

Travel & Travel Related Expenses

I. PURPOSE

To establish guidelines for reasonable and necessary travel expenses incurred by an employee when traveling on approved County-related business in accordance with this policy.

II. SCOPE

All employees traveling on county business must adhere to this policy unless a department is also under a separate authority, such as a state agency, that has a written policy stating otherwise. Any allowable difference in travel policy must be given to the Audit department prior to travel.

III. AUTHORITY & RESPONSIBILITY

- A. **Commissioners Court** - The County's Commissioners Court is authorized by LGC 152.011 to set travel expenses for all County officials and employees paid wholly from county funds.
 - 1. **Travel Outside Texas or Exceeding 800 Miles Round-trip** - requires pre-travel approval from Commissioners Court. (Travel under the Special Law Enforcement/Probation Travel section of this policy and travel authorized and paid solely with grant funds is excluded from this limitation.)
 - 2. **Extraordinary Circumstances** - If extraordinary circumstance prevents compliance with the travel policy, travel charges in question must be approved by Commissioners Court.
- B. **Auditor** - Upon adoption by Commissioners Court, the County Auditor shall administer this Policy and present modifications to Commissioners Court as needed.
- C. **County Official/Department Head** - Travel shall be at the discretion of and must be authorized by the county official/department head. Travel expense must be related to the duties and responsibilities of the County office incurring the expense or authorized by Commissioners Court. Each department head/official is responsible for compliance with and the accurate documentation of travel and travel related expenses under this policy
- D. **Employee** - Employees are expected to show good judgement in claiming travel expenses giving proper regard for economy while conducting County business. Each employee claiming travel costs is responsible for ensuring expenses are reasonable, necessary, and following stated policy and guidelines. **The employee can be personally responsible for disallowed travel expenses.**
- E. **Special Law Enforcement/Probation Travel** – The Orange County Sheriff, District Attorney, Adult, and Juvenile Probation officials and department heads can authorize/approve expedited travel and travel expenses for transport and overseeing of inmates and/or probationers as well as for other necessary law enforcement travel activities in accordance with this policy.

IV. BUDGETARY GUIDELINES

Sufficient funds must be available in the department travel account's adjusted budget before an advance is requested and/or expenditure is made.

V. POLICY

When traveling for County business, the most economical and appropriate form meeting the County's and traveler's needs should be used.

A. General Policy Items

1. **Federal Tax Law** - The County conducts its activities in compliance with federal tax law as written in the Internal Revenue Code (IRC). Information on tax laws concerning travel and transportation can be found at irs.gov and under 26 U.S. Code § 162 – Trade or business expenses.
2. **Itemized Receipts & Other Documentation** – ALL travel expenses, except per diem allowances (meals & mileage), require itemized receipts or best proof possible for the County to pay or reimburse the expense.
 - a. Proof & documentation of expenses must provide the exact amount spent, the time and place of the activity, and the business purpose. If the receipt does not show the “why”, the employee must include it in writing on or with the receipt.
 - b. Note: The credit card statement is not an itemized receipt
 - c. If an itemized receipt is not provided, other evidence for the expense that is the best proof possible under the circumstances must be substituted.
3. **Liability Coverage** - Orange County is not liable for any loss, theft, or damage to an employee's personal property under any circumstances. Non-County employees are strictly prohibited from operating County-owned vehicles or vehicles rented by a county employee for official County business.
4. **Additional Persons Traveling** - When accompanied by anyone not traveling on County business, the employee shall pay all incremental costs related to having the extra party along on the trip.
5. **Expenses Reimbursed by Another Agency** - Any expenses paid by another government agency, or included in a registration fee made on behalf of the employee will not be paid by the County or will need to be reimbursed to the County after reimbursement (i.e. no double-dipping).

