




County of Riverside
OFFICE OF THE AUDITOR-CONTROLLER
STANDARD PRACTICE MANUAL

		SUBJECT: EMPLOYEE REIMBURSEMENTS
SECTION:	2	CATEGORY: ACCOUNTS PAYABLE POLICIES
POLICY NUMBER:	206	
EFFECTIVE DATE:	04/01/19	APPROVED BY: 

PURPOSE: To establish standard guidelines for County departments, agencies and special districts for approving employee reimbursement claims for expenses related to travel, meals, lodging, and other actual and necessary expenses incurred in the normal course of County business.

SCOPE: Applies to all employees of the various County departments, agencies, special districts, and authorities that are governed by the Riverside County Board of Supervisors and/or which maintain funds in the County Treasury.

POLICY: This policy details the overall responsibilities and processes to be followed by all departments when reviewing, approving and processing employee reimbursement claims for ordinary and necessary expenses incurred by County employees while conducting County business. Employee reimbursements must comply with all the approved applicable Board of Supervisors Policies in effect, including but not limited to Board Policy D-1, *Reimbursement for General Travel and Other Actual and Necessary Expenses*.

PROCEDURE: This procedure provides guidance to County departments, agencies, and special districts for determining allowable reimbursements to County employees for expenses incurred in the course of County business. It details the necessary approvals and acceptable supporting documentation that must be included with the employee reimbursement claim form upon submittal to the Auditor Controller's Office for review and payment processing.

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EMPLOYEE REIMBURSEMENTS

Employee reimbursements are those expenditures related to business related travel, business supplies and other miscellaneous business-related expenses. In order to be reimbursable, the employee must have paid for or incurred expenses while performing services as an employee, and there must be a business connection to the expenditure. The employee must adequately account/justify for these expenses within a reasonable time period. Itemized receipts are required to verify the date, time, place, amount, and what the business expense was for.

DEPARTMENT RESPONSIBILITY

- 1) Departments are required to ensure the expense incurred by the employee was approved and it was necessary for completing a work-related assignment or conducting County business.
- 2) Ensure that employee seeking reimbursement provides proof of payment (original itemized receipt, hotel receipt/folio, flight itinerary, and other supporting documents that support the expense).
- 3) Ensure that General Form 14, which services as the reimbursement claim form, is filled out completely and accurately and that it contains the appropriate approval, approval date and explanation/justification of expenditures.
- 4) Ensure the completed and approved employee reimbursement claims are submitted timely. Claims must be submitted no later than the end of the month following the month the expense occurred. Reimbursement Forms not submitted within this time requires exception approval from the Department Head or Executive Office.
- 5) Process the voucher for the claim in PeopleSoft Financials.
- 6) Department approves the voucher before submitting it to the ACO for review and payment processing.
- 7) Submit the approved voucher, a hardcopy of Gen Form 14 and all supporting documentation to the ACO for final approval.

AUDITOR-CONTROLLER RESPONSIBILITY

- 1) The Auditor-Controller Accounts Payable (AP) staff is responsible for reviewing the employee reimbursement claim and supporting documentation to ensure it is in compliance with the appropriate Government Code and Board Policies.
- 2) Upon a thorough review, AP staff will either approve the request if the information on the claim and supporting documentation comply with the Government Code and Board Policies.
- 3) If discrepancies exist with the claim and/or supporting documents, the ACO will deny the employee reimbursement claim. The department voucher processor will be contacted to collect the missing information/supporting documents or have the department make the necessary adjustments to the claim if the missing information and/or supporting documentation cannot be provided.
- 4) Once the employee reimbursement has been ACO approved, and payment has been processed, the warrant is mailed to the employee.

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REQUIRED INFORMATION ON THE GENERAL FORM 14 AND SUPPORTING DOCUMENTATION:

Reimbursement claims must be in compliance with all the applicable Government Codes and Board Policies. Also, the following criteria must be met in order for the employee reimbursement claims and supporting documents to be considered a valid or appropriate expense.

Note: Any inconsistencies with the reimbursement claim, supporting documentation or approvals may result on a delay in payment processing or denial of the claim.

1) Expense Reimbursement Claim GEN Form 14:

The request for reimbursement is to be completed on a County General Form 14. The form must be filled out completely and accurately. An electronic version is available on the Auditor-Controller's website.

