To the County Commissions

The County Commission is responsible for issuing to the Board of Registrars an amount for their salary and travel expense for attending to the business of the board. County Commissions file an itemized invoice to the State Comptroller seeking reimbursement of these expenses. There has been some confusion on the travel expenses that should be paid to the Board of Registrars. Since our relationship is with the County Commissions, we are issuing you some guidelines on what we deem as appropriate reimbursements to the Counties and what you should expect from the Board of Registrars to support a travel claim that is sent to the State for reimbursement. These guidelines are in no way dictating that the county may or may not pay an amount beyond what is listed to a Board member for travel; however they do express what the State will reimburse the county.

The Comptroller’s Office is issuing you these guidelines for the Board of Registrar travel and expenses for official travel of the Board. We hope these guidelines help you determine what should and should not be submitted to the State as reimbursement for these expenses. The forms required to request reimbursement are attached and can be found on our website under “County Information”. You will find below helpful information and what is required from your County Commission to submit a reimbursement claim to the State Comptroller’s Office.

* Code of Alabama, Title 41-4-50(4) mandates the State Comptroller: *“To preaudit and determine the correctness and legality of every claim and account submitted for the issuance of a warrant and to determine that funds have been appropriated and allotted and are then available are then available in the State Treasury for the payment of such claim or account before any warrant on the State Treasury shall be issued….”*

Travel law is established in Code of Alabama, Title 36-7-20 through 36-7-25 and additional travel policies are written in the State Policy and Procedures Manual, which can be found at [www.comptroller.alabama.gov](http://www.comptroller.alabama.gov). These laws and policies should be adhered to by the Boards of Registrars since they are a State Board and public funds are expended for their travel. The current mileage rate for Boards of Registrars is the State rate or the County rate, whichever is greater. The State mileage rate follows IRS guidelines and is updated on our web site when the Federal Government changes the rate. If the county rate is greater than the State rate, a letter from the County Commission will need to be attached to each travel claim or minutes from the Commission that established the larger mileage rate.

* Code of Alabama, Title 36-7-23, provides the applicability of the travel statues. *“The provisions of this article shall apply to all officers and employees of the State of Alabama or any of its departments, institutions, boards, bureaus, commissions, councils, committees or other like agencies and to all persons traveling on official business for the state.”*

The following sections describe each type of travel and what is allowable:

In State Travel

* The State per diem rate is set by the Governor and is applied uniformly to all persons traveling within the state on official business. The current rate is $75 per day.
* Overnight per diem is paid at $75 per day.
* No travel allowance is paid for a trip of less than six hours duration.
* If a trip is from six to twelve hours a traveler may receive a meal allowance of 15% of the regular per diem rate ($11.25).
* If a trip is in excess of 12 hours, but not overnight, a traveler may receive a meal allowance and ¼ of the per diem allowance ($30).
* If meals are provided at a meeting, training, or conference then the meal allowance is not payable.
* Salary reimbursements for the attendance at these trainings is limited to the actual attendance of the meeting and should not be received for the travel day. Attorney General’s Opinion 88-00162 and 94-00106.

Actual Expenses

Code of Alabama, Section 36-7-21 allows for actual expenses for in state travel for “…purposes of attending or assisting in hosting a convention, conference, seminar, or other meeting of a state or national organization of which the state or individual is a dues-paying member that is held within the state shall be allowed all of their actual and necessary expenses in addition to the actual expenses for transportation. In-state travel authorized under this section is subject to the same documentation requirements as out-of-state travel. Except as provided in subsections (b), (c), (d), and (e), the travel shall first be fully authorized in writing by the Governor.”

Go to <https://oos.alabama.gov/> to find detailed instructions on completing the necessary forms and obtaining the Governor’s approval to claim actual expenses pursuant to Code of Alabama, Section 36-7-21.

* Other rules apply to this type travel and will need to be followed and included on any reimbursements requested.

