

CALAVERAS COUNCIL OF GOVERNMENTS TRAVEL AND REIMBURSEMENT POLICY

Section 1.0 Introduction

As a government entity, it is important for the Calaveras Council of Governments to make certain that the public's funds are spent carefully and only in a prudent and appropriate manner. The purpose of this policy is to establish uniform and fair rules and procedures for the reimbursement of work-related expenses incurred by CCOG employees.

Section 2.0 Responsibility

All employees seeking reimbursement of work related expenses are expected to know and understand the rules and procedures contained within this policy. Filing inappropriate or false claims for reimbursement of expenses may be a basis for disciplinary action.

Primary responsibility for ensuring that they and their employees submit proper claims rests with the Executive Director. The Executive Director is responsible for authorizing employees' travel and related expenses, for ensuring that their budgets have the necessary funds for reimbursements, and that employees submit proper claims for reimbursement.

When there is an issue of interpretation and application of this policy and procedures, the Executive Director and/or the CCOG Executive Management Group are authorized to resolve the issue.

Section 3.0 General

Employees of the CCOG shall be reimbursed for expenses incurred while on official business for the CCOG. In specified circumstances, funds may be advanced for travel expenses as defined in Sections 5 and 6. In general, expenses should be incurred first, and then shall be reimbursed in a manner consistent with this policy. No employee shall incur CCOG expenses without authorization from the Executive Director.

Employees are expected to plan travel well in advance of the travel event. In general, by planning ahead and comparing rates, expenses associated with travel can be reduced.

In order to avoid additional processing costs for advances and conference registrations, CCOG employees and officials are encouraged to use their CAL-Card whenever possible. Employees must follow the same approval process and purchasing policies when using CAL cards.

Section 4.0 Filing Claims

All requests for expense reimbursement or advances shall be submitted on forms established by the Senior Administrative Analyst. Forms shall be signed by the submitting employee and the Executive Director, or his/her designee. Claims for reimbursement of travel and related expenses must be submitted within ninety (90) days of the last day of travel or within twenty (20) days following the end of the fiscal year, whichever occurs first. Claims filed after these periods will require the Executive Director's approval for payment.

Multiple events can be combined and claimed on one travel claim form. Employees may use the CCOG Reimbursement Form to track their travel expenses.

Section 5.0 Expense Reimbursement/Advance Rates and Methods

5.1 Transportation

- a. Automobile mileage shall be reimbursed at the current IRS rate per mile. The Sr. Administrative Analyst shall be responsible for updating information to employees regarding the current IRS mileage reimbursement rate.
- b. Air travel shall be reimbursed at the lowest rate reasonably available. Receipts are required for reimbursement. All domestic air travel will be in coach class. Tickets shall be purchased as far in advance as possible to take advantage of the most economical rate, i.e., 7 or 14 days advance purchases. If there are penalties associated with changing reservations, the CCOG will pay for these, provided the CCOG required the change or the change was beyond the control of the employee. Penalties or cancellation charges incurred for any other reason will be the responsibility of the employee.
- c. Travel by other public conveyance (i.e., train, bus, taxi, etc.) shall be reimbursed with proper receipts.
- d. In general, the lowest cost form of transportation normally available shall be utilized. For example, if an employee chooses to drive his/her personal vehicle to a meeting in Southern California when airfare and parking would be cheaper than automobile mileage reimbursement, the reimbursement to the employee shall not exceed the costs associated with an air trip.
- e. All calculations for claims for mileage reimbursement shall begin from the location of the employee's normal work site. If the employee starts or ends his/her business trip from home, calculations for mileage reimbursement shall begin from the employee's normal work site, or his/her home, whichever is a lower mileage calculation.
- f. Automobile rental shall be reimbursed at the lowest rate reasonably available. Receipts are required for reimbursement. Whenever possible, rental vehicles should be refueled before being returned to the rental agency. The size of the automobile rented shall be the least expensive appropriate to the use required by the employee. Luxury cars are not authorized under any circumstance.

The CCOG is self-insured. Rental insurance is not necessary and, therefore, not reimbursable. The CCOG's proof of self-insurance form is available at the CCOG office.

- g. Mileage payments to an employee for the use of his/her vehicle on CCOG business is inclusive of all costs and expenses of vehicle operation including, but not limited to, depreciation, fuel, lubricants, normal maintenance, repairs, and insurance requirements. Employees are required to carry, at their expense, public liability and property damage insurance at the minimum required by current State law. In the event of damage to a personal vehicle used on CCOG business, the CCOG is not responsible for employees' deductibles or any repair expenses. Whenever possible, employees are encouraged to use the CCOG vehicle while on CCOG business.
- h. Travel to and from Terminals – Travel to and from airport terminals will be by the least costly method available consistent with business requirements (e.g., airport bus or taxi, air commuter, or personal automobile, including parking or storage fees). On trips of more than one day's duration, long-term parking must be used and receipts attached.
- i. Baggage Expenses – Charges imposed by a carrier on personal luggage that exceed weight or other established limitations will be borne by the employee, unless the Executive Director approves a particular exception. The CCOG will pay any charges for business materials that an employee is specifically authorized to carry in or part of his/her personal luggage.
- j. Airline or travel insurance is not reimbursable.

