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November 28, 2007

**MEMORANDUM**

TO: Department Directors  
Chief Fiscal Officers

FROM: Robert L. Childree

SUBJECT: Update to *Fiscal Policy & Procedures Manual*

Attached hereto is an update to the State of Alabama's *Fiscal Policy & Procedures Manual*. This update to the manual is provided to keep current the rules and regulations put forth by the Department of Finance.

Please distribute this to those individuals in your agency who use the manual. If you have questions or comments, please contact Kathleen Baxter at (334) 242-4857 or [kathleen.baxter@comptroller.alabama.gov](mailto:kathleen.baxter@comptroller.alabama.gov).

RLC:kdb

# CHANGES/UPDATES TO THE FISCAL POLICY AND PROCEDURES MANUAL

## CHAPTER 6 SECTION 6-5 PAYMENT TYPES

### SUBSECTION L. REIMBURSEMENT OF EMPLOYEE TRAINING AND RELATED EXPENSES

Page 6-38

The expense of successfully completed continuing education courses, books, and/or supplies may be reimbursed by the State. Only those courses providing job-related training that directly benefits the employee in the performance of current duties will be approved. Prior authorization by the Director of Finance must be given before enrollment, unless the course has been approved by the State Personnel Department and uniformly applies to all state employees. For those courses receiving a letter grade the following reimbursement schedule will be used.

Grade	% Reimbursed to Employee
A	100%
B	75%
C	50%
D or lower	0%

A certificate of successful completion, a receipt for tuition, books, or supplies, and evidence of prior approval by the Director of Finance must be submitted with the voucher before payment can be made. Employees will not be reimbursed for the cost of "cram" refresher or review courses to enhance professional credentials (e.g., State Bar, CPA, EDP, CLU). Under no circumstances will the State pay for examination (testing) fees applicable to professional certification.