

MARINA COAST WATER DISTRICT

EXPENSE REIMBURSEMENT & TRAVEL POLICY



September
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Marina Coast Water District
Expense Reimbursement ~~Policy~~
and Travel Policy

**SECTION
I**

**EXPENSE REIMBURSEMENT-
POLICY**

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~~APPENDIX A – IRS Publication 1542–~~

~~<http://www.irs.gov/publications/p1542/ar02.html#d0e359>~~

~~Note: Appendix A was eliminated by the IRS and replaced by the U.S. General Services Administration’s website - www.gsa.gov/portal/category/21287~~

SECTION I

EXPENSE REIMBURSEMENT POLICY

The District recognizes the value of attending professional conferences, meetings, seminars, hearings or institutes and provides travel funds for the District's Directors, officers, volunteers and em

ployees staff. District Directors, volunteersofficers, and employees shall be entitled to reimbursement for their reasonable expenses that are legally and necessarily incurred for travel, meals, lodging and other actual and necessary expenses associated with attending such events provided they comply with this policy's procedures.

1. Purpose: The purpose of this policy is to comply with California AB 1234 by defining reimbursable expenses and the manner in which the District's Directors, volunteers officers and staff may be reimbursed for expenditures relating to District business.

2. Scope: The scope of this policy applies to all the District's Directors, volunteersofficers, and District staff em

ployees and is intended to result in no personal gain or loss to a Director, volunteer officer or employee.

3. Approval:

A. Board of Directors – Directors may schedule to attend, on behalf of the District, such educational programs, conferences, and meetings to the extent funds are allocated in annual budgets. Attendance will be scheduled through the Secretary of the Board. The General Manager will from time to time provide the Board lists of such conferences or meetings so that the Board may consider individual or collective attendance with local locations preferred over out-of-town.

A.B. Employees: The General Manager shall determine whether attendance by District staff at conferences or professional meetings is in the best interest of the District and eligible for reimbursement of expenses under this policy. Any questions regarding the propriety of a particular type of expense should always be resolved before the expense is incurred.

4. Authorized Expenses

A. Board of Directors: With matters of Director remuneration and reimbursement, the District shall adhere to Gov't Code Sections 53232 through 53232.4. Qualifying services and/or activities for which Directors and/or staff may receive reimbursement of expenses for travel, lodging, meals and other actual and necessary expenses shall be limited to the following types of occasions or those occurrences approved in advance by a majority vote of the Board of Directors:

- Meetings, conferences and training sessions of local, state or national organizations that provide legislative or educational services; or that encourage the development and maintenance of professional or technical standards relating to the District's jurisdiction.
- Meetings, - conferences -or -organized -educational -activity -conducted -in -compliance -with

Gov't Code Section 54952.2, including but not limited to ethics training required by Gov't Code Section 53234.

- Attending regional, state and national meetings or conferences whose activities affect the District's concerns or policies.
- Attending District sponsored events.

B. B. —Employees: Qualifying activities for which District staff may receive reimbursement of expenses for travel, lodging, meals and other actual and necessary expenses shall be limited to the following types of occasions or those occurrences approved in advance by the General Manager or designee:

- Meetings, conferences and training sessions of local, state or national organizations that provide educational services or that encourage the development and maintenance of professional or technical skills relating to an employee's job duties and responsibilities or in preparation of future District needs.
- Attending regional, state and national meetings or conferences whose activities affect the District's concerns or policies.
- Attending District sponsored events.

5. Unauthorized Expenses

—A. Board of Directors:

The following expenditures by District Directors or volunteers in the course and scope of their official duties shall not be reimbursed without prior District Board of Directors approval:

- Personal portion of any trip;
- Political or charitable contributions or events;
- Family expenses, including those of a partner when accompanying District members on official business, child or pet care;
- Entertainment expenses, including sporting events, golf, spa treatments, in-room movies, theater, laundry service and alcohol/personal bar expenses;
- Non-mileage personal automobile expenses, including repairs, traffic citations, insurance or gasoline; and
- Personal losses incurred while on District business that are reportable or reimbursable to an airline, hotel, personal insurance or other entity.

The District's Board of Directors, prior to the expense being incurred, may approve requests for expense reimbursements that do not fall within the District's expense reimbursement and travel policies or GSA reimbursable guidelines. The following cases do not require approval in advance:

- When available, use of government and group rates offered by a travel agency.
- If lodging for reimbursable expenses are associated with a conference or organized educational event, lodging costs shall not exceed the maximum group rate published by the conference or event sponsor, provided that lodging at the group rate is available to the Director or officer at the time of booking. If the group rate is not available, the director,

officer or staff member shall use comparable lodging that is consistent with the District's travel policy.

C. District Staff: The following expenditures by District staff shall not be reimbursed without prior authorization by the General Manager or designee:

- Personal portion of any trip;
- Family expenses, including those of a partner when accompanying District members on official business, child or pet care;
- Entertainment expenses, including sporting events, golf, spa treatments, in-room movies, theater, laundry service and alcohol/personal bar expenses;
- Non-mileage personal automobile expenses, including repairs, traffic citations, insurance or gasoline; and
- Personal losses incurred while on District business that are reportable or reimbursable to an airline, hotel, personal insurance or other entity.

