment be made through the Department's travel card (see Travel Card procedures).
- c. Traveler's Personal Credit Cards and/or Cash - Travel expenses incurred by employees and officials while conducting County business may be paid through personal credit cards and/or cash. The employee or official will be reimbursed by the County for reasonable and allowable expenses in accordance with this Policy upon completion of the travel and submittal of a properly filled **Form T-4 "Final Travel Expense Claim"**. The County will not reimburse interest, over the limit, and late charges, incurred in a personal credit card by the traveler.
- d. Travel Advance - The employee or official may also receive a travel advance subject to certain restrictions (see Section 16).

7. COORDINATION OF TRAVEL

- a. "Coordination of travel" in this Section means County employees traveling together in a personally owned vehicle, County vehicle, or leased motor vehicle.

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- b. Coordination of travel is required when two, three, or four County employees employed by the same County department travel on the same dates with the same itinerary to conduct the same official County business. If more than four County employees employed by the same County department travel on the same dates with the same itinerary to conduct the same official County business, then coordination of travel is required for each group of four employees and for any fraction in excess of a multiple of four employees.
- c. When coordination of travel is required, reimbursement will only be made to the driver of the personally owned vehicle (mileage) or leased motor vehicle (fuel charges). Mileage incurred by a County employee to meet at a location or to pick up other County employees may be reimbursed. This mileage must be reasonable and documented in detail (see Section 9).
- d. Coordination of travel, however, is not required if the County Official determines before travel that coordination of travel is not feasible. That determination may be based only on factors relating to official County business. Determinations should be made on a trip-by-trip basis and must be provided in a written memo to the County Auditor's Office – Accounts Payable Section. If the County Auditor's Office determines that the rationale for the determination was not related to official County business, the reimbursement will only be made to one of the travelers.

8. AIR TRAVEL

- a. The most economical airfare should be obtained (only coach fare will be allowed). If travel more expensive than coach fare is obtained, the fare must be paid with the traveler's funds and the difference between the coach fare and the fare obtained will not be reimbursed to the traveler. Refundable fares should be considered if possibility of a trip cancellation exists. Commercial airlines are normally the most economical mode of transportation for out-of-state travel. Airline tickets should be reserved in advance, when possible, in order to obtain the most reasonable rates. The use of a travel agency to book air travel reservations is discouraged.
- b. Airline tickets purchased with the department's travel card must be reserved through the Purchasing Department (see Travel Card Procedures) and be related to travel expenses for County employees.
- c. Package fares (Friends Fly Free, etc.) are encouraged when two or more County Officials or employees are traveling to and from the same location and overall cost can be reduced.

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- d. The County will only pay one half of the cost of the package fare in cases where officials or employees fly with family or friends (Friends Fly Free, etc.). Airfare for package fares must be paid using the traveler's own personal credit card or funds. The official or employee will be reimbursed one half of the price of the coach fare upon completion of the travel and submittal of a properly filled **Form T-4 "Final Travel Expense Claim"** and evidence of the price of the coach fare.
- e. The boarding pass and an original passenger receipt issued by the commercial airline company or an original itinerary issued by the travel agency must be submitted as supporting documentation for a reimbursement. The original receipt or itinerary must include the name of the employee and airline, the ticket number, the class of transportation, the travel dates, the amount of the airfare, and the origin and destination of each flight.

9. PERSONAL VEHICLE

- a. If the official or employee elects to travel by personal vehicle, the County will reimburse official business travel at the County adopted rate per highway mile. County Officials or employees currently receiving an approved car allowance will not be reimbursed, unless travel is outside of Hidalgo County. If the traveler is uncertain of the adopted rate, this information may be obtained by contacting the County Auditor's Office - Accounts Payable Section at (956) 318-2511. Please note that the mileage rate may differ if utilizing grant funds, questions should be addressed to the County Auditor's Office - Grants Accounting Section at (956) 318-2511.
- b. Mileage reimbursements for a traveler who chooses to drive out-of-state rather than fly should not exceed the lowest round trip coach airfare available at the time travel was authorized. Traveler must supply documentation to support what the airfare would have been at that time.
- c. When more than one traveler is going to the same destination, coordination of travel is required (see Section 7). The names of all persons traveling together on the same trip and in the same vehicle must be listed on **Form T-5 "Out-of-County - Travel Advance Request"** and **Form T-4 "Final Travel Expense Claim"**.
- d. The driver is responsible for providing reasonable and necessary transportation to all the passengers while on the trip. If a passenger uses another form of transportation while on the trip, transportation expenses will not be reimbursed.

