



HARRIS COUNTY, TEXAS
COUNTY AUDITOR'S COUNTY-WIDE
ACCOUNTING PROCEDURE

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TRAVEL, TRAINING, AND BUSINESS MEETINGS

REFERENCES

Accounting Procedure I.1-2, *Mileage Reimbursement*

Accounting Procedure L.1, *Direct Deposit of Payroll and Employee Reimbursements*

County Auditor's Form 1262A, *Harris County Travel Authorization Form*

County Auditor's Form 1268E, *Affidavit for Missing Parking Receipt for \$20 or Less*

PURPOSE

To prescribe the procedure and guidelines for travel, training, and business meetings.

BACKGROUND

During fiscal year 1992-1993, Commissioners Court requested that the County Auditor issue a procedure for travel policies and guidelines. The original policies, guidelines, and procedures were approved by Commissioners Court on July 21, 1992, and they have been amended many times over the years.

This document incorporates the current travel, training, and business meeting policy approved by Commissioners Court as well as additional guidelines prescribed by the County Auditor. This document is applicable to County officials and employees, Flood Control officials and employees, and Toll Road Authority officials and employees.

Go to the Auditor's Intranet Site - Other Useful Forms and Information page and/or contact the Budget Management Department for the current Commissioners Court-approved Travel and Business Meeting Policy, FAQs, and Travel & Training Request forms.

With the implementation of PeopleSoft (STARS) in March 2020, expense claims for employees to be reimbursed for items such as travel, training, and mileage will be entered in STARS. Individual departmental processes will dictate if employees will enter their own expenses or if a designated person in the



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department will enter them. All employee reimbursements will be processed using the Expense functionality and not through requests for payment forms. However, although the Auditor's Office no longer requires a request for payment form (1241, 1263, 1268, etc.), departments may utilize forms 1241, 1263, and 1268 internally, if needed. Forms 1241, 1263, and 1268 are now editable templates/forms listed on the Auditor's intranet Forms page and on the Other Useful Forms and Information page under the General section. Entering the information online and submitting it electronically automates the review and approval process and enables employees to see where their claim is in the process. Note that some departments may require employees to continue to document details on the current forms and attach to their expense claim in STARS. However, all employees must attach documentation such as receipts, travel requests, and court letters to their online claim.

Charges on County credit cards automatically come over to STARS from Citibank so all you need to do is provide your receipts to your Departmental Credit Card Administrator. They will then have the ability to code the charges quickly. Please adhere to County Policy when using a County credit card.

Note that in accordance with the February 25, 2020, Commissioners Court order, actual travel expenses up to 115% of an original department-approved estimate do **not** require additional Court approval.

DEFINITIONS

County department - Any Harris County department, Harris County agency, and/or constitutional office that operates within the Harris County governmental body.

POLICIES AND GUIDELINES

Commissioners Court Approval

1. The following require Commissioners Court approval:
 - All Out-of-Texas travel.
 - All travel with overnight lodging.



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- Training with expenses more than \$100, excluding mileage.
- Blanket travel and training requests.
- Business meetings not hosted by Harris County (Chamber of Commerce, Rotary Club meetings, etc.) with expenses more than \$100, excluding mileage.
- County business meetings with food and non-alcoholic beverages more than \$250 per event or \$15 per person.

Note: County departments are encouraged to obtain Commissioners Court approval prior to travel and training events. If unable to obtain Commissioners Court approval prior to the event, Travel & Training Request forms may be submitted to Commissioners Court within 30 days of the event. Travel & Training Request forms not approved by Commissioners Court and not submitted within 30 days may result in non-reimbursement.

If a travel request was previously approved in Commissioners Court and changes are made (i.e., number of employees, estimated expenses, funding source, event dates), the request requires additional Commissioners Court approval.

2. The following do **not** require Commissioners Court approval:

- Routine mileage reimbursement associated with normal job duties.
- Meal reimbursements up to \$25 per day with a receipt for travel outside of the County without an overnight stay.
- Training with expenses at or under \$100, excluding mileage.
- Business meetings not hosted by Harris County (Chamber of Commerce, Rotary Club meetings, etc.) with expenses at or under \$100, excluding mileage.
- County business meetings with food and non-alcoholic beverages at or under \$250 per event or \$15 per person.