6. Reimbursement Process

A. Board of Directors:

The Management Services Administrator shall provide Expense Reimbursement Forms to Directors or officers who attend reimbursable meetings, conferences, or educational events on behalf of the District. Expenses adhering to this policy must be documented with receipts attached to the Expense Reimbursement Form. Failure to submit expense receipts, as described in this policy, may result in denial of the claim.

Expense reports should be submitted within a reasonable time after completion/attendance of the event(s).

At the next regular meeting of the Board of Directors, following a director's participation in an expense reimbursable occurrence, any director who intends to seek reimbursement for expenses incurred for his or her service to the District shall provide a brief written or oral report to the Board regarding the conference or meetings attended at the expense of the District.

B. District staff:

The Management Services Administrator shall provide Expense Reimbursement Forms to District staff -who attend reimbursable meetings, conferences, or educational events while on District business. Expenses adhering to this policy must be documented with receipts attached to the Expense Reimbursement Form. Failure to submit expense receipts, as described in this policy, may result in denial of the claim.

Expense reports should be submitted within a reasonable time after completion/attendance of the event(s).

~~**5. Unauthorized Expenses:** The following expenditures by District directors or officers in the course and scope of their official duties shall not be reimbursed without prior District Board of Directors approval:~~

~~Personal portion of any trip;~~

~~Political or charitable contributions or events;~~

~~Family expenses, including those of a partner when accompanying District members on official business, child or pet care;~~

~~Entertainment expenses, including sporting events, golf, spa treatments, in-room movies, theater, laundry service and alcohol/personal bar expenses;~~

~~Non-mileage personal automobile expenses, including repairs, traffic citations, insurance or gasoline; and~~

~~Personal losses incurred while on District business that are reportable or reimbursable to an airline, hotel, personal insurance or other entity.~~

~~The District's Board of Directors, prior to the expense being incurred, may approve requests for expense reimbursements that do not fall within the District's expense reimbursement and travel policies or IRS reimbursable guidelines. The following cases do not require approval in advance:~~

~~When available, use of government and group rates offered by a travel agency.~~

~~If lodging for reimbursable expenses are associated with a conference or organized educational event, lodging costs shall not exceed the maximum group rate published by the conference or event sponsor, provided that lodging at the group rate is available to the director, officer or staff member at the time of booking. If the group rate is not available, the director, officer or staff member shall use comparable lodging that is consistent with the District's travel policy.~~

~~**6. Reimbursement Process for the District's Board of Directors**~~

~~The District shall provide Expense Reimbursement Forms to directors who attend reimbursable meetings, conferences, or educational events on behalf of the District. If applicable, expenses adhering to this policy must be documented with receipts attached to the Expense Reimburse Report. Failure to submit expense receipts, as described in this policy, will result in denial of the claim.~~

~~Expense reports should be submitted within a reasonable time, and no more than 30 days after completion/attendance of the event(s).~~

~~At the next regular meeting of the Board of Directors, following a director's participation in an expense reimbursable occurrence, any director who intends to seek reimbursement for expenses incurred for his or her service to the District shall provide a brief written or oral report to the Board regarding the conference or meetings attended at the expense of the District.~~

7. Violation of Policy

A. Board of Directors: It is against the law to falsify expense reports. Penalties for misuse of public resources or violating this policy may include, but are not limited to, the following:

- The loss of reimbursement privileges;
- Restitution to the District;
- Civil penalties for misuse of public resources pursuant to Government Code Section 8314; and
- Prosecution for misuse of public resources, pursuant to Section 424 of the Penal Code, penalties for which include prison term.

B. District Staff: It is against the law to falsify expense reports. Consequences for misuse of public resources or violating this policy may include, but are not limited to, the following:

- The loss of reimbursement privileges;
- Restitution to the District;
- Disciplinary action up to and including termination.

8. Conflict with Policy Guidelines

In the event that this Expense Reimbursement Policy is in conflict with another District policy, the policy with the most conservative application shall prevail.

SECTION II
TRAVEL POLICY

1. Purpose.

The purpose of this policy is to establish uniform travel rules and claiming procedures for persons authorized to travel on District business.

2. Scope.

The District travel policy applies to all District Directors, employees, and volunteers traveling on District business.

3. Definitions.

Unless the provision or context otherwise requires, the definitions contained in this part govern the construction of this policy. They do not necessarily apply in other District contexts.

~~A.~~

~~B. A Designee~~District:

Designated substitute on behalf of the General Manager

B. District

"District" means the Marina Coast Water District

CB. District Business:

"District business" means the activity directly related to the necessary and required business functions of the District.

DC. District Employee:

"District employee" means any District staff member ~~officer~~ or employee, whether elected or appointed, filling a budgeted position approved by the Board of Directors, or a District Director. Independent contractors and their employees are not District employees.

ED. District Traveler:

———"District traveler" means any District Director, employee or volunteer traveling on District business.

FE. District Volunteer:

====="District volunteer" means a person other than a District employee who performs volunteer work =====authorized by the District, such as committee or commission member.

GF. Home:

"Home" means the actual dwelling place of the District traveler without regard to any other legal or mailing address.