5.2 Hotel/Motel Accommodations

- a. Receipts are required for reimbursement.
- b. All reimbursements shall be at a single occupancy rate, except when employees share a room with other employees.
- c. Employees shall seek the lowest cost accommodations reasonably available. In general, employees should seek a "government rate" or "conference rate" for accommodations.
- d. In-room movies and the use of mini bars are considered non-reimbursable personal expenses.

5.3 Meals

- a. Meals for out-of-county travel shall be reimbursed at a per diem amount of \$50.00 per day, including tax and gratuities, as described below:

\$10.00 Breakfast, including tax and tip

\$15.00 Lunch, including tax and tip

\$25.00 Dinner, including tax and tip

\$50.00 Full Day, including tax and tip

In order to qualify for the full daily per diem, the employee must leave the County at or before 7:00 a.m. and return at or after 7:00 p.m. (To qualify for breakfast the employee must leave before 7:00 a.m. from his/her home. To qualify for lunch the employee must arrive back to the County after 1:00 p.m. To qualify for dinner the employee must arrive back to the County after 7:00 p.m.) If an employee is attending a meeting during which time business is being conducted and a fee is charged for a meal, the cost of the meal will be reimbursed even if it exceeds the per diem.

- b. If meal costs are included as part of the conference or meeting costs, the per diem will be reduced by the amount of that meal which is included as part of the conference or meeting, unless CCOG business conflicts with scheduled meals. These expenses must be approved by the Executive Director.
- c. In the event that meals are provided and paid for as part of the meeting, conference, or airfare, and the employee chooses to eat elsewhere, additional meal reimbursement will not be provided unless the employee has dietary restrictions that prevent his/her use of that meal, including medical or religious beliefs.
- d. Bar – The CCOG will not reimburse bar expenses.
- e. Supporting documentation for meal claims must be attached to the Reimbursement Form when requesting meal reimbursement.

5.4 Incidental Expenses

- a. Parking Fees and Tolls – If available, submit receipt.
- b. Other – Reasonable expenses normally associated with business travel shall be reimbursed.

Section 6.0 Advance Payments for Travel

6.1 General

Employees who plan their business travel in advance may seek advance payment for eligible business expenses, subject to certain procedures described herein. The preferred method to advance payments is a direct check to a vendor. Such checks will be issued for conference registration, hotel accommodations, airfare, and other items unless costs are paid for by CAL-Card per Section 3.0.

6.2 Cash Advance

Cash, in the form of a check to the employee, will be advanced only for expected meal and personal vehicle mileage expense upon employees' request.

6.3 Reconciliation

In the event of advancement of travel funds to an employee, it shall be the responsibility of the respective employee and Executive Director to reconcile advance payments with actual expenses. Should the actual expense exceed advanced funds, the employee shall submit a claim for payment for the difference. If the actual expense is less than the advanced funds, the employee shall pay the difference to the CCOG within ninety (90) days of the last day of the travel event.

Section 7.0 Emergencies

7.1 Definition

An emergency is an unforeseen event associated with a natural or man-made disaster, or arising from a threat to persons or property. An emergency does not include circumstances associated with an employee's or Executive Director's failure to plan for travel.

7.2 Vehicles

Towing, mechanical breakdowns, safety repairs, and necessary accommodations while traveling in the CCOG vehicle are reimbursable expenses. In the event a lengthy repair time is needed, the expense of a rental car to return home is authorized. Non-reimbursable expenses include parking tickets or any other citations.

Section 8.0 Special Conditions

Claims or advances for special and unusual circumstances not covered by the policy may be paid upon the joint approval of the Executive Director and the Calaveras Council of Governments.

Section 9.0 Intra-County Travel/Business Expenses

9.1 CCOG Employees

Meal reimbursement shall be made for the following:

- a. An officer or employee attends a regularly scheduled meeting or conference for the CCOG's benefit, and at which attendance has been anticipated within the Department's budget.
- b. The Executive Director or designee is required to attend a meeting concerning CCOG business because of his/her official position.
- c. Food expenses associated with on-site training sessions, workshops, and meetings or department sponsored workshops and meetings. All expenses

shall be approved in advance by the Executive Director. Departmental meeting costs are not reimbursable.

- d. An employee incurs expenses as a host for a person deemed by the Chair of the Council, or the Executive Director, to be an official guest of the CCOG (i.e., a member of an interview panel, a presenter of a training course, workshop, etc).
- e. To qualify for meal or refreshment reimbursement, the claim must include the Executive Director or designee certification that CCOG business was conducted for the primary benefit of the CCOG, and that meals and/or refreshment provided were appropriate for the activity. The claim must also include information on the purpose of the activity and the number of attendees, along with original receipts.
- f. If an employee is required to attend a meeting after hours by the Executive Director and travel to their residence and back to the meeting is prohibitive in time and cost, the employee shall be entitled to a dinner meal reimbursement.

9.2 Calaveras Council of Governments

- a. If a Council member is attending a meeting on official CCOG business, having been appointed by formal Council action to represent the CCOG, meal reimbursement shall be allowed.
- b. Reimbursement for personal meals with or without constituents is prohibited.
- c. If the Council of Governments is required to work through lunch and/or dinner periods due to schedule requirements, meals shall be provided.