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- Actual travel expenses up to 115% of an original department-approved estimate.
3. The following are additional policies and guidelines regarding Commissioners Court approval:
- County departments are to complete and submit their Travel & Training Request forms via email to ***travelagenda@hctx.net*** for inclusion on the Commissioners Court agenda. Each Travel & Training Request form should clearly state whether the request meets the Commissioners Court travel and training policy. County departments should contact the Budget Management Department - Agenda Management with any questions regarding the Travel & Training Request forms.
 - Prior approval from Commissioners Court or appropriate authority must be obtained before the County Auditor's Office (Auditor's Office) will approve travel account charges from the state-contracted travel agent (National Travel Systems, L.P.).
 - Prior approval from Commissioners Court or appropriate authority must be obtained before the Auditor's Office will pay in advance seminar and/or registration fees.
- Note:** If a payment in advance is required by an institute, conference, seminar, hotel, etc., a check may be issued for that amount by the Auditor's Office.
- The purpose of the travel, training, and/or business meeting must be for the County's benefit and/or be related to the County department's primary business activities.

Travel and Training Budgets

1. Each County department shall allocate funds to their travel and training budget as deemed necessary.



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2. County departments are encouraged to use online training and video conferences to minimize travel expenses to ensure that each travel arrangement is the most cost-effective, considering all relevant factors.
3. Requests requiring Commissioners Court approval for travel and training expenses shall be submitted to Commissioners Court on a Budget Management Department's In-Texas or Out-of-Texas Travel & Training Request form.
4. Travel expense reimbursements shall be entered as an expense claim in STARS by the employee or an authorized person (i.e., a proxy) within 60 days of the end of travel for payment by the Auditor's Office - Accounts Payable Department (Accounts Payable).
5. The following are additional policies and guidelines regarding travel and training budgets:
 - Sufficient funds must be available in the adjusted budget before an expenditure is made.
 - Commissioners Court expects that County officials and department heads will limit expenses to meetings that are necessary for County business and that will occur within Texas. They are encouraged to seek programs that would enable training to be accomplished in Houston. Use of the internet, video and conference calls, publications, and collaboration with other agencies should replace the need for travel to the extent possible. Universal Services and the Budget Management Department - Office of Human Resources & Risk Management will assist County departments.
 - Conferences and training programs that are to be paid with County funds must involve subjects that concern the requesting County department's basic missions and assignments and that are necessary to conduct County business. Opportunities should be sought to obtain necessary travel and training at the least possible cost.



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- County departments should pay attention to the required due dates, especially concerning issuance of the check and Commissioners Court approval. Travel is no longer released early.
- The Budget Management Department will provide Commissioners Court with a cost summary of the travel and training requests on each agenda along with an update of cumulative cost estimates for the fiscal year.

In-Texas Travel

Meals and Incidentals

1. A per diem rate of \$55 per day is established for meals and incidentals (tips/gratuity), which applies to both In-Texas and Out-of-Texas travel with overnight lodging. The per diem replaces actual meal costs; receipts are not required. Per diems are allowed on dates of travel and dates with overnight lodging.
2. Meal reimbursements are allowed up to \$25 per day with a receipt for travel outside of the County without an overnight stay.
3. The following are additional policies and guidelines regarding meals and incidentals:
 - Charges for meals appearing on a hotel bill must **not** be included as part of the hotel room charge on the employee's expense report. The meal charge(s) must be subtracted from the hotel bill.
 - Personal items, such as prescriptions, cosmetics, movies, golf, health club, etc., will not be paid.
 - Reasonable laundry/cleaning charges are acceptable.
 - Alcoholic beverages will not be paid.



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Overnight Lodging

1. Overnight lodging expenses will be reimbursed based on actual charges (receipt required); however, the cost shall be reasonable for the city.
2. Overnight lodging expenses incurred the night before County business begins and the night after County business ends are reimbursable if the expenses are incurred to qualify for discount airfare or if travel to or from the office reasonably requires more than one day.
3. The following are additional policies and guidelines regarding overnight lodging:
 - Travel expenses shall be allowed only for elected and appointed County officials and their employees while on official business. If a spouse and/or dependent(s) accompany the County official or employee, the difference in hotel room rates above the single rate must be deducted. Also, all other expenses for the spouse and/or dependent(s) will not be paid with County funds.
 - Unless provided by a conference organizer, hotel reservations should be booked at rates reasonable for the city in which the hotel is located. Meals must be deducted from the bill.
 - If a County official or employee spends an extra day or days on the trip for personal reasons, it will be at his/her expense.