HG. Main or Regular Place of Work:

"Main or regular place of work" means the principal place of business for the District employee or the principal location to which the District employee is assigned to work.

IH. Temporary Work Location:

"Temporary work location" means the place where the District employee is assigned on an irregular or short-term basis, generally a matter of days or weeks. District travelers attending conferences, meeting or training sessions away from the main or regular place of work does not normally constitute assignment to another site.

I. J. Vehicle:

"Vehicle" means a motor vehicle, which can be legally operated on public highways.

4. Authorization to Travel.

A. General Conditions:

1. Travel will be authorized only when the travel is necessary and in the best interest of the District.
2. **Prior a**Authorization is required for all District travel.

B. In-District Travel

District employees are authorized to travel within the District when travel is required by the department and considered a part of the routine, day-to-day official duties of the employee as defined and authorized by the department head or his/her designee. All other in-District travel requires advance authorization by the department head or his/her designee.

C. Out-of-District Travel

1. All travel outside of the District, but within the State of California, requires advance authorization ~~by the department head and by~~ the General Manager or designee for employees.
2. All travel outside of the State of California requires advance written authorization by the General Manager or designee for employees.

D. Travel Requests

1. ~~A Request for Training/Travel Form requests that only require department head authorization shall~~ must be submitted by employees in advance to the immediate supervisor or manager ~~department head~~ pursuant to District policy. ~~If the traveler is requesting a travel advance, an approved "District Travel Request" form, accompanied by all documentation relative to the request, shall be forwarded to the Director of Finance by the department head.~~

5. Travel Expenses.

~~2. Travel requests that require authorization from both the department head and the General Manager shall be submitted to the department head pursuant to department policy. If approved, the request must be forwarded to the department head shall forward an approved "District Travel Request" form, accompanied by all documentation relative to the request, through the Director of Finance to the General Manager for authorization. If approved by the General Manager, or designee the request approved form and supplemental documentation shall be forwarded to the Management Services Administrator for processing. The Management Services Administrator is responsible for all training/travel arrangements. Upon completion of making all necessary arrangements, the Management Services Administrator will send a confirmation memo to the employee, with copy to the employee's supervisor/manager, notifying them of dates, times and manner of travel, if any.~~

~~Director of Finance if the traveler is requesting a travel advance. If an advance is not requested, the approved form shall be returned to the requesting department until needed for an expense reimbursement claim.~~

Travel Expenses.

A. General Conditions

1. District travelers are entitled to submit a claim for their reasonable expenses that are legally and necessarily incurred for travel, meals, lodging and other actual and necessary expenses for authorized travel, subject to the conditions set forth in this travel policy, whenever the expenses are incurred as part of his/her official duties and authorized because the District traveler is required to:

- a) work excessively long hours away from main or regular place of work; or
- b) work at a project location sufficiently distant from main or regular place of work to require overnight lodging; or
- c) attend a meeting in the performance of his/her official duties in which a meal is served; or
- d) travel on very limited notification; or
- e) attend a school, training, convention, or meeting.

2. Notwithstanding Section 1 above, all claims shall be paid subject to the rules set forth

in this policy, the Expense Reimbursement policy and statutory law. Eligibility to submit a claim does not automatically entitle the claimant to reimbursement for any and all expenses.

3. District travelers receiving reimbursement from an outside source for travel on District time or official District business shall forward the reimbursement to the Director of Administrative Services Finance for handling and deposit if the traveler intends to submit an expense claim to the District or use District resources to travel. Travelers shall then be entitled to submit a claim for legally and necessarily incurred expenses ~~for transportation, meals, lodging, and other actual and necessary expenses,~~ subject to the conditions set forth in this travel policy.

4. Arrangements for transportation, lodging or registration fees that have cancellation penalties shall be carefully monitored by the Management Services Administrator ~~District traveler and his/her department head~~. If cancellation occurs due to direction by the Board of Directors, General Manager, or designee, District traveler's department head, or his/her designee, or the General Manager, the District ~~department~~ will cover the penalty cost. If the cancellation occurs due to a traveler's personal request or obligations, the traveler will be required to pay the penalty. Exceptions shall be made when a traveler is unable to travel because of hospitalization or death of an immediate family member or when the department head certifies that the reason for the employee's absence was legitimate and authorized.

B. Transportation Expenses

1. General Conditions

a) Transportation expenses are the direct costs related to movement of the District traveler from authorized point of departure to destination of travel and back to the authorized point of return.

b) ~~All transportation expenses incurred shall be based upon the most efficient, direct, and economical mode of transportation required by the occasion.~~

c) Whenever a time frame is established as criteria for an expense reimbursement claim, such as the requirements described for meals in Section V, subsection C. 1. d., estimated travel time shall be based upon legal vehicle speed limits, volume of traffic and weather conditions in effect at the time of travel.

