



## ADMINISTRATIVE PROCEDURE

<b>SUBJECT:</b> <b>BUSINESS EXPENSES</b>	<b>Number</b> <u><b>I-9</b></u>	<b><u>Effective Date:</u></b> <b>Issued: <u>2/13/92</u></b> <b>Revised: <u>5/1/97</u></b> <b>Revised: <u>7/18/00</u></b> <b>Revised: <u>4/17/06</u></b> <b>Revised: <u>9/14/07</u></b>	<b>Page <u>1</u> of <u>6</u></b>
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### **PURPOSE**

To establish procedures for authorizing and paying expenses for employees of the District attending conferences, seminars and meetings, and while conducting other official District Business in accordance with the provisions of Regulation No. 3.20 (Business Expenses).

### **POLICY**

Travel request to attend conferences, seminars, meetings and other programs away from the work site must be approved in advance. Generally, only the General Manager, Assistant General Manager and Department Heads will attend out-of-state conferences or training activities. All travel shall be arranged to secure the most economical arrangements to the District as documented at the time travel authorization is requested.

### **PROCEDURE**

#### 1. TRAVEL EXPENSES

##### a. Authorization to Travel

Requests for authorization for travel shall be made on District Form 100, "Travel Authorization Request" (Exhibit A), and approved in advance as shown on the following table. Day trips with total costs of \$300 or less do not require completion of a Travel Authorization request. If there are registration fees involved with the travel request, these must be included in the total cost amount. Travel between \$1000 and \$2,000 requires AGM approval, and travel of \$2,000 or more or out-of-state travel, including Lake Tahoe, requires GM approval.

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TRAVEL COSTS OVER \$1,000 BUT UNDER \$2,000 (Within State of California) Authorized by:						
Employee Traveling	Board President or Designee	GM	AGM	Department Head	Director of Finance (for funds availability)	Supervisor
General Manager*	X					
AGM		X				
Department Head			X			
District Secretary	X					
All Others			X	X	X	X
*For all overnight travel or day trips using commercial transportation						

- (1) TRAVEL COSTS UNDER \$1,000: Same as above except for “All Others: - AGM approval is not required.
- (2) TRAVEL COSTS OF \$2,000 OR MORE OR OUT-OF-STATE TRAVEL: General Manager approval is required, including conferences at Lake Tahoe, if less than \$2,000.
- (3) All Travel Authorization Requests will be accompanied by a memorandum which will provide the following information:
  - (a) Purpose of Request
  - (b) Value/Benefit to CCWD
  - (c) Value/Benefit to Employee
  - (d) Does the employee hold Membership status in the sponsoring organization (if applicable)
  - (e) Will the employee be a participant on any program committees/panels or other program activities (if appropriate)
  - (f) Other relevant information to substantiate travel request
- (4) If travel requires cash advance for lodging, meals, etc., appropriate check request forms should be attached to the travel authorization. These requests for funds should be in the Finance Department 10 working days prior to the departure date. Cash advances will be approved only if there is a financial hardship to the employee if reimbursement of out-of-pocket expenses occurs after the travel is completed.
- (5) If more than one employee in a department is attending a conference or training session, please try to send all travel authorizations and check requests together. Finance can then consolidate lodging and registration payments.

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b. Extending Period of Travel

If a savings on airfare can be gained by an employee extending travel time, and the savings exceeds the extra cost of additional lodging and meals, plus the cost of lost work hours, an employee may extend the travel period. Such savings calculation must be documented and attached to the travel authorization.

c. Transportation

The means of transportation shall be determined by time and distance factors. Coach airfare and airport transportation service will normally be considered adequate. Taxicabs and rental automobiles will be approved if the circumstances justify their use. If rental automobiles become necessary for ground transportation, midsize cars, when available and suitable should be used. Use of long-term airport parking facilities is encouraged.

d. Mileage Reimbursement

Travel by private automobile will be reimbursed at the rate provided by IRS regulations but not more than the most economical commercial airfare. If one or more segments of a trip begins or ends at the employee's home, the normal commute mileage must be subtracted from the miles claimed. This provision only applies to normally scheduled work days.