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- e. Mileage is calculated on a point-to-point basis using the Texas Mileage Guide, plus reasonable incidental travel. Reasonable incidental travel may be reimbursed when the traveler provides specific address destination points by using "Mapquest" to determine mileage. The most direct distance to the destination will be allowed. Any out-of-way or unreasonable travel distance as determined by the County Auditor will be at the expense of the traveler.

- f. For in-county mileage reimbursement, a daily travel log must be maintained that indicates specific destination points (including address information) purpose of travel, and any other information deemed necessary. Employees must request reimbursement on a monthly basis with the completion and submittal of **Form T-3 "In-County Travel Automobile Expense Claim"** to the County Auditor's Office – Accounts Payable Section.

- g. Commuting expenses incurred in traveling between the employee's residence and their main place of work (County office) or for mileage/expenses incurred in any other travel of a personal nature are not reimbursable. If mileage incurred in a single day to a place outside the office exceeds normal commuting mileage (home to office and return), the difference between mileage incurred that day and commuting mileage is reimbursable. As guidance, please refer to the following examples:

Example 1: Debra lives in Mission. She has a meeting in Edinburg. She drives directly to Edinburg, attends the meeting, and returns home. She should check her odometer reading when she leaves her house and when she returns to her house. Her total round trip is 26 miles. Her normal commute is 10 miles round trip to the office each day. The 10 miles should be deducted from the total mileage and Debra would only be reimbursed for 16 miles.

Example 2: Mary lives on the southwest side of town, and has a 10-mile daily round trip commute to the office. She reports to the office in the morning and leaves for a 10 o'clock meeting at the Sheriff's Department. The meeting lasts until the end of the normal workday, at which time she goes home. Mary traveled 40 miles today, and she will be reimbursed for 30 miles.

Example 3: Daniel lives on the east side of town and his daily round trip commute to the office and back home is 15 miles. He has an eight o'clock meeting at the Department of Budget and Management. He goes directly from home to the Department of Budget and Management,

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returns to the office after the meeting, and goes home at the end of the day. Daniel traveled 45 miles of which only 30 miles are reimbursable.

Example 4: Frank lives on the south side of town. He has a morning meeting at the Precinct 1 office. The meeting lasts all day, and Frank returns home from Precinct 1. A total of 20 miles were traveled today. Frank commutes 30 miles round trip to the office each day, therefore no request for reimbursement can be made.

- h. The County does not provide insurance coverage for private vehicles; therefore, each County Official is responsible to ensure employees traveling on County business have a current automobile insurance policy that provides adequate coverage. The name of the traveler must appear on the automobile insurance card. Reimbursement will not be made if the name of the traveler does not appear on the insurance card. Vehicular accidents, vehicle repairs, parking fines, towing charges and theft of property are the responsibility of the employee, not the County.
- i. County Officials should ensure that employees using a personal vehicle file a copy of their current insurance card and current driver's license with the County Auditor's Office. Mileage reimbursement will not be made if a current driver's license and current insurance card is not received by the County Auditor's Office – Accounts Payable Section and the driver did not have an unexpired driver's license or current insurance coverage at the time travel was made.

10. COUNTY VEHICLE

- a. The use of County vehicles is encouraged over private vehicles. Traveler is required to have a current driver's license. When more than one traveler is going to the same destination, "coordination of travel" (see Section 7) is required. Individuals not on County business cannot be transported in a County vehicle. Additionally, County vehicles cannot be used when combining conference and personal leave.
- b. Reimbursement will be made for actual expenses incurred and for which an appropriate original receipt is provided.
- c. The driver is responsible for providing reasonable and necessary transportation to all the passengers while on the trip. If a passenger uses another form of transportation while on the trip, transportation expenses will not be reimbursed.

