



COUNTY OF CARROLL
 OFFICE OF THE COMMISSIONERS
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Policy Title:	Federal Per Diem Travel & Grant Reporting Policy
Purpose:	To comply with Federal Grant Guidelines
Effective Date:	March 10, 2021
Revision Date:	April 7, 2021
Reference(s):	

POLICY

Federal Per Diem Travel - Employee Travel Policies

County employees whose travel cost will be charged to a federal award must be familiar with and adhere to C.F.R. §200.475(a) through (f). Carroll County will comply with federal per diem policy by following the government rate for hotels and per diem. The county will review the federal per diem rate for the area/ city that staff are traveling to. Carroll County will ensure that they reimburse staff at or below the per diem rate for hotels and will follow the per diem rate for the community, Carroll County still will reimburse staff for 75% of the per diem rate for travel days to and from the location and 100% for days on site. For example, if the per diem rate is \$100 per day staff would be reimbursed \$75 per day for travel to and from a conference and \$100 for onsite days. Costs incurred by employees for travel, including costs of lodging, other subsistence, and incidental expenses, must be considered reasonable and otherwise allowable only to the extent such costs do not exceed charges normally allowed by the County in its regular operations as the result of County Administrative Directive. **All travel must be requested in advance, reviewed and approved by the Supervisor. The Carroll County Department of Corrections Superintendent will approve all travel. This approval must be submitted along with all documentation when requesting reimbursement. These records will be retained a minimum of seven (7) years, unless specified otherwise.**

Document and Reporting of In-Kind Match

The Carrol County Department of Corrections will have staff complete a monthly form (see attached) documenting hours for staff members assigned to a project. This information will be provided to the County Finance Director each month, **these hours** will be used for **calculating and** reporting of such expenses at the Just Grants website, monthly or quarterly as required. **Tracking will be maintained on an excel spreadsheet in the Finance Director’s Grants files, and will be used to support the journal entries prepared to record the matching expenditures in the accounting system.** Copies will be maintained at the DOC and the finance department in the event of an audit.

Financial reporting of match expenditures: Upon receipt of the monthly documentation of hours for staff assigned, the documentation **of hours** will be **used to calculate the in-kind match and** retained for utilization in the monthly or quarterly (whichever frequency is required) financial reporting (FFR). The finance director will utilize these reports **to record the matching costs in the accounting system, by award, and** for reporting in the Just Grants system and ASAP **and retain in the form of an Excel spreadsheet in the finance director’s grant files.**

 Terry McCarthy
 Chairman

 Matthew Plache
 Vice-Chairman

 Kimberly Tessari
 Clerk