



Travel Policy

		Accounting for Expenditures	
Effective Date: 01/01/2018	Last Revision: 09/18/2023	Page 1 of 4	

1.0 Purpose

Commissioners Court recognizes that expenditure of public funds for travel is necessary to conduct county business. This policy establishes appropriate requirements, limitations and guidelines for county employee business travel. The purpose of this policy is to:

- Establish the appropriate use, and limitations on use, of public funds for travel by employees
- Ensure travel expenses of employees are for legitimate, reasonable business travel
- Provide an expectation to employees to be conscientious of their use of public funds for travel
- Require accountability for the use of public funds by county employees and officials

2.0 Authority

Upon adoption of this policy by Commissioners Court, the County Auditor shall be responsible for the implementation and interpretation of this policy, as well as enforcement of the policy, in accordance with Local Government Code 112.002, 112.006 and 112.007.

The County Auditor shall issue, maintain and update any procedure, control and form needed to ensure compliance with this policy.

The County Auditor shall notify Commissioners Court whenever a change occurs in the optional standard mileage rate set by the IRS and the Per Diem Rate set by the GSA (see *Travel Expense Reimbursement Procedure*).

3.0 Scope

This policy applies to all employees whose travel expenses are paid from public funds controlled by the county or county officials.

Travel expenses for persons not covered by this policy and travel parameters should be established and approved by Commissioners Court before the expense is incurred on a case by case basis.

Lobbying: Commissioners Court (or its duly appointed designee) will present official county policy and the county stance on legislative bills and issues to the Texas and U.S. Legislature. Unless specifically authorized by Commissioners Court, no other county official or employee is to expend public funds to communicate directly with a legislator or a member of their office staff in support of or in opposition to official county policy. Any county official or employee who chooses to meet with, discuss or otherwise attempt to influence legislative issues must do so at their own expense and in their individual or elected capacity, not as a representative of Galveston County.

4.0 Definitions

County Business

Business travel for the purpose of conducting official authorized county business or professional/educational travel to attend meetings, conferences and training programs for professional growth and development as well as for the mutual benefit of the county.



Employee

Elected officials, appointed officials and paid employees of Galveston County. This policy does not cover travel expenditures of volunteers, consultants or other person(s) representing the county.

5.0 General Policy Provisions

Qualifying travel expenses will be paid or reimbursed for an employee traveling on official county business, provided the employee keeps and submits invoices, receipts and all other required documentation for those expenses as specified in the *Accounts Payable Policy*.

All expenses must be reasonable, necessary and have a valid business purpose.

Travel expenses are not allowed for two or more county employees on the same receipt. Each employee must pay for their own travel expenses. The reason for each paying for their own expense is due to Freedom of Information Act (FOIA) requests. Exceptions can be made by the County Auditor, if necessary.

Duplicate travel expense payments or reimbursements are prohibited. This would include payment or reimbursement of the same expense by both the county and an outside party or paying an expense by procurement card (P-Card) and submitting a reimbursement for the same expense.

If travel expenses are being paid by another source, the employee may claim reimbursement for any travel expense allowed under this policy that is **not** reimbursed by the other source, with proper documentation.

Travel expenses paid from grant funds may have specific requirements. For grant-paid travel, consult with the County Auditor prior to travel. If the travel expenses allowed by this policy are greater than the grant reimbursement, the additional expenses not covered by the grant may be submitted for reimbursement, providing there are funds available in that employee's departmental budget.

Travel outside of the continental United States is prohibited without prior approval of Commissioners Court at least 45 days before the departure date of the trip.

Employees may, on occasion, combine personal and county travel on the same trip provided there is no additional cost to the county; personal travel is not reimbursed. An exception is allowed when an employee is to receive an award and a family member has been expressly invited to attend the ceremony by the awarding organization. The invitation must be submitted with the travel documents.

