

RANCHO MURIETA COMMUNITY SERVICES DISTRICT

Category:	Financial	Policy # 2006-03
Title:	Travel / Reimbursement Policy	

PURPOSE

The purpose of this policy is to comply with AB 1234 and provide direction to District Administration in approving and reconciling travel and reimbursement requests by staff, administration and the Board of Directors of the Rancho Murieta Community Services District.

BASIC POLICY AND OBJECTIVES

The Rancho Murieta Community Services District travel/reimbursement policy is a financial policy guided by sound accounting principles of public fund management. The policy is as follows:

This policy shall be administered uniformly to all employees, Board members, and official representatives of the Board.

The Rancho Murieta Community Services District shall pay for actual and necessary expenses, including travel, incurred by any employee or Board member performing authorized services for the District.

The Board of Directors delegates authorization to the General Manager to approve requests for travel, meetings, and conferences.

For employees, reimbursement for travel and expenses must be approved by their department head and are subject to approval of the General Manager. All out of state travel shall have prior approval by the General Manager. Board members and the General Manager shall get Board approval for any out of state travel.

This policy authorizes the General Manager to approve requests for travel, meetings and conferences. The Conference/Travel Request Form will be used to obtain prior approval for all travel which involves any one of the following circumstances:

1. Out of state travel
2. Out of town travel if overnight lodging or registration fees are required.

The Conference/Travel Request Form shall be completed by the employee and signed by the department head. The General Manager must approve and sign travel requests for out of state travel prior to the travel or conference. The approved form will be returned to the requesting employee and the original should be filed in accounts payable. A copy of the approved travel request form is necessary for accounting office purchase order approval when travel involves any of the circumstances noted above.

The General Manager may authorize the advancement of funds to cover necessary expenses. The expense(s) must be incurred by an employee or a Board member. An employee or official cannot be reimbursed for expenses for spouses and/or friends, such as lodging and meals for attendance at conferences, conventions or workshops with the employee or board member even though the attendance by the spouse and/or friend may be of benefit or in the best interest of the Rancho Murieta Community Services District.

Expense claims must be for actual and necessary expenses. Claims for actual and necessary expenses shall be submitted on forms provided. All receipts shall be retained and attached to the Travel Expense Form including airline ticket stubs and detailed hotel bills.

Travel: Reimbursement Procedures

- 1) When making arrangements for travel and lodging, "government" rates must be used when available. If the lodging is in connection with a conference or other seminar, the lodging costs cannot exceed the lowest available group rate published by the event sponsor. If the group rate is not available at the time of booking, the board member is to use comparable lodging that doesn't exceed the district's policy.
- 2) Expenses shall show the purpose of the trip and shall be properly itemized and accompanied by the necessary vouchers and approved by the supervisor responsible for the department and the accounting department.
- 3) No personal expenses shall be claimed.
- 4) Employees residing outside of Rancho Murieta shall claim mileage from either Rancho Murieta or their place of residence, whichever is closer to the destination.
- 5) Reasonable reimbursement rates for meals and incidental expenses shall not exceed \$75 per day.
- 6) **Receipts.**
Receipts are required for all meals.

Receipts shall be submitted for all public transportation, including airplanes. Exceptions would be bridge and/or road tolls or public transportation where receipts are not usually given. Incidentals such as baggage-handling tips may be reimbursed at a maximum of \$10.00 per day without receipts; with receipts, at full value. An explanation of the incidental charges must be provided on the reimbursement claim form.

Claims for hotel accommodations and conference registration fees shall be accompanied by detailed receipts and shall show dates for which charges are made. In the event a spouse is in attendance, the reimbursement shall not exceed the rate for double occupancy lodging. Lodging expenses may be paid in advance to the employee, or to the place of lodging. Exceptions for group lodging, Board members, or extenuating circumstances may be approved by the General Manager.

- 7) **Airplane or railroad transportation.** No more than the actual fare of any transportation service at the time the trip was made shall be allowed. Special rates and roundtrip rates shall be used whenever possible. When traveling distances over 100 miles, to locations within 30 miles or reasonable distance of a major airport, the lesser of the airline rate

plus rental car (if it would normally be required) or the mileage rate will be used for reimbursement purposes. The mileage rate may be approved by the General Manager for exceptional circumstances; such as when the combined cost of airfare, airport parking and necessary car rental would exceed the mileage rate.

- 8) **Privately owned automobiles.** Mileage for privately owned automobiles will be allowed when District owned automobiles are not available, or when the trip being made does not parallel a common carrier (see 7 above for reimbursement requirements) except when two or more persons are transported in the privately owned automobile; and provided a saving of expenses can be shown; or when it is necessary to use an automobile at the end of a trip or to make stops on official business en route. Claims for mileage will be allowed for the use of privately owned automobiles at such rate as has been set by the General Manager and shall not exceed the current IRS rate.
- 9) **District-owned automobiles.** In cases where travel authorized is by district-owned automobile, actual and necessary travel expenses shall not include mileage expense or other expenses incidental to the use of such district-owned automobile.
- 10) A Travel Expense Form shall be completed in advance if advance paying is desired. The following represents maximum amounts allowed for advance payments.
 - a) Mileage: The mileage reimbursement rate shall conform to the current IRS mileage rate. Advanced payment will be based upon an approximate number of miles multiplied by the mileage rate.
 - b) Meals: Advance allowance for meals is:

Breakfast	\$ 9.00
Lunch	11.00
Dinner	<u>24.00</u>
	\$44.00
 - c) Lodging: If the actual lodging rate is known, advance allowance will be the rate plus tax. If the actual lodging rate is not known, the maximum daily lodging rate paid in advance will be \$80.00. Advance payments for lodging must be verified by a receipt.
 - d) Conference Costs: Rancho Murieta Community Services District may provide advance payment for conference/seminar/workshop costs such as registration, meals or lodging, provided attendance is approved.
 - e) Reimbursements: Upon returning to work, employees that received advance payment(s) must submit a Travel Expense Form with receipts attached for expenses. Rancho Murieta Community Services District will pay actual and necessary expenses as per this policy. Once receipts are provided,

the employee will be reimbursed for any amounts approved by the General Manager, above the maximum advance allowed by policy. The employee will be responsible to repay Rancho Murieta Community Services District for any advanced payments which exceed actual and necessary expenses.

Approved by CSD Board of Directors	August 16, 2006
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