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- d. Accidents, if any, must be reported to the local police before leaving the scene. The Department of Budget and Management - Safety Division must also be notified at (956) 318-2644, as soon as possible.

11. CAR RENTALS

- a. Car rentals will be reimbursed when it is the most economical means of transportation. Reservations for car rentals made under the name of Hidalgo County are required to be made through the State of Texas travel management services contract due to the insurance coverage provided (loss/damage waiver and liability insurance coverage). For further information contact the Purchasing Department at (956) 318-2626. Car rental reservations made with the department's travel card must be reserved through the Purchasing Department (see Travel Card Procedures).
- b. Car rental reservations should be made in advance to ensure availability of appropriate size and type of vehicle. When more than one traveler is going to the same destination, "coordination of travel" is required (see Section 7). In addition, a statement as to whether the department has an assigned County vehicle and the reasons for not utilizing the County vehicle should be noted on the purchase requisition. Rental cars are to be restricted to size and type as follows:
 - I. Compact, midsize, or full size car when used by one to four County employees.
 - II. Midsize sport utility or minivan when used by four or more County employees.
 - III. Rental of "luxury" and large "sport utility vehicles" such as a Chevy Suburban, Ford Expedition, or similar models are not allowed. However, rental of these types of models will be allowed if the car rental company honors the rate for the applicable size and type of vehicle allowed by policy.
- c. Rental of cars is acceptable for one day before the meeting or conference begins whenever same day rental is not practical. Return of rental vehicle one day after the meeting or conference ends is acceptable if same day return is not practical.
- d. If a County Official or employee wishes to rent a vehicle other than the vehicle size and type allowed by the policy, the individual will be responsible for paying the entire invoice amount and may seek reimbursement for the amount allowed by Policy. The traveler will only be reimbursed the state contract price rate for the allowable vehicle size and type. In addition, the department's travel card cannot be utilized to

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book car rentals for a vehicle size and type not allowed by this policy. If the traveler accepts insurance coverage for a car rental in order to be covered during the trip, the entire cost of the insurance coverage will be a personal expense and not reimbursable.

- e. The name of each employee that may drive the rental car must appear on the rental agreement to ensure proper coverage.
- f. The driver is responsible for providing reasonable and necessary transportation to all the passengers while on the trip. If a passenger uses another form of transportation while on the trip, transportation expenses will not be reimbursed.
- g. It is encouraged that car rentals be re-fueled prior to returning the vehicle to the car rental company in order to avoid high-priced gas charges. In addition, the original gas receipt must be submitted to the County Auditor's Office - Accounts Payable Section with the completed **Form T-4 "Final Travel Expense Claim"**.
- h. The original car rental receipt/bill and car rental agreement must be submitted as supporting documentation for payment or reimbursement. The original car rental receipt/bill must indicate the starting and ending dates of rental, rental rates, specify the name of the car rental company, specify the name of the renter and additional drivers, if any, and itemize all other expenses incurred. The car rental company agreement must include the name and signature of the individual that picked up and returned the vehicle, the time and date the vehicle was picked up and returned, the location where the vehicle was picked up and returned, and the amount of miles that were traveled.
- i. Accidents, if any, must be reported to the local police before leaving the scene and the rental car company. The County's Department of Budget and Management - Safety Division must also be notified at (956) 318-2644, as soon as possible.

12. TAXIS, BUSES, AND OTHER GROUND TRANSPORTATION

- a. Taxis, buses, or other ground transportation to and from airports are allowable expenses only when necessary. The use of a hotel shuttle service is the preferred method of travel at out-of-town locations, if available.
- b. Limousine service is not allowed.
- c. Original receipts must be submitted in order to obtain reimbursement.

