

# TRAVEL

(adopted 3/10/08)

In the course of performing their job responsibilities, many of our employees must incur expenses when traveling on behalf of Marshall County. It is the purpose of this policy to provide employees and management with a statement of the County's policies and procedures concerning the reimbursement of county officials and employees for business related travel expenses. When travel expenses are necessary, it is the responsibility of each employee to incur those expenses in accordance with laws, policies and procedures and with the best interest of Marshall County in mind.

An attempt has been made to address as many requirements and situations as possible; however, these policies are not all inclusive. Questions a traveler may have regarding these policies should be directed to the County Administrator prior to incurring expenses.

The Chairman of the County Commission must determine that certain statutory requirements are met and that sufficient funds and budgetary authority exist before honoring a claim or an account against the County. The travel expense report and the required supporting documentation are audited to determine that the claim is legal and accurate. The department's expense budget balances are checked before expense reports are processed for payment. Some of the specific code sections are referenced below which address legal requirements for payments related to travel:

§36-7-1 through 5

§11-1-11

§11-3-4

Individuals who travel in the service of the County are allowed actual reasonable and necessary expenses. The traveler should submit an itemized travel expense form to the Commission Office immediately upon return to base. The invoice would then be processed in the same manner as any other invoice. Expenses should be itemized on a travel form approved by the Commission. The expense form must be typed or in ink, be signed by the traveler and approved by the department head. Points of travel are required to be shown for

reimbursement of mileage. In addition, the hour of departure from and the hour of return to base should be shown on the travel expense form. Emergency and necessary expenditures incurred in connection with travel require supporting documentation and should be held to a minimum.

## **A. REIMBURSEMENT FOR MEALS**

The traveler will be reimbursed for the actual expense of breakfast, lunch and dinner each day while in travel status. Itemized receipts are required that indicate what was purchased, date, name, and location of the restaurant, and the number of persons served. In the unlikely event that an itemized receipt cannot be obtained, an un-itemized receipt may be submitted along with an affidavit, **signed by the traveler**, indicating what was purchased, the number of persons served and certifying that no alcohol was purchased.

Reimbursement for meals for a person other than the traveler will not be allowed.

Breakfast will only be allowed for travel that begins at 6:30 a.m. or before and a dinner meal will be allowed if the traveler returns to base after 6:30 p.m.

Meals are to be reasonable for the location and individuals will not be reimbursed for alcoholic beverages.

When a meal is included in the registration fee, requesting reimbursement for additional meals is illegal and will be disallowed.

## **B. REIMBURSEMENT FOR LODGING**

Employees within reasonable travel distance from their home or base are expected to return to their home or base. Individual circumstances will determine what is reasonable but generally, a trip of 100 miles or less one-way does not require an overnight stay. The Chairman may approve exceptions to the policy.

If the traveler will be spending the night in another city in order to catch an 8 a.m. or earlier flight, the traveler should include that night as his/her first night of out-of-state travel.

Under no circumstances will an employee be paid for an overnight stay at the official station or base or primary residence.

Individuals attending conferences are expected to plan in such a manner so as to take advantage of group rates offered for attendees.

### **C. REIMBURSEMENT FOR PERSONAL CAR MILEAGE**

Effective January 1, 2008, persons traveling on official business for Marshall County in privately owned vehicles shall receive \$.505 per mile in lieu of their actual expenses for transportation.

Elected officials and employees of the county are entitled to mileage allowance from base station to destination and return or for miles actually traveled from home to destination and return, whichever is less.

Mileage is to be reported in whole miles, rounded to the nearest whole number. To calculate the amount to be reimbursed, all mileage listed on the travel form must be totaled and then multiplied by the applicable rate.

The reimbursement rate for mileage expenses is equal to the mileage rate allowed by the Internal Revenue Code for income tax deductions.

Employees who are assigned a county owned vehicle, are required to use that vehicle rather than privately owned vehicles. Reimbursement for mileage will not be paid to officials or employees that are assigned a county-owned vehicle unless the employee has a "for cause" exemption approved by the Chairman. A copy of the applicable document should be submitted with the travel claim.

