City of Jonesboro
Check Reimbursement Policy

Policy Statement

The City will reimburse eligible individuals for reasonable, necessary, properly documented, and pre-approved expenses incurred for official City business. Reimbursements must comply with the approved annual budget, applicable purchasing requirements, travel rules, ethics standards, grant requirements, and any other applicable federal, state, or local laws and regulations.

Allowable Reimbursements

- Approved training, conference, seminar, and registration fees related to City duties.
- Travel expenses approved in advance, including mileage, lodging, parking, tolls, and transportation when consistent with City travel procedures.
- Emergency purchases necessary to protect public safety, preserve City property, or maintain essential services when normal purchasing procedures are not practical.
- Small-dollar operational purchases when prior approval is obtained and no City purchasing card or vendor payment option is reasonably available.
- Other expenses specifically approved by the City Manager or Finance Director and supported by a documented public purpose.

Non-Reimbursable Expenses

- Expenses that are personal in nature or do not serve a documented City business purpose.
- Expenses incurred without required pre-approval, unless treated as an approved emergency exception.
- Alcohol, entertainment, fines, penalties, traffic citations, late fees, personal memberships, or personal convenience charges.
- Sales tax where the City's tax-exempt status could reasonably have been used, unless an exception is approved by Finance.
- Duplicate reimbursements, expenses paid directly by the City, or expenses paid using a City purchasing card.
- Expenses lacking sufficient receipts, proof of payment, or business purpose documentation.

Pre-Approval Requirements

Reimbursement requests should be approved before the expense is incurred whenever practical. The requester must obtain written approval from the applicable department director or approving authority and confirm that funds are available in the appropriate budget line item. Expenses that exceed departmental approval authority, involve elected officials, relate to travel, or are unusual in nature may require approval by the City Manager, Finance Director, Mayor and Council, or other designated authority.

Required Documentation

Each reimbursement request must include a completed reimbursement form and sufficient supporting documentation. At a minimum, the submission must include the requester's name, department, date of expense, vendor or payee, amount, description of the expense, public purpose, budget account to be charged, proof of payment, and approval signatures. Receipts should be itemized whenever available. Credit card statements alone are not sufficient unless supported by additional documentation showing the nature of the expense.

Review and Approval Process

1. The requester completes the reimbursement form and attaches required documentation.
2. The department director or immediate approving authority reviews the request for business purpose, reasonableness, budget availability, and compliance with this policy.
3. The Finance Department reviews the request for mathematical accuracy, documentation, account coding, duplicate payment risk, purchasing compliance, and availability of funds.
4. The Finance Director, City Manager, or designated approver provides final approval when required.
5. Approved reimbursements are processed through the City's accounts payable process and paid by check or other approved payment method.

Internal Controls

- No individual may approve their own reimbursement request.
- Reimbursements to department directors must be approved by the City Manager or designee.
- Reimbursements to the City Manager, Mayor, or Councilmembers must follow the approval process established by the City and applicable law.
- Finance shall verify that the expense has not already been paid by the City and that supporting documentation is complete.
- All reimbursement payments must be recorded in the City's financial system and charged to the appropriate budget account.

- Documentation must be retained in accordance with applicable records retention requirements.

Denial or Adjustment of Reimbursement
The City may deny or reduce a reimbursement request if the expense is not allowable, lacks required documentation, exceeds approved amounts, violates purchasing or travel procedures, is submitted late without approved justification, or does not serve a documented public purpose. The requester will be notified of the reason for denial or adjustment and may provide additional documentation for reconsideration.

Policy Administration
The Finance Director is responsible for administering this policy, developing related forms, maintaining reimbursement records, providing guidance to departments, and recommending updates as needed. Department directors are responsible for ensuring employees understand and follow this policy. This policy should be reviewed periodically and updated as necessary to reflect changes in City procedures, budget practices, audit recommendations, or applicable law.