

THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS
ACTION AGENDA SUMMARY

Larry Faust

DEPT: Auditor-Controller

BOARD AGENDA # *B-6

Urgent

Routine

AGENDA DATE August 4, 2009

CEO Concurs with Recommendation YES NO
(Information Attached)

4/5 Vote Required YES NO

SUBJECT:

Approval of Revised Stanislaus County Travel Policy Effective September 1, 2009 - Auditor-Controller

STAFF RECOMMENDATIONS:

Approve the revised Stanislaus County Travel Policy effective September 1, 2009.

FISCAL IMPACT:

Approval of this policy will ensure that internal fiscal controls are operating effectively and efficiently. Travel expenses are budgeted by County departments annually to cover expenses related to departmental requirements.

BOARD ACTION AS FOLLOWS:

No. 2009-516

On motion of Supervisor Chiesa, Seconded by Supervisor Grover

and approved by the following vote,

Ayes: Supervisors: O'Brien, Chiesa, Grover, Monteith, and Chairman DeMartini

Noes: Supervisors: None

Excused or Absent: Supervisors: None

Abstaining: Supervisor: None

1) Approved as recommended

2) Denied

3) Approved as amended

4) Other:

MOTION:

Christine Ferraro

ATTEST: CHRISTINE FERRARO TALLMAN, Clerk

File No.

DISCUSSION:

The intent of the County Travel Policy is to provide County departments, agencies and employees with a guideline for payment and reimbursement of travel expenses incurred while traveling on official County business and to ensure accountability of the process.

The Board of Supervisors approved the current Travel Policy on June 15, 2004. Recognizing that the County needs to stay current with policies that have a countywide impact on employees and departmental budgets, this policy has been revised as reflected in the draft format included with this agenda item.

A focus group comprised of representatives from the Chief Executive Office, Auditor-Controller, Probation, Community Services Agency, Sheriff, and County Counsel began the process by benchmarking other governmental agencies. The draft revised policy created by the focus group was distributed to all County departments for further review and suggestions for improvement. Those comments and suggestions were incorporated into the final draft herewith presented for your consideration.

The goal of the focus group was to develop a travel policy that would enhance County operations and better meet the needs of County departments. In so doing, it was important to ensure that compliance with Internal Revenue Code requirements was maintained.

Following is a Summary highlighting the significant proposed revisions and additions:

I. Long Term Travel:

Reimbursement Options

An employee will have, at Department Head discretion, the choice of utilizing a purchasing card or the Per Diem option for the reimbursement of meals. Long-term travel is defined as 5 days or more.

A per diem option is also available for travel that is greater than 1 day but less than 5 days. Under the Per Diem option there will be a \$39 per diem for meals and incidentals. This amount will be adjusted as required for Internal Revenue Regulations (I R S) for first and last days of travel to \$29.25 or 75%. Per Diem with an overnight stay is non-taxable and does not require receipts for meals.

A one-day per diem without an over night stay is also available. A one-day trip is defined as a trip that is 24 hours or less. A taxable allowance of \$11 is authorized for trips that are less than 12 hours. A taxable allowance of \$29 is authorized for trips that are 12 hours up to and including 24 hours.

DISCUSSION (continued):

Advances for Long Term Travel

Per Diem advances will be made available for long-term travel. The advance will be requested on an approved "Request for Travel Advance Form" and will be processed only in a normal payroll cycle within 30 days of the travel start date. Advances are only available for long-term travel. Advances can be submitted for processing through payroll upon adoption of this agenda item.

Travel advances are **not** treated as wages, are **not** subject to employment taxes and are **not** retirement contributable as long as they are related to the business of the employer, substantiated by the employee, and any unused excess is returned to the County within 30 days of the trip end date.

Upon completion of the trip, employees will be required to certify that they did complete their trip and used the advanced Per Diem on the Per Diem Travel Certification Form in conformance with IRS regulations.

II. **Vehicle Travel:**

Vehicle Options

Departments shall compare the cost difference between Private Vehicle, GSA Fleet Service Motor Pool Vehicle, a Department Owned Vehicle, and a Rental from the County contracted agency for trips greater than 100 miles one-way. Department head may approve any mode of vehicle travel, however, reimbursement will be based on the lowest cost option. Rate comparison information relating to Motor Pool, Rental, and Personal Vehicles may be obtained from GSA-Fleet Services web site (<http://satum/intranet/Departments/PURCHASING/pdf/vehicle-cost-comparison-calculator.pdf>).

