

REFUND AND REIMBURSEMENT Policy & Procedure 510

.1 PURPOSE

- To ensure that money received as refunds is available for use by departments
- To provide countywide definitions for refunds and reimbursements
- To provide for uniform and consistent procedures for the processing of refunds and reimbursements.

.2 APPLICABILITY

This policy applies to all County offices/departments and agencies, and to all elected officials, department heads, and their employees.

.3 DEFINITIONS

3.1 Refund

Money, in an amount over \$50, received by the County for return of goods purchased or for services paid for but not performed.

3.2 Reimbursement

Money received by the County as reimbursement for goods purchased or services performed. Reimbursement of travel expenses are considered reimbursements except as noted below.

.4 REFUND POLICY AND PROCEDURES

4.1 Refund Policy

Refunds of \$50 or more, occurring in the same fiscal year as the purchase, will be processed utilizing the following procedures resulting in a decrease in expenditure in the budget line from which they were paid. Reimbursement for non-grant related travel, where the travel and reimbursement were unanticipated at budget time and where the reimbursement is in excess of \$199, may also be processed as a refund.

Refunds occurring in the year following the year the purchase was made and refunds under \$50 will be deposited as reimbursements.

4.2 Refund Procedure

Department: The employee responsible will deposit the monies with the Treasurer's Office on a general miscellaneous receipt. The BARS revenue number will be noted as 500.00.00.000. Below the revenue number, the BARS number of the original expenditure will be noted on the receipt.

Treasurer: The Treasurer's Office will cause the data from the receipt to be entered into the accounting system as a refund.

Auditor: The Auditor's Office will regularly query the database and identify refunds. The data will be entered into the County's accounting system to reduce expenditures in appropriate expenditure lines and adjust the general ledger.

.5 REIMBURSEMENT POLICY AND PROCEDURES

5.1 Reimbursement Policy

Except as noted below, reimbursements will be deposited by the department receiving the funds to the Treasurer as general revenues or, in the case of grants or other expenditures for which a revenue line has been established, to that line.

Reimbursements for non-grant-related travel, where the travel and reimbursement were unanticipated at budget time and where the reimbursement is in excess of \$199, may be processed as a refund according to section 4.2 above.

5.2 Reimbursement Procedures

Department: The employee responsible will deposit non-grant reimbursement monies with the Treasurer's Office on a general miscellaneous receipt. The BARS revenue number for miscellaneous revenue (369.90) will be noted on the receipt. If the reimbursement is for grant activities, the monies will be deposited to the Treasurer's Office with the grant revenue line previously approved noted on the receipt.

Treasurer: The treasurer will cause the revenue to be posted by entering the data from the receipt into the County's accounting system.