2. Private Vehicle

a) ~~Private, or personal vehicles shall only be used after the employee s/he has confirmed that an appropriate District vehicle is not available or cannot reasonably be accessed to accommodate the necessary travel. Upon approval by the department head, District vehicles may be taken to the employee's home for travel early the next business day. The District vehicle must be parked in a safe place, preferably off street.~~

b) ~~Unless specifically addressed in a ratified Memorandum of Understanding (MOU) agreement with a recognized employee organization, travel by private~~

vehicle will be reimbursed at the current IRS rate when used for District business.

c) Appointed members of District committees or commissions, and Directors may claim actual mileage to the official meetings of their respective committees/commissions from home, and back.

de) District ~~employees~~ ~~travelers~~ who travel in a vehicle other than their own may not claim mileage for business use of a private vehicle but may claim reimbursement of actual fuel expenses necessary for the trip and expended by the traveler. Receipts are required for the actual fuel costs.

ed) District travelers may not claim mileage for business use of a private vehicle in the following instances:

(1) when the District traveler is riding with someone who will be claiming reimbursement for the vehicle's use from the District or another source;

(2) when the District traveler is traveling in a District or other government agency vehicle;

(3) when the District traveler is traveling in a rented vehicle;

~~(4) when the District traveler is receiving an allowance or lump sum for mileage, unless specifically provided for in the terms of their agreement or contract with the District by Board resolution.~~

fe) District employee mileage to the regular or main place of work from home, and back, is considered commuting and may not be claimed.

gf) District employee mileage to the temporary work location from home, and back, is considered commuting and may not be claimed except in the following cases:

(1) if the District employee is required to report to the regular or main place of work before reporting to the temporary work location, s/he is eligible for mileage from the regular or main place of work to the temporary work location;

(2) if the District employee is required to report to the regular or -main place of work after working at the temporary work location and before going home, s/he is eligible for mileage from the temporary work location to the regular or main place of work.

hg) Mileage in conjunction with authorized District travel to and from a school, convention, meeting, training or school shall be based on the distance to the destination from the traveler's ~~home or the~~ regular or main place of work, whichever is less, except in the following cases:

(1) -if -the ~~-employee traveler~~ -is -required -to -report -to -his/her -work -location -before leaving, s/he is eligible for mileage to the ~~-convention, meeting, training or school~~ from the work location.

(2) if the employee traveler is required to report to his/her work location before returning home, s/he is eligible for return trip mileage based on the distance from the school, training, convention, meeting, ~~training or school to the work location.~~

~~h) Appointed members of District committees or commissions, and directors may claim actual mileage to the official meetings of their respective committees/commissions from home, and back.~~

i) When two or more District employees travelers are traveling to the same site by vehicle, they should use only as many vehicles as are required to accommodate the number of travelers and business needs of the District. If a District employee traveler chooses to use a separate private vehicle because of personal preferences or obligations, h/she shall not ~~be eligible for mileage or fuel reimbursement for the travel, unless the department head determines that reimbursement is appropriate and justified.~~

j) If a District employee traveler chooses to use a private vehicle instead of an alternative mode of transportation chosen by the department head because of personal preferences or obligations, his/her mileage reimbursement shall not exceed the cost of using ~~the alternative mode of transportation, unless the department head determines that the additional reimbursement is appropriate and justified.~~

3. District Vehicle Transportation

a) District employees travelers using a District vehicle for traveling shall not be eligible for reimbursement for mileage.

b) District employees travelers required to fuel a District vehicle at their own expense may claim ~~the actual fuel costs expended by them. Receipts must accompany the expense reimbursement claim.~~ All District vehicles are equipped with a gas card and District travelers should be issued a password prior to any travel.

c) If the District vehicle experiences mechanical failure, the District employee traveler shall follow the rules set forth in the "Mechanical Failure" section of the "Vehicle Operator's Handbook" located in the glove compartment of each District vehicle.

4. Rental Vehicle Transportation

a) The Management Services Administrator will make arrangements for rental vehicles. Vehicles may be rented for transportation at the destination point when the District traveler travels to the destination via commercial common carrier and for all travelers if the cost of the rental will be less than the charge for shuttle or taxi service to and from the carrier termination point to the function or hotel accommodations.

~~b) Vehicles may be rented for transportation to the destination point when the cost of the rental will be less than other reasonable and available modes of transportation.~~

e) If more than one District traveler is traveling to the same function, only one rental vehicle may be claimed and then only if it is available for use by all of the District travelers.

~~bd) The Management Services Administrator District traveler shall choose the most cost effective least-expensive vehicle type size and mileage limits appropriate to the use required by the District traveler(s). Rental expenses for luxury cars, motorcycles and recreational vehicles may not be claimed.~~

e) Rental cars shall be refueled prior to return to the rental agency to reduce cost to the District.

f) Additional vehicle insurance shall be waived by the District traveler as all employees are covered under the District auto insurance policy as long as they are on District business., ~~provided that the employee has their own vehicle insurance coverage which insures the traveler's rental vehicle.~~

g) An original car rental receipt showing the number of days and type of vehicle rented is required for vehicle rental expense reimbursement claims. ~~A copy of the receipt or a credit card receipt alone are insufficient.~~

5. Commercial Carrier Transportation

a) The ~~Management Services Administrator District travelers~~ shall seek and attempt to use the lowest rates available for the type of commercial carrier service being utilized and paid for, in advance, when possible. The Management Services Administrator will provide the District traveler with all commercial carrier information to include electronic tickets. ~~Whenever possible, travelers should take advantage of flight arrangements that cost the District less (for example, purchasing a round trip ticket may be less expensive than two one-way tickets). Reservations should be made as far in advance as possible to take advantage of available discounts and special offers.~~