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13. LODGING

- a. The use of a travel agency to reserve hotel accommodations is discouraged. The traveler is required, to use the State of Texas travel management services contract for hotels in order to arrange the most favorable rate unless cost benefits may be achieved by other means. Questions regarding this contract may be addressed to the Purchasing Department at (956) 318-2626. Additional information may be obtained by visiting: www.window.state.tx.us/procurement/prog/stmp/.
- b. Hotel reservations should be made in advance in order to obtain the most economical rates (government, conference, and other available discount rates, etc.).
- c. If traveling in-state, the County will pay the most economical single occupancy room rate up to a maximum of \$100 plus applicable tax per night (i.e. ocean view would not be allowed). However, if the traveler is staying at the hotel where the seminar/conference/meeting is held, the County will pay the applicable single occupancy room rate, conference rate, or government rate.
- d. If traveling out-of-state, the County will pay the most economical single occupancy room rate up to a maximum of \$200 plus applicable tax per night (i.e. ocean view would not be allowed). However, if the traveler is staying at the hotel where the seminar/conference/meeting is held, the County will pay the applicable single occupancy room rate, conference rate, or government rate.
- e. Hotel reservations made with the department's travel card must be made through the Purchasing Department. The travel card cannot be utilized to book hotel reservations with rates higher than allowed by this policy. Hotel reservations at a rate above the allowable rate must be paid using the traveler's own personal credit card or funds (see Travel Card Procedures). If a spouse and/or dependent(s) accompany the official or employee, the County will not reimburse the difference in hotel room rates above the single occupancy room rate.
- f. Arrival one night before the day the meeting or conference begins is acceptable whenever same day travel is not practical. However, arrival the same day the meeting or conference begins is required if the meeting or conference is taking place within 100 miles from the traveler's normal place of work and the meeting or conference begins at or after 10:00 AM. Arrival the day that the meeting or conference begins is encouraged whenever the meeting or conference begins at or

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after 12:00 PM and the location of the meeting or conference is less than 300 miles away.

- g. Return on the day after the meeting or conference ends is acceptable whenever same day travel is not practical. However, return the same day that the meeting or conference ends is required if the meeting or conference is taking place within 100 miles from the traveler's normal place of work and the meeting or conference ends at or before 3:00 PM. Return the same day that the conference or meeting ends is encouraged whenever the meeting or conference ends before 12:00 PM and the location of the meeting or conference is less than 300 miles away.
- h. Extra hotel nights for personal reasons will be at the officials or employees own expense and will not be reimbursed. Extra hotel nights for personal reasons will not be paid using County funds or the department's travel card.
- i. A traveler may not be reimbursed for a lodging expense incurred at a place that is not a commercial lodging establishment.
- j. An original lodging receipt showing payment in full must be submitted as supporting documentation for payment or reimbursement. The receipt must include the name and address of the commercial lodging establishment, the name of the employee, the single occupancy room rate, and a daily itemization of the lodging charges.

14. MEALS

- a. Meals for out-of-county travel will be reimbursed as follows:

- i. Out-of-county – In State Travel

- A. Meals, including tips, will be reimbursed based on a per diem basis at \$36 per day. This reimbursement limit applies without a carry over from one day to another. The per diem will be prorated for partial days (\$ 8-breakfast, \$12-lunch and \$16-dinner). Trips beginning before 8:00 a.m. will receive \$36; trips beginning after 8:00 a.m. but before 1:00 p.m. will receive \$28; trips begins after 1:00 p.m. will receive \$16. Trips completed before 8:00 a.m. receive \$8; trips completed after 8:00 a.m. but before 6:00 p.m. will receive \$20; and trips completed after 6:00 p.m. will receive \$36. The employee is not required to keep receipts to document the cost of these meals. However, please note that receipts may be required by the County Official or when

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utilizing grant funds, questions should be addressed to the County Auditor's Office - Grants Accounting Section at (956) 318-2511.

ii. **Out-of-County – Out-of-State Travel**

Meals will be reimbursed based on one of the following methods:

- A. On a per diem basis at \$39 per day. This reimbursement limit applies without a carry over from one day to another. The per diem will be prorated for partial days (\$9-breakfast, \$12-lunch and \$18-dinner). Trips beginning before 8:00 a.m. will receive \$39; trips beginning after 8:00 a.m. but before 1:00 p.m. will receive \$30; trips beginning after 1:00 p.m. will receive \$18. Trips completed before 8:00 a.m. receive \$9; trips completed after 8:00 a.m. but before 6:00 p.m. will receive \$21; and trips completed after 6:00 p.m. will receive \$39. The employee is not required to keep receipts to document the cost of these meals. However, please note that receipts may be required by the County Official or when utilizing grant funds, questions should be addressed to the County Auditor's Office - Grants Accounting Section at (956) 318-2511.
- B. Actual cost of meals including taxes and tips/gratuities (up to 15% of the cost of the meal) with original itemized receipts up to a maximum of \$50 per day. The \$50 maximum amount will be prorated for partial days. Trips beginning before 8:00 a.m. may receive up to the maximum amount of \$50; trips beginning after 8:00 a.m. but before 1:00 p.m. may receive up to a maximum amount of \$40; trips beginning after 1:00 p.m. may receive up to a maximum of \$25. Trips completed before 8:00 a.m. may receive up to a maximum of \$10; trips completed after 8:00 a.m. but before 6:00 p.m. may receive up to a maximum of \$25; and trips completed after 6:00 p.m. may receive up to a maximum of \$50. The employee is required to keep original itemized receipts to document the cost of these meals. Failure to submit the required receipts for any one day will result in the cost of the meal reimbursement to be based on the per diem basis listed in section 14(a)(ii)(A).

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- b. Meals that are an integral part of the seminar or conference and are listed separately on the registration materials may be allowed at a rate higher than the applicable per diem rate. However, the daily per diem rate will be reduced by the applicable meal per diem rate. Supporting documentation such as the registration receipt or printed material showing which meal(s) are covered is required.
 - c. Meals for in-county travel and travel not requiring an overnight stay will not be reimbursed unless the meal cost is part of a conference/registration fee.
 - d. Advances for meals will only be provided when traveling out-of-county for two days or longer.
 - e. The meals for a spouse and/or dependent(s) will not be paid with County funds.
- 15. NON-REIMBURSABLE EXPENSES:**
- a. Alcoholic beverages
 - b. Valet parking (if self-parking is available)
 - c. Tips and gratuities in excess of 15% of the actual meal cost for out-of-state travel
 - d. Personal phone calls - all phone calls are deemed personal calls unless proof is submitted that the call was for County business
 - e. Personal items, such as prescriptions, cosmetics, movies, golf, health club, spas, haircuts, shoe shines, newspapers, laundry/dry cleaning charges, etc.
 - f. Loss of funds or personal belongings
 - g. Extra day or days on the trip for personal reasons
 - f. Luxury & large sports utility vehicle rental cars (see exception in Section 11)
 - g. Additional charges for accommodations, meals, travel, etc., for individuals not on County business who accompany the traveler on an authorized County business trip
 - h. Fines, court costs, and related expenses
 - i. Meals for non-overnight travel
 - j. Interest, over the limit, or late charges incurred in a personal credit card
 - k. Expenses deemed unreasonable, excessive, unsupported or unexplained
- 16. TRAVEL ADVANCES:**
- a. Employees are encouraged to pay for travel expenses using their own personal funds and seek reimbursement from the County. Nonetheless, travel advances will be allowed if an employee's seminar/conference/

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meeting is scheduled to last for 2 or more days by completing **Form T-5 "Out of County – Travel Advance Request"**.

- b. Travel advances are to be given to the requesting employee and may not be given to or used by another employee. Likewise, the travel advance is issued for a specific trip and may not be used for a trip different than the one that was listed on the original request.
- c. Travel advances are the sole responsibility of the traveler and such funds should be safeguarded from loss or misuse. Advances will be recorded as a receivable from the employee until the employee settles the advance through submission of **Form T-4 "Final Travel Expense Claim"**.
- d. Travel advance requests must be received by the County Auditor's Office - Accounts Payable Section with sufficient time for the check to be processed (at least two weeks prior to the date the check will be needed). If request is not received within the time specified, a travel advance check may not be processed and the traveler will have to use a personal credit card and/or cash.
- e. Registration fees, hotel, and airline reservations will not be advanced to the traveler. County Officials and employees are expected to arrange for prepayment of these expenses wherever possible, by using the department's travel card, purchase order, or by requesting that the County issue payment to the vendor. Those expenses that cannot be prepaid by one of these methods should be paid from the employee's personal credit card and/or cash during the period of travel. The County Auditor will grant exceptions on the advancement of registration fees, hotel, and airline reservations to the traveler on a case-by-case basis.
- f. If the official or employee elects to travel by personal vehicle within the State of Texas, the employee may be advanced mileage calculated on a point-to-point basis using the Texas Mileage Guide at the current County adopted rate per highway mile. Incidental mileage will not be advanced.
- g. Incidental expenses (taxi fare, shuttle fare, gas charges for car rentals, airport and hotel parking) may be advanced based on \$20.00 per day. The County Auditor may grant exceptions on the amounts to be advanced on a case-by-case basis.
- h. If attendance at the seminar/meeting/conference is cancelled, travel advances should be immediately returned to the County Treasurer's Office no later than 20 calendar days after the seminar/conference/