Trip Documentation

To maintain the non-taxable status of any mileage reimbursement the Internal Revenue Service requires substantiation to be provided by the claimant. Substantiation must include business purpose, destination/place, date, and amount for all mileage reimbursements. Mapquest or Google Maps may be used in lieu of mileage chart or odometer readings.

POLICY ISSUES:

The Board of Supervisors' approval of this policy is consistent with the County's goal of promoting "Efficient Delivery of Public Services".

STAFFING IMPACT:

The effort required to revise this policy included input from all County departments, and specifically staff effort on the part of the Chief Executive Office, Probation, Sheriff, Community Services Agency, County Counsel, and the Auditor-Controller's Office. One of the goals of the policy is to provide efficiencies to departments for those staff members needing to travel on County business.



**COUNTY OF STANISLAUS
TRAVEL POLICY**

***Approved by the Stanislaus County
Board of Supervisors***

on

{Date approved by Board}

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1. INTRODUCTION

Policy Statement

Performance of Stanislaus County business may necessitate periodic travel by County officials/employees beyond their offices or locations of normal work activities. The County shall pay for business expenses when reasonable, necessary and directly related to conducting business for the County of Stanislaus. County travelers shall exercise prudent judgment and show proper discretion for accountable and economic use of public funds. Expenses shall be documented as required and shall leave no reasonable question that such expenditures did, in fact relate to and were necessary for conducting County business.

1.1 GENERAL

County department heads are accountable to the Board of Supervisors and the public for the funds and assets entrusted to them. Each county department head is responsible for administering and ensuring compliance with the basic County Travel Policy in accordance with policy mandates and guidelines. Entities that are not governed by the Board of Supervisors may establish their own travel policy.

1.2 PURPOSE

- A.** The County Travel Policy mandates and guidelines establish the basic foundation of rules and requirements that departments must follow. In order to meet certain federal and/or state subvention requirements, some departments may need to develop additional internal policies relating to documentation and provide guidance for record keeping and approval process. Departments may establish more restrictive guidelines to best meet their own unique needs.
- B.** Exceptions to the travel policy must be documented in writing with copies furnished to the Chief Executive Office. The Chief Executive Officer or his/her designee must approve any exceptions to the Travel Policy.
- C.** All travel must be for **business-related** purposes. This may include, but is not limited to the following: conventions, conferences, training, seminars, and meetings. Travel to meet the legal obligations of the County, which includes, but is not limited to, transportation of prisoners, and placement of juveniles is also included in this category. Such travel expenses include meals, lodging, and transportation for both employees and clients being transported. Each employee is expected to exercise good judgment in incurring travel expenses.

2. POLICIES

2.1 TRAVEL APPROVAL

The Department Head or designee(s) ("Department Head") is responsible for ensuring that the most cost-effective travel alternatives are selected, taking into

account such factors as costs involved with travel and employee time. The department designee should be determined by the Department Head in writing and include in the written documentation what the designee is authorized to approve.

A. Outside the County

A travel authorization form shall be completed by all County personnel prior to incurring travel and other related expenses, such as registration and hotel expenses. The Department Head shall approve the travel authorization form approving employee travel. Such authorization forms must be supported by written documentation including the business purpose of the travel. If applicable, documentation should include a copy of the conference agenda or other documentation containing relevant information, such as, date, location, training information, sponsor, and registration fee. (The format of the travel approval form is left to department head discretion, but at a minimum, should include the information referenced above.) By signing the Travel Authorization Form the Department Head authorizes all of the elements of the travel including transportation, lodging and meals. These forms are subject to audit and must be available for review. Based on the needs or requirements of a position that requires unexpected or emergency or routine (repetitive) travel, the department head may pre-approve such travel with a “blanket” trip authorization covering a specified period of time. All other supporting documentation remains the same. (See Appendix for Travel Authorization Form)

B. Outside the Country

Travel to other countries requires advance written approval from the Chief Executive Officer or the Assistant Chief Executive Officer. The Board of Supervisors must approve travel to other countries for the Chief Executive Officer or the Assistant Chief Executive Officer.

C. Non-salaried Boards or Commissions

Non-salaried members of boards or commissions established by state law or county ordinance may be allowed expenses incurred for meals, lodging, mileage or public transportation while attending called meetings or on authorized trips. Department Head must approve in writing trips and expenses for those boards and commissions for which they have oversight responsibility.

