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**MEMORANDUM**

TO: 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 F PAYMENT FOR REIMBURSEMENT OF TRAVEL EXPENSES

### 1. IN-STATE TRAVEL

#### d. Reimbursement for Actual Expenses (Page 6-19)

~~Individual employees, who travel within the state on state business and are allowed actual and necessary expenses in lieu of the in-state travel allowance, will submit an itemized travel expense form to the department on Form FRMS-6A (Exhibit 6-5-4) in the same manner as out-of-state travel expenses. The specific law authorizing actual expenses for in-state travel should be cited on the travel expense form.~~

~~The voucher form should be placed on top and stapled to the applicable travel form, FRMS-6 or FRMS-6A. All required receipts should be attached to the voucher. A travel expense voucher should be submitted at least once a month for the travel performed during the month.~~

Individuals who travel within the State of Alabama in the service of the State and are allowed actual and necessary expenses in lieu of the in-state travel allowance should submit an itemized travel expense form to the department on Form FRMS-6D. The specific law authorizing actual expenses for in-state travel or the national organization in which the State is a dues paying member should be cited on the travel expense form. The traveler must also have an In-State Travel Authorization Form in writing from the Governor on Form FRMS-5A Request for In-State Travel, where applicable, or other designated officer (*Code of Alabama 1975, §36-7-21, as amended*). The approved Request for In-State Travel must accompany the travel expense form.

The traveler is to be reimbursed for actual expenses for meals when traveling in-state. Itemized receipts are required that indicate what was purchased, date, name, and location of the restaurant, and the number of persons served. In the unlikely event that an itemized receipt cannot be obtained, an un-itemized receipt may be submitted along with an affidavit, **signed by the traveler**, indicating what was purchased, the number of persons served and certifying that no alcohol was purchased. Reimbursement for meals for a person other than the traveler will not be allowed. The traveler may submit meal expenses of up to \$39.00 per day without providing receipts.

Breakfast will only be allowed for travel that begins at 6:00 a.m. or before and a dinner meal will be allowed if the traveler returns to base after 6:00 p.m.

When meals are provided to the employee, the \$39.00 amount allowed for meals with no receipts is to be adjusted downward by \$13.00 for each meal provided. Meals are to be reasonable for the location and individuals will not be reimbursed for alcoholic beverages.

### 2. OUT-OF-STATE TRAVEL AUTHORIZATION

#### d. Reimbursement of Actual Expenses (Page 6-23)

Individuals who travel outside the State of Alabama in the service of the State should submit an itemized travel expense form to the department on Form FRMS-6A (Exhibit 6-5-4). The traveler must also have an Out-Of-State Travel Authorization in writing from the Governor (Request for Out-of-State Travel, Exhibit 6-5-5), where applicable, or other designated officer (*Code of Alabama 1975, §36-7-21, as amended*). The approved Request for Out-of-State Travel must accompany the travel expense form.

The traveler is to be reimbursed for actual expenses for meals when traveling out-of-state. Itemized receipts are required that indicate what was purchased, date, name, and location of the restaurant, and the number of persons served. In the unlikely event that an itemized receipt cannot be obtained, an un-itemized receipt may be submitted along with an affidavit, **signed by the traveler**, indicating what was purchased, the number of persons served and certifying that no alcohol was purchased. Reimbursement for meals for a

person other than the traveler will not be allowed. The traveler may submit meal expenses of up to ~~\$30.00~~ \$39.00 per day without providing receipts.

Breakfast will only be allowed for travel that begins at 6:00 a.m. or before and a dinner meal will be allowed if the traveler returns to base after 6:00 p.m.

When meals are provided to the employee, the ~~\$30.00~~ \$39.00 amount allowed for meals with no receipts is to be adjusted downward by ~~\$10.00~~ \$13.00 for each meal provided. Meals are to be reasonable for the location and individuals will not be reimbursed for alcoholic beverages. (Strikethrough and underlined information revised January 1, 2006).