If an employee is combining personal and business travel, the county will only pay or reimburse expenses for the business travel portion of the trip. There should be no additional cost to the county for the personal travel. If there is any personal travel involved in a business trip, the employee shall seek the opinion of the County Auditor if there is any doubt as to the estimated cut off between personal and business travel.

If a county vehicle is used for transportation, the employee must follow all other applicable county policies and procedures.

6.0 General Travel Guidelines

When evaluating travel costs, it is important to consider employee costs. Savings from inexpensive travel can be more than offset by excessive travel time that keeps the employee away from normal county duties. Saving a few dollars on an airline ticket is not warranted if the employee must leave a day early and the cost of time away from the job exceeds the airline ticket savings.



Travel which is out-of-county and **does not include an overnight stay** is considered to be day travel and reimbursable for mileage, parking and tolls. Per IRS Publication 5137, meal expenses incurred during day travel are considered taxable fringe benefits and reimbursed through payroll for the exact cost of the meal in gross pay before payroll taxes and withholdings are deducted. The county shall report fringe benefits as income on the employee's W-2.

Travel which is out-of-county and **includes an overnight stay** is eligible for hotel and other travel reimbursement identified in this policy and the *Travel Expense Reimbursement Procedure*. Meal expenses incurred during overnight travel can be paid for by a p-card or reimbursed on a per diem basis. If a p-card is used, meal expenses may not exceed the per diem daily rate.

Travel expenses, including meals, will not be paid for expenditures in Galveston County other than registration and mileage if attending a conference in Galveston County. Hotel and meal expenses for a conference in Galveston County will **only** be allowed for up to two employees if:

- a) a local elected or appointed official is hosting a statewide or regional association meeting or training, **and**
- b) the employees are required to be on site at least one hour before the start of the event to greet attendees or handout materials.

The County Auditor shall establish deadlines for submitting travel documentation. Employees submitting documents after the established deadline risk being held personally liable for the expenses.

Travel should be scheduled well in advance, when possible, in order to take advantage of lower rates. Galveston County is a tax-exempt entity. When traveling, employees should avoid incurring sales tax.

All records for travel and training using public funds are open to inspection under the Texas Open Records Act, unless otherwise prohibited by law.

7.0 County Official and Department Head Responsibility

County officials and department heads are responsible for ensuring travel expenditures are valid and appropriate.

County officials and department heads should ensure budgeted travel funds are available before authorizing travel for an employee. If travel is authorized without budgeted funds available, the official or department head may be held personally liable for the expenses and responsible for reimbursing the county for any amount not budgeted.

County officials and department heads should send the fewest number of individuals required to a seminar, conference or meeting, taking into consideration department objectives or needs.

If there are any questions regarding this policy or there are unusual circumstances involved, the county official or department head should seek the County Auditor's opinion prior to travel.

Any exceptions to this policy must be approved by Commissioners Court prior to expenditure of public funds for travel.



8.0 Employee Responsibility

Employees should use good judgment and be conscientious of their use of public funds for travel. An employee on official county business should exercise the same care in incurring expenses and accomplishing official county business that a prudent person would exercise if traveling for personal business. Excess costs, indirect routes, delays or luxury accommodations unnecessary or unjustified in the performance of official county business are not considered as exercising prudence.

In accordance with this county policy and the procedures established by the County Auditor, employees traveling on official county business will be paid or reimbursed for reasonable expenses incurred if travel funds have been budgeted and are available.

Employees traveling on official county business must submit all required or requested receipts for audit and reimbursement or risk being held personally liable for their travel expenses.

Employees are personally responsible for any expense not allowed under this policy. If the disallowed expense has been charged on a county procurement card, the employee shall promptly reimburse the county for that charge in a timely manner in accordance with the *Galveston County Purchasing Card (P-Card) Program Policy and Procedures Manual*.

Any employee found to be submitting false travel claims is subject to disciplinary action, up to and including termination and possible prosecution.

Reasonable accommodation requests needed under the Americans with Disabilities Act should be coordinated with travel, transportation, lodging, meals and conference officials, as necessary, to comply with the needs of the employee.