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FILE NO. S-1258

COUNTIES:

Authority of County Board
To Limit Travel Expenses
of County Officials and
Their Employees

Honorable Thomas J. Difanis
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Dear Mr. Difanis:

I have your letter requesting an opinion as to whether the county board of Champaign County may adopt a resolution which limits the amount county officials and their employees may be reimbursed for individual meals and lodging while on county business. As you say, this resolution has been challenged by the county clerk, who maintains that the county board has no authority to limit the amount he may spend on an individual meal or lodging as long as he

Honorable Thomas J. Difanis - 2.

remains within his total travel expense budget.

It is my opinion that the contention of the county clerk cannot be sustained and that there is ample authority to support the county board's limiting the amount county officials and their employees may be reimbursed for individual meals and lodging while on county business.

Section 432 of "AN ACT to revise the law in relation to counties" (Ill. Rev. Stat. 1975, ch. 34, par. 432) provides as follows:

"It shall be the duty of the county board of each county:

* * *

Third — To provide reasonable and necessary expenses for the use of the county board, county clerk, county treasurer, recorder, sheriff, coroner, State's attorney, superintendent of schools, judges and clerks of courts of record, and supervisor of assessment.

* * *

Fifth — To make out at its meeting in September, annually, a full and accurate statement of the receipts and expenditures of the preceding year, which statement shall contain a full and correct description of each item, from whom and on what account received, to whom paid, and on what account expended, together with an accurate statement of the finances of the county at the end of the fiscal year, * * * "

Honorable Thomas J. Difanis - 3.

Thus, as part of its duty to make out an annual statement of the receipts and expenditures of the preceding year, containing a full description of each item, the county board is obligated to account fully and accurately for the expenses of county officers.

State law gives county boards a good measure of flexibility in matters such as apportioning the travel expenses of those engaged in county business. County boards have the power "to manage the county funds and county business except as otherwise specifically provided" (Ill. Rev. Stat. 1975, ch. 34, par. 403), and "to examine and settle all accounts against the county and all accounts concerning the receipts and expenditures of the county and to establish procedures therefor". (Ill. Rev. Stat. 1975, ch. 34, par. 404.) This power of the county board to establish its own procedures concerning the receipts and expenditures of the county may be used to control the way in which the expenses of county officials and their employees are provided.

There is nothing in "AN ACT in relation to the budgets of counties, etc." (Ill. Rev. Stat. 1975, ch. 34, par. 2101 et seq.) which specifies the detail in which county

Honorable Thomas J. Difanis - 4.

boards must make appropriations or defines the terms used by a county board in making appropriations. (See Attorney General Opinion No. S-1044, issued February 4, 1976.) As there is no State law which lays out precisely how travel expenses of those engaged in county business should be spent, county boards have a wide, or at least a reasonable, discretion as to the detail in which such travel expenses should be broken down.

Furthermore, the power of the county board to pass resolutions of such a nature is contained in "AN ACT to revise the law in relation to counties" (Ill. Rev. Stat. 1975, ch. 34, par. 429.18), which reads as follows:

"No county board may alter the duties, powers and functions of county officers that are specifically imposed by law. A county board may alter any other duties, powers or functions or impose additional duties, powers and functions upon county officers. In the event of a conflict State law prevails over county ordinance.

* * *

Since there is no specific State law regulating the manner in which county officers may expend funds for travel expenses, the county board is free to pass its own resolutions regulating the travel expenses of county officers and employees.

Therefore, I conclude that since the county board

Honorable Thomas J. Difanis - 5.

has the power to set the budget for travel expenses, it may specify how the money is to be spent. There are no statutory limits on how travel expenses should be set up, so the board may grant a total allotment for travel expenses and in addition may limit the amount which those engaged in county business may spend for each meal and each night's lodging.

Very truly yours,

A T T O R N E Y G E N E R A L