D. Special Committees

Special committees created and appointed by the Board of Supervisors may be reimbursed for actual expenses when permitted by law and specifically authorized in advance by the Board of Supervisors and documented in writing. Grand Jury members are to be reimbursed for mileage according to the current rate used by the County.

E. Non-county Agencies

Agencies governed by outside boards for whom the County maintains complete accounting records shall notify the Auditor-Controller, in writing, of the individual(s) authorized to approve the agency’s travel expense claims.

Stanislaus County Employees' Retirement Association (StanCERA)

A travel policy adopted by StanCERA Board shall be the controlling document for all StanCERA travel costs. Travel reimbursement limits set forth in StanCERA's policy shall be authorized for Board members, County employees and staff members assigned to, or working for, the StanCERA, where the Board of Retirement has, at a regularly scheduled meeting, approved the cost(s) that exceed(ed) the County's limits. The Board of Retirement may also approve other business related expenses such as tips for taxi or airport shuttle drivers, on-line communications (which allow Board members, County employees and staff members to be productive and actively conduct business while away from their work site), or any other expense that the Board of Retirement deems to be an appropriate business expense.

F. Volunteers

Travel of volunteers may be approved by the Department Head and must comply with all provisions of the County Travel Policy.

G. Personal Service Contract Employees

To reimburse travel expenses of personal service contract employees, such term(s) must be set forth in his or her personal service contract. If no such provisions are set forth in the contract, then the contract employee is prohibited from receiving reimbursement for travel expenses. Unless stipulated otherwise, all provisions of the Travel Policy apply when the personal service contract authorizes travel reimbursements.

Contracts involving employees providing services on an interdepartmental basis will be subject to regular employee travel and expense reimbursement guidelines.

2.2 TRAVEL ARRANGEMENTS

A. Discounts

Employees are encouraged to take advantage of government discounts, Internet travel discounts or travel agency's special rates available for car rentals, hotels and other incidental travel requirements.

B. Travel expenses prior / after county business

The Department Head shall make a determination to include such factors as employee schedules, distance, weather conditions or emergencies when approving travel expenses for extended travel time before or after a conference, or seminar, etc. Reasons for approval should accompany written documentation.

C. Employees traveling together

Employees who pay for lodging for multiple County employees, traveling together, must list the names of all employees on the receipt.

D. Receipts

Itemized receipts must be obtained. This might preclude using express checkout at hotels. Please refer to the Purchasing Card Program for instructions regarding misplaced receipts or in those limited instances that a receipt is not available.

E. Cancellation of Reservations

The employees who are unable to honor a reservation will be responsible for canceling in compliance with the terms of the hotel, airline, etc. The employee must return any refundable deposits or unused air tickets to the County. Charges to the County or lost refunds resulting from failure to cancel a reservation shall be charged to the employee unless the employee can show that such failure to cancel the reservation was the result of circumstances beyond the employee's control.

2.3 LODGING / ACCOMMODATIONS

A. Cost

Lodging accommodations should be moderate considering location, and availability. This would typically be comparable to a three-star hotel. However, it is recognized that rates for conference negotiated hotels may be more or less than the standard hotel rate. Conference/seminar rates will be accepted with proper documentation. The Department Head is responsible for ensuring that the most cost-effective alternative is selected. Staff is encouraged to share rooms (double up) whenever practical. If someone other than a County employee or authorized attendee also occupies the room, the costs above the single room rate are non-County expenses and shall not be at the expense of the County.

Additional expenses associated with travel extended to save costs (e.g., Saturday night stay for domestic travel), may be reimbursed when the cost of airfare plus the additional expenses would be less than the cost of airfare had the traveler not extended the trip. Such expenses, which include lodging, car rental, and meals, shall not exceed the amount the County would have paid had the traveler not extended the trip.

B. Hotel/Motel Transient Occupancy Tax Waiver

Stanislaus County as a governmental agency can qualify for and receive a Transient Occupancy Tax Exemption if the hotel/motel will agree to accept it. If the hotel/motel accepts the request for exemption, County employees are required to submit the Hotel/Motel Transient Occupancy Tax Waiver Exemption Certificate (attached) during the hotel/motel registration process.

C. Internet Charges

Internet charges for laptop use when traveling on County business must be for business purposes and approved by the Department Head.

