



OAKDALE IRRIGATION DISTRICT

Miscellaneous Policies and Procedures

Title
1 – FINANCE

Chapter
1 – District

Section
1.118 Reimbursement of
Directors, Officers and
Employees Expenses

Adopted: May 6, 2014

Revised:

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PURPOSE

This policy provides guidelines for its Directors, Officers and Employees (hereinafter referred to as “Employees”) attendance at conferences, conventions, workshops, seminars and other District activities. It is the policy of the District to encourage Employee development and excellence in performance by reimbursing expenses incurred for travel, lodging and meals as a result of training, education, participation with professional organizations, and attendance at local, state and national conferences associated with the interests of the District.

SCOPE

This policy and procedure applies to all Departments and is effective January 1, 2014.

POLICY AND PROCEDURE

1. **Approval Authority:** The person who approves reimbursement for District related expenditures. The Approval Authority shall be as follows:
 - a. Department heads for all employees within their administration;
 - b. The General Manager for all Board of Directors and Department Heads;
 - c. The Treasurer and the Board President to review and approve for the General Manager;
 - d. Exceptions to this policy shall be approved by the Board of Directors.

In absence of the General Manager, the Treasurer may approve expenditures for items “a” and “b”. Upon return, the General Manager and the Treasurer shall review and countersign the reimbursement form.
2. **Transportation Expenses:** Unless otherwise stated, employees may travel by District vehicle, personal vehicle or commercial airlines in carrying out District related business.
 - a. Vehicles:
 - i. District vehicles should be used for conducting District business whenever possible. If there are no District vehicles available or, if it is not feasible for a District vehicle to be used, the employee may use a personal vehicle.



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- ii. Those Directors or employees using personal vehicles shall be reimbursed at the current IRS rate for actual miles driven on District related business. Employees using personal vehicles must maintain insurance on such vehicle in accordance with applicable laws. Such insurance shall be considered the primary carrier.

b. Commercial Air Travel:

- i. The District may provide commercial air transportation when air travel is necessary for District business. Air fare will be provided at coach rates for all employees.
- ii. Air transportation is subject to the proper approval authority.

3. Lodging

Reasonable accommodation expenses will be reimbursed only for authorized personnel, and such expenses will not be reimbursed for guests or family members of the authorized personnel. Where available, accommodations for attendance at conventions, conferences or other approved events will be obtained at locations sponsored by the event. Hotel expenses incurred in connection with conventions, conferences or other prior approved events shall not exceed the maximum group rate published by the conference or activity sponsor, provided that if the published group rate is unavailable lodging costs shall be reimbursed for comparable lodging in accordance with this policy. The District will not pay for upgraded rooms where standard rooms are available.

If no hotel is designated, reimbursement will be in accordance with the per diem rates for the destination/county/state where the event is located as published by U.S. General Services Administration (www.gsa.gov/portal/category/100120) for that location. A copy of the information showing the per diem rates for the destination/county/state obtained from the web site should accompany the employee expense reimbursement form.

Lodging reservations may be made by the General Manager's office to provide the most efficient method of payment. Whenever possible, the District will prepay lodging in order to guarantee reservations.

If travel to and from an event necessitates traveling before 6:00 a.m., prior night's lodging will be paid or reimbursed.



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4. Incidental Expenses:
The District will reimburse incidental expenses (fees and tips given to porters, baggage carriers, hotel staff, and staff on ships) at the rate of \$5.00 per day as published by U.S. General Services Administration (www.gas.gov/portal/category/100120).
5. Telephone/Internet
Business related telephone and communication expenses will be reimbursed.
6. Local Transportation
Employees shall be reimbursed for the actual expenses of taxis, buses, rapid transit, and parking fees. The most reasonable form of local transportation should be utilized by the employee.

Car rentals must be authorized in advance and reservations are arranged through the General Manager's office when other travel arrangements are made. Collision coverage shall not be purchased. Medical coverage is not required because the medical coverage is provided by the District's benefit plans and should not be purchased, unless the employee is not covered by the District's benefit plans.
7. Tips
Employees should follow generally accepted guidelines when tipping. Tip expenses will be reimbursed with a receipt or notation on credit card receipt.
8. Registration
Attendance at seminars and conventions must be pre-authorized. Reservations shall be arranged through the General Manager's office.
9. Meals
The District shall follow the State approved guidelines for expense reimbursement for all meals while an employee is traveling on District related business within the County of Stanislaus at the following rates:
Breakfast up to \$10.00



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Lunch	up to \$15.00
Dinner	up to \$21.00

The District shall follow the per diem rates as published by U.S. General Services Administration (www.gsa.gov/portal/category/100120) for expense reimbursement for meals when traveling outside of Stanislaus County. A copy of the information showing the per diem rates for the destination/county/state obtained from the web site should accompany the employee expense reimbursement form.

The expense reimbursement for meals when traveling outside of Stanislaus County requires the approval by the General Manager and/or Board of Directors.

Meals reimbursed on the above per diem schedule do not require that the employee or Director provide receipts. Special circumstances will be required to justify reimbursement of amounts exceeding the above and shall be subject to Board approval.

In order to be eligible for meal reimbursement, the following criteria must be met:

- a. You must have started traveling prior to 7 a.m. or have stayed overnight to be eligible for breakfast
- b. You must have started traveling prior to 11 a.m. or have stayed overnight to be eligible for lunch. If the travel ends prior to noon, lunch expenses will not be eligible for reimbursement.
- c. You must have started traveling prior to 4 p.m. or have stayed overnight to be eligible for dinner. If the travel ends prior to 6 p.m., dinner expenses will not be eligible for reimbursement.

10. Ineligible Expenses

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



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

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 judgment when incurring expenditures while traveling on District business.

11. Cancellation of Scheduled Activity

In the event of cancellation of a business activity that affects scheduled commercial travel, pre-registered hotel reservations and seminar registrations, the General Manager's office must be notified immediately so that cancellation and the return of fees can be effected.

14. Substantiation Requirements

Employees must complete an expense reimbursement form and submit it to the Approval Authority within ten (10) days of the expenditure. Only expenses approved by the Approval Authority will be reimbursed.

All expenditures submitted for reimbursement must be documented with an itemized receipt (a credit card signature slip is not an itemized receipt). If a receipt is requested from a vendor and the vendor cannot provide a receipt (i.e. taxi or bus fare), it is necessary for employee to complete the form entitled "Affidavit for Lost or Unavailable Purchase Receipt" and submit it with the Employee Expense Reimbursement Form. These forms are located on the K Drive under General Purpose Forms.