Transportation

1. County elected officials, department heads, or employees are entitled to be reimbursed for transportation charges incurred while conducting County business.
2. It is the responsibility of the County department head to ensure that the most cost-effective method of transportation is utilized, considering all relevant factors.
3. Requests to use a County vehicle with overnight lodging shall have Commissioners Court approval.



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4. If a County elected official, department head, or employee travels by personal car, the County has adopted a mileage reimbursement rate in accordance with the Internal Revenue Service (IRS) standard mileage rate. Reimbursable mileage is calculated as the mileage from the employee's normal work location to destination or home to destination, whichever is less, utilizing <https://www.mapquest.com/>.
5. Airline travel shall be planned in advance to ensure the best rates are obtained, considering all relevant factors.

Note: If travel in a class more expensive than economy or an equivalent class is requested, the price difference is to be paid by the official or employee or the reason for the higher priced ticket must be documented.

6. Transportation expenses associated with travel (i.e., parking, tolls, taxi, public transportation, rental cars, rental car insurance) are reimbursable with a receipt in accordance with this procedure.
7. The following are additional policies and guidelines regarding transportation:
 - If the County official or employee elects to travel by personal car, the County will reimburse the lesser of the current Commissioners Court-approved mileage rate per mile or the economy/equivalent airfare plus ground transportation to/from the same destination. Reimbursable mileage is calculated as the mileage from the employee's normal work location to destination or home to destination, whichever is less, utilizing <https://www.mapquest.com/>. See Accounting Procedure I.1-2, *Mileage Reimbursement*, for more information.

Note: Historically, Commissioners Court has adopted a mileage reimbursement rate in accordance with the IRS standard mileage rate; however, Commissioners Court may change this rate at its discretion. If you are uncertain of the current rate, visit the Auditor's intranet home page at <https://aud.webhc.hctx.net/sitepages/home.aspx>.



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This procedure does **not** apply to the reimbursement of only mileage (including parking and tolls, if any). See Procedure I.1-2 for the reimbursement of such mileage.

- Taxi fares are allowed when necessary.
- Limousine service (other than for group transportation to and from the airport that would be the same or less than taxi fare) is not allowed.
- Rental cars are to be restricted to compact or mid-sized sedans unless several individuals will occupy the car or other unusual circumstances exist. A car rental company's "Damage Waiver" is reimbursed by the County.
- For in-County/local mileage reimbursement, the daily travel log must show destination points and, at the discretion of each County department, any other information the County department head deems necessary to approve the claim such as street addresses, major intersections, etc. The most direct distance to the destination will be allowed. Any out-of-way travel distance will be at the expense of the County official or employee.

Note: This procedure does **not** apply to the reimbursement of only mileage (including parking and tolls, if any). See Procedure I.1-2 for the reimbursement of such mileage.

- Parking expenses are reimbursable if incurred in conjunction with County business. For each parking expense, the employee must obtain and attach the associated parking receipt to a completed expense claim in STARS when submitting expenses to Accounts Payable for reimbursement in accordance with this procedure.
- For each parking expense that is \$20 or less **without the supporting receipt**, the employee must complete and attach a County Auditor's Form 1268E, *Affidavit for Missing Parking Receipt for \$20 or Less*, to the completed expense claim in STARS when submitting expenses to Accounts Payable for reimbursement in accordance with this procedure.



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- A vehicle allowance is provided to certain County officials to compensate for the use of their personal vehicle while conducting County business. The allowance amount cannot duplicate any in-kind services such as gasoline, maintenance, repairs, or the routine use of a County vehicle. Individuals who are receiving a vehicle allowance may only use a County vehicle on a limited basis and/or under certain conditions without possibly becoming subject to IRS reporting regulations.
- Individuals who are receiving a vehicle allowance are eligible to receive mileage reimbursement for using their personal vehicle only for travel outside of the County limits on trips pre-approved by Commissioners Court.
- Individuals who are receiving a vehicle allowance may use a County vehicle for traveling outside of the County limits on trips pre-approved by Commissioners Court.
- The use of National Travel Systems, L.P. should only be used as a last-resort option for last-minute ticket purchases or other requirements.

