

MADERA COUNTY ADMINISTRATION

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COUNTY OF MADERA

TRAVEL POLICY

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SECTION I - TRIP APPROVAL

Travel Outside the State: Travel outside the State of California is discouraged. When such travel is determined to be in the best interest of the County, specific approval must be obtained in advance from the County Administrative Officer on a properly completed Trip Authorization Form. Trip requests shall be submitted to the County Administrative Officer at least three (3) weeks in advance.

Travel Within the State:

- Same Day Travel – Same day travel is any travel which does not include an overnight stay. Such travel may be approved by the Department Head or designee.
*Please see Section III, Expense Guidelines for rules regarding reimbursement of meals for same day travel.
- Overnight Travel – Overnight travel is all travel which includes an overnight stay and shall be subject to the approval of the County Administrative Office. Such requests shall be made by submitting a properly completed Trip Authorization form, at least two (2) weeks in advance.

Non-Salaried Board or Commissions: Non-salaried members of boards or commissions established by State law or County ordinance may be allowed expenses incurred for mileage while attending called meetings or expenses incurred on authorized trips. Such trips and expenses must be approved in advance by the County Administrative Officer.

Special Committees: Members of special committees created and appointed by the Board of Supervisors may be reimbursed for actual expenses incurred when permitted by law and specifically authorized in advance by the Board of Supervisors.

SECTION II - GENERAL TRIP - RELATED POLICIES

Minimizing Travel: It is County policy to:

1. Use technology to avoid travel whenever possible
2. Limit out-of-town trips
3. Coordinate work schedules in order to minimize travel distance.
4. Limit the number of employees attending the same function.

County Motor Pool: The County of Madera maintains an automobile pool for authorized County employee travel. Except in emergencies, no person shall be allowed to ride in a County vehicle unless that person is being transported for County purposes. Requests for use of an automobile from this pool shall be made by the Department Head or their authorized representative to the County Central Garage at least five (5) working days in advance of the planned trip whenever possible. If more than one tank of gas will be needed, a gas credit card shall be available from the motor pool attendant.

Use of Private Vehicles: Use of a private vehicle must be approved by the Department Head or Designee. Mileage will be reimbursed as provided in the Madera County Employee Mileage Reimbursement Policy (See Exhibit A).

In-County Meals, Lodging, and Other Expenses: Reimbursement for In-County meals, lodging, and other expenses are not usually allowable. The County Administrative Officer may authorize in-County expense in special circumstances.

SECTION III - EXPENSE GUIDELINES

Personal Expenses: Personal expenses shall not be allowed. Personal expenses include, but are not limited to, laundering, barbering, tips, and alcoholic beverages.

Hotel-Motel Charges: It is County policy to limit the number of employees attending a meeting requiring overnight stay. Lodging charges shall be those costs for the accommodations only and shall not include telephone charges, room service, tips, etc. Whenever possible, employees should request a government rate when making reservations.

Meals: Subject to the single exception below, reimbursement for meals shall be determined by using the federal rate per-diem guidelines. To find the appropriate rates:

1. Go to www.gsa.gov/perdiem
2. Select the appropriate Fiscal Year in which the reimbursement occurred
3. Enter the STATE and CITY or ZIP CODE and click “*Find Rates*”
4. The last number in the table represents the meals rate (*M&IE*)
5. Click on the link in Footnote 5 – “*Breakdown of M&IE Expenses*”.
6. Using the amount determined in step 3 you can locate the appropriate breakdown for each meal. Print this table and attach to your Trip Request or Trip Reimbursement.

NOTE: The County does NOT use per diem rates for hotel stays.

Exception to reimbursement for meals: When a meal is purchased during a work-related conference or meeting that is in excess of the limits above, the Department Head or designee may approve the charge only when verifiable by an agenda or notice of the meeting where the meal and price are itemized.

NOTE: Reimbursements for meals related to same day travel (no overnight stay) are included as wages and will be subject to federal and state income tax. IRC Sec. 162(a)(2)

Registration: Registration fees shall be limited to the actual charges. A copy of the agenda must be included with the trip requests.

