

COUNTY OF HARNETT
TRAVEL POLICY

Revised July 1, 2014

The purpose of this policy is to establish standards and procedures for authorization and payment of the cost of travel by County employees and certain non-County employees for the purposes of conducting County business. It is the intent of this policy to help ensure that public funds are expended for travel only when it serves a public purpose.

This travel policy is designed to comply with Internal Revenue Service (IRS) regulations and the US General Services Administration (GSA).

APPLICABILITY

All County employees are subject to this policy, and are expected to exercise the same care in incurring expenses that a prudent person would exercise if traveling on personal business and expending personal funds. Excess costs, “roundabout” routes, luxury accommodations, and any services that are unnecessary in the performance of official business are not acceptable under this policy. Employees will be responsible for unauthorized costs and any additional expenses incurred for personal preference or convenience.

Non-County employees traveling on County business shall be subject to the same policies and requirements as employees if the County is paying the expenses.

The policy is effective July 1, 2014, and supersedes all previous travel policies.

ADMINISTRATION

1. The County Manager and/or Finance Officer shall have the authority to develop administrative procedures for implementation of this policy to ensure the initial need for travel is monitored, and the cost of such travel to the County is held to a reasonable minimum.
2. The County Manager and/or Finance Officer shall have the authority to make timely and necessary administrative adjustments to this policy which reflects both prudence and maintaining with applicable IRS regulations.
3. The County will comply with applicable Fair Labor Standards Act (FLSA) considerations as appropriate.
4. The Harnett County Board of Commissioners has adopted the IRS mileage reimbursement rate as the reimbursement rate for Harnett County. The changes in the rate will be effective on the same date as the IRS modification.

LOCAL TRAVEL

1. Mileage reimbursement reports are required for local travel. These reports shall contain odometer readings, dates of travel, locations, and shall be approved by the respective department head by his/her signature. Mileage reports must be signed by the DEPARTMENT HEAD, not by an assistant or signature stamp. Receipts are required for items requested to be reimbursed. The properly executed form must be submitted MONTHLY.

County Office is Principal Place of Business	
Example	Eligible for Mileage Reimbursement
Home to office or first work site	NO
Office or last work site to home	NO
First work site to subsequent work sites	YES
Employee called back to work after regular work hours	YES

2. When a County vehicle cannot be used, travel will be reimbursed at the current federal rate per mile.
3. The County Manger or Finance Officer will approve the travel for all department heads that is outside the scope of routine.

OVERNIGHT TRAVEL

Conferences and business trips requiring overnight travel must be approved in advance by the Department Head. The County Manager and/or Finance Officer must approve all out of state travel. In the best interest of fiscal prudence and accountability, the following policies must be followed:

1. County vehicles should be utilized when practical and available.
2. Two or more travelers to the same destination are required to use joint transportation and joint accommodations. Requests for deviations must be approved, in advance of travel, by the Finance Officer. Employees who do not adhere to this policy may not qualify for travel reimbursements.
3. Expenses of employee's spouse will not be reimbursed.

4. The per diem rate for meals and incidentals will be provided to employees in overnight travel status. For employees in an overnight travel status, the per diem will be reduced to 75% of the normal amount on the days of departure and return. Per diem will also be adjusted for meals included in the cost of the conference. Employees traveling out of state may be eligible for a higher per diem rate depending upon the travel destination. If out of state travel is necessary, the Finance department will refer to www.gsa.gov for the current per diem rates for that destination. If the travel destination has a rate above the standard rate, you will receive the per diem for that area.
5. Meal expenses related to one day training or travel where there is no overnight stay, will NOT be reimbursed by the County. However, meals that are included in the cost of registration, and training or meetings that are held as luncheons or dinners will be considered reimbursable expenses. The County will reimburse the cost of lunch for consecutive days of training that require travel, whether or not the employee stays overnight. Meals (related to one-day travel and training) that are submitted and approved for reimbursement will be reimbursed as part of the employees' next payroll. In accordance with the IRS (Employer's Tax Guide to Fringe Benefits) and GSA regulations, reimbursements of this nature are considered taxable fringe benefits.
6. Hotel/lodging must be processed on a purchase order and reserved/paid using the department's purchasing/credit card. (The department can prepare a blanket purchase order for travel estimating annual activity at the beginning of the fiscal year). The County will pay the actual cost of rooms (including tax) provided that the employee seeks reasonably priced lodging. Rooms at the conference location, in a group, or government rates meet this requirement. A detailed hotel receipt and a copy of your approved travel request must be submitted with the department's monthly purchasing log. No reimbursement is authorized for in-room movies, valet charges, in-room bar charges, or other nonessential needs. Room services charges for food, including tips, and personal phone calls are not reimbursable. These expenses are considered to be covered by the per diem allowance.
7. Registration and airline transportation must be processed on a purchase order and paid using the department's purchasing/credit card. Documentation supporting the charge must be submitted with the department's monthly purchasing log.
8. Employees must submit the mileage reimbursement form within 7 days of return from overnight travel with a copy of the approved travel request attached. Mileage to the conference/training destination will be calculated from home or work, whichever is less.
9. One day meetings or training less than 50 miles (one way) should not require overnight travel. Exceptions must be approved by the County Manager or the Finance Officer in advance.

PER DIEM

A completed travel request form with agenda must be submitted (7) work days before payment is necessary. If the travel request is not received in sufficient time for processing, the employee will be responsible for submitting receipts upon return from travel. Employees will then be reimbursed actual costs from receipts up to the per meal allowance from the US General Services Administration.