

**CALHOUN COUNTY  
BOARD OF COMMISSIONERS  
POLICY STATEMENT**

<b>SUBJECT:</b>  <b>EXPENSE REIMBURSEMENT</b>	<b>DATE APPROVED:</b>  <b>6/2/2022</b>	<b>EFFECTIVE:</b> <b>6/2/22</b>	<b>POLICY NO.</b> <b>355</b>
	<b>REPLACES:</b> <b>Policy 355 of 10/18/12</b>		

- I. **POLICY STATEMENT OR 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.
  
- II. **AUTHORITY:** The Calhoun County Board of Commissioners.
  
- III. **RESPONSIBILITY:** The Office of the Administrator/Controller, as the County’s Chief Financial Officer, shall be responsible for the implementation and administration of this policy. This policy applies to all Calhoun County employees and Elected Officials.
  
- IV. **POLICY:**
  - A. **OFFICIAL WORKSTATION:** All departments shall designate an official workstation for each employee. This may vary daily depending on work-from-home arrangements and departmental needs and locations.
  
  - B. **DOCUMENTATION OF EXPENSES**
    - i. 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.
    - ii. 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.
    - iii. Expenses submitted should generally not exceed a 30-day period. In no case should expenses cover more than a three-month period. Reimbursement for Expense Vouchers submitted greater than 90-days from the incurred expense will be evaluated and determined whether reimbursable or not by the Finance Department.
    - iv. 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.
    - v. 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. Expense reports of department heads

will be submitted to the Administrator/Controller for review and approval. Expense reports of the Administrator/Controller will be submitted to the Finance Director for review and approval. It will not be acceptable for any employee to approve his/her own expense report.

- vi. If a receipt is not available, the employee will attach a receipt exception form. This should also be signed by the employee's supervisor or other administrator knowledgeable of the employee's work activities.
- vii. An employee will not be reimbursed for any expense that is disallowed by Federal cost principles in accordance with the Uniform Guidance.
- viii. Approved expense reports will be submitted to the Accounts Payable Coordinator who will verify that expenses are appropriate and supporting documentation is attached. The Accounts Payable Coordinator will sign the expense report as evidence of the review and approval.
- ix. The Accounts Payable Coordinator will not process any expense reimbursements for payment until all necessary signatures have been obtained.
- x. An employee making a disbursement using personal funds on behalf of the County may be subject to State sales tax, while payments made by the County directly are exempt from such tax due to its status as a local unit of government. As such, an employee will only incur a work-related expense with personal funds to the extent that it is not practical or reasonable for the purchase to be made directly by the County.
- xi. 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 monthly. Any unresolved issues or discrepancies shall be immediately reported to the Administrator/Controller.

## C. REIMBURSABLE EXPENSES

### i. TRANSPORTATION EXPENSES:

- 1. Mileage: All mileage must utilize the most direct route possible regardless of actual route traveled. Mileage reimbursement shall be consistent with the Federal mileage rate as determined by the IRS annually. 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 workstation 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 for travel between an employee's home and their official designated workstation (as defined in section IV. A.) for that scheduled day. This is defined as the employee's commute. When an employee reports to a location that is not their official workstation,

they will be reimbursed for any mileage in excess of the designated workstation commute.

2. **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.
3. **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.
4. **Toll Charges:** Toll road charges and bridge fees are allowable without a receipt but must be noted on the Expense Voucher.

ii. **MEAL EXPENSES**

1. 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. Tips are limited to 20%.
2. **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.

iii. **OTHER EXPENSES**

1. **Telephone Charges:** Charges are allowable when necessary for official business. The most economical rate available for a telephone call should be used.
2. **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.
3. **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.

4. 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.