

HARRISON COUNTY COUNCIL RESOLUTION 2016 - 5

WHEREAS, it has been determined that it is necessary that the Council adopt a Travel Expense Policy governing reimbursement payments and travel policy standards for county employees and office holders (generally "employees" herein) for expenses incurred by them while on County employment assignments away from their normal work locations;

NOW THEREFORE, be it resolved that the following standards are hereby adopted:

1. **Prior Authorization.** All business travel must be approved in advance by the employee's Supervisor, Department Head or the responsible Elected Official.
2. **Responsibility for Making Travel Arrangements.** Employees approved for business travel are responsible for making their own travel arrangements.
3. **Lowest Reasonable Travel Expense.** Employees and Elected Officials should minimize travel expenses, and avoid impropriety or the appearance of impropriety. Whenever practical, employees should use a County vehicle or common carrier. Shared lodging is recommended, but not mandatory if approved by the employee's Supervisor, Department Head or the responsible Elected Official.
4. **Eligibility.** Expenses that have been paid by another person or entity are ineligible for payment or reimbursement. The employee is responsible for non-business expenses. All travel expenses should occur within a reasonable time period prior to and after the business event.
5. **Preauthorization.** When the employee anticipates incurring extraordinary travel expenses, the expenses must be approved in advance by the County Commissioners. The following circumstances are extraordinary circumstances necessitating preauthorization (not intended to be a complete list):
 - Travel outside the State of Indiana
 - Costs exceeding a total of Five Hundred Dollars (\$500.00)
 - Guest or family member accompanying the employee during travel outside Indiana
 - Group travel exceeding five (5) persons
 - Mode of transportation is not the most economical
 - Lodging rate exceeding One Hundred Fifty Dollars (\$150.00) per night.
 - Travel duration extending past five (5) business days
 - Travel funded by federal or state grants subject to guidelines in conflict with this policy
 - Over-night expenses for travel of less than fifty (50) miles

A signed document evidencing approval from the County Commissioners must accompany the reimbursement/payment claim.

6. **Registration Fees.** Generally, a registration fee for a conference, meeting, educational event or otherwise directly related to the business travel is an allowable expense.
7. **Transportation.** An employee may travel by airline, train, bus, taxi, or rental car and/or personal vehicle mileage for travel necessary in the discharge of official duties, but must select the most

economical mode of transportation available. The cost to upgrade to first-class or other preferred status is not reimbursable. When two or more employees are traveling the same general route for the same general purpose, one vehicle should be driven if administratively feasible.

8. **Automobile mileage rates and related costs.** Employees may claim mileage at the rate adopted by the County Council each year. Mileage will be paid from the employee's place of work or home; whichever is the lesser amount. Travel from home to work and from work to home is ineligible for reimbursement. Generally, the employee should record start and ending odometer readings; alternately on-line mapping tools may be used to verify distances for the purpose of mileage reimbursement.

Other transportation-related costs, with proper receipts, may be reimbursable, such as parking, tolls, shuttles, etc.

Should a more cost-effective travel arrangement be available, the County will consider reimbursement based on evidence, provided by traveler, to support the claim.

9. **Lodging.** Overnight accommodation is an allowable expense for over-night stays, but only when the travel distance exceeds fifty (50) miles from the Harrison County Courthouse or Government Center. Wherever possible, employees and officials are encouraged to stay in hotels offering government rates. The County prefers to pay conference package room rates, whenever available, or standard room rates when conference package room rates are not available. The County reserves the right to limit reimbursement if the room rate appears unreasonable or excessive. The costs to upgrade room status or fees due to late check-out are not reimbursable.
10. **Pre-approval for certain lodging expenses.** In order to accommodate early morning or late evening meetings, it may sometimes be permissible for an employee to incur over-night travel when the mileage is less than fifty (50) miles. To be reimbursable all such sub-50 mile expenses must be pre-approved by the supervising authorities.
11. **Lodging - Ineligible Expenses.** The following are ineligible for county expense claims: dry cleaning, child care, pet care, personal telephone calls, television or video charges, gym or spa services, room service charges, valet services and gratuities. Services such as internet, telephone, or fax may be reimbursable with evidence supporting their use for business purposes.
12. **Lodging - Receipts Required.** All claims for reimbursement/payment for lodging expenses must be supported by a receipt issued by the lodging facility. Applicable taxes are reimbursable or may be paid by the County.
13. **Meals, per diem allowance.** A "meal" is defined as breakfast, lunch or dinner. Beverages (aside from those served at a meal), and snacks are not considered a meal and are ineligible for reimbursement. Alcoholic beverages are ineligible for reimbursement. Payment may be claimed for county employee/official only. A county employee is not entitled to a per diem allowance if travel is fifty (50) miles or less from the work station of the employee. Beverages (aside from those served at a meal), and snacks may be eligible for reimbursement if due to a medical condition. Documentation of the medical condition should be provided to the County before paying for the beverages and snacks.

Expenses for meals incurred when traveling are initially the responsibility of the employee. When travel extends past one calendar day, the County may reimburse actual meal receipts not to

exceed \$28.00 for each full day of the travel duration. For same day travel, the per diem allowance is as follows: Breakfast \$6.50, Lunch \$8.50, Dinner \$13.00. Provided however, that meals included in a registration fee will be considered for payment pursuant to paragraph 6, above.

14. **Travel Expense Reports; Receipts.** Standard receipts properly itemized and signed, or receipted invoices must be attached in support of the claim. Receipts must identify the date of purchase, the merchant's name and address, and the total cost. Copies of cancelled checks and credit card statements may constitute proof of payment, but do not qualify as proper receipts. Claims must be supported by documentation stating the purpose for travel, such as a registration form. Claims submitted without proper documentation will be returned without processing. All claims should be submitted to the Auditor within thirty (30) days following the business travel. Claims for purchases paid for with a county credit card must be turned immediately upon the employees return to avoid late charges on the credit card. If there are late charges on the county card, the department head will be required to pay them.
15. **Ethical Considerations.** A county employee may not receive, accept or retain any form of expense, lodging transportation, meal or any other thing of value, good or service with respect to travel or conference attendance or related activities that is provided by another person, firm, company or other entity who is not legally obligated to do so unless such receipt, acceptance or retention is legal, ethical and does not create an appearance of impropriety.

This policy does not apply to reimbursable travel expenses of jurors or witnesses; however, if a department head deems it appropriate to use this policy as guidelines for non-employee travel-related expenses, the County may pay those expenses accordingly.

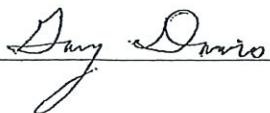
Exceptions to this policy may be specified in the Indiana Code, in which case the Indiana Code provisions are controlling. However, it is the responsibility of the employee or official making the reimbursement claim to cite the relevant code section with their claim so that the Auditor's staff can handle claims quickly and efficiently.

The Harrison County Board of Commissioners has inherent authority to manage public funds of Harrison County and therefore reserve the right to approve or deny travel expense claims for any reason not inconsistent with Indiana or Federal law, including reasons not specifically addressed by this policy. Employees are advised to consult with their Department Head, Auditor or the Commissioners to determine whether to request preauthorization.

Abuse of this policy, including falsifying expense reports, may constitute grounds for disciplinary action, up to and including termination of employment.

APPROVED and ADOPTED as policy of Harrison County, Indiana at an open meeting of the Harrison County Council on this 25th day of April, 2016.

HARRISON COUNTY COUNCIL



Sherry Brown

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Jim Withers

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ATTEST:

Karen Engleman
Karen Engleman, County Auditor