A. PURPOSE AND LEGAL BASIS

The County of Mariposa ("County") makes stewardship of limited public resources a primary focus and concern. The purpose of this policy is to:

1. Provide specific guidance on the standards of the use and expenditure of County resources for travel and expense reimbursement;

2. Ensure that all expenses incurred by the County, including but not limited to travel, meals and lodging, are properly authorized and obtained in an efficient manner and at the best possible value;

3. Ensure proper reimbursement of duly authorized, actual and necessary expenses, including but not limited to travel, meals, and lodging; and

4. Satisfy the requirements of Government Code sections 53232.2 and 53232.3 and County Memoranda of Understanding.

This Policy operates in conjunction with the Mariposa County Purchasing Policy to supplement the definition of actual and necessary expenses for purposes of State laws relating to permissible uses of public resources. It further supplements the definition of necessary and reasonable expenses for purposes of Federal and State income tax laws.

B. APPLICABILITY

The travel and reimbursement expense policies set forth herein apply to all County officials, officers, employees, appointees and volunteers ("employees") who receive or are eligible to receive any compensation or any reimbursement of expenses from the County or who travel on County-paid business.

C. AUTHORIZED TRAVEL EXPENSES

Public resources should only be used when there is a substantial benefit to the efficiency or effectiveness of the County and County constituents. Such benefits include:

1. The opportunity to discuss the community’s concerns with members of the community as well as with federal, state and other local officials;

2. Participating in regional, state and national organizations whose activities directly affect the County;

3. Attending educational seminars designed to improve skill and information levels or participating in professional organizations that are directly relevant to employee or official
responsibilities;

4. Promoting public service and morale through recognition or service and commitment; and

5. Conducting County business pursuant to County-approved goals and values.

Travel must be thoroughly planned, documented, and approved in an expense report in advance of the trip. Employees should seek to obtain the best economic value while traveling, including traveling in coach class, carpooling with coworkers when possible, and traveling direct routes as much as possible.

Personal business should not be mixed with official business if it will have any cost in dollars (including for fuel or vehicle use) or lost time, or if it will harm the County’s interests in any way. Examples of personal expenses that are not authorized include, but are not limited to:

1. The personal portion of any trip;
2. Political or charitable contributions or fund-raising events;
3. Family expenses, including those incurred by a partner, child or pet accompanying an official on business;
4. Use of a County vehicle to transport family members or any other person who is not a County employee;
5. Entertainment expenses, including theater, movies (either in-room or at the theater), sporting events (including gym, massage and/or golf related expenses), or other cultural events;
6. Personal automobile expenses, other than the County-approved mileage allowance, such as repairs, traffic citations, insurance or gasoline; and
7. Personal losses incurred while on County business.

Any questions regarding the propriety of a particular type of expense should be resolved by the approving authority before the expense is approved or incurred.

D. MEETING STIPENDS
No stipend or other compensation will be paid for attendance at meetings of County boards, commissions, or committees, except as specifically authorized in advance by the County Board of Supervisors.

E. TRAVEL COST CONTROL AND GUIDELINES
To conserve County resources and keep expenses within community standards, travel expenditures should adhere to the following guidelines. In the event that travel expenses are incurred which exceed these guidelines, the cost borne or reimbursed by the County will be limited to the costs that
fall within the guidelines.

1. **Travel Authorization**: Department heads or their designees must authorize travel and travel reimbursements. All authorized travel costs will be borne by the authorizing department. Expenses for a given trip should be reported on a single expense report or reimbursement request whenever possible.

   Reimbursement of costs for travel outside the State of California must be approved by the Department Head; reimbursement of costs for travel outside the United States must also be approved by the County Administrative Officer.

2. **Responsibility for Booking Travel**: Each department director shall designate one or more travel coordinators and ensure each has been issued a purchasing card. Travel coordinators will be responsible for making travel arrangements for the employees in their department. Travel from any trip should be submitted as a Travel Expense Authorization (TEA) and approved in advance of the trip. All associated expenses should be linked to the TEA and/or a designated trip link field in the County’s ERP software.

   Employees who have been issued a purchasing card may book their own travel in compliance with this policy and department guidelines.

3. **Government and Group Rates**: Employees shall use government and group rates whenever those rates are available unless another rate results in a cost savings to the County.

4. **Statewide Travel Program**: The County participates in the California Department of General Services (DGS) Statewide Travel Program (STP), which provides negotiated rates for hotels, flights, car rental and other travel expenses. **All** travel expenses (flights, hotels, rental cars, etc.) should be booked through the CalTravelStore or Concur Travel sites unless:

   a. The CalTravelStore or Concur Travel sites do not provide services in the area where the employee will be traveling;

   b. The reason for travel is associated with a particular hotel that is not available through STP and there is a negotiated rate as part of the event; or

   c. Booking in some other way results in a net cost savings to the County.