B. Registration Fees

1. **Either by PO** – Registration for allowable training and conferences should be processed using a requisition/purchase order (i.e. request to be invoiced) when available and other time or availability factors do not apply.
 - a. The employee is responsible for getting a W-9 (Request for Taxpayer Identification Number and Certification) to Purchasing to set up any new vendor.
 - b. Registration checks not being mailed must clearly state this on the requisition/PO.

2. **Or Travel Card** - A travel card may be used for registration when the provider does not accept purchase orders or registration has limited availability or is time sensitive.

C. **Overnight Business Travel** (for approved travel over 50 miles from County office)

1. **Lodging** -

- a. **Room Rate** - The County will pay for lodging to attend approved travel events up to the single room rate unless another rate is the same or lower or where sharing lodging is appropriate and acceptable and offers a more affordable rate. Employees must take advantage of any specials, group or other discounts whenever possible.
 - b. **Maximum Daily Rate** - Lodging expense is limited to the maximum daily rate set by Commissioners Court, excluding taxes. This rate will be kept up-to-date on travel forms on the Auditor's web page. Any exceptions must be separately approved by Commissioners Court prior to travel.
 - c. **Arrival/Departure** - Staying the night prior to the event start day is allowed if the traveler cannot reasonable arrival on time for the event by leaving by 8 am the day of the event. The County will pay for the employee to stay the night after the event if the employee will arrive home after 8 pm if leaving directly after the event ends allowing an hour for any meals taken. Extenuating circumstances will be addressed on a case-by-case basis. Known issues should be resolved prior to travel.
 - d. **Parking at Lodging** - Valet parking will not be reimbursed unless it is the only parking available. Check the lodging website or request a statement from the establishment. Parking charges must be itemized and are not considered part of the lodging rate.
 - e. **Hotel Taxes** - Employees are not exempt from city, county or state hotel occupancy taxes. These taxes are reimbursable.
 - f. **Review of Charges** - It is the traveler's responsibility to review the hotel itemized bill, pay for any personal expenses, and resolve any issues or errors. **This should be done prior to leaving the hotel, if possible.**
 - g. **Payment for personal expenses** – Personal expenses are the responsibility of the traveler. It is the employee's responsibility to check on acceptable forms of payment at the locations attending and to provide a personal form of payment (whether cash or otherwise) for non-business expenses. It is unlawful for personal expenses to be charged to a county travel card.
2. **Meals** - Meal expenses, on overnight business travel, will be covered by a daily allowance (per diem) and do not require itemized receipts. *(See Law Enforcement/Probation Travel for the exception to this policy.)*
 - a. **Reimbursed at GSA Rate** - Orange County Commissioners Court authorizes the use of the Meals and Incidental Expenses (M&IE) rates and breakdown based on the federal travel regulations issued on the United States General Services Administration (GSA) website at <http://www.gsa.gov>. The standard state rate will apply for travel

destinations where a specific county is not listed.

- b. Calculation of per diem is based on the number of business days in a trip. Per diem for the 1st and last day of travel will be reimbursed at 75% of the per diem rate.
 - c. Requests for full day travel per diem must be made with the Travel Advance form supplying the supporting documentation. Travel time per the digital map provided plus event attendance on the same day as travel must exceed 6 hours to qualify for a full day travel per diem.
- 3. Transportation** - The mode of travel selected should be the most cost-effective, safe, point-to-point route considering all factors including the number of employees traveling.
- a. **Vehicle Travel**
 - 1. Multiple Employees Traveling** - When multiple employees are traveling to the same site, the minimum number of vehicles that will accommodate all parties is encouraged to be used upon approval of official/department head.
 - 2. Use of County Vehicle** - When available, a County vehicle should be used for business travel.
 - a. Fuel will be charged to the County fuel card. Fuel charges are not allowed on the County Travel Card unless specifically authorized.
 - b. **Approved Use of Personal instead of County Vehicle** - The department head must authorize use of a personal vehicle for travel if a County vehicle is normally available for the employee's use. Provide the approval and the reason with the Advance Travel Request.
 - 3. Use of Personal Vehicle** - Use of a personal vehicle for County travel will be reimbursed as mileage per diem to only one traveler per vehicle.
 - a. A County fuel card cannot be used for fuel in a personal vehicle.
 - b. **IRS Standard Mileage Rate** - The County will use the IRS standard business mileage reimbursement rate www.irs.gov/tax-professionals/Standard-mileage-rates. Official travel forms will be updated to reflect the current applicable rate. The total mileage reimbursement amount will be calculated and rounded to the nearest whole dollar on the travel form.
 - c. **Travel Route** - Mileage reimbursement will be based on the route calculated using an online map (i.e. Google or MapQuest) between the employee's work location and the employee's final business destination using a point-to-point business route. Alternatively, odometer readings may also be used.
 - d. **Auto Allowance Recipients** - Mileage reimbursements for employees receiving a vehicle allowance shall be for travel to destinations in excess of fifty (50) miles or

