

Sacramento Metropolitan Fire District

BOARD POLICY

POLICY TITLE: Travel and Conference Expenses OVERSIGHT: Administration
POLICY NUMBER: 01.013.02 EFFECTIVE DATE: 12/14/05 REVIEW DATE: 01/25/24

Background

The Sacramento Metropolitan Fire District (District) Travel and Conference Expense policy is established to strengthen accountability for business travel and conference expenses by indexing District expenses to federal General Services Administration (GSA) rates, while adhering to District credit card expenditure and reimbursement processes.

Purpose

The purpose of this policy is to give clear written guidance and consistent procedures on the proper documentation of travel and conference attendance by employees and members of the Board of Directors of the Sacramento Metropolitan Fire District (“Board Members”).

Scope

This policy applies to all District personnel and Board Members.

Definitions

1. Conference – For purposes of this policy, a conference is a meeting that brings together participants from various locations, may charge a registration fee, and has a published agenda.
2. Meals – Includes breakfast, lunch, and dinner.
3. Travel – The period when an employee or Board Member is enroute to, attending, or returning from a conference, training, remote business meeting, or other non-emergency, work-related assignment.
4. Travel Request Form – A document used to request authorization for travel.
5. Travel Reimbursement Form – A document used to seek reimbursement for per diem meals, mileage, and other out-of-pocket expenses.

Policy

1. Expenses for Meals

- a. Meal expenses shall be paid at the latest published GSA per diem meal rate for the area of travel, regardless of whether a meal is provided as part of the conference or training. The maximum meal and incidental expenses for employees or Board Members is as identified by applicable GSA per-diem tables.

The first and last calendar day of travel meal and incidental expenses shall be reimbursed at 75 percent normal rate unless travel begins before 7 AM or ends after 7 PM.

- b. Unless specifically authorized for Board Members, meal expenses shall not be paid using a District credit card or other District-managed payment tool.

2. Expenses Other Than Meals

- a. Actual and necessary expenditures for registration, lodging, transportation, and related business expenses other than meals incurred for participating in conferences or other business meetings in support of the District shall be paid to employees and Board Members through one of the following:

- i. District credit card, under the terms and authority for which it was issued.

- ii. Reimbursed following travel and submission of receipts deemed accurate, valid, and appropriate.

- b. Tips for taxi or ride-share services are permitted, and may be paid up to \$1.50 or 15 percent of total ride cost, whichever is greater.

3. Expenditure claims for travel submitted by employees of the District shall be approved by Division Manager and the Fire Chief or the applicable Deputy Chief.
4. Travel and conferences, training, and business meetings attended by Board Members or the Fire Chief shall be disclosed to the Board of Directors in a public meeting.
5. Prior travel and expense authority is not required for Board Members for participation in business meetings incident to their duties as members of standing committees of the Board.
6. Registration Expenses
 - a. Registration expenses will be for the actual cost of registration for conferences or trainings.
7. Lodging Expenses
 - a. Lodging expenses should not exceed the single occupant daily government rate as identified by applicable GSA per-diem tables.

- b. If lodging costs at the host facility, or at an alternate facility if the host facility is not available, exceed the GSA per-diem rate, then prior authorization must be expressly provided from the Fire Chief or Deputy Chief with the travel authorization. Employees or Board Members must provide documentation that a reasonable effort was made to secure lodging at or below the GSA per-diem rate, but were unable to do so.
 - c. Lodging amenities for employees or Board Members will be authorized as expenditures or reimbursed when required in conjunction with District business.
8. Transportation Expenses
- a. Transportation expenses for employees and Board Members will be for the actual costs of common carrier, taxi, parking, and tolls.
 - b. If more than one traveler is traveling to the same function, only one rental vehicle shall be chosen, with the least expensive size and mileage limits, appropriate for the use required.
 - c. Reimbursement for rental vehicles will be for actual costs not to exceed the rate for full sized automobiles.
 - d. Transportation expenses are limited to the most reasonable commercial carrier economy airfare, commercial carrier ground transportation rate, or for personal vehicle mileage.
 - e. Mileage reimbursement for personal vehicle use will be at the maximum rate authorized by the Internal Revenue Code.
 - f. Mileage claims for personal vehicle use must be limited to the most direct route from origin to destination.
9. Other Business
- a. Communication charges, vehicle storage charges, or other justifiable expenses incurred by employees or Board Members in conjunction with District business may be expensed or reimbursed at actual cost.
10. Travel Time
- a. A maximum of one-day travel time each way is authorized for employees and Board Members.
 - b. Employees and Board Members traveling by personal vehicle are authorized one-day travel time for each 400-mile increment or portion thereof.

Procedures

1. Direct payment, reimbursement claims or district credit card expenditures for travel, conference, and business expenses incurred or anticipated by employees and Board Members shall be authorized on the District's Travel Request Form.
2. Original itemized receipts must be submitted for all reimbursable expense claims other than meals. In the event of loss of original receipts by an employee or Board Member, a missing receipt form shall be submitted.
3. The final approved Travel Reimbursement Form along with all supporting documentation must be submitted to the Finance Division within seven (7) days from the completion of the trip.

References

1. GSA Per diem rates: www.gsa.gov/perdiem
2. Per diem FAQ: <http://www.gsa.gov/portal/content/104208>