2.4 TRANSPORTATION

Department Head is responsible for ensuring that the most cost-effective and practical method is selected. Factors that may be considered include salary cost, staff schedules, distance of travel, and department priorities. Substantiation for mileage reimbursement must include the date, business purpose, and destination. Substantiation for mileage must be completed within a reasonable time, which is defined as no later than 30 days after incurring the reimbursable expense. Computations may be done to compare the difference between Air Travel, Private Vehicle, GSA Fleet Service Motor Pool Vehicle, a Department Owned Vehicle, and a Rental from the County contracted agency.

A. Air Travel

If airfare is less expensive than vehicle travel and the employee prefers to drive, reimbursement shall be made only for the cost of airfare. The Department Head may approve either means of travel in advance; however, reimbursement will be at the lower rate. Documentation must be provided to substantiate the difference between a reasonably scheduled flight and associated costs, such as parking, and mileage reimbursement.

Reimbursement for travel by commercial aircraft shall be limited to the economy class rates. Employees are not authorized to travel in Business Class, First Class or any other class of travel (unless upgraded for free by the airline) without prior authorization by the Department Head. Such approval shall only be granted upon showing that no other class was available and this airline and flight are the only ones available to the employee for the travel.

Reimbursement for travel by private aircraft or chartered aircraft shall be limited to commercial airfare rates. The Chief Executive Officer may approve exceptions to the foregoing when it is necessary or desirable to meet the business obligations of the County.

B. Vehicle Travel

Departments shall compare the cost difference between Private Vehicle, GSA Fleet Service Motor Pool Vehicle, a Department Owned Vehicle, and Rental from County contracted agency for trips greater than 100 miles one-way. Rate comparison information relating to Motor Pool, Rental, and Personal Vehicles may be obtained from GSA-Fleet Services web site (<http://saturn/intranet/Departments/PURCHASING/pdf/vehicle-cost-comparison-calculator.pdf>). Department head may approve any mode of vehicle travel, however, reimbursement will be based on the lowest cost option. While the mode of vehicle travel is at the department discretion, fiscal stewardship of public funds is to be considered in making the decision.

County employees who choose to transport a spouse, companion, or other in a rental vehicle shall be required to rent said vehicle at their own expense and then submit a claim for reimbursement upon their return.

Employees utilizing a County vehicle for travel are prohibited from transporting passengers unless their transportation relates to County business. For specifics, review the Board of Supervisors Resolution #2005-718 in Tab 16 of the Personnel Manual.

Employees driving on County business must submit proof that he/she possesses a valid California driver's license.

County employees who receive a car allowance are prohibited from checking out a County vehicle or County contracted rental vehicle for in-County travel. Exceptions would include use of a special vehicle, such as a van or truck, for transporting passengers or materials.

Procedures for vehicle accidents and reporting forms are available from CEO Risk Management and the GSA Fleet Services intranet site.

1. Vehicle Rental

The County has a contract for rental vehicles. Rental vehicle information is available on the GSA Fleet Services intranet site.

Generally, a rental car should be used when:

1. Multiple business meetings that require travel between points make use of public transportation impractical.
2. Two or more County employees are attending the same meeting and one rental car for the group would be more economical.
3. It is less expensive to rent a car overall.
4. Fueling should be done under the current GSA Fleet Services Guidelines. Current guidelines are available on the GSA Fleet intranet site.

2. GSA Fleet Services Motor Pool or Department Owned Vehicle

The County of Stanislaus maintains an automobile pool for authorized County employee travel. Requests for use of an automobile from the GSA Fleet Services Motor Pool by an authorized driver shall be made to GSA Fleet Services at least one working day in advance of the planned trip, whenever possible. The County policy prohibits personal use of the County vehicle except for travel to and from the trip location and during breaks for meals.

Fueling for County Motor Pool or department-owned vehicles should also be done at the Card Lock Fuel Program stations. Contact GSA Fleet Service for current card-lock fuel programs. Card-lock fuel program information is available on the GSA Fleet intranet site.

3. Private Vehicle In and Out of County Mileage Reimbursement

Mileage reimbursement for both in and out of County travel shall be paid according to: the current mileage chart maintained by the Accounts Payable Division of the Auditor-Controller's Office, or odometer readings, or Internet map services mileage calculations such as MapQuest or Google Maps, and attached to the Travel Authorization Form. Employees must comply with applicable state laws regarding insurance coverage.