1. Name of the employee
2. Employee's mailing address. All reimbursement warrants will be mailed out to this address
3. County employee's identification number
4. Name of the department submitting the claim
5. Date the item(s) were purchased and/or expense incurred
6. Destination and purpose of trip or business need for buying the item(s) or incurring the expense(s)
7. Transportation: Total miles if a personal vehicle was driven or fares if public transportation was used (mileage reimbursement claims)
8. Lodging fees (overnight stay)
9. Meals: Daily expense amounts for breakfast, lunch, and/or dinner (overnight stay)
10. Miscellaneous: Purpose of incurring miscellaneous expenses and amount paid
11. Employee's signature
12. Total amount of the claim
13. Mileage Claimed: Total miles driven, mileage rate, and total dollar amount of mileage (mileage reimbursement claims)
14. Employee's supervisor's or Department Head signature indicating approval and approval date

2) Supporting Documentation Required for Voucher Approval may include but is not limited to the following items:

- a. Original Itemized Receipt and/or Invoice

The original itemized receipt(s) must be provided and contain all of the following requirements in order for the employee claim to be processed and approved:

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- Name of establishment or business where the purchase was made/expenses incurred.
- Date on which purchase or service was rendered
- Items ordered or purchased/type of service
- Total payment made by the employee for item(s) or service(s) purchased for conducting County business.

In the event that the original itemized receipt cannot be provided, the original un-itemized receipt must be provided along with explanation/justification stating why the itemized receipt was not provided.

b. Travel Authorization Form (if applicable).

This form must be completely filled out with the appropriate approvals (signatures) and approval dates. A sample of the Department of Public Social Services Travel Authorization form is located in Appendix A of this policy.

c. Executive Office Travel Authorization (if applicable)

Executive Office approval is required for travel not included in the approved budget, travel costing \$1,000 or more, or if travel is out of state.

d. Travel Advances may be authorized for specific situations that might cause undue financial hardship to those traveling on behalf of the County. Advances will not be processed through the PeopleSoft Financial Accounts Payable System. The Department may issue travel advances out of their revolving fund.

Advances will only be made after travel is approved. Travel advances should be based on a reasonable estimate of expenses to be incurred and should not exceed the daily per diem amount.

All advances must be cleared within 14 days of travel and those not cleared within 60 days from the end of the trip will be subject to denying future travel advances.

e. Meal reimbursements related to Travel and/or Training expenses

i. Original itemized receipts must be submitted and include the name of the establishment, item purchase or service provided, date, and the amount paid.

ii. For travel or training meal reimbursements allotment, refer to the GSA website link: <http://www.gsa.gov/portal/content/104877> to determine the standard or high-cost cities per diem rates that are allowable for reimbursement. The destination city to which the employee is traveling is the determining factor between the regular or high-cost amounts. For instance, if after selecting the state, city, and year of the expense, the results on the GSA website reflect an amount no greater than the regular-cost indicated on the Board Policy D-1, then the expense is considered standard rate. Nonetheless, if the results on the GSA website reflect an amount greater than the standard rate, then the expense is considered a high-cost expense. For reference, the GSA Per Diem Rates Job Aid is available on the Auditor-Controller's website.

Employees traveling to a regular-cost city will not receive high-cost city reimbursement rates if they choose to eat at high-cost city while in route to their regular-cost city travel destination. Meals purchased at airports or on a plane,

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while known to be costly, do not constitute high- cost reimbursement unless they are located in an applicable high-cost city and the travel destination city is also a high-cost.

Note: *No reimbursement will be allowed for a meal(s) that occurs on same day travel unless is approved by the Executive Office.*

- iii. No tips or gratuity will be reimbursed in excess of 20% of the cost of the meal.
- iv. No tips or gratuity will be reimbursed for meals purchased at fast food restaurants.
- v. No alcoholic beverages will be reimbursed. Meal receipts submitted with alcoholic beverages present must have this amount and any applicable taxes and tips removed from the overall total amount of the receipt (or meal) requested for reimbursement.
- vi. If multiple meals, entrees, or guests are present on the original receipt, the employee must indicate on the receipt or near the meal which item(s) were consumed by the employee. If more than one person is splitting an individual food item, the cost should be split to accurately to reflect the employee's split portion consumed.
- vii. Employees will only be reimbursed for one main dish entrée per receipt per meal. Multiple entrees purchased together in part for immediate consumption and in part for future consumption are not acceptable.

The actual cost of a meal is to be considered a reasonable apportionment for one person. Therefore, a following reasonable apportionment for a meal is defined as:

- 1 - Appetizer
- 1 - Entrée
- 1 - Dessert
- 1 - Nonalcoholic Beverage

Meals exceeding this reasonable apportionment meal allowance will not be reimbursed.

