

**HARDIN COUNTY FISCAL COURT
RESOLUTION NO. 2012-110**

BE IT RESOLVED, upon recommendation of Judge/Executive Harry L. Berry, with the concurrence of the Resources and Community Support Committee, to make the following changes to the Hardin County Personnel Policy and Procedures Handbook, Chapter 4: Travel and Reimbursement:

In Section IV: Expense Reports and Reimbursements, delete the following wording, which states:

An expense report form, accompanied by all applicable receipts, shall be completed for all reimbursable travel expenses incurred in connection with official County travel. When the form, which is available at the Treasurer's Office, is properly completed and approved, it shall be submitted to the Treasurer's Office for processing. Following approval by the Fiscal Court, reimbursement shall be made by the Treasurer's Office.

Replace it with the following wording:

- A. The Hardin County Travel Voucher, accompanied by all applicable itemized receipts shall be completed for all reimbursable travel expenses incurred with official County travel. Itemized receipts are to be printed or handwritten by the supplier of the goods or services and include the following information:
1. The name and address of supplier
 2. The date of the transaction
 3. A list of all items received, including a listing of food, if purchased
 4. Any gratuity or tip is optional
 5. The total amount of the transaction

If the receipt is handwritten by the supplier and does not have a name and/or address, the name and/or address (city and state) may be handwritten either by the supplier or by the employee submitting the receipt.

- B. If itemized receipts are not available, or are not attached to the travel voucher, the employee may be reimbursed for his/her meals at a reduced rate provided he/she attaches a signed statement verifying the meal was purchased, and the signed statement is approved by the Judge/Executive or his/her designee. Maximum meal rates allowed with the approved signed statement are:

Breakfast	\$3.00
Lunch	\$4.00
Dinner	\$6.00

1. It is expected the use of signed statements as detailed in this subsection are to be an unusual occurrence and not a routine happening for the individual employee.
- C. When the travel expense voucher, which is available at the Treasurer's Office, is properly completed and approved, it shall be submitted to the Treasurer's Office for processing. Following approval by Fiscal Court, the reimbursement shall be made by the Treasurer's Office.

BE IT FURTHER RESOLVED to remove Section III: Transportation, Lodging and Meals, Subsection D(2), which states:

When travel is to a location eligible for high per diem classification in IRS Publication 1542, which is attached as Exhibit 1, the maximum allowable reimbursement for meals, tips, and taxes is as follows:

<i>Breakfast</i>	<i>\$10</i>
<i>Lunch</i>	<i>\$15</i>
<i>Dinner</i>	<i>\$30</i>

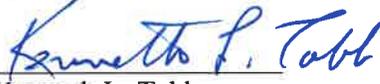
Changes to the Exhibit may be made from time-to-time by the IRS without further action by the Fiscal Court on either that Exhibit or this Travel Policy.

Change Section III: Transportation, Lodging, and Meals, Subsection D(3) to Subsection D(2).

ADOPTED, by Hardin County Fiscal Court in its regular meeting on 24 July 2012.


Harry L. Berry
Hardin County Judge/Executive

ATTEST:


Kenneth L. Tabb
Hardin County Clerk