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meeting date with a completed **Form T-4 "Final Travel Expense Claim"**.

- i. Individuals receiving a travel advance are required to account for the advance within 20 calendar days after the seminar/conference/meeting date by completing **Form T-4 "Final Travel Expense Claim"**. Original itemized receipts (except meal receipts) must be submitted in order to obtain reimbursement for allowable expenses paid by the traveler. Subsequent travel advances requested by the department on behalf of a traveler with an outstanding travel advance will not be made.
- j. If **Form T-4 "Final Travel Expense Claim"** is not settled within 60 days of trip return, the County Treasurer will deduct the advance from the traveler's next paycheck. Once the advance is taken from the traveler's paycheck, the traveler will not be able to seek reimbursement from the County. A request for reimbursement after these 60 days will not be allowed. Unsettled travel advances for terminated employees will be deducted from their final paycheck.

17. TRAVEL CANCELLATIONS

- a. If it becomes necessary to cancel a trip, the traveler is required to make all necessary cancellations, notify the Purchasing Department if department's travel card was used for reservations, and/or the County Auditor's Office – Accounts Payable Section if payments were made in advance (seminar registration, hotel accommodations, airfare, and car rental, etc.).
- b. An employee may be reimbursed for travel expenses or cancellation charges incurred as a result of attempting to conduct official County business if:
 - i. The travel expense is incurred for a reason related to official County business;
 - ii. The employee is unable to conduct the business because of a natural disaster or other natural occurrence; and the expense would be payable or reimbursable had the official County business been conducted; or
 - iii. The employee returns, before the official County business is completed because of an illness or a personal emergency.
- c. The supporting documentation for a travel expense or cancellation charge incurred under these circumstances must include a description of the official County business, natural disaster or other natural occurrence, or the County Department's determination that an illness or a personal

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emergency occurred that made the employee unable to conduct official County business. In addition, any checks in the possession of the employee for payment of travel expenses (registration, hotel, etc.) must be returned and be accompanied by a written request to void the checks. Any cancellation costs that did not result from the above-approved reasons will be disallowed and at the expense of the traveler.

- d. Failure to cancel reservations for reasons other than those listed above will be at the expense of the traveler and be deducted from the employee's payroll check within 60 days of the seminar/conference/meeting date.

18. TRAVEL REIMBURSEMENTS

- a. The reimbursement rate for certain travel expenses may vary from the County's rate if grant funds are being used. Before expenses are incurred, questions should be addressed to the County Auditor's Office - Grants Accounting Section at (956) 318-2511.
- b. Travel expenses incurred and paid through personal credit cards and/or cash while conducting official County business will be reimbursed only if reasonable, necessary, and allowable in accordance with this Policy upon completion of the travel and submittal of a properly filled **Form T-4 "Final Travel Expense Claim"**. The County will not reimburse interest, over the limit, and late charges, incurred in a personal credit card by the traveler.
- c. The County will not reimburse a County employee for a travel expense unless the employee has incurred the expense. A County employee who receives free transportation or lodging in exchange for mileage, points, or other non-monetary credits belonging to the employee is not considered to have incurred an expense.
- d. A County employee may not accept a reimbursement or advance for a travel expense from more than one source. A County employee who anticipates receiving or actually receives a travel expense reimbursement or advance from another person/entity/association other than the County may seek a reimbursement or advance for the expense from the County only to the extent the amount of the person's reimbursement or advance is less than the amount of the total expense. If reimbursement is received from the County and another source, the reimbursement should be returned to the County Treasurer's Office no later than 20 days after receipt of the subsequent reimbursement.