There is no mileage reimbursement for travel between an employee's (all employees, including elected officials) residence and their normal worksite (commute mileage). If an employee reports to work as usual and then is requested to travel to another site, the cost associated with the travel to the other site is reimbursable.

The County has an established mileage rate, which is available from the Auditor-Controller's office. The mileage rate may be adjusted annually based on the IRS stated rate for that year. Incremental IRS rate increases are not automatic. If the IRS increases the mileage rate during the course of the year, the increase may be taken to the Board of Supervisors for approval.

Mileage Reimbursement Substantiation (Non-taxable)

The IRS requires substantiation for mileage reimbursements for in and out of County travel for the reimbursement to be non-taxable to employees. For the mileage reimbursement to be treated as non-taxable, employees must document the mileage, destination, and business purpose of each trip. Substantiation information must be included with the timecards for in or out of County mileage reimbursement to be made. A mileage log attached to the timecard or Travel Authorization form for mileage reimbursement is acceptable as long as it includes the information above. (See Appendix for the Mileage log form) MapQuest or Google Maps may be used in lieu of the mileage chart or odometer readings.

C. Travel / Training Time

All references are to travel time. This means time spent physically traveling (driving, flying, or other transport) to the location. Compensable time does not mean overtime. Departments may flex employee's schedule to avoid overtime liability.

One-Day Trips

Time spent traveling as part of an employee's daily work activity during regular work hours is FLSA (Fair Labor Standards Act) compensable work time. This includes travel from one job site to another, or travel from a designated meeting place to a job site. For example, the employee reports to work as usual at 8:00 a.m., and then drives to a 10:00 a.m. meeting/training in another county.

Time spent traveling outside of regular work hours is FLSA compensable work time if the travel is from home to an alternate worksite outside the County for a one-day special assignment/ training/meeting. For example, the employee leaves home at 5:00 a.m. to travel to Sacramento for a meeting at 8:00 a.m. The employee is compensated for the travel time regardless if he/she is the driver or the passenger. However, the Department should adjust the employee's work schedule to avoid any overtime liability.

Overnight Travel

For overnight travel, travel by an employee who will be away from home overnight is work time only during those periods that coincide with the employee's regular working hours (e.g., 8 a.m. – 5 p.m.) Such time is counted as hours worked even if it occurs on a non-working day (e.g., Saturday or Sunday between 8 a.m. – 5 p.m.). Travel outside of regular working hours as a passenger in a plane, train, boat, bus, or automobile is not hours worked. Travel time is only compensable if the employee is the driver. For example, the employee leaves home at 5:00 a.m. to travel on a trip that will last more than one day. If the employee is a passenger (not the driver) in a vehicle where another employee is driving outside of regular work hours, this is not FLSA compensable work time. The driver is paid for the time spent driving because that employee is working.

Overnight travel is FLSA compensable work time if the travel is away from home, keeps the employee away overnight, and work is performed while traveling. For example, the employee leaves home at 5:00 a.m. to travel for an overnight trip and is escorting a patient, client, or inmate on behalf of the County.

D. Long Term Travel Policy (Non-taxable)

The County defines long-term travel as a trip that is 5 days or more. At Department Head discretion, employees that are traveling under the long-term travel policy will have the option of utilizing a County Purchasing card, payroll reimbursement, or the Per Diem option for the reimbursement of meals. Once selected, the option will apply for the duration of the trip.

If employees utilize their purchasing card, they will comply with the established reimbursement rates for lodging and meals as stated in section 2.3 for lodging and section 2.5K for meals and incidentals.

If employees utilize the per Diem option, they will be required to comply with section 2.3 for lodging. There will be a \$39 per diem per day for meals and incidentals. This amount will be adjusted on the travel to and from days to \$29.25 or 75%. Per Diem is non-taxable.

Employees using the Per Diem option for their travel are not permitted to charge meals to a County issued purchasing card when traveling and receiving the Per Diem.

Advances for Long Term Travel

Per Diem advances will be made available for long term travel. The advance will be requested on a approved Request for Travel Advance Form (See Appendix) and will be processed in a normal payroll cycle within 30 days of the travel start date. Requests submitted more than 30 days in advance of the travel start date will be returned to the department to resubmit within the 30-day period.

Travel advances are not treated as wages, are not subject to employment taxes and are not retirement contributable as long as they are related to the business of the employer, substantiated by the employees, and any unused excess is returned to the County within 30 days of the trip end date.

