

Travel and Expense Reimbursement

Policy Number: 490

Expense Reimbursement

Mileage incurred by an employee for travel on Cottonwood County business in the employee's vehicle shall be reimbursed at a rate to be periodically determined by the County Board. Employees are required to submit their actual mileage, beginning from their normal work location or their home, whichever is less and include the date the expense accrued and the purpose of the travel. These claims must be submitted on a monthly basis to their supervisor. Department Heads shall submit such information to the County Auditor.

All travel that is not part of the employee's regular (monthly) job duties shall be approved in advance by the Department Head.

In the event that travel requires hotel accommodations, meals and/or miscellaneous expenses, a budget for the expenditures shall be approved in advance by the Department Head.

Hotel receipts will be required on a monthly basis with an explanation of the expenditure and the date it was incurred.

Employees shall provide such other information regarding expenses as may be requested by the County Auditor.

To be eligible for reimbursement, all eligible expenses must be submitted to the appropriate payroll clerk within 60 days of occurrence.

Tax-Deductible Guidelines For Meals When Combined With An Overnight Stay

The limit for gratuity is at a rate up to 20% but not to exceed meal limits as set by County Board.

The day before overnight stay

Leave before 7:00am	3 meals for that day
Leave 7:00am – 11:00am	2 meals for that day
Leave 1:00pm – 5:00pm	1 meal for that day

The day after the overnight stay

Return home after 10:00am	1 meal for that day
Return home after 3:00pm	2 meals for that day
Return home after 7:00pm	3 meals for that day

**An agenda with meeting times and location must accompany meal claims.

Documentation for Claims: Original Itemized Receipts/Invoices (See Minn. Statute 471.38)

Original itemized receipts and invoices should be retained by public entities to support claims paid.

Itemized receipts are needed to determine the date, time and items purchased. For example, a signature receipt from a credit card purchase would not provide adequate detail such as the time of the purchase, or whether unauthorized purchases (such as alcoholic beverages or meals for additional individuals) were made.

Original receipts/invoices are needed because photocopies may not reveal changes made to the original receipt/invoice. For example, a photocopy of a credit card statement might not show that an unauthorized item (such as "cash withdrawal – casino") had been replaced with a legitimate vendor's name. Similarly, an original receipt could be cut, taped and photocopied to hide unauthorized purchases, or to change the date, time or vendor on the receipt.

Out-of-State Travel Policy for Elected Officials and all other county employees

Author

Cottonwood County Board of Commissioners (County Board)

References

2005 Session Laws, Chapter 156, and MS Statutes 471.97

Purpose

The 2005 Session Laws, Chapter 156, require counties to develop a policy on out-of-state travel for elected officials.

Policy

Pursuant to MS 471.661, out-of-state travel requests for conferences and workshops must be presented to the County Board of Commissioners for consideration and approval prior to the planned date(s) of travel.

Procedure

- A. This policy applies to elected officials as well as all other employees of Cottonwood County and overrules any other travel policy pertaining to out-of-state travel of elected officials.
- B. All out-of-state travel requests shall be presented at a regular meeting of the County Board for consideration prior to the planned date(s) of travel. Requests must contain the following information: a) title and purpose of the session; b) individual(s) planning to attend; c) dates of attendance; d) an estimate of total costs.
- C. The County Board shall consider each request on a case-by-case basis.
- D. The County Board will consider each request using the following guidelines: a) the cost of the conference, institute, training program, and related travel must be within the annual travel expense budget approved by the County Board. The County Board will set any applicable expense limits; b) the contacts made or the information obtained must be important to the improved operation of the County and the respective department.
- E. This policy will be available for public inspection and reviewed annually by the County Board at the first meeting of each year. Any changes to this policy will be approved by a recorded vote.

Travel Out-of-State by the County Attorney or County Sheriff

1. Travel out-of-state by the County Attorney or County Sheriff deemed appropriate and relevant by such officials to carrying out the statutory duties of their respective offices may be undertaken in accordance with this policy.
2. Out-of-state travel by the County Attorney or County Sheriff utilizing funds levied by the County Board or otherwise contained within the annually approved County budget shall not exceed the annual budget established by the County Board for the offices of these respective officials, without separate action of the County Board.
3. Nothing in this policy shall prohibit or apply to out-of-state travel by the County Attorney or County Sheriff utilizing funds not levied by the County Board or otherwise contained within the annually approved County budget.
4. Nothing in this policy should be inferred as a restriction on the County Attorney or County Sheriff in the performance of their regular duties.