~~b) Claims for travel via commercial carrier shall be limited to the cost of travel at coach rates for the same day and time of travel or actual cost, whichever is less. District travelers may upgrade tickets provided that the difference in cost for such upgrade is paid for by the traveler and not the District.~~

~~e) Claims for commercial carrier tickets shall be substantiated by an original ticket stub showing the date and time of travel and the type of seating. A copy of the receipt or a credit card receipt alone are insufficient.~~

6. Private Aircraft Transportation

The use of private aircraft for District business is at the discretion of the General Manager. ~~is not authorized.~~

7. Other Transportation Expenses

a) The following necessary transportation expenses may be claimed at actual cost when directly related to transporting the District traveler to and from the destination point:

- (1) taxi, shuttle, or public transit fares;
- (2) parking fees;
- (3) bridge, road or ferry tolls;
- (4) other actual transportation expenses determined to be reasonable and necessary by the Management Services Administrator, department head and the Director of Finance.

b) The following transportation expenses may not be claimed by any Director, officer or employee of the District:

- (1) traffic and parking violations;
- (2) emergency repairs on non-District vehicles;
- (3) personal travel while at an out-of-District location;
- (4) other actual transportation expenses determined to be unreasonable or unnecessary by the General Manager, designee, or Management Services Administrator, department head or the General Manager

C. Meal Expenses

1. Eligibility for Meals

a) District ~~employees-travelers~~ on in-District travel are not eligible to claim for meals taken within the District, unless provided for in other District policies or are approved by the Management Services Administrator, General Manager, Directors may make claims for meals taken within the District while on District business.

b) District ~~employees travelers~~ on out-of-District travel that does not require an overnight stay away from their home are eligible to claim for meals only when approved by the Management Services Administrator and will be added to the employee's wages and become taxable income, when the travel extends six hours or more.

c) District travelers on out-of-District travel that requires an overnight stay away from their home are eligible to claim for meals taken out-of-District.

~~(1) d) District Travelers who are eligible to claim for meals pursuant to the conditions set forth in this policy (authorized and approved travel lasting six hours or more in a single day or requiring overnight lodging are subject to the following time frames:~~

~~(2)~~

~~(3)~~ (1) Breakfast may be claimed if District employee traveler must be away from home because of District business before 6:00 a.m. The maximum amount allowable for breakfast, including gratuity is \$15.00.

(1)

~~(4)~~

~~(5)~~ (2) Lunch may be claimed if, because of District business, travel must commence before 11:00 a.m. and end after 2:00 p.m. The maximum amount allowable for lunch is \$15.00, including gratuity.

(2)

~~(6)~~

~~(7)~~ (3) Dinner may be claimed if a District employee traveler cannot return home because of District business until after 8:00 p.m. The maximum amount allowable for dinner is \$30.00, including gratuity.

~~(8)~~

~~(9)~~ (4) Snacks between meals may not be claimed.

~~(10)~~ (3)

de) Purchasing and/or claiming for meals for federal or state public officials or employees, is prohibited when in conflict with law.

fe) District employees travelers are not eligible to claim meals or other expenses for those persons who are not otherwise eligible to file a claim themselves for District reimbursement.

~~g) District travelers are not eligible to claim per diem allowances for anyone other than themselves.~~

2. Meal Claims

~~a) The District's maximum full day meal and incidental expenses rate shall be equal to the maximum federal per diem meal and incidental expenses (M&IE) rate established by the IRS. Refer to: <http://ftp.fedworld.gov/pub/irs/pdf/p1542.pdf>. Maximums include taxes and gratuities.~~

~~b) Meal and incidental expense rates shall be prorated by the Director of Finance for partial days of travel based on the maximum full day meal and incidental expense rate. Refer to: <http://www.irs.gov/publications/p1542/ar02.html#d0e359>~~

ae) Expense reimbursement claims for out-of-District meals taken in conjunction with travel that includes an overnight stay away from the traveler's home shall be reimbursed in the form of a "per diem allowance", which means the traveler is eligible to be reimbursed at the maximum rate allowed. See Section C.1.c and receipts are not required. Partial days in conjunction with overnight stay shall be reimbursed at the prorated rates.

be) Expense reimbursement claims for each out-of-District meal taken in conjunction with travel that does not include an overnight stay away from the traveler's home are subject to

~~approval by the Management Services Administrator and require original receipts to be submitted. The expense reimbursement will be added to the employee's wages and becomes taxable income. but extends six hours or more shall be limited to actual cost or the maximum prorated rate, whichever is less. Receipts are required.~~

~~ce) Whenever a meal is claimed that requires an actual receipt, T~~the amount of the meal claimed may include the actual cost of the gratuity, or incidental expense, for the food server, up to a maximum of 15% of the food and non-alcoholic beverage charges, including tax. The total expense reimbursement claim, including gratuity, may not exceed the receipt amount plus gratuity or the maximum rate established by the District in Section C.1.c, whichever is lower. The gratuity must be noted on the individual receipt.