Parties of two or more will not be reimbursed unless otherwise supported by department approval for two or more county employees under the same travel supporting documents. The reasonable apportionment of meals for parties of two or more must also match the above allotment per individual (i.e. *Two employees traveling under the same travel itinerary will be reimbursed for 2 - Appetizers, 2 - Entrees, 2 - Desserts, 2 - Nonalcoholic Beverages ONLY*). Any purchases of items exceeding these allotments will not be reimbursed and are considered a personal expense and are the responsibility of the employee(s).

- viii. No more than two pieces of luggage can be reimbursed.
 - ix. The cost of County officials and employees who attend retirement, political, or social functions are not reimbursable according to approved BOS policy A-34.
- f. Lodging Documentation (*for work assignment or business need that requires an overnight stay*).

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An employee reimbursement claim for lodging must provide an explanation of the business purpose for the overnight stay and be supported by a receipt or facility folio showing all the itemized room related charges.

- i. Actual cost for lodging in regular or high-cost cities is not to exceed the amounts specified on Board of Supervisors Policy D-1. According to this Policy, the allowed nightly rate is inclusive of all occupancy and accommodation taxes and other room related taxes and fees.
 - ii. Lodging cost in regular-cost cities exceeding the established limit may be reimbursed at a higher rate if approval from the Executive Office is submitted along with the reimbursement claim.
 - iii. Lodging costs shall not exceed the maximum group rate published by the conference or activity sponsor.
 - iv. Higher rates based upon late registration or negligence by the department in making an early reservation will be reimbursed at the allowable rate specified on Board of Supervisors Policy D-1.
- g. Travel Documentation (*if applicable*). Travel documentation can include but is not limited to flight itinerary, train/bus ticket, taxicab receipt, rental car receipt, etc.).
 - h. Flyer, Agenda, or Brochure (*if applicable*) is required for meetings, conferences, trainings, workshops and/or events. These documents need to indicate the business purpose, location, and date and time of the event.
 - i. Conference/Registration Documents (*conference/meeting agenda and signup sheets showing the requestor's name as an attendee or speaker*). The registration also needs to indicate the purpose, location, and date and time of the event.
 - j. Mileage Reimbursement (*for volunteer and employees that don't have an employee ID*). Unless a standard has been pre-established by the departments (example: from home office to another office site within the County) then a MapQuest, Google Maps or similar printout showing the actual mileage driven should be attached to the claim. A handwritten log is not acceptable support.
 - k. According to Board Policy C-7, the Department Head must approve Reimbursement requests for an educational programs tuition/registration fees that are less than \$500, prior to enrollment in the course. Reimbursement requests exceeding \$500 will not be reimbursed via the Gen Form 14. Instead, all request over \$500 require the employee to obtain authorization from their Department Head, Human Resources, and the Executive Office prior to enrolling in any educational course/program. Reimbursement requests for educational course/program that were not approved prior to enrollment will not be reimbursed.
- Note:** *Employees must include proof of payment with the reimbursement claim along with proof that the course(s) was satisfactorily completed. A grade of "C" or its equivalents is required for reimbursement of undergraduate coursework. A grade of "B" or its equivalents is required for reimbursement of graduate-level coursework.*
- l. Vacation in Conjunction with Business Travel - In cases in which vacation time is added to a business trip, any cost variance in airfare, car rental, lodging or meals must clearly be identified on the General Form 14. Additional costs for travel, lodging for a spouse or other family member will not be reimbursed.

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- m. According to Board Policy C-5, reimbursement claims for damages to employee's personal clothing or property in the line of duty must be approved by the Safety Manager and the Department Head.
 - n. Additional Supporting Documents may include but is not limited to emails, store receipts or any other documentation that supports the expense/cost incurred.
- 3) For the reimbursement of meals and refreshments (non-alcoholic) for multiple attendees as part of a County sponsored activity or event, please refer to *SPM 207, County Sponsored Conference and Trainings* for more detailed guidance.

RECORD RETENTION:

All approved employee reimbursements General Form 14's will be maintained in accordance with the County general records retention schedule for 7 years.

The Auditor-Controller is the department of record for county employee reimbursements submitted for approval, with the exception of a few select departments and special districts that maintains their own records for audit and retention purposes. In those particular instances, the submitting department or special district would be the noted department of record.

POLICIES REFERENCED: The following are the most common Board of Supervisors Policies and Government Codes applicable to this policy.

