

## TRAVEL EXPENSE LIMITATION POLICY

- 1.0 PURPOSE: To provide policy and procedures for the reimbursement of travel expenditures incurred by Directors or employees while on District authorized business trips or at approved meetings.
- 2.0 TRAVEL ELIGIBILITY:
  - 2.1 General. All travel shall be planned in the most economical way.
  - 2.2 Travel Approval.
    - 2.2.1 Budgeted. Travel expense to attend conventions, conferences, training seminars and similar meetings shall be kept to an absolute minimum, shall be limited to funds budgeted, and shall be approved by the General Manager for an employee or the President of the Board of Directors for a Director.
    - 2.2.2 Unbudgeted. Requires prior approval of the Board of Directors.
  - 2.3 Expenses Eligible for Reimbursement.
    - 2.3.1 Transportation.
      - a. Mileage Expense. If a District vehicle is not available, use of a private vehicle must be authorized by the General Manager for District employees and the President of the Board for Board members. Mileage reimbursement shall follow the rate per mile established by the IRS and is listed in Attachment A.
      - b. Parking and Bridge Toll Expense. When necessary, parking or bridge tolls shall be reimbursed at actual cost. Receipts are required.
      - c. Public Transportation. Use of public transportation when required shall be coach or economy class only. Receipts are required.
    - 2.3.2 Meals.
      - a. While in an overnight travel status, the actual cost of meals shall be reimbursed up to a maximum per day in accordance with Attachment A. Receipts are required.
      - b. The actual cost of meals incurred during business luncheons, meetings, seminars or while on promotional tours that exceed the maximum daily allowance, as specified in Attachment A, must be approved by the General Manager for District employees and the Board of Directors shall approve for Board members.

- c. **EXCEPTION** When attending a conference, seminar or meeting held in an area where meal expenses are customarily more than the maximum daily allowance.

2.3.3 **Lodging.** The actual cost of single room occupancy shall be reimbursed up to a maximum per day in accordance with attachment A. Receipts are required.

- a. **EXCEPTION** In some major cities, the limitation amount may be too low. Upon approval before departure, the limitation may be increased to a level of "reasonable and customary" for such a city.
- b. **EXCEPTION** When attending a conference or seminar held in a particular hotel where rates are more than the maximum and convenient alternative lodging under the maximum is not available or appropriate.

2.3.4 **Conference Registration.** The actual cost of registration, including meals if applicable, shall be reimbursed. Receipts are required.

2.3.5 **Other Expenses.** Other expenses incurred as a direct result of the trip may be eligible for reimbursement at actual cost. Receipts are required.

### 3.0 **INELIGIBLE EXPENSES:**

3.1 **Personal Expenses.** The cost of personal items, including entertainment (i.e. in room movies) and alcohol, is ineligible.

3.2 **Other Family Members.** The cost of providing transportation, meals, lodging, etc., for a spouse or other family member(s) while traveling on official District business is ineligible.

3.3 **Unreasonable Expenditures.** The amount by which other eligible expenditures exceed limits herein established shall be deemed unreasonable and ineligible. It is the responsibility of every employee or Director to use good judgement when incurring expenditures while traveling on District business.

### 4.0 **ADVANCE REGISTRATION AND CASH ADVANCES:**

4.1 **Advance Registration.** For most seminars, conferences, etc., it is desirable to register in advance. Staff shall be responsible for making advance registrations upon receipt of an approved travel request.

4.2 **Cash Advance.** A cash advance in an amount per day in accordance with Attachment A may be made at the request of the employee or Director when traveling overnight. A request for a cash advance must be made to the Controller at least two (2) working days prior to the day of departure. Cash advances will be deducted from the total reimbursement claim by the employee or Director and such reimbursement claim must be submitted within five (5) working days of the employees or Directors return.

5.0 REIMBURSEMENT PROCEDURE:

- 5.1 Claim Form. The employee or Director must complete a "Travel Reimbursement Claim" form, Attachment B, and submit to the Controller within five (5) days of return from trip.
- 5.2 Approval. Travel expense reimbursement claims shall be submitted to the Board of Directors for approval monthly on the Claim Summary.

6.0 BOARD OF DIRECTORS:

- 6.1 Attendance at Association of California Water Agencies (ACWA) conferences shall be limited to a one (1) day meeting allowance of \$100.00 when participating on a committee assignment.
- 6.2 Board members will be reimbursed expenses for up to two multi-day conferences/seminars per calendar year in addition to the semi-annual ACWA conferences.
- 6.3 Prior approval by the Board of Directors for attendance at a conference/seminar is required. The Board President may give approval if time does not permit Board approval.
- 6.4 Meetings qualifying for the \$100.00 allowance are limited to Board meetings and Board approved committee assignments only. Attendance at seminars and workshops do not qualify for the allowance.
- 6.5 Section 30507 of the Water Code authorizes the payment of compensation to Directors of an amount not to exceed \$100 per day for attendance at Board meetings and for each day's service rendered as a Director by request of the Board, not exceeding a total of six (6) days in any month, together with reimbursement of expenses.

ATTACHMENT A

TRAVEL EXPENSE, ELIGIBILITY LIMITS

Mileage: 44.5¢ per mile

Allowance determined by the Internal Revenue Service

Meals: \$55.00 maximum per day  
(Includes all tips associated with meals)

Lodging: \$150.00 major city

\$100.00 small city

Lodging for a one day conference/meeting shall be limited to one (1) night unless there are extenuating circumstances.

Cash Advance: As required.

Mileage Guidelines: The following mileage is the maximum allowed for travel to the destinations listed:

<u>From TUD Offices to</u>	<u>(One Way) Distance</u>
Concord	120
Lake Tahoe, South Shore	125
Lake Tahoe, Incline Village	145
Long Beach	348
Merced	60
Modesto	55
Monterey	196
Oakland Airport (OAK)	120
Palm Springs	439
Placerville	85
Sacramento Airport (SMF)	110
Sacramento City	100
San Diego	455
San Francisco Airport (SFO)	145
Stockton	66

ATTACHMENT B

**TUOLUMNE UTILITIES DISTRICT**

18885 Nugget Blvd. A P.O. Box 3728 A Sonora, California 95370  
(209) 532-5536 A FAX (209) 536-6485

**Travel Reimbursement Claim**

Date: \_\_\_\_\_

Employee's Name: \_\_\_\_\_

Nature and Purpose of Trip: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

Date	/ /	/ /	/ /	/ /	/ /	/ /	/ /	Totals
Breakfast	\$	\$	\$	\$	\$	\$	\$	\$
Lunch								
Dinner								
Lodging								
Mileage								
Parking								
Tolls								
Public Trans.								
Totals	\$	\$	\$	\$	\$	\$	\$	\$
<b>NOTE:</b> Attach all receipts Less Cash Advances								( )
Reimbursement Due								\$

Charge to: \_\_\_\_\_

Signature of Employee: \_\_\_\_\_

Date \_\_\_\_\_

Approved by Supervisor: \_\_\_\_\_

Date \_\_\_\_\_

Approved by General Manager: \_\_\_\_\_

Date \_\_\_\_\_

Approved by Board of Directors: \_\_\_\_\_

Date \_\_\_\_\_

Reviewed for Payment by Controller: \_\_\_\_\_

Date \_\_\_\_\_

A-022 Revised 8/2000