Upon completion of the trip employees will be required to certify that they did complete their trip and used the advanced Per Diem on the Per Diem Travel Certification Form (See Appendix). Departments are responsible to track cash advances and ensure that a certification form is filed with the department 30 days following completion of the travel. Failure to complete the certification form within 30 days of the trip end date will result in the full amount of the advance being repaid to the County through a payroll deduction. (Advances are received by employees as a single payment and will be repaid to the County as a single deduction)

Department petty cash funds are not be used for payment of travel advances to employees.

Trips Home

Departments are to develop guidelines for their employees who have accepted a long-term assignment or training assignment on the frequency that the County will reimburse the employee for returning home. For example, if an employee requests training which may last for a 4 week period and is only available on the

east coast a department may wish to limit County reimbursed travel to once during the 4 week period. A department should consider factors such as, length of stay, travel distance, personal needs of employee and departmental needs.

2.5 MEALS

A. Daily Meal Maximum

Meal rates are the maximum limits for meal allowances. Reimbursements will be made for actual amount spent up to the limit. The limit on meals includes an allowance for a 15% tip, however, the Department Head is authorized to approve overages up to 18%. Meals are not reimbursable if they are purchased within County jurisdictional limits (e.g. an employee, who is required to attend an all day meeting at County Center III, is not entitled to meal reimbursements).

Meal rates are as follows (including tax and tip):

| | |
|-----------|---------|
| Breakfast | \$12.00 |
| Lunch | 15.00 |
| Dinner | 25.00 |

A higher tip limit is approved in those instances where the tip is automatically added to the bill by the restaurant for a large group. For seminars and meetings at which luncheons and/or dinners are provided, the employee is not entitled to a meal allowance. A complimentary continental breakfast is not considered a meal and a limit for breakfast is allowable.

B. Partial Day Travel

Employees may qualify for meal allowances for the portion of the day they are out of the County on business. Allowable meals should be indicated on the Trip Authorization form. (See section C. for guidance when authorizing meal allowances.) The individual meal limit amounts are listed above.

C. Time Schedule

The following time schedule is an example to aid the Department Head in authorizing meals when employees have regular 8-5 work schedules.

| MEAL | TRAVEL BEGINS BEFORE | TRAVEL ENDS AFTER |
|-----------|----------------------|-------------------|
| Breakfast | 6:00 AM | 9:00 AM |
| Lunch | 11:00 AM | 2:00 PM |
| Dinner | 4:00 PM | 7:00 PM |

D. Meals Charged to Purchasing Card

Meals may be charged using the County Purchasing Card. An itemized receipt must be retained to document the transaction and submitted to the department upon return from the trip. The charge slip that does not list the item purchased and only contains the total amount of the purchase cannot be substituted for an itemized receipt. A misplaced receipt form must be completed and approved; otherwise the employee will be responsible for payment of the charge.

E. Meals submitted for reimbursement

If a County Purchasing Card is not used (the employee pays with cash or his/her own personal credit card), meal reimbursements will be made through the County payroll system. Itemized receipts shall be attached to the Time Card (**or the appropriate reimbursement claim form**) for reimbursement through the payroll system. Collection of receipts may be modified to accommodate electronic time cards. Receipts must be retained for a five-year period or as required by grant or other legal requirements.

F. Receipts

Actual itemized receipts are required for all meals, except under the Per Diem option, to be reimbursed. In the event a receipt is lost, or unavailable, a Misplaced Receipt Form must be submitted. If a receipt or a Misplaced Receipt Form is not submitted, the employee shall not be reimbursed for the purchase. If the purchase was placed on a County Purchasing Card, the employee shall be financially responsible for the charges and payment. Only the amount for that meal will be allowed for reimbursement. Employees who purchase meals for multiple County employees (traveling together) must list all names on the receipt or on the Misplaced Receipt Form.

G. Taxable Meal Reimbursement

Reimbursements for meals during travel that does not require sleep or rest (non-overnight travel) are taxable to the employee under I.R.S. Regulations. Meals are non-taxable to the employee if an overnight stay is involved. Group meals, such as lunch provided during training classes, meals provided as part of an organized conference, and/or meals provided employees on county premises for the convenience of the employer are not taxable to the employee.

H. In-County Meals

With Department Head written approval, in-county meals are allowable when incurred in conjunction with a County business meeting for public purpose or special project, when oral interview boards include non-County employees, and/or for recognized training programs where the employee's attendance is required all day without a discretionary lunch period and the meal cannot be claimed through another agency. County business meeting for a public purpose may include non-County employees and employees from other governmental agencies. The maximum meal rates under section 2.5 A above applies.