more from the employee's County business location.

4. **Toll Roads** – The County will reimburse the employee for toll road use charges with an itemized receipt.
 - a. The traveler is responsible for fines and penalties for unauthorized use of toll roads.
 - b. It is the driver's responsibility to pay for and attend to any and all issues that may arise from use of toll roads.
 5. **Rental Vehicles** - Rental vehicles should be reserved prior to travel and a request should be made to temporarily allow fuel charges on the Travel card. Travel cards are otherwise restricted against fuel purchases. Otherwise, the County will reimburse fuel expenses with receipts. Rental vehicles are to be returned timely with a full tank.
 - a. Vehicles may not be rented for the purpose of transporting non-County employees.
 - b. Add-on charges for insurance, refueling/charging by the rental agency, or for failure to comply with the rental agreement are the responsibility of the employee signing the rental agreement. Personal Accident Insurance (PAI) or Personal Effects Coverage (PEC) premiums are not reimbursable. The Travel Card provides insurance coverage. Rental expense for extra days for non-business travel is the responsibility of the traveler and shall not be charged to the County.
 - b. **Air or other Commercial Travel** - Any request for air travel must have documentation showing its appropriateness and is subject to previously noted travel distance rules.
 1. Air travel must be booked at the most discounted fair whenever possible.
 2. Air travel arrangements are to be made by the department.
 3. Itemized receipts must identify the employee traveling.
 4. When parking at the airport, the cost of the least expensive, safe, and secure parking will be reimbursed. Itemized receipts are required for reimbursement.
 - c. **Taxi fares, shuttles, and other various forms of travel** are reimbursable when necessary to transact County business. Advances are allowed with an itemized reservation confirmation. Reimbursement requests for other non-standard forms of travel can be considered on an individual basis subject to Commissioner Court approval.
 - d. **Parking & Other Expenses**
 1. Parking fees are an allowable expense; however, valet parking should not be used unless it is the only parking available.
 2. Other miscellaneous expenses are reimbursable if reasonable, ordinary, and necessary (all with supporting itemized receipts).
- D. **Inability to Perform Official County Business** - The County may pay or reimburse an employee for a travel expense incurred due to attempting to conduct

County business if 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 business been conducted.

