

*The Legislative Joint Auditing Committee, at its September 9, 2011 meeting, adopted the rules below in accordance with Act 614 of 2011 which amended ACA 14-14-1203 concerning cash advances for travel-related expenses for county employees.*

Each Quorum Court may by ordinance establish a travel advance fund(s). The ordinance shall set a maximum amount for the fund(s) and shall designate the custodian of each fund. The travel advance fund(s) may be maintained by the custodian(s) as a cash fund or in a bank account. The source of the funds for the travel advance fund shall be funds appropriated by the quorum court. The initial funding and any subsequent reimbursements to the fund shall be appropriated by the quorum court and subject to the disbursement procedures required by law.

After a quorum court has approved a proper ordinance establishing a travel advance fund, set the maximum amount for the fund, designated the custodian of the fund, and appropriated funds for the fund, the county judge may approve a county claim for the initial establishment of the travel advance fund. If adequate appropriations and funds are available, the travel advance fund may be replenished upon presentation and approval of a claim which will include supporting documentation as provided in the county disbursement procedures. The total amount of funds held in the travel advance fund shall not exceed the maximum amount established by the quorum court.

Accounting records shall be maintained by the custodian for the receipt, disbursement, accounting, documentation, and reconciling of funds.

The travel advance funds shall only be used to make advances of expenses associated with authorized travel by employees of the county. Upon completion of the travel, the employee shall provide documentation of the expenses associated with the travel advance to the custodian of the fund. If documentation is not provided, or if the travel advance exceeds the actual expenses incurred, the employee must repay the balance to the travel advance fund within 7 calendar days of the trip return. The county shall withhold any undocumented or excess advance not repaid within 7 calendar days of trip return from the employee's next paycheck.

Travel expenses paid from the travel advance fund shall be in accordance with the county's travel policy. Meals for travel without overnight stay must be included on employee's W-2 form.