Note: Travel Cards are not accepted by National Travel Systems, L.P. To obtain the state's rate for airfare when contracts are in effect between the state and the airlines, National Travel Systems, L.P. must be utilized to arrange air travel.

- **Refer to the current Harris County Personnel Policies & Procedures to determine whether travel time may be included in hours actually worked.**

Out-of-Texas Travel

1. Out-of-Texas travel expenses will not be paid from the general fund unless otherwise reviewed by the County Budget Officer and submitted to Commissioners Court for approval.
2. All other rules are the same as In-Texas travel.



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International Travel

1. The Commissioners Court order of August 8, 2006, prohibiting County business travel outside of the United States shall remain in effect.
2. No travel funds will be approved for travel outside of the United States, except in "extraordinary circumstances which involve County business." The extraordinary circumstances travel necessity requires prior approval from Commissioners Court, the County Budget Officer, and the County department head.

Blanket Travel and Training Requests

1. The Commissioners Court policy adopted on March 6, 2007, will remain in effect regarding travel and training expense requests which cover a fiscal year, a grant fiscal year, or a similar extended period for attendance at consistent and on-call meetings that are expected. In those cases, the County department head shall submit an In-Texas and/or Out-of-Texas Travel Request form with the number of employees and projected costs for the period. At the end of the fiscal year, a grant fiscal year, or a similar extended period, the County department shall submit another form which reflects any additional cost to the initially submitted form. Each County department shall maintain a travel report/log that reflects pertinent data and expenses, which may be audited by the County Auditor. The County Auditor's report will be presented to the County Budget Officer and Commissioners Court representatives.
2. The Office of Intergovernmental and Global Affairs shall present a proposed order for legislative travel to Commissioners Court at the beginning of a new biennium of the Texas Legislature.

Vendor-Paid Travel

1. Travel paid for by vendors or parties seeking to do business with the County is prohibited unless it is with another governmental organization/agency, part of a grant, or included in a contract/agreement as a strategic partner.



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Receipt Requirements

1. The following receipts are required:
 - Overnight lodging
 - Airline tickets
 - Taxi/public transportation
 - Rental cars/insurance
 - Tolls
 - Parking
 - Seminars, conferences, training, external business meetings, etc.
 - Meal reimbursements up to \$25 per day for travel outside of the County without an overnight stay
2. The following are additional policies and guidelines regarding receipt requirements:
 - If a traveler does not have a required receipt, he/she must obtain a duplicate original receipt from the merchant/vendor.
 - If the employee is unable to obtain an original receipt, contact Accounts Payable.

Business Meeting Food and Non-Alcoholic Beverages

1. Commissioners Court approval is required for food and non-alcoholic beverages purchased and brought in to County facilities for County business meetings, if more than \$250 per event or \$15 per person. These expenses may be reimbursed if the following criteria are met:
 - Meeting is agenda-driven and directly related to County business,
 - Food and non-alcoholic beverages are an integral part of the meeting, not a personal convenience, and



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- Meeting time includes a regular mealtime and the meeting could not otherwise be scheduled during working hours.

Note: Regular meal times are defined as:

1. Breakfast: 6:00 - 7:30 am
2. Lunch: 11:30 am - 1:30 pm
3. Dinner: 5:30 - 7:30 pm

2. The County elected official or department head is accountable for determining:
 - The necessity for expending public funds for food and non-alcoholic beverages,
 - The appropriateness and accuracy of the claim,
 - The availability of funds, and
 - Conformity with County policy.
3. Itemized receipts are required for reimbursement along with a copy of the agenda. When substantiated on the receipt, customary tips/gratuities are reimbursable. Reimbursements are not allowed for alcoholic beverages, social functions, and retirement receptions.

Exceptions

Exceptions to the Travel and Business Meeting Policy may be approved when necessary to meet special circumstances, emergencies, or when in the best interest of the County. Requests for exceptions shall be documented, explained, and submitted for approval by the County elected official or department head and the County Budget Officer.

County Travel Cards

In April 2002, Commissioners Court approved a pilot program for the use of County Travel Cards (Travel Card). The pilot program was determined to be successful, and as a result, on January 13, 2004, Commissioners Court approved that this program be expanded for use with all County departments. This program is enacted in accordance with the Texas Local Government Code §262.011 (I) and (o).