~~ef) Meal costs may only exceed the prescribed maximums if the meal is being served at a conference or workshop and the costs of the speaker, conference, and/or registration are included in the price. The agenda or brochure describing the event and the price must accompany the expense reimbursement claim.~~

~~fg) A District traveler may not claim a per diem allowance or expense reimbursement for any meal, which is provided, or otherwise available to the District traveler with the lodging or function, whether or not there is an actual charge for the meal. For example, if lunch is provided at the function or breakfast is included in the cost of lodging, the traveler may not claim an per diem allowance or request expense reimbursement for eating elsewhere. For purposes of this section, continental breakfast and meals provided during airline travel does~~ not constitute provided meals.

~~h) If a breakfast is included in the cost of lodging, the traveler may not claim for a breakfast meal; however, s/he may apply the next day's breakfast allowance amount towards the maximum allowable lodging amount. For example, if the maximum lodging amount is \$79.00 and the breakfast allowance is \$8.00, the employee may claim up to a maximum of \$87.00 for lodging. For purposes of this section, continental breakfast does not constitute a provided breakfast meal.~~

~~ig) Claiming for alcoholic beverage expense reimbursement is prohibited.~~

D. Lodging Expenses

1. Eligibility for Lodging

~~a) District travelers are not eligible to claim for lodging for in-District functions, unless provided for in other District policies.~~

~~ab) The Management Services Administrator will make any and all lodging arrangements, in advance, of authorized District travel. ers are eligible to claim for lodging for the evening prior to an out of District function I~~if the District traveler would otherwise need to commence travel prior to 6:00 a.m. in order to arrive at the destination at the designated time. For example, if a workshop begins at 8:00 a.m., and there will be three hours of travel time from the authorized departure point, the Management Services Administrator will make traveler arrangements ~~would be eligible to claim for overnight lodging for the evening prior to the workshop. However, if the workshop begins at 9:00~~

~~a.m., the traveler would not be eligible.~~

~~e) District travelers are eligible to claim for the last evening of an out of District function if the District traveler would otherwise arrive at his/her home after 9:00 p.m., if s/he left at the conclusion of the function.~~

~~d) If District travelers are eligible to claim lodging for the first and last evenings of an out of District trip, they are also eligible to claim lodging for any evenings that fall in between the first and last evenings of the trip.~~

~~be) District travelers are not eligible to claim lodging staying overnight as a guest of friends or relatives.~~

2. Lodging Expense Reimbursement Claims

~~a) a) Lodging arrangements expenses shall be made and paid for, in advance, by the Management Services Administrator, when possible, in order to minimize expenses incurred by the District traveler~~reclaimed~~ at either the available State of California government rate or the District's maximum lodging rate actual cost of the lodging (limited to the single occupancy rate for a single room) established by the GSA, whichever is less. or the District's maximum lodging rate found at: whichever is less.~~

~~a)b) In the event a District traveler must pay for lodging arrangements, original rReceipts are required and must be attached to the Expense Reimbursement form.~~

~~(1) The~~

~~(2)(1) (1) The District's maximum lodging rate for lodging within the State of CCalifornia shall be equal to the base rate established by the GSA IRS for its employees, with the following exceptions:~~

~~(a) (a) If the GSAIRS has not established a higher rate for lodging in Los Angeles and Orange~~

~~Counties, the District's maximum lodging rate for those counties shall be the base rate established by the GSAIRS for its employees plus 25%.~~

~~(Refer to: <http://www.irs.gov/publications/p1542/ar02.html#d0e359>)~~

~~(b) If the IRS has not established a higher rate for lodging in the City and County of San Francisco, the District's maximum lodging rate for that county shall be the base rate established by the GSAIRS for its employees plus 50%.~~

~~Refer to: <http://www.irs.gov/publications/p1542/ar02.html#d0e359>~~

~~(2) The District's maximum lodging rates for lodging outside of the State of California shall be equal to the maximum federal per diem lodging rates established by the~~

~~GSAIRS.~~

~~Refer to:.~~

<http://www.irs.gov/publications/p1542/ar02.html#d0e359>

b) Actual Lodging costs may be authorized ~~may exceed the District's maximum lodging rate only~~ in the following instances:

(1) when a conference or convention is being sponsored by a California state or regional ~~association, the lodging may be claimed~~ at the actual cost arranged for by the sponsor.

(2) when a conference or convention is being sponsored by an organization of which the District is a member, the lodging may be claimed at the actual cost if seminars or committee meetings are to be held at a particular hotel, events are scheduled for evening hours, and the department head has given advance written authorization.

c) An original room receipt, showing the number of days and the number of occupants, is required upon the employee's return to work for lodging expense reimbursement claims. A copy of the receipt or a credit card receipt alone is insufficient.