Legislative Committee Meeting

* All travel rules apply to this meeting the same as for in state travel (see In State Travel section above).
* Pursuant to Opinion 94-000180 Board members may be paid mileage and per diem for attending the Legislative Committee meeting. These meetings must be “business of the board” as determined by a quorum of the Board for the member filing the travel claim. One example is if a committee member participated in legislative committee hearings related to voter registration.
* Pursuant to Opinion 94-000180 Board members may be paid compensation for the actual attendance of the meeting. However, the Board member will not be paid compensation for the travel day to attend the meeting.
* Board members will need a letter attached to their travel claim from the Association of Boards of Registrars stating they are part of the Legislative Committee.

Information Note – Co Commission IRS Regulations

IRS Guidelines on Per Diem and Expense Reimbursements

 IR-2006-175, Nov. 9, 2006

<https://www.irs.gov/uac/irs-provides-guidance-on-per-diem-expense-reimbursements-paid-by-employers>

Driving

\* If business participation **begins ON or AFTER 5PM (2PM for 0-4 Hours Drive),** standard

arrival is the same day.

\* If business participation **begins BEFORE 5PM (2PM for 0-4 Hours Drive),** standard arrival

is the same day OR the previous day with arrival after 5PM.

\* If business participation **ends ON or BEFORE 2PM (5PM for 0-4 Hours Drive),** standard

departure is the same day.

\* If business participation **ends AFTER 2PM (5PM for 0-4 Hours Drive),** standard departure

is the same day OR the following day departing by 8AM.

**\* Travelers are to arrive and depart their destination cities in an appropriate time to attend state business functions ONLY. The above PARAMETERS are such to provide flexibility for variety of airline schedules and are NOT listed as permission to overstay extra hours in destination city with no purpose of state business.**

Informational Note: Business of the Board

Pursuant to Attorney General Opinion 2014-005, attendance at training and continuing education programs may be eligible for reimbursement. The opinion states that: *…”As long as the attendance to continuing education programs, conferences, or other similar functions is a necessary part of attending to the business of the board of registrars, it is the opinion of this Office that any fees incurred with regard to these programs and conferences are due to be reimbursed.”*

Code of Alabama, Title 17-3-7 states: “*The action of a majority of the board of registrars shall be the action of the board, and a majority of the board shall constitute a quorum for the transaction of all business”.*

Travel expenses must be considered a necessary part of attending to the business of the Board. A quorum of the Board must meet in accordance with the Alabama Open Meetings Act, and as a quorum discuss and vote to this effect. Public notice of these meetings must be published seven calendar days in advance of the meeting to attend to the business of the Board.

The following items will need to be included with the Board of Registrars travel claims if determined eligible:

* The completed travel claim form promulgated by the State Comptroller’s Office must be used and signed by the Board member (copy attached).
* The reimbursement form promulgated by the State Comptroller’s Office for the County Commission, signed by an authorized official of the County Commission with the travel claim attached along with supporting documentation from the Board member. Supporting documentation is described below.
* Minutes of the Board meeting that authorized the travel or the Legislative Committee meeting should be attached to each claim. The minutes should be dated pursuant to the Alabama Open Meetings Act and signed by a quorum of the Board. The minutes should state the reason it is necessary business of the board and should include the date of the training or meeting, where the training or meeting will be located, and the specifics of the training or meeting.
* For the Legislative Committee meeting, board members will need a letter attached to their travel claim from the Association of Boards of Registrars stating they are part of the Legislative Committee. The requirement for the minutes establishing the Legislative Committee meeting as business of the Board signed by a quorum of the Board as stated above is required.
* An agenda must be attached to the travel claim from the training or conference that was attended. The agenda should show the time the meeting/training started and ended.
* Receipts, if applicable per Alabama travel law and policies.
* Overnight travel will only be paid for trips that are more than 100 miles one way. Board members are expected to return to their base at the conclusion of their business (see driving chart above).
* A copy of an electronic map showing the mileage claimed on the travel request. (MapQuest is a viable option).
* Board of Registrar’s base is the County Seat and should be included on the travel claim. Mileage is paid from the County seat or the Board members home whichever is less. However, the Board member should always include the County Seat as their home base on their travel claim.
* Board members should indicate on their travel claim if they were a passenger and shared a ride with other members. Mileage cannot be paid unless the Board member took their personal car.