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- Travel Cards must be requested by a County department head for his/her County department's use.
- Travel Cards will be issued on a departmental basis **only** without an individual's name (i.e., Harris County Purchasing Agent Travel Card).
- County departments will secure Commissioners Court approval for travel in accordance with this procedure.
- Travel Cards will be used for approved travel-related purchases only, such as airline tickets, rental cars, hotels, meals, and airport parking. Travel Cards are blocked for all other categories. Meals should not be charged to a hotel room if the hotel room is being paid with a Travel Card.

Note: All Travel Cards that are not subject to the above restrictions must be approved by the Purchasing Agent (Purchasing) and Commissioners Court.

- Personal items or non-departmental personal charges are not to be placed on the Travel Cards.
- Charges on County credit cards automatically come over to STARS from Citibank so all an employee needs to do is provide their receipts to their Departmental Credit Card Administrator. The former allows for quick coding of the charges. All employees should adhere to County Policy when using a County credit card.
- Accounts Payable will process each Travel Card expense claim separately from the individual's reimbursement for items not charged on the Travel Card, as applicable. Travel Card receipts and personal receipts should be submitted separately.
- County department heads are responsible for the Travel Cards as issued and for reconciling the travel expenses with the monthly bills.
- County department heads are responsible for the proper physical safeguarding of unassigned Travel Cards.



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- Purchasing reserves the right to cancel the Travel Card should abuse occur or for failure to adhere to this procedure.
- For more information regarding the Travel Cards, see the Purchasing Rules and Procedures Manual.

PROCEDURE

A. COUNTY DEPARTMENT

County Department Head

1. Determines the County department's need for a Travel Card.
2. Requests a Travel Card from Purchasing via email, if applicable.
3. Receives the Travel Card from Purchasing.
4. Issues the Travel Card to a department employee for use with the requirement that the card is secured at all times when not in use.

Or

Retains the Travel Card maintaining it in a lockbox or locked drawer inside an office with safeguarding controls over the keys to the lockbox or locked drawer and the office.

Note: If possession of the key to the lockbox or locked drawer is ever given to someone other than the person responsible for the unassigned card(s), then a key log for the lockbox or locked drawer is to be maintained.

Appropriate County Department Employee

1. Prepares and submits a Travel & Training Request form via email to ***travelagenda@hctx.net*** for inclusion on the Commissioners Court agenda to request authorization for travel and/or training, and obtains Commissioners Court approval for the request.



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Note: Each County department seeking approval for travel and training expenses must complete the appropriate Travel & Training Request form (In-Texas or Out-of-Texas) for a request to be placed on the Commissioners Court agenda.

Each Travel & Training Request form should clearly state whether the request meets the Commissioners Court travel and training policy. County departments should contact the Budget Management Department - Agenda Management with any questions regarding the Travel & Training Request forms.

2. Arranges travel through an airline or a source(s) other than National Travel Systems, L.P., receiving a receipt, ticket, or other confirmation of travel.
 3. For airline and hotel reservations through National Travel Systems, L.P., if necessary:
 - a) Books airline and hotel reservations through National Travel Systems, L.P., and submits a County Auditor's Form 1262A, *Harris County Travel Authorization Form*, ensuring to include the Commissioners Court approval date in the appropriate field.
- Note: The use of National Travel Systems, L.P. should only be used as a last-resort option for last-minute ticket purchases or other requirements. Travel Cards are not accepted by National Travel Systems, L.P. To obtain the state's rate for airfare when contracts are in effect between the state and the airlines, National Travel Systems, L.P. must be utilized to arrange air travel.**
- b) Receives confirmation numbers and any other applicable information from National Travel Systems, L.P.
 4. Submits a request for payment in STARS for advance seminar payments, if applicable.



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5. For Travel Card purchases, submits a request for payment in STARS to Citibank if travel charges occurred in the current billing cycle, including charges for airline tickets purchased 30 days or more in advance (prepaid), to Accounts Payable one week before the due date on the monthly statement, if applicable.

Note: If the request for payment in STARS is submitted after the due date, there will be a late fee charge(s), and the County department will be responsible for paying the late fee charge(s).