Department Heads are advised to design and implement procedures to help identify abuses of in-county meals and ensure that in-county meals are only reimbursed for authorized County purposes.

To mitigate any appearance of a conflict of interest, employees are not to make County purchases at an O'Briens Market. This provision does not include any personal purchases employees make at any of these stores.

I. Training Meals

With Department Head approval, meals provided as part of a training seminar or association meeting that exceed meal rates are allowable and are not considered exceptions.

J. Meals for Legislators or their aides

Per the Attorney General’s opinion, the County may not lawfully expend funds to reimburse County officers and employees for their expenses in buying meals for legislators or their aides at meetings to discuss legislation of interest to the County.

K. Meal Options

The County has an alternate Per Diem meal reimbursement option. Under this option, the meal allowances for breakfast, lunch, dinner, and incidentals are combined into one amount. Employees utilizing this option are eligible for meal reimbursements at a flat rate and are not required to provide receipts for reimbursement.

One Day Trip (Taxable)

A one day trip is defined as a trip that is 24 hours or less. A taxable allowance of \$11 is authorized for trips that are less than 12 hours. A taxable allowance of \$29 is authorized for trips that are 12 hours up to and including 24 hours.

Overnight Trip – Per Diem

Under the Per Diem option an overnight trip is defined as a trip that is over 24 hours, but less than 5 days. A per diem of \$39 for meals and incidentals is available for non-travel days (24 hour periods). This per diem amount will be adjusted to \$29.25 or 75% on the travel to and from days.

L. All Meal Reimbursements Options

The County will not reimburse for meals when traveling across the border into another country unless pre-approved on Trip Authorization. If the employee knows in advance that this type of travel might occur, such request for reimbursement, must be pre-approved by the Chief Executive Officer or the Assistant Chief Executive Officer on a Trip Authorization Form.

Example: An employee travels to San Diego for a meeting. For dinner the employee crosses the border into Mexico. This meal will not be reimbursable if the location was not pre-approved on the Trip Authorization Form.

2.6 MISCELLANEOUS OUT-OF-POCKET EXPENSES

Except as listed below, itemized receipts are required for any purchase where the employee is requesting reimbursement. Receipts are required for the following if maximum is exceeded per occurrence:

- Taxi and BART fares over \$15.00.
- Streetcar, city bus, ferry fares, bridge and road tolls over \$10.00.
- Parking expenses over \$20.00.

2.7 PAYMENT FOR TRAVEL EXPENSES

A. Purchasing Cards

The County Purchasing Cards are the preferred method of payment for travel expenses and are at all times governed by the County Purchasing Card Policy. Please refer to the County Purchasing Card Policy prior to usage.

B. Payroll Reimbursement

Itemized receipts and a copy of the Travel Authorization Form must be submitted for reimbursement through the payroll system. The Travel Authorization Form should be attached to the timecard. Any item on the Travel Authorization Form that the employee is claiming for reimbursement through payroll must include copies of the documents that substantiate the expenses. This would include items such as the agenda for a conference, a copy of a hotel bill, receipts for meals, and a mileage log that includes the destination, miles and business purpose of the trip.

Any items charged to a County Purchasing Card must be identified and excluded from the reimbursement claim being made through payroll.

C. Missing Receipts

When a receipt is lost, a Misplaced Receipt Form must be completed by the employee and signed by the Department Head to certify that the expense was a valid County travel expense. A copy of the Misplaced Receipt Form is attached. Please refer to the Purchasing Card Policy for specific requirements.

2.8 PROHIBITED PURCHASES

- The County will **not** pay for any costs incurred by or related to a spouse or companion. Expenses related to a spouse or companion should not impact nor increase County costs in any manner.
- The County will **not** pay for any alcoholic beverages.
- The County will **not** pay for any type of tobacco.
- Personal expenses are **not** allowed. Personal expenses include, but are not limited to laundering, barbering, massages, tips (other than for meals), any pay TV expenses, personal phone calls, except as noted in the following paragraph on personal on-line communications. Any non-business charges appearing on any billings must be identified and excluded from any claim for reimbursement.

Exception - When traveling out-of-county and staying overnight, employees are permitted to make personal phone calls as defined by the County Telecom Policy.