~~d) When a room is shared with a fellow District traveler, the expense may either be prorated, and the prorated amount claimed by each District traveler, or the total expense may be claimed by one District traveler at the multiple occupancy rate.~~

~~e) When a room is shared with a person other than a District traveler and said person will also be claiming reimbursement from the District or another source, the amount shall be prorated and only the prorated amount may be claimed by the District traveler.~~

df) Lodging expense reimbursement may not be claimed for guests of the District traveler. Where expense for a family member or friend is included in the receipt, the claim must not exceed the single occupancy rate.

eg) Special lodging, such as accommodations in apartments, RV parks, campgrounds or other semi-permanent lodgings, shall require advance written authorization of the General Manager or designee. ~~and the Director of Finance.~~

fh) The Management Services Administrator ~~District travelers~~ shall inquire when making lodging arrangements whether the District is exempt from Transient Occupancy Taxes (TOT) in the locale where they are staying and shall provide ~~the~~ necessary form to the lodging facility, if required to do so to obtain the waiver.

gi) Except when registering for lodging at a pre-arranged group rate in conjunction with a conference or meeting, the Management Services Administrator ~~District travelers~~ shall request the State of California government rate when making lodging arrangements.

hj) Whenever possible, the Management Services Administrator ~~District travelers~~ will

~~should arrange to pre-pay all obtain a District check to pay for lodging expenses, since many hotels will only waive TOT or provide a government rate if payment is made by government check.~~

E. Registration Fees

~~The Management Services Administrator will make all cConference, convention and seminar registration arrangements and pre-pay, when possible, all and tuition fees. A signed Request for Training/Travel Form must be provided and the may be claimed at the actual cost, provided that the agenda or brochure describing the event, including the price must, accompanyes the request formexpense reimbursement claim.~~

F. Other Travel Expenses

~~1. 1.—District travelers are eligible to claim a per diem incidental expense allowance, limited to the maximum federal per diem incidental expense rate established by the GSAIRS, for each day of travel requiring an overnight stay away from the traveler's home. Said allowance covers fees and tips for persons who provide services, such as food servers and luggage handlers~~

~~, and does not require receipts.~~

~~1.—~~

~~2. 2.—District travelers are eligible to claim the following expenses at actual cost when receipts are provided for the following; even if they also qualify for a per diem incidental expense allowance. Receipts are required.~~

a) District business calls (traveler must annotate purpose of call on the bill).

b) Fax machine charges incurred to send or receive documents for District use.

c) Copy machine charges incurred to copy documents for District use.

d) Other business related expenses determined to be reasonable and necessary by the department head and the Management Services Administrator, Director of Finance.

5.6. Expense Reimbursement Procedures

A. Travel Advances

1. Authorizations and Eligibility

~~a) Travel advances require the authorization of the department head and the Director of Finance~~

~~b) The net amount of the travel advance shall not exceed the following:~~

~~(1) 100% of the total estimate for the following travel expenses, exclusive of payments made payable directly to the vendor:~~

~~(a) lodging, including hotel parking~~

~~(b) commercial carrier and rental vehicle transportation; (c) per diem meal allowances;
(d) registration;~~

~~(e) airport parking;~~

~~(f) other out of pocket expenses deemed necessary and reasonable by the Director of Finance.~~

~~(2) 50% of the total estimate of expense reimbursement for mileage for business use of a personal vehicle.~~

~~e) A travel advance shall not be issued for a net amount less than \$50.00 or more than \$2,000.00.~~

~~d) A travel advance shall not be issued more than thirty (30) calendar days in advance of the commencement of travel.~~

~~e) Travelers are not eligible for an additional travel advance if they have an unsettled advance, unless the advances are for travel taken consecutively. In such case, the sum total of the travel advances shall not exceed \$2,000.00.~~

~~2. Travel Advance Requests~~

~~a) Requests for travel advances involving travel that do not require the General Manager's authorization shall be submitted by the department head to the Director of Finance accompanied by all documentation relative to the request, at least ten (10) working days in advance of the commencement of travel.~~

~~b) Requests for travel advances involving travel that require the General Manager's authorization shall be submitted for travel authorization. The request, along with all documentation relative to the request, shall be submitted by the department head, or the requesting traveler to the General manager at least fifteen (15) working days in advance of the commencement of travel. If approved, the General Manager will forward the original form to the Director of Finance at least ten (10) working days prior to the travel. If denied, the department head shall be immediately notified.~~

~~e) After a travel advance has been approved and received by the Director of Finance, a District check payable to the District traveler for the amount requested shall be issued, up to the 100% maximum amount allowed pursuant to this District travel policy.~~

~~3. Travel Advance Settlements~~

~~a) Within thirty (30) calendar days of completion of travel, the District traveler shall submit all receipts for allowable travel expenses to the Director of Finance on a completed District expense reimbursement claim form. Credit for the travel advance shall be subtracted from the amount owed to the District traveler.~~

~~b) In the event that allowable reimbursable expenses are less than the amount of the travel advance, the District traveler shall submit the difference in the form of a check or money order made out to the "Marina Coast Water District" with the expense reimbursement claim form.~~

~~e) District travelers who cannot provide a required receipt shall reimburse the District for the amount of the money advanced to them for that expense.~~

~~d) Travelers who do not submit the required documentation by the time frames set forth above may lose their eligibility for future travel advances.~~

~~e) Department heads are responsible for ensuring that their employees settle their travel advance expense reimbursement claims within the time frames set forth in subsection a) above. Non-compliance by an employee may jeopardize future travel advances for the entire department.~~