Some travel charges for the same travel dates may appear on a current or a subsequent credit card billing statement; therefore, a request for payment in STARS for travel charges to Citibank must be completed in STARS for each billing statement in which the travel charges appear.

6. Completes an expense claim in STARS for **all** travel and training-related expenses (i.e., prepaid expenses, Travel Card expenses, and expenses not covered by the Travel Card).

Note: If using a Travel Card, supporting documentation for the expense claim should match the Citibank statement. Any discrepancies must be clearly noted and cleared by the County department by contacting the Purchasing representative and/or the Citibank representative, as applicable.

A per diem rate of \$55 per day is established for meals and incidentals (tips/gratuities), which applies to both In-Texas and Out-of-Texas travel with overnight lodging. The per diem replaces actual meal costs; receipts are not required. Per diems are allowed on dates of travel and dates with overnight lodging.

7. Attaches the original receipts for out-of-pocket travel and/or training expenditures and billed Travel Card charges and copies of travel receipts for unbilled Travel Card charges to the expense claim in STARS, and retains the original receipts for unbilled credit card charges until they appear in the subsequent Travel Card statement.



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Note: No payment will be made without the original detailed itemized supporting documents, which must be included for each expenditure such as those listed below. If an employee is unable to obtain an original receipt, contact Accounts Payable.

- Overnight lodging (i.e., itemized hotel bill)
- Airline tickets
- Taxi/public transportation
- Rental cars/insurance
- Tolls
- Parking
- Seminars, conferences, training, external business meetings, etc.
- Meal reimbursements up to \$25 per day for travel outside of the County without an overnight stay
- Copy of the official training brochure, registration form, or other documentation from the seminar, conference, etc.

For each parking expense that is \$20 or less **without the supporting receipt**, the employee must complete and attach County Auditor's Form 1268E, *Affidavit for Missing Parking Receipt for \$20 or Less*, to the completed expense claim in STARS when submitting expenses to Accounts Payable for reimbursement in accordance with this procedure.

8. Enters the expense claim attaching the supporting documentation in STARS within 60 days of the end of travel and/or training for payment by Accounts Payable.



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B. PURCHASING

1. Receives a request via email from the County department head for a Travel Card if the County department head determines the need for one.
2. Completes Citibank's Procurement Card Account Application for the Travel Card, and obtains the required approvals in accordance with internal procedures.
3. Submits the completed Citibank Procurement Card Account Application to Citibank for processing.
4. Receives the Travel Card through the United States Postal Service after Citibank processes the Citibank Procurement Card Account Application.
5. Processes the Travel Card in accordance with internal procedures, and sends the Travel Card to the requesting County department head.

C. AUDITOR'S OFFICE

Accounts Payable - Claims Processor

1. Receives the County department's completed request for payment via workflow in STARS for advance seminar payments, if applicable, and processes in accordance with internal procedures.
2. Receives a completed request for payment made payable to Citibank via workflow in STARS for Travel Card charges occurring in the current billing cycle, including charges for airline tickets purchased thirty days or more in advance (prepaid), from the County department one week before the due date on the monthly statement, and processes in accordance with internal procedures.

Note: If the request for payment is submitted after the due date, there will be a late fee charge(s), and the County department will be responsible for paying the late fee charge(s).



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3. Receives an expense claim via workflow in STARS with all applicable attachments from the County official or employee within 60 days of the end of travel and/or training.

Note: In accordance with the February 25, 2020, Commissioners Court order, actual travel expenses up to 115% of an original department-approved estimate do **not** require additional Court approval.

4. Processes the expense claim in accordance with internal procedures.
 - a) Generates a check payable to Citibank for the Travel Card charges, and sends the check and associated check register to the County Treasurer's Office (Treasurer's Office), and/or
 - b) Processes County official or employee travel expense reimbursements in accordance with Accounting Procedure L.1, *Direct Deposit of Payroll and Employee Reimbursements*.

D. TREASURER'S OFFICE

1. Receives a check payable to Citibank for Travel Card charges and the associated check register from Accounts Payable, and processes and disburses the check to Citibank in accordance with internal procedures, as applicable.
2. Processes County official and employee travel expense reimbursements direct deposited in accordance with Accounting Procedure L.1, *Direct Deposit of Payroll and Employee Reimbursements*, as applicable.