- E. **Travel Cancellation** - If travel is canceled after a travel advance is obtained, the employee must either return the advance check or reimburse the County within three (3) business days of travel cancellation unless the trip is rescheduled for departure within two (2) weeks of the canceled travel.
- F. The County may pay or reimburse a cancellation charge related to transportation expense if the charge is incurred for a business-related reason, due to a natural disaster or work responsibilities, or due to an illness or a personal emergency.
- G. **Cancellations due to no shows** - The employee is responsible to pay these charges either back to the County or to the appropriate party if the traveler chooses not to attend (not due to health reasons) and the expense is non-refundable.
- H. **Non-allowable Expenses** - Included but are not limited to: personal expenses, expenses without required itemized receipts or other appropriate documentation, non-business expenses charged to an invoice such as room service, hotel convenience item charges for snacks or other items, alcohol, tips & gratuities, entertainment, dry cleaning & laundry (without proper business reason), personal phone calls, movies, or unapproved parking is the responsibility of the traveler and should be paid at or before departure from location, fines (including toll fines), traffic/parking tickets, penalties, etc., other tips or gratuities, excess baggage for personal belongings or other personal preferences such as seating, extra charges for reservation changes for the benefit of the traveler, extra expenses for personal travel added on to business travel, personal vehicle expenses (only per diem will be paid), miscellaneous/unexplained items, any orders done over the phone giving payment information verbally.
- I. **Single-day (Non-overnight) Travel**
 - 1. **Mileage Reimbursement** - Reimbursement of mileage for use of a personal vehicle for County business is allowed under the same rules as stated in the Overnight Business Travel section except for the following:
 - a. **Purchasing from non-County businesses** - The County will NOT reimburse for mileage to and/or from a non-County location for purchase of goods when an in-County option is available and practical. Requests for non-County mileage reimbursement must state the reason an in-County purchase was not available.
 - b. Use of county vehicle is required for day travel if available.
 - c. **Auto allowance recipients** - Local mileage (within fifty (50) miles of the employee's County office) will not be reimbursed to an employee who receives an auto allowance.
 - d. **Departmental Budget** - Mileage reimbursement requires a departmental budget with enough funds to cover the mileage expense.
 - e. **Processing of Claims** - Reimbursement for mileage expense will be processed using the *Monthly Mileage Claim Form* and must be completely and properly filled out. Reimbursement claims shall be turned in monthly and no later than 30 days after the end of the month being filed. Requests received after this deadline will be rejected.
 - 2. **Meals** - Your everyday meal during a workday is a personal expense regardless

of your work arrangement. Orange County will not reimburse meal expense incurred while traveling on County business when returning home on the same day because meal expense for non-overnight travel must be treated and reimbursed as compensation per the IRS.

- J. **Special Law Enforcement/Probation Travel (Expedited Travel)** - Orange County Sheriff, District Attorney, Adult, and Juvenile Probation offices are often required to travel on short notice. This travel includes same day and multi-day trips to transport/oversee prisoners, probationers, or conduct other law enforcement business outside the local travel area. This section allows for expedited travel while still complying with business expense substantiation requirements.
1. **Authorization** - Special law enforcement/probation travel expenses must be authorized/approved by the appropriate elected official or department head.
 2. **Officer Meals on Day Travel** –
 - a. Meals will only be reimbursable to officers on active transport.
 - b. Transport officers are allowed reimbursement of up to a total of \$25 for meals during a day trip when travel exceeds fifty (50) miles from duty station, total transport trip is in excess of six (6) consecutive hours, and the person in custody is physically present at the time of the meal and is also receiving a meal.
 - c. Itemized meal receipts and transport information sheet are required for meal reimbursement.
 - d. Meal reimbursement requests must be turned in no later than five (5) business days after return from the day's travel.
 - e. Reimbursement requests must be authorized and signed by the elected official/department head, reviewed by the Audit department, and processed for payment by the Treasurer's office through payroll.
 3. **Inmate/Probationer Meals** – Reasonable and necessary meals or other emergency expenses for individuals being transported are an allowable County business expense and can be charged on the County travel card. These charges need itemized receipts.
 4. **Officer Meals on Overnight Travel** - Meals for law enforcement or probation officers on overnight travel are allowed up to the applicable per diem rate and can be charged on the County travel card. These meals require itemized receipts for documentation. Meal expenses without itemized documentation or that exceed the regular travel policy applicable per diem rate must be reimbursed to the County by the employee within five (5) business days after returning from travel.
 5. The regular travel policy applies if not specifically defined otherwise.

VI. TRAVEL FORMS, DOCUMENTATION, & PAYMENT METHODS

All travel expense advancements and reimbursement claims must be processed using either a requisition/PO and/or be submitted on Audit Department official approved travel forms. It is the traveler's responsibility to submit paperwork allowing enough time to for all processing to occur and funds to be mailed and received if applicable.