- BOS Policy A-34, *Recognition of Service to the County and Presentation of Awards*
- BOS Policy C-5, *Reimbursement for Damaged Clothing or Property*
- BOS Policy C-7, *Support for Employee Training and Education*
- BOS Policy D-1, *Reimbursement for General Travel and Other Actual and Necessary Expenses*
- BOS Policy D-6, *Travel Expenses, County Parole Commission Lay Member*
- BOS Policy D-7, *Travel Authorization- Agricultural Extension Staff*
- California Government Code Section 53232 – 53232.4
- California Government Code Section 53240
- U.S General Services Administration (GSA) website <http://www.gsa.gov/portal/content/104877>
- Internal Revenue Service Publication 463 website <http://www.irs.gov/publications/p463/index.html>

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APENDIX A: The following is a sample of the Authorization for Travel Form used by the Department of Public Social Services.

Riverside County Department of Public Social Services

AUTHORIZATION FOR TRAVEL

Fill in this form as completely and accurately as possible. Submit at least 6 to 8 weeks prior to event/travel. Please attach all required supporting documentation (agenda, flyer & registration form). Upon approval, please submit this form to the Travel Desk by fax (951) 358-5872 or e-mail DPSS-Travel_Desk@RiversideDPSS.org Refer to the attached Quick Guide for further instructions.

SECTION I - EMPLOYEE/TRAVELER INFORMATION					
REQUEST DATE:		TRAVELER NAME (Requestor):		EMPLOYEE ID #:	PHONE #:
WORK ADDRESS and CITY:			DIVISION:	UNIT NAME:	
SUPERVISOR'S NAME:		PHONE #:	DIVISION DIRECTOR'S NAME:		PHONE:
DATE OF TRAVEL		EVENT DATE/TIME			Are you traveling on non-work days? <input type="checkbox"/> Yes <input type="checkbox"/> No If YES, please attach additional justification.
Date Start:	Date End:	Event Start Time:	Event End Time:	Event Start Date:	
PURPOSE OF TRAVEL:					
<input type="checkbox"/> Professional Conference <input type="checkbox"/> Meeting <input type="checkbox"/> Training (not available thru Staff Development) <input type="checkbox"/> Other _____					
Event Name:			Registration Fee, if applicable: \$ _____		
Event Location:			Deadline Date for registration: _____		
ADDRESS, CITY, & STATE					
SECTION II - TRAVEL ARRANGEMENTS					
FLIGHT: <input type="checkbox"/> Yes <input type="checkbox"/> No If YES, complete the following:				Employee DOB: _____ <small>Required for Air Travel</small>	
Departure Date:	From:	To:	Time:		
	(Airport, Chy, State)	(Airport, Chy, State)	Preferred Time of Departure		
Return Date:	From:	To:	Time:		
	(Airport, Chy, State)	(Airport, Chy, State)	Preferred Time of Departure		
LODGING: <input type="checkbox"/> Yes <input type="checkbox"/> No If YES, # of nights: _____ Check-in Date: _____ Check-Out Date: _____					
Please make hotel reservation at: <input type="checkbox"/> Event Site <input type="checkbox"/> Near: _____					
If applicable, Block Rate amount: \$ _____ Block Rate Deadline: _____					
Please select one: <input type="checkbox"/> King <input type="checkbox"/> Double <input type="checkbox"/> Smoking <input type="checkbox"/> Non-smoking <input type="checkbox"/> ADA <input type="checkbox"/> No Preference					
GROUND TRANSPORTATION: <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, complete the following:					
<input type="checkbox"/> Car Rental <input type="checkbox"/> Shuttle <input type="checkbox"/> Taxi <input type="checkbox"/> Personal Vehicle <input type="checkbox"/> County Vehicle ID # _____					
Will you be sharing with another employee? <small>If YES, please state name(s):</small>					
<input type="checkbox"/> Yes <input type="checkbox"/> No					
SECTION III - APPROVAL SECTION: TO BE COMPLETED BY MANAGER & DIVISION/DEPARTMENT DIRECTOR					
MANAGER:					
Check one: <input type="checkbox"/> Approved <input type="checkbox"/> Denied					
SIGNATURE		PRINT NAME/TITLE		DATE	
DIVISION/DEPARTMENT DIRECTOR:					
Check one: <input type="checkbox"/> Approved <input type="checkbox"/> Denied					
SIGNATURE		PRINT NAME/TITLE		DATE	
TO BE COMPLETED BY TRAVEL DESK					
RECEIVED DATE STAMP:		LOG #:	High Cost City: <input type="checkbox"/> Yes <input type="checkbox"/> No		
		Processed Date:	Cancellation Request Date: _____		
		Entry Date:	Requested By: _____		
		Scan Date:	Airfare received: Refund/Credit \$ _____		
			Exp. Date: _____		

DPSS 3900 (REV. 2/14) AUTHORIZATION FOR TRAVEL

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