Employees who travel in either a county or privately owned vehicle may be reimbursed for the amount paid for storage of the automobile while on travel status. (Attorney General's Opinion issued September 8, 1952).

#### **D. REIMBURSEMENT FOR PERSONAL SERVICE CHARGES**

The amount paid as tips for personal service charges, such as food service and baggage handling, should be included on the travel expense form.

The amount of these expenses should not exceed the usual and customary charges for these services.

The cost of tips paid for meals should be included on the travel expense form as part of the cost of the meal.

The service cost for a hotel room, if included in the hotel billing, should be included in the price paid for the hotel room.

The cost of tips paid for the transfer of baggage should be itemized on the travel expense form in the miscellaneous section with the date paid (Attorney General's Opinion issued July 14, 1975).

#### **E. REQUIRED RECEIPTS**

Receipts are required to support the following expenses, except when the disclosure of the identity of the traveler would be detrimental to the County's interest:

Registration fees (include itemized breakdown). Request for reimbursement for additional meals is illegal and will be disallowed when included in registration fee.

Operating expenses of county-owned vehicles, such as gasoline and oil, emergency repairs or expenses of these vehicles, such as punctures, parts, etc. Receipts for repairs must be itemized and conform to the requirements of Purchasing.

Commercial transportation (if by air, a copy of the airline ticket - tourist rate airfare only), vehicle rental (the County does not pay for rental insurance), and gasoline purchases

Motel/hotel lodging (single rate only)

Meals (traveler only)

Parking Fees, Taxi Fees and Miscellaneous expenses.

When costs are incurred for the promotion and encouragement of trade or industrial development, the names of individuals in attendance and the company or agency that they represent must be provided. Amounts must be reasonable for the persons listed.

Receipts must be itemized and conform to Purchasing requirements.

## **F. MODE OF TRANSPORTATION**

Each department is responsible for selecting the mode of transportation, preferably the least costly to the County.

## **G. PREPAID TRAVEL EXPENSE**

Prepayment of travel expenses is defined as payments made directly to a vendor prior to the travel event. No prepayment of expenses will be made from one fiscal year's appropriation when the trip is to be made in a different fiscal year (prepayment of expenses cannot be made with funds from the current budget fiscal year appropriation when the trip will occur in the following budget fiscal year).

The following guidelines govern eligibility and the processes required for prepayment of travel expenses.

### **1. ELIGIBILITY FOR PREPAYMENT OF TRAVEL EXPENSES**

The individual must be an elected official or a full time employee of the County.

Individuals may only have outstanding prepayments for one trip at any time.

The maximum prepayment for any individual shall be the lesser of the individual's bi-weekly salary or the estimated cost of the trip, except with written approval of the Chairman.

The trip must be authorized by the department and be for official County business.

## 2. APPLYING FOR PREPAYMENT OF EXPENSES

The traveler should complete a request, and it must be signed by the traveler, notarized, and be approved by the department head.

Prepayment of travel expenses is allowed at the discretion of the department head. The dollar amount to be prepaid must be indicated on the request.

The completed request should be submitted to the Commission Office no later than one week prior to the date the check is needed. Appropriate documentation must accompany the request.

It shall be the responsibility of the department head to recover public funds paid as prepaid travel expenses from the person on whose behalf such payments were made should any of the following events occur:

The travel for which payments were made did not take place, except prepaid travel expenses where situations beyond the individual's control (business conflicts, family emergency, illness, etc.) prevents the trip from being made.

Funds advanced exceed the amount owed the traveler pursuant to a properly submitted travel voucher.

The person on whose behalf expenses were prepaid, fails or refuses to submit a travel voucher.

Should the department head be unable to recover funds owed to the County, he or she shall immediately notify the Chairman who will notify the District Attorney so that appropriate legal action may be instituted to recover public funds owed under this chapter.

## **H. MISCELLANEOUS**

If County business requires the traveler to be away from the base or official station on weekends or holidays, the traveler will be entitled to reimbursement for travel for those days.

If the individual's travel is interrupted for personal convenience or through the taking of leave, the travel allowance may not exceed the costs that would have been incurred for authorized uninterrupted travel.

No meal allowance will be paid if the traveler remains in the city where his/her home or base is located.