

**CALHOUN COUNTY  
BOARD OF COMMISSIONERS  
POLICY STATEMENT 355**

**SUBJECT:** EXPENSE REIMBURSEMENT POLICY

**DATE APPROVED:** OCTOBER 18, 2012

**EFFECTIVE:** OCTOBER 18, 2012

**REPLACES:** 355 of 12/18/03 (TRAVEL POLICY)

**PURPOSE**

The purpose of this policy is to ensure that expense reimbursement is only for matters of official County business and that these expenses are reasonable and budgeted accordingly.

**SCOPE**

This policy applies to all employees and departments of the County, regardless of funding source.

**DESIGNATION OF OFFICIAL WORK STATION**

Departments shall designate an official work station for each employee.

**EXPENSE REIMBURSEMENT**

All expense related claims shall be submitted and itemized on an Expense Voucher. Claims must be listed in chronological order and each day's expenses shall be shown separately. Supporting receipts must be attached for all items of expense, unless specifically exempted by this policy. For expenses related to overnight travel, please refer to Policy #354.

Documentation of Expenses:

The expenses for only one employee shall be included on a single Expense Voucher. An employee in a custodial capacity who is responsible for the expenses of others may provide one form for multiple employees, provided the names of all such employees are shown on the form.

Expenses submitted should generally not exceed a 30 day period. In no case should expenses cover more than a three month period.

The nature of the official business requiring travel must be shown in the space provided. Blanket statements, such as "on official business" or "as directed" are not acceptable.

The certification and approval for expenses shall be attested to by the manual signature of both the employee and the Department Head. Approved expenses must have been budgeted accordingly and the necessary funds available in the department's applicable expense accounts. A designated representative may not approve their own expenses.

## **TRANSPORTATION EXPENSES**

Mileage: All mileage must utilize the most direct route possible. Mileage reimbursement shall be consistent with the Federal mileage rate as determined by the IRS. Mileage will be allowed based on the latest edition of a State Highway Department map or a computer-based mileage computation, such as MapQuest or Google Maps.

Dates and times of departure from and arrival at home or official work station must be shown on the Expense Voucher. If travel is by County owned automobile, the number of the automobile must also be entered in the space provided on the form.

No mileage will be allowed from travel between an employee's home and their official designated work station. When an employee reports to work at a location that is not their official designated work station, reimbursement for mileage in excess of their regular commuting distance will be paid. If a trip for official business begins and ends at the employee's home, mileage will be paid based on if the employee had left from their official work station unless the total mileage is less.

Personal Automobile: The use of privately owned cars for official travel in lieu of County owned cars or rental cars may be authorized by the Department Head. Employees traveling on official County business using a personal automobile must carry adequate auto insurance coverage, as the County does not provide coverage for employee-owned automobiles. Charges for gasoline, lubrication, repairs, antifreeze, towing, and other similar expenditures are not allowable as reimbursable items when privately owned cars are used. Any mileage reimbursement made under this policy is deemed to be full compensation for county/court business use of a personal motor vehicle.

Parking Charges: Reimbursement for parking charges while on official travel is allowable. Receipts must be attached to the Expense Voucher form for all parking expense claims, except that reimbursement for meter parking charges will be paid without receipts if reasonable and approved by the Department Head.

Toll Charges: Toll road charges and bridge fees are allowable without a receipt, but must be noted on the Expense Voucher.

## **MEAL EXPENSES**

Meal costs associated with official County business will be reimbursed provided the purpose for the meal is explained on the Expense Voucher form and the receipt is

attached. Department Heads are responsible for ensuring that meal costs are reasonable and to address any issues with their employee's related to excessive cost.

Guest Meals: The cost of guest meals is allowable when incurred by department heads only if it can be shown that such cost was necessary to conduct official County business. Receipts for the meal must be attached to the Expense Voucher form, along with a full explanation that identifies the reason for the County business and the name of the position held by the guest.

## **OTHER EXPENSES**

Telephone Charges: Charges are allowable when necessary for official business. The most economical rate available for a telephone call should be used.

Registration Fees: Enrollment or registration fees for conventions and meetings of associations or organizations are allowable for employees attending as official representatives of the County. Receipts must be attached, along with a program guide or related literature that summarizes the program.

Rental of Rooms: Expenses for rental of special rooms for meetings will be approved only when County owned facilities are not available. Pre-approval from the Finance Department is required, as well as receipts if subsequently approved.

Attendance at Funeral: Employees designated as official representatives of the County for attendance at a funeral may claim reimbursement for travel expenses subject to the limitation of these regulations.

## **COMPLIANCE**

Altered Receipts: When travel expenses are supported by receipts which show signs of erasures or alterations, the applicable Department Head and employee will be contacted for explanation. If an acceptable reason is not provided and/or the charges cannot be supported or verified, then the Finance Office will not issue a payment for reimbursement.

It is the responsibility of the Finance Office to analyze all prepared travel related documents, receipts, and accounts on a monthly basis. Any unresolved issues or discrepancies shall be immediately reported to the Administrator/Controller.