2.9 RECORD KEEPING

Written documentation to support the travel must be located in centralized department files and available for audit purposes. Each department must retain all documentation supporting travel activity for a minimum of five (5) years, or longer, if the department Record Retention Policy so requires.

**STANISLAUS COUNTY
MISPLACED RECEIPT FORM**

MEMO TO: Purchasing Card Clerk / Payroll Clerk
FROM:
SUBJECT: **MISPLACED RECEIPT**

I used my County Purchasing Card or personally paid for a transaction for authorized County business. The receipts for the following purchases have been misplaced or are unavailable:

| <u>Type of Purchase</u> | <u>Date</u> | <u>Vendor</u> | <u>Amount</u> |
|-------------------------|-------------|---------------|---------------|
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |

These purchases are legitimate County expenses and are justified.

| | | | |
|------------|-------|-----------------|-------|
| _____ | _____ | _____ | _____ |
| Cardholder | Date | Department Head | Date |

Remember to obtain both required signatures on the form.

**STANISLAUS COUNTY
MISPLACED RECEIPT FORM**

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FROM:
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|-------------------------|-------------|---------------|---------------|
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |

These purchases are legitimate County expenses and are justified.

| | | | |
|------------|-------|-----------------|-------|
| _____ | _____ | _____ | _____ |
| Cardholder | Date | Department Head | Date |

Remember to obtain both required signatures on the form.

EXEMPTION CERTIFICATE
FOR GOVERNMENT AGENCIES

HOTEL/MOTEL TRANSIENT OCCUPANCY TAX WAIVER

DATE: _____

TO: _____
(Name of Hotel or Motel)

ADDRESS: _____

This is to certify that I, the undersigned, am a representative of the government agency indicated below; that charges for the occupancy at the above establishment on the dates set forth below have been, or will be, paid for by such government agency, and that such charges are incurred in the performance of my official duties as a representative or employee of such government agency.

DATES OF OCCUPANCY _____

GOVERNMENTAL AGENCY _____

I hereby declare under penalty of perjury that the foregoing statement is true and correct.

EXECUTED AT _____, CA. _____
(City) (Signature) (Date)

HOTEL/MOTEL OPERATOR: RETAIN THIS FOR YOUR FILES TO SUBSTANTIATE YOUR REPORTS

**COUNTY OF STANISLAUS
TRAVEL AUTHORIZATION**

THIS FORM MUST BE SUBMITTED FOR APPROVAL IN ADVANCE OF THE TRIP

County Car Rental Car Private Car Air Train Bus Other

Name of Employee(s): _____

Passengers: _____

Date/Time Meeting Begins: _____ Date/Time Meeting Ends: _____

Date Leaving/Returning (If different than above): _____

Meeting Time: _____

Purpose of Trip: _____
(Name of Conference, Workshop, Meeting, etc.)

Destination: _____ Code No. _____

| Estimated Cost of Trip | County Purchasing Card | Out-of-Pocket | Total Estimated Expense |
|---|------------------------|---------------|-------------------------|
| Transportation <input type="checkbox"/> Rental Car – Cost per day \$ _____ <input type="checkbox"/> County Car <input type="checkbox"/> Commercial Fuel Network (CFN) card requested <input type="checkbox"/> Personal Car-# of miles _____ <input type="checkbox"/> Airfare \$ _____ each round trip x # of persons \$ _____ | | | |
| Meals Brkfst ___ Person(s) x \$12.00 x ___ Day(s) = \$ _____ Lunch ___ Person(s) x \$15.00 x ___ Day(s) = \$ _____ Dinner ___ Person(s) x \$25.00 x ___ Day(s) = \$ _____ | | | |
| Lodging Check for government rate/Internet rate Submit Transient Occupancy Tax Exemption Form Name of Hotel _____ ___ Room(s) x Daily Rate \$ _____ x Nights(s) = \$ _____ Phone Number of Hotel _____ | | | |
| Registration Fee for Seminar, Conference or Class | | | |
| Other <input type="checkbox"/> Taxi <input type="checkbox"/> Tolls <input type="checkbox"/> Parking Fees <input type="checkbox"/> BART | | | |
| TOTAL | | | |

SUBMIT ALL ITEMIZED EXPENSE RECEIPTS WHETHER CHARGED OR FOR REIMBURSEMENT
MEAL RECEIPTS REIMBURSED THROUGH PAYROLL WILL BE TAXED UNLESS WITH OVERNIGHT LODGING

Management Approval

Date