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19. SANCTIONS

- a. A County employee who violates this policy and misuses County property or funds will be subject to disciplinary action including termination and/or criminal charges.

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PROCEDURES

A. County Department

1. Ensure traveler has read and understands the County's travel policies, guidelines, and procedures as they relate to minimizing travel costs and documenting travel expenses with original receipts.
2. If grant funds are being utilized, verify reimbursement rates and travel guidelines with the County Auditor's Office - Grants Accounting Section at (956) 318-2511.
3. If traveling out-of-state, obtain approval from the DBM by submitting **Form T-1 "Application for Out-Of-State Official Travel"** before any reservations or travel is made.
4. Submit requisition to the Purchasing Department for seminar registration, hotel accommodations, airfare, car rental, and meals and incidental expenses, if any (requisition for meals and incidentals should be made under the name of the traveler). Ensure travel expenses are in accordance with the travel policy and requisition includes the following:
 - a. Seminar Registration: seminar/conference/meeting name, date(s), location, including city and state; name(s) of traveler(s); notation as to manner of travel (County vehicle, County provided rental, or use of personal vehicle).
 - b. Hotel Accommodations: seminar/conference/meeting name, date(s), location, including city and state; name(s) of traveler(s); type of room rental, daily hotel rate, and number of hotel nights.
 - c. Airfare: seminar/conference/meeting name, date(s), location, including city and state; name(s) of traveler(s); date(s) of travel.
 - d. Car Rental: purpose of rental (i.e. attend seminar/conference/meeting/elections); seminar/conference/meeting/elections name, date(s), location, including city and state; name of driver and additional driver, if any; name(s) of traveler(s); type and size of rental vehicle, daily rental rate, number of rental days, location where rental will be acquired and returned (address, city, and state). If department has a County vehicle, include a statement providing proper justification as to why the County vehicle will not be used.

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- e. Meals and incidental expenses: name of traveler; seminar/ conference/meeting name, dates(s), location, including city and state; meals and incidental expenses should be listed separately.
5. If utilizing the department's travel card, request the Purchasing Department to book seminar registration, hotel accommodations, airfare, and car rental.
 6. If requesting direct payment for seminar registration, and hotel accommodations submit **Form T-2 "Seminar, Hotel, Car Rental, & Airfare Check Request"** to the County Auditor's Office - Accounts Payable Section.
 7. If requesting a travel advance, submit **Form T-5 "Out-Of-County Travel Advance Request"** and submits requisition to the Purchasing Department for travel advance in the name of the traveler.
 8. Ensure that within 20 calendar days after completion of travel, traveler completes **Form T-4 "Final Travel Expense Claim"** and returns any remaining travel advance funds to the County Treasurer's Office. **Form T-4**, along with a copy of the County Treasurer's receipt (if any), must be submitted to the County Auditor's Office - Accounts Payable Section only after it has been properly completed, supported, and signed. Reimbursement to the traveler, if any, will be delayed or denied until the original supporting documentation for expenditures made is received. Supporting documentation includes the following:
 - Original itemized hotel receipt indicating a zero balance owed
 - Airline boarding pass and original airline ticket receipt or travel agency itinerary
 - Original car rental receipt and car rental agreement
 - Seminar/conference/meeting agenda
 - Original receipt and/or confirmation for seminar, conference, etc.
 - Seminar certificate of completion, if available
 - Original taxi receipt
 - Original parking receipt
 - Printouts of MapQuest (if requesting incidental mileage reimbursement)
 - If coordination of travel is required, submit written justification for need to travel separately

Original receipts must be affixed to a sheet of paper in date order and attached to **Form T-4 "Final Travel Expense Claim"**.

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9. Submit, if necessary, the approved **Form T-1 "Application for Out-Of-State Official Travel"** to the County Auditor's Office when requesting payment or reimbursement of travel expenses.
10. Submit, if necessary, **Form T-3 "In-County Travel Automobile Expense Claim"**, including specific address points on a monthly basis by the 10th workday following the end of the month in which the expense was incurred.
11. If it becomes necessary to cancel a trip, the traveler is required to make all necessary cancellations, notify the Purchasing Department if department's travel card was used for reservations, and/or the County Auditor's Office - Accounts Payable Section if payments were made in advance (seminar registration, hotel accommodations, airfare, and car rental, etc.).