When deciding the most economical travel method (e.g., airplane vs. car) the cost of the method of travel chosen plus extra meals and/or lodging costs incurred due to a longer travel time, as well as the cost of work time lost, should be taken into account.

e. Meal Costs

Although not strict limits, the following should be used as guidelines for meal costs:

Breakfast	\$12.00
Lunch	\$16.00
Dinner	\$32.00

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f. Lodging Costs

To assist employees in finding the most economical medium-priced lodging, the District's travel agency has a listing of hotels in various cities that offer government discounts. Employees are encouraged to stay at these hotels.

g. Travel Expense Report

Within 10 working days after return from travel, "Travel Expense Report: (Exhibit B – District Form 101) approved by the employee's supervisor, and any unexpended travel advance monies, shall be submitted to the Finance Department.

(1) Trip Report

For all employees traveling to a conference, seminar, and/or training, a memorandum must be submitted with the Travel Expense Report. This memorandum will identify the value of the conference/program to the employee, department and CCWD. This memorandum should summarize what was learned, or what benefits were actually realized, and sufficient information for others to evaluate if attendance in future sessions will be appropriate.

(2) Required Documentation

- (a) All requests for payment of expenses for lodging, transportation, fees, meals and miscellaneous costs must be accompanied by original receipted bills. If a receipted bill is unattainable, the request for reimbursement of meal expenses must be accompanied by a completed District Form 102, "Business Expense Voucher" (Exhibit C).
- (b) All receipts should be organized by the date of the actual expenditure.
- (c) If air travel is involved, the last copy of the airline ticket stub should be attached to the expense report.
- (d) Personal expenditures should be separately identified from District business expenditures.
- (e) If travel is overnight, telephone calls other than for District business of up to \$10.00 per 24-hour period may be requested for reimbursement.

2. LOCAL BUSINESS EXPENSES

a. Business Expense Report

All local business expenses shall be reported on District Form 103, “Business Expense Report” (Exhibit D). The Business Expense Report shall be approved according to the following schedule and submitted to the Finance Department within 10 working days after the end of the calendar month in which the expense is incurred.

Employee	BUSINESS EXPENSES AUTHORIZED BY			
	Board President or Designee	GM	AGM	Department Head
General Manager	X			
AGM		X		
Department Head			X	
District Secretary	X			
All Others				X

b. Required Documentation

All requests for payment of local business expenses must be accompanied by the original receipted bills. District Form 102 (Exhibit C) may be used to claim non-receipted items, such as BART tickets and bridge tolls.

3. PETTY CASH

A Petty Cash Fund will be maintained by the Finance Department at the District Cashier’s office. The purpose of Petty Cash is to fund unforeseen business expenses of less than \$50 for which funding cannot be postponed for processing through the regular Accounts Payable cycle.

a. Required Documentation

All requests for reimbursement of expenses from the Petty Cash Fund must be accompanied by original receipted bills and approved by the employee’s supervisor. Department Heads, Assistant General Managers and the General Manager may approve their own requests. A monthly report summarizing these employees’ petty cash use will be provided to the Director of Finance.

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b. Petty Cash Advance

Occasionally it may be necessary to request a cash advance from the Petty Cash Fund. In those instances, an original receipted bill will be submitted to the Finance Department within one business day.

c. Petty Cash Disbursement

Disbursements from the Petty Cash Fund will be made according to a schedule established by the Director of Finance.

**RESPONSIBILITY**

It is the responsibility of each department head and supervisor to ensure compliance with this administrative procedure.

APPROVED:

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Walter J. Bishop  
General Manager

WJB/BJB:dmg

Attachments:

Exhibit A - Travel Authorization Request Form (Form 100)

Exhibit B - Travel Expense Report (Form 101)

Exhibit C - Meal Expense Voucher (Form 102)

Exhibit D - Business Expense Report