5. **Meals and Incidentals Per Diem**: Sharing meals with Federal, State, regional and other local agencies, officials and employees is frequently the best opportunity for more extensive and uninterrupted communication. The County will pay for meals that comply with this Policy as well as the limits and reporting requirements of other Federal, State and local laws and regulations and the respective memoranda of understanding with labor.

6. **Hotels and Lodging**: The County will pay for a single room (including taxes and fees) for the duration of an official business trip. Lodging will comply with this Policy, including the following: 
a. Accommodations should be economical for the area and practical for advancing the purpose and goals of the travel. The CalTravelStore or Concur Travel sites should be used for booking whenever possible.

b. When lodging is in connection with a conference or organized educational activity, lodging costs shall not exceed the maximum group rate published by the conference or activity sponsor, provided that lodging at the group rate is available at the time of booking. If a group rate is not available, employees shall use comparable lodging that is otherwise consistent with this Policy.

c. When multiple employees are traveling to the same meeting, conference or event, each employee shall have their own room or accommodations unless those employees are members of the same family unit.

7. **Mileage:** The automobile mileage reimbursement rate will be equivalent to the standard rate and terms set by the Internal Revenue Service. Travel for commuting between home and an employee’s designated office or work location is not reimbursable. Travel between home and a County business destination is reimbursable to the extent that the total mileage exceeds the normal round-trip commute between home and an employee’s designated office or work location. Travel between County facilities for authorized County business purposes is reimbursable.

8. **Methods of Paying for Travel:** All travel booked through STP must utilize a Virtual Card Number (VCN). VCN’s are employee-specific, transaction-specific, time-specific, and merchant-specific 16-digit purchasing card numbers (without the physical card). The unique card number is automatically generated during the reservation process at the CalTravelStore or Concur Travel sites and is the only acceptable payment method for these transactions.

   When purchasing travel on the CalTravelStore or Concur Travel sites is not possible, travel coordinators and employees with a purchasing card in their own name may put some travel expenses on their purchasing card. These expenses include transportation (planes, trains, rental cars, subways, taxis, etc.), lodging, event registration, and miscellaneous expenses incidental to the trip such as bridge tolls, parking meters and baggage fees. When a purchasing card is used, all expenses related to a given trip should be on the same purchasing card.

   Per diem, mileage for use of a personal vehicle and authorized expenses that are not paid with a purchasing card may be claimed in advance or on a reimbursement basis.

9. **Employees with Special Needs:** In the event that an employee has special needs related to travel, the department director may authorize reasonable accommodations for travel, lodging and meals.

10. **Other Expenses:** All expenses that do not fall within this Policy must be approved by the Board of Supervisors in a public meeting before the expense is incurred.
11. **Cash Advances**: Very rarely, it may be necessary for an employee to request a cash advance to cover anticipated expenses while traveling or doing business on the County’s behalf. Requests for a cash advance shall be submitted and processed in accordance with applicable County policies and procedures.

**F. TRAVEL/REIMBURSEMENT CLAIMS AND FINAL ACCOUNTING**

All cash advance receipts and expense reimbursement requests, including appropriate supporting documentation, must be submitted to the Auditor’s Office within ten (10) days of incurring an expense. Inability to provide such documentation in a timely manner may result in denial of the expense claim. Reimbursements of authorized claims that have been properly requested will be issued within ten (10) days. If actual expenses exceed what was authorized, restitution to the County must be paid within ten (10) days.

Department directors, or their designee(s), should review advance reconciliations and expense reimbursement requests to confirm that:

1. All expenses are reasonable, necessary and consistent with this policy;
2. Any required itemized receipts and other supporting documentation is attached;
3. The final disposition is correct (balance due to employee or County);
4. Amounts due to the County are paid; and
5. A final accounting of all expenses is submitted to the Auditor’s Office in a timely manner.

**G. COMPLIANCE WITH LAWS**

County officials, employees and volunteers shall keep in mind that some expenditures may subject to reporting under the Political Reform Act and other laws.

**H. VIOLATIONS OF TRAVEL AND EXPENSE REIMBURSEMENT POLICY**

Use of public resources or falsifying expense claims in violation of this Policy may result in any or all of the following:

1. loss of reimbursement privileges;
2. a demand for restitution to the County;
3. the County’s reporting the expenses as income to the individual to Federal and State tax authorities;
4. civil penalties of up to $1,000 per day and three times the value of the resources used;
5. prosecution for misuse of public resources; and
6. personnel action up to and including termination of employment where appropriate.

Failure to submit receipts and reconcile trip expenses in accordance with timelines specified in this policy will result in a written warning. Repeated delays in the timely submission of receipts and the reconciliation of trip expenses could also result in the elimination of travel privileges and/or the elimination of a purchasing card issued to an employee.