



Freestone County Travel/Expense Guidelines

Approved September 2, 2015

FREESTONE COUNTY

TRAVEL/EXPENSE GUIDELINES

Overnight Stay (IRS Accountable Plan)

The following are the three requirements for an accountable plan:

1. There must be a business connection and the expenses must be reasonable.
2. There must be adequate accounting for the expenses within a reasonable period of time (7 business days).
3. All excess reimbursements must be repaid in a reasonable time (7 business days).

Lodging & Other

Expenses must be adequately accounted for by giving your employer a request for reimbursement. Documentary evidence to support expenses will be considered adequate if it shows your name, amount, date, place, paid status and essential character of the expense. For example:

Hotel receipt-

- Your name
- Hotel name and address
- Dates you stayed there
- Itemized amounts for charges such as lodging, meals and phone calls

The County will pay for an overnight stay the day before a conference or training only if traveling to the conference or training on the 1st day of the event would create a hardship on the elected official or employee. The County will not pay for an overnight stay on the day the conference ends.

The employee is responsible for any and all charges due to “no show” or cancellation deadlines not met and will not be reimbursed.

In the event a receipt is missing and the employee demonstrated reasonable care of such receipt, then supporting documentation such as a statement from the employee will be accepted, with the auditor’s approval, as long as there is no pattern of abuse.

Meals

A per diem allowance satisfies the adequate accounting requirements. All of the following conditions must apply:

1. Your employer reasonably limits payments of your expenses to those that are ordinary and necessary in conducting business for Freestone County.
2. The allowance is similar to and not more than the federal rate.
3. You prove the time/dates, place and business purpose of your expenses to your employer.

Freestone County has adopted the following per diem:

- Per diem for a travel day is \$19.50.
- Per diem for a full day is \$39.00, allocated to \$13.00 per meal.
- The County will not pay a portion of the per diem for meals included in a conference registration fee.

Non-Overnight Stay (IRS Non-Accountable Plan)

Freestone County will not reimburse for meals on non-overnight stays.

Mileage Allowance

An Elected Official or employee is reimbursed at the current rate authorized by the Internal Revenue Service for that period when his/her personal car is used for County business. An Elected Official or employee with a travel allowance is not eligible for a mileage allowance.

The County has adopted Google Maps as the online mapping service to be used when calculating mileage. A copy of the map used to determine mileage must be included with the reimbursement request.

An increase in the number of miles incurred due to an employee receiving inadequate directions or being lost is not reimbursable.