AB. Prepaid Vendor Claims

1. Vendor Claim Requests

~~a) Once travel has been authorized, the Management Services Administrator will make any necessary payment to ~~claims to~~ the vendor may be submitted for lodging and registration fees ~~when there is sufficient time for the check to be processed~~ before the authorized District traveler commences travel.~~

~~b) Whenever possible, the District shall be named as registrant for events to allow transfer of attendance privilege when conflicts prevent the original registrant from attending.~~

~~be) In some instances, ~~t~~The District traveler may be required to request that the vendor's check be mailed or may hand carry a check to the ~~it to the~~ destination.~~

2. Vendor Claim Settlements

~~a) Each vendor claim must have an original receipt attached in order to settle the claim. The required receipts for vendor claims that have been prepaid shall be forwarded to the Director of Finance within thirty (30) calendar days after completion of travel.~~

~~b) Claims paid directly to vendors that are not substantiated by receipts within thirty (30) calendar days of the completion of travel shall be considered to be unsettled travel advances to the District traveler.~~

~~e) Department heads are responsible for ensuring that their employees return their receipts within the time frames established by this policy. Non-compliance may jeopardize the department's ability to have travel expenses paid in advance.~~

~~d) In the event that all or a portion of the prepaid cost to a vendor is reduced after the vendor's check has been processed, the District traveler is responsible for ensuring that the entire difference is returned to the District within the time frames established for settling the claim.~~

CB. Travel Expense Reimbursement Claims

1. —After completion of travel, the ~~employees~~ District traveler should submit a signed, completed District expense reimbursement claim form with original receipts to their department head for approval~~authorization~~. After review and approval~~authorization~~, the

department head shall forward the claim form to the Management Services Administrator to process for payment. ~~submit the authorized expense reimbursement claim, together with any required receipts, to the Director of Finance.~~ Expense reimbursement claims should be submitted to the department head within a reasonable time upon completion of conference/event. ~~working days received by the Director of Finance within thirty (30) calendar days of the completion of travel.~~

~~2. The traveler shall not be reimbursed until s/he has signed the certification for the expense reimbursement claim that is required.~~

~~23. The Management Services Administrator ~~Director of Finance~~ will review the expense reimbursement claim for compliance with applicable District policies and procedures. —If approved by the Management Services Administrator, Director of Finance, the expense reimbursement claim will be processed and a check sent to the District traveler claimant ~~within ten (10) working days.~~ If denied, or denied in part, the District traveler department head will be notified immediately. ~~The General Manager has the final decision on allowable expenses.~~~~

~~34. No expense reimbursement for travel shall be paid to a Director or the employee until all required receipts for the travel expense reimbursement claim have been filed with the Management Services Administrator and approved for payment by the General Manager or designee. ~~Director of Finance.~~~~

CD. Mileage Reimbursement Claims

1. Whenever travel requires advance authorization of the department head, or his/her designee, the resulting mileage expense shall be claimed on the same claim form as the other expenses that apply to that travel.

2. Whenever travel does not require advance authorization of the department head, or his/her designee, the resulting mileage expense shall be claimed on the expense reimbursement form.

~~3. Mileage expense reimbursement claims shall be submitted by the 5th of each month for previous month's claims, unless the total for the month is less than \$10.00, in which case the expenses reimbursement claim may be held for an additional month. Mileage expense reimbursement claims for directors may be submitted at any time. However, the expense reimbursement claim must not be held over to the next month more than twice, regardless of the dollar amount.~~

4. All mileage expense reimbursement claims for the last month of the fiscal year must be submitted by the 5th of the following month to be processed by year-end close.

DE. Reimbursement by Outside Source

1. District travelers receiving reimbursement from an outside source for travel on District time shall forward said reimbursement to the Management Services Administrator ~~Director of Finance~~ for processing. ~~if the traveler intends to submit an expense reimbursement claim to~~

~~the District or use District resources, including a District vehicle, to travel. In such cases, the traveler shall then be entitled to submit an expense reimbursement claim for actual and necessary expenses for transportation, meals, lodging, and incidentals, subject to the conditions set forth in this travel policy. Reimbursement shall be delivered to the Director of Finance within (30) days of the receipt of the funds.~~

2. If a District volunteer will be receiving a per diem or other reimbursement of travel expenses from a source outside of the District, the volunteer shall not be eligible to claim or receive any additional reimbursement from the District for the same expenses.

EE. Late Claims

If a claim for expense reimbursement or settlement of a travel claim is submitted after the allowed time frames, the payment to the employee shall not be made until the claim has been reviewed and approved by the Management Services Administrator.~~Director of Finance.~~

6.7. Interpretations

The Management Services Administrator ~~Director of Finance~~ shall be responsible for interpretations of this policy.

7.8. Exceptions

This policy applies to all District Directors with the following exceptions:

In District meals

Use of Personal Vehicles and Mileage reimbursement

Exceptions to this policy require the approval of the ~~Director of Finance, or his/her designee, and the Board of Directors and/or~~ General Manager or designee.

8.9. Conflict with Policy Guidelines

In the event that this District Travel Policy is in conflict with another District policy, the policy with the most conservative application shall prevail.