If a trip was cancelled, any checks for payment of advanced travel expenses (registration, hotel, advances, etc.) must be submitted to the County Auditor's Office - Accounts Payable Section. The check must be accompanied by a written request from the County Official to void the checks.

In addition, if a trip was cancelled, **Form T-4 "Final Travel Expense Claim"** must be completed and submitted to the County Auditor's Office - Accounts Payable Section along with supporting documentation for any travel expenses or cancellation charges incurred. In addition to the items listed on Section A8 above, supporting documentation should include the following:

- Description of the official County business
- Reason for cancellation that made the employee unable to conduct official County business (natural disaster, natural occurrence, illness, or a personal emergency). Cancellations for reasons other than those listed above will be at the expense of the traveler and be deducted from the employee's payroll check within 60 days of the seminar/conference/meeting date.

Failure to cancel reservations or cancellations for reasons other than those listed above will be at the expense of the traveler and be deducted from the employee's payroll check within 60 days of the seminar/conference/meeting date.

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B. Purchasing Department

1. Review requisition submitted by department for seminar registration, hotel accommodations, airfare, and car rental, if any. Ensure requisition includes the information listed in Section A4 above and that request is in compliance with travel policy.
2. If request is in compliance with travel policy, issue purchase order for seminar, hotel accommodations, airfare, and car rental, if any.
3. Book seminar, hotel accommodations, airfare, and car rental for departments requesting payment by the department's travel card ensuring reservations comply with the travel policy and guidelines.
4. Upon notice by the department of a trip cancellation, cancel reservations made using the department's travel card.
5. If airfare was reserved using the department's travel card, maintain an inventory schedule of refundable airfare credits received as a result of a trip cancellation. The inventory schedule should include the department name, employee name, cancellation date, and re-schedule/use date.

C. Department of Budget and Management

1. Review **Form T-1 "Application for Out-Of-State Official Travel"** and approve request for out-of-state travel if need for travel is properly justified (i.e. training is not available in-state).

D. County Auditor

1. Audit and process **Form T-2 "Seminar, Hotel, Car Rental, & Airfare Check Request"** ensuring compliance with the travel policy & guidelines.
2. Audit and process **Form T-5 "Out-Of-County Travel Advance Request"** ensuring compliance with the travel policy & guidelines.
3. Audit and process **Form T-4 "Final Travel Expense Claim"** ensuring compliance with the travel policy & guidelines.
4. Liquidate the purchase order issued for the travel advance from the out-of-county travel account and prepare a journal entry to record the out-of-county travel expense and remove the receivable owed from the employee when the employee settles the advance through submission of **Form T-4 "Final Travel Expense Claim"**.

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5. Send notices to departments when travel payments have been paid directly to the vendor or traveler and a **Form T-4 "Final Travel Expense Claim"** has not been submitted.
6. Notify the County Treasurer of any travelers for which the County has made travel payments on their behalf and have not submitted **Form T-4 "Final Travel Expense Claim"** within the specified time.
7. Audit and process **Form T-3 "In-County Travel Automobile Expense Claim"** ensuring compliance with the travel policy & guidelines.

E. COUNTY TREASURER

1. Mail out travel checks unless the department has requested otherwise.
2. Notify the departments when the travel advance or travel expense reimbursement checks have been processed and are ready for pickup.
3. Verify identification and obtain signature of individual picking up the check before releasing the check.
4. Verify that remaining travel funds being returned to the County by traveler are accompanied by a copy of properly filled out and documented **Form T-4 "Final Travel Expense Claim"**.
5. Forward receipt issued for remaining travel funds and **Form T-4 "Final Travel Expense Claim"** to the County Auditor's Office – Financial Accounting Section.
6. Make arrangements to deduct from the traveler's paycheck any advance travel payments made to the vendor or the traveler if **Form T-4 "Final Travel Expense Claim"** is not submitted within the specified time in accordance with applicable laws.
7. Contact and verify with the County Auditor's Office – Accounts Payable Section that travel advances made to a terminated employee have been settled. If a travel advance has not been settled, deduct the outstanding amount from the employee's final paycheck.