

SOUTH SAN JOAQUIN IRRIGATION DISTRICT
REVISED EXPENSE REIMBURSEMENT POLICY

Expenses incurred by Board members or District employees will be reimbursed in accordance with and subject to the following rules:

1. General Principles.

- a. All expenses must be reasonable and necessary. Directors and employees are encouraged to exercise prudence in all expenditures.
- b. This policy is intended to result in no personal gain or loss to a Director or employee.
- c. Reimbursement will be made only for expenses that qualify as reimbursable expenses under an Internal Revenue Service Accountable Plan, such that the District will not be required to report the reimbursement as income to the recipient. The District will not pay for non-food incidental expenditures, such as alcohol and pay-per-view movies.
- d. All travel must utilize an economical mode and class of transportation reasonably consistent with scheduling needs and cargo space requirements. Reimbursement for use of personal vehicles will be at the applicable IRS-approved rate.
- e. Expenditures for food, lodging and incidental expenses will be moderate and reasonable and limited to two times the regular federal per diem rate published in IRS Publication 1542 for that location.
- f. To receive reimbursement for reimbursable expenses, a request for reimbursement must be submitted, accompanied by evidence of payment of such expenses and receipts detailing all expenses to be reimbursed.
- g. All requests for reimbursement will be submitted to the Secretary of the Board (or its designee) within a sixty day time period after the expenses were incurred or expenditures made. Requests for reimbursement will be submitted, where possible, on forms provided by the District, and will (1) state the District-related purpose for the expenditure, and (2) be accompanied by receipts detailing each expense or other documentation deemed satisfactory by the Board or its designee, consistent with the requirements of an IRS Accountable Plan. Expenditures that are improper or otherwise not properly accounted for or not consistent with the prohibition against gifts of public funds set forth in the California Constitution, will not be reimbursed or accepted by the District. Where such improper expenses have been paid by the District, they will be promptly refunded to the District or deducted from monies otherwise due the Director or employee.
- h. To implement the reporting requirements of Government Code Section 53065.5, the District will prepare a list of the amount and purpose of each expense reimbursement made to each Director and employee for the preceding fiscal year, which will be available to the public.
- i. Actual telephone and fax expenses incurred on district business are reimbursable. Telephone bills should identify which calls were made on

district business.

2. **Travel/Transportation Expenses.** All travel must utilize an economical mode and class of transportation reasonably consistent with scheduling needs and cargo space requirements, using the most direct and time-efficient route. Travel expenses, incurred for traveling to and from approved conferences or meetings and other events that are attended on behalf of the District are reimbursable. Travel expenses will include round-trip airfare, actual reasonable expenses for ground transportation to and from airports and hotels, car rental, and or mileage reimbursement (at the maximum allowable per mile rate established from time to time by the IRS for use of privately owned vehicles in the conduct of District business).
3. **Overnight Accommodations.** No reimbursement claim or request for overnight accommodations will be approved for expenses incurred within the District's service area, except upon approval of the Board. 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 event will be obtained at locations sponsored by the event. Hotel expenses incurred in connection with conventions, conferences or other prior approved event, 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 this policy.
4. **Meal Expenses.** The reasonable cost of meals, including tips incurred by Directors or employees will be reimbursed when incurred on District business as determined by the District's General Manager.
5. **Use of District Credit Cards.** District credit cards may only be used for District business. Credit card expenses must be reasonable and necessary to the furtherance of District business. Each credit card statement will be periodically reviewed by the Board or its designee. To the extent that it is impractical, when using the District credit card for District business, to avoid charging incidental non-District expenses at the same time, the employee shall promptly reimburse the District for the non-District expense.
6. **Airport Parking.** Long-term parking should be used for travel exceeding 24-hours.
7. **Authorization to Deviate from Policy.** The General Manager is authorized to approve reasonable exceptions to the Expense Reimbursement Policy, including when reasonable and necessary to accommodate disabled persons as provided in the Americans with Disabilities Act and California Fair Employment and Housing Act.

Adopted by Board of Directors on September 28, 2004 and amended and readopted January 8, 2008.