

DELAWARE COUNTY

Subject	Effective	Supersedes	This Sheet	Total
Employee Travel and Expense Reimbursement	10/01/2000 Rev. 01/01/2001	01/01/1996 Rev. 03/30/1998	1	5

1.0 Purpose

The establishment of guidelines for travel and expense reimbursement.

2.0 Scope

All Elected Officials, Department Heads, Supervisors and Employees of Delaware County.

3.0 Distribution

To all Appointing Authorities, Offices, Departments, and Employees of Delaware County.

4.0 Definitions

Non-county business related traveler – means a person, who is not a Delaware County employee, traveling with and for the pleasure of a Delaware County employee to a location where the Delaware County employee is to conduct county business. The non-county business related traveler may be a family member, significant other, friend, relative, or any other person who is traveling solely for the pleasure of the Delaware County employee and does not have county business to conduct.

5.0 Policy

Pursuant to Ohio Revised Code employees may be reimbursed for reasonable travel expenses incurred in the administration of County programs to include transportation costs, mileage, meals, lodging, and incidentals. The following policy will be used as a guideline in determining whether a travel expense is allowable and reimbursable and the procedure to follow in receiving reimbursement of those expenses. Employees are to utilize the most economic and efficient means of transportation when traveling out of State, taking into consideration all cost factors involved (i.e. Economic - Vehicle v. Cost of airline tickets and ground transportation at destination; Efficient - Distance to destination, travel time, etc.).

Employees will only be eligible for expense reimbursement for expenses related to driving if they meet or exceed the *Qualifications for Driving on County Business* as established in the Delaware County Self Insurance Program. Additionally, for employees whose job descriptions require the operation of a vehicle for Delaware County business, their personal vehicle insurance policies

must cover them for this additional responsibility. Delaware County does not carry liability insurance that will substitute for an employee's inadequate coverage or denial of coverage for the employee's failure to properly represent his/her driving situation to his/her carrier except to the extent that the County itself may be found liable.

Employees shall be required to submit the above proof of insurance bi-annually upon request or more frequently if requested. Employees failing to submit the above proof of insurance by the deadline indicated on the request, shall not receive reimbursement related to the vehicle (i.e. mileage, parking).

Employees who are required to operate a vehicle on Delaware County business as per their job description, will be subject to the full spectrum of disciplinary action including removal for failing to qualify for driving on County business and therefor being unable to fulfill their job responsibilities.

Reporting Accidents:

Major accidents which occur while an employee is in active pay status must be reported to the supervisor as soon as possible but within 12 hours. Major accidents include death, severe injury, and severe property damage. The supervisor is responsible for reporting the accident to the appropriate personnel so the accident is reported to the County Personnel Department, as soon as possible, but within 24 hours.

Minor accidents while in active pay status but on a weekend or holiday shall be reported the start of the next business day.

Types of Travel and Required Prior Authorization

Routine Business Travel is travel by an official or county employee in the administration of a particular program activity, or which occur in the performance of job-related duties and does not include overnight lodging. Prior written authorization on the proper form is required for any reimbursement other than mileage and parking.

Training Travel is the travel by an official or county employee to participate in educational and/or staff development programs separate from a conference or convention which does not include overnight lodging. (This does not include travel for post-secondary education courses.) Prior written authorization by the Board of Commissioners on the proper form is required for reimbursement.

Conference Travel is the travel by an official or county employee in (1) traveling out of the area on county business, requiring overnight lodging, or (2) attending a conference or convention of a job-related professional association. Prior written authorization by the Board of Commissioners on the proper form is required for reimbursement.

Reimbursements

Mileage:

Employees should utilize a County vehicle, if one is available and its use is reasonable and efficient, whenever driving on County business on Training or Conference Travel. Employees will be reimbursed on a per mile basis pursuant to the most current County Commissioners' resolution on mileage allotment per mile. When ride-sharing or car pooling is utilized, Delaware County will only pay for the mileage of one employee in the case where multiple employees are attending the same function and a personal vehicle is used for transportation. Payment will be to the owner/lessor of the vehicle. If an employee takes one or more non-county business related travelers on a County business trip, the employee will not be permitted to use a County vehicle, and Delaware County will reimburse the employee at one-half (½) of the allowable mileage rate for the mileage to and from the business destination only. At no time will the County reimburse the personal expenses (meals, telephone calls, extra lodging costs, etc.) for the non-county business related travelers. The employee will be responsible to provide a cost for single room rate or the room rate cost that would have been charged had he/she been traveling alone in order to receive reimbursement. In the event two employees are traveling to the same location, one takes a county vehicle, and the other takes his/her personal vehicle because he/she is traveling with a non-county business related traveler, then the employee utilizing his/her personal vehicle shall not be reimbursed for mileage.