Private Air Travel: Reimbursement for travel by private aircraft or chartered aircraft shall be limited to commercial air fare. The County Administrative Officer may grant exceptions to the foregoing when it is necessary or desirable to meet the legal obligations of the County.

Other Expense: Other necessary expenses, including but not limited to parking, taxis, bridge and road tolls, shall be allowable when necessary in the course of travel.

SECTION IV - REIMBURSEMENT GUIDELINES

Claim Form: All reimbursement requests shall be made on the County Auditor’s approved claim form. When submitting to the County Auditor a request for reimbursement of expenses incurred during travel, receipts and vouchers substantiating the expenditure(s) shall be attached to the claim form. Copies of cancelled checks will not be accepted by the Auditor as proof of expense. Claims for reimbursement must be submitted within 90 days from the last day of travel.

Receipts or vouchers shall be submitted for all items of expense except:

1. Meals
2. Streetcar, bus, and ferry fares, bridge and road tolls
3. Taxi fares (while on official business)

4. Other legal expenses of less than \$1.00

A listing and explanation of each item for which reimbursement is being requested shall be reported on the claim.

SECTION V - ADVANCE PAYMENT FOR TRAVEL EXPENSES

The Auditor's office may make advance payment for travel expenses, however; no advances will be made for expenses totaling less than \$50.00 per employee on any given trip request.

Requests for advance payment of travel expenses shall be submitted to Auditor's office in writing at least twenty-one (21) days prior to the trip. The request shall contain a statement of justification for requesting advance travel. Private mileage costs shall not be advanced, and when available, County issued Cal-Cards shall be used when advance payments are not applicable.

Departments shall make every effort to verify that advances are the actual charges. Employees shall account to the County Auditor for all advanced monies upon return in accordance with the provisions in Section IV (Receipts and/or Vouchers).

Checks for advanced payment shall be picked up from the Auditor's Office no earlier than two (2) working days prior to the date of travel. Advanced payment checks shall only be released to the employee authorized to travel or the employee's Department Head or designee.

SECTION VI - FORMS

Trip Authorization Form (Out-of-County Trip Request)

1. When required, Trip Authorization Forms shall be completed in their entirety.
2. Department Head or designee approval is required on all Trip Authorization Forms. The County Administrative Officer shall approve all Department Head Trip Authorization Forms. One copy of the signed form, along with associated documentation, shall be submitted to the Auditor's office on all claims for reimbursement. Travel records including approved Trip Authorization Forms shall be maintained at the department level.

Other Required Forms: Copies of agenda, detailing costs of registration, lodging, meals, etc. shall be attached to a trip request. An agenda is required when requesting reimbursement for registration, or meals in excess of the daily allowance. Membership expenses must be requested separately.

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EXHIBIT "A"

MADERA COUNTY TRAVEL POLICY Employee Mileage Reimbursement Guidelines

The County reimburses employees for using their personal vehicles for approved county business, and the following represents the two types of reimbursement plans according to Internal Revenue Service (IRS) guidelines:

Non-accountable Plan:

This plan does not require specific documentation
All payments are considered W-2 wage income

Accountable Plan:

Requires SPECIFIC documentation
Reimbursements are tax free and not included in W-2 wage income

The County will follow the Accountable Plan* method to reimburse employees for travel mileage.

AMOUNT:

The County will reimburse employees for approved travel mileage in personal vehicles at the federal government approved rate. This rate is revised by the IRS periodically and can be found on the IRS website at irs.gov.

ACCOUNTABLE METHOD DOCUMENTATION REQUIREMENTS:

To qualify as a tax-free reimbursement under the Accountable Plan, specific documentation is required in the form of a mileage log. Per IRS regulations, each reimbursement request must contain: Date, Destination, Business purpose of the trip, Beginning and ending odometer reading for each trip and Additional Expenses (such as toll fees)

* (See IRS Publication 463 – Travel, Entertainment, Gift and Car Expenses)

Attached is a sample mileage log that can be used when submitting requests for mileage reimbursements