- A. **Official travel forms & instructions location on County website** – found at <https://co.orange.tx.us/departments/auditors>.

1. **Normal Registration - Requisition/PO** - Process any registration requests for check(s) going to an outside organization/vendor on using a requisition/PO.
 2. **Travel Advance Form** – Use for per diem mileage and meal advance requests, and to request funds to personally pay for registration, lodging, airfare, or other travel items with a detailed reservation confirmation.
 3. **Travel Expense Claim Form** - Reconciliation form to calculate any amount due to/from the employee for travel related expenses and to provide any remaining required documentation. Required upon completion/return for any travel related expensed (excludes mileage claimed on Mileage Claim Form).
 4. **Mileage Claim Form** – Used to reimburse allowable business mileage claims for non-overnight travel.
 5. **Expenses on County Travel Card – Requisition/PO** – Processing of travel expenses on a County Travel Card will be entered on a requisition/purchase order (PO). Documentation will be attached to the requisition.
- B. **Processing time** - Completed Audit department official travel forms must be turned-in along with all necessary documentation allowing adequate time for approval, processing and payment of funds. Improperly completed forms will be rejected and can cause delays in processing and payment.
- C. **Help** - Contact the Audit Department with any questions on filling out necessary paperwork.
- D. **Close-out of charges** - Any charges made exceeding established policy are the traveler's responsibility and must be reimbursed to the County within five (5) business days after returning from travel. Failure to repay the County may result in garnishment of wages for the amount due.
- E. **Reimbursement to Employee** - Any amount owed the employee will be reimbursed by check in the next available accounts payable cycle.
- F. **> \$1** - Reimbursements will not be made/required for amounts less than \$1 unless required by another agency with jurisdiction over the department.
- G. **Required Documentation**
1. **Proof of attendance** (examples: certificate, training hours, picture of attendee with badge at conference for each day attending) – needed for any travel expense advance or claim
 2. **Registration** – event paperwork such as registration form, conference programs, course schedule, event agenda, itemized invoice or an actual itemized receipt, and W-9 (taxpayer id form) if this is a new vendor
 3. **Lodging** – separate itemized lodging receipt for each room/traveler
 4. **Mileage** – Online map like Google Maps or MapQuest showing start, destination, route & total distance (distance to location * 2)
 5. **Airfare/other commercial travel** – Itemized receipt with all names, dates, flights, and any other charges.
 6. **Taxi fares, shuttles, Uber, etc.** – Receipt with miles, date, time and notation of employees using the transportation
 7. **Vehicle Rental** – itemized receipt listing traveler, rental location, dates, and terms
 8. **Parking** – actual parking receipt. Valet parking requires verification as the only option
- H. County Travel Card

1. Orange County uses the state-awarded travel card contract.
 2. Travel cards administered through this program must follow the state contract guidelines and will be restricted for specific travel use. County travel cards are also purchase (P-cards) and therefore, are also regulated under the Orange County Purchase Card (P-card) Policy. Violations of this policy, the state contract, or the P-card policy may result in denial of future travel card use privileges. Failure to timely file required travel paperwork may result in loss of travel card privileges.
 3. Travel card charges are subject to the same documentation rules as other travel transactions.
 4. Use of the card for any items that are not legitimate business travel expenses is prohibited.
 5. Misuse of the card (including delinquency or personal retail spending) may result in denial of future travel card use.
 6. An employee can be held personally responsible for unauthorized charges. All County travel card purchases fall under the County Travel Policy.
- I. **Duplicate Travel Claims, Overpayments, and Payments in Error** - It is the responsibility of the traveler to ensure that duplicate travel claims are not submitted and that travel dates on any claims do not overlap. If an employee receives an overpayment for travel expenses, the employee will reimburse the County for the overpayment. Paying a travel claim in error does not obligate the subsequent payment of similar claims. Each claim stands on its own.