Meals, Telephone Expenses, Lodging, and Parking

An employee on required approved business outside of Delaware County shall be reimbursed for pre-approved meals, telephone expenses, lodging, and parking expenses as follows:

Meals:

Reasonable meal cost will be reimbursed at the actual cost of the meal capped at the following levels per meal: \$7.50 for breakfast, \$10.00 for lunch, and \$15.00 for dinner for meals in Ohio.

In the instance that only one receipt can be produced for a meal serving several County employees (i.e. a pizza, etc.), the County will reimburse the employee turning in the expense at the actual cost of the meal up to the appropriate level for the type of meal (breakfast, lunch, dinner) multiplied by the number of employees served. The employee must explain this fully on his/her reimbursement form and the employee's supervisor must review and approve the expense prior to reimbursement. If the supervisor finds this expense is not qualified for reimbursement or that the explanation does not meet the qualifications, the supervisor should reject the reimbursement.

Outside of Ohio, the reasonable cost will be determined by the location of the meal site. Reimbursement for meals in Delaware County or contiguous counties is generally disallowed, unless these meals are pre-approved by the Board of Commissioners through the required travel request/expense form. Reimbursement is allowed for the cost of the meal only. The cost of entertainment, alcoholic beverages, tips or other gratuity is not reimbursable.

Lodging:

If the location is pre-approved by the employer, the employee shall be reimbursed 100% of the cost of the single room lodging and appropriate taxes. If the location is not pre-approved by the Employer, no reimbursement shall be made unless the following exceptions apply:

1. The pre-approved location is no longer available due circumstances beyond the control of the employee (i.e. overbooking by the hotel, hotel fire, etc.),
2. The employee cannot return home or cannot reach the destination of a pre-approved location due to transportation problems (i.e. weather, flight cancellation, County vehicle malfunction, etc.) beyond his control, or
3. Other reasonable exceptions acceptable by the Board of Commissioners upon presentation.

Employees should make every attempt to arrange direct payment by the County to avoid taxes. Employees should review options to have the County directly invoiced or to bring payment warrants to the hotel.

Telephone Expenses:

Delaware County will reimburse an Employee for the costs of any employment associated telephone calls, electronic mails, or facsimiles, provided proof of such calls, mails, or facsimiles and the associated expenses is provided by the Employee. The Employee will have the sole responsibility to provide an itemized list of employment associated telephone calls, electronic mailings, or facsimiles, including the name or company name of the called party, the purpose of the call, and the associated costs of the call. Under no circumstance will Delaware County pay for personal calls, electronic mailings, or facsimiles.

Parking:

Employees on business outside of Delaware County shall be approved for the necessary cost of parking upon presentation of a valid, dated receipt.

Taxi use, Transfers, and Rental Cars:

Employees will be reimbursed for the actual cost of taxis, transfers (bus, train, subway, etc.), and rental cars used while on official county business. Employees must provide documentation of such use as defined below. Employees shall obtain and will be reimbursed for the basic (liability and property) insurance coverage offered by rental companies when renting vehicles.

Emergency Expenses:

In the case of accidents, mechanical failures, and/or other uncontrollable incidents involving a County vehicle or other transportation other than personal vehicles (e.g. flat tires, departure delays, etc.), the employee will be reimbursed for the actual expenses incurred to accommodate the emergency upon submission of proper documentation.

Documentation

Requests for travel expense reimbursement shall be itemized on the Delaware County Travel Expense Report. The point of origin and destination shall be indicated for each trip in sufficient detail to account for the mileage being claimed for reimbursement. Allowable expenses submitted for reimbursement on the Delaware County Travel Expense Report must be accompanied by an original receipt and applicable authorizations. The employee shall make every attempt to obtain a receipt that documents the detail of the expense. Generally, non-detailed receipts will not be honored. In the event a detailed receipt cannot be obtained the employee must justify the expenditure to the satisfaction of his supervisor prior to approval of the expenditure for reimbursement. The supervisor shall review the Delaware County Travel Expense Report and attachments for accuracy, and forward approved travel documents to the Auditor's Office for payment.

Timely Submission:

Expenses incurred for travel should be submitted on the Delaware County Expense Reimbursement Form by the 10th of the following month. Requests for reimbursement received after the 10th may not be reimbursed until the following month. All requests for reimbursement must be submitted within ninety (90) days of the expense.