



COUNTY OF SACRAMENTO TRAVEL GUIDELINES AND PROCEDURES

*Policy Approved by the Sacramento
County Board of Supervisors*

July 9, 2024

*Guidelines and Procedures Revised **July 2024***

This document and related travel forms and information are available on of
the Department of Finance intranet site:

<https://saccounty.sharepoint.com/sites/Finance/SitePages/auditor-controller-travel.aspx>

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1. INTRODUCTION

1.1 PURPOSE

The purpose of these guidelines and procedures is to:

- Provide County of Sacramento (County) travelers with information needed to prepare and reconcile travel requests and expenses,
- Provide guidance to travelers, department travel coordinators, approvers and auditors on cost effective management of travel expenses,
- Clarify the traveler's responsibilities for controlling and reporting travel expenses.

It is intended that a consistent and equitable practice with respect to reimbursement of travel expenses be applied throughout the County. The County Executive office has final responsibility for interpretation of the County Travel Policy and these Guidelines and Procedures (Guidelines). The Travel Policy and the Guidelines are in partnership with Transportation Policies overseen by the Department of General Services (DGS) in conjunction with the Department of Finance (DOF).

1.2 SCOPE

The Guidelines are applicable to all officers, employees, and persons in the service of the County.

The Travel Policy and the Guidelines are not applicable to same day travel except mileage, bridge tolls, parking, and meals. Private mileage reimbursements covering local travel shall be requested on a Mileage Reimbursement form as found in **Appendix F** and with details in *Section 3.4(B)(3) - Personal Vehicle Mileage* of the Guidelines. Department Employee Recognition Policies detail specifics regarding business meals. Business meal expenses shall be reimbursed at the discretion of the department and within the provisions of *Section 3.4(B)(2) - Meals*.

1.3 DEFINITIONS

A. Accountable Expense Reimbursement Plan per Internal Revenue Service

Under an accountable plan, allowances or reimbursements paid to employees for travel and job related expenses are excluded from wages or taxable income and are not subject to withholding or reporting. Reimbursements of travel and other business expenses to a County employee, contractor, or volunteer will be considered to be made under the Internal Revenue Code definition of an "Accountable Expense Reimbursement Plan" if the following three requirements are met:

1. The person substantiates his or her expenses by submitting an expense report with:
 - a) Amount of the expenditure,
 - b) Time and place of the travel or business entertainment,
 - c) Business purpose of the expenditure, and
 - d) Names and business relationship of persons entertained.
2. The person documents the expenses with supporting receipts, paid bills, etc. within 60 days after the expense is paid or incurred, and;
3. Excess advances, if any, are repaid to the County within 60 days after the expense is paid or incurred.

B. Official Work Location

"Official Work Location" means the County work location that the department defines as the employee's work location as stated in the employees records.

C. Authorized Work Location

"Authorized Work Location" means the work location the employee is assigned to work in a temporary situation, or permitted to work from pursuant to a telework agreement.

D. Commute

An employee's commute is considered the mileage from their home to the "Official Work Location".

E. Continental United States

"Continental United States" means the 49 States (including Alaska, excluding Hawaii) located on the continent of North America, and the District of Columbia.

F. County Business

"County business" means the activity directly related to the ordinary, necessary, and/or required business functions of the County. It does not include expenses related to personal travel or commuting expenses (a non-reimbursable expense).

G. County Employee

"County employee" means any County officer or employee, whether elected or appointed, filling a budgeted position approved by the Board of Supervisors. Independent contractors and their employees are not County employees.

H. County Traveler

"County traveler" means any County employee or authorized non-County employee, such as a contractor or volunteer, traveling on County business. Agency temporary employees are not covered by this policy and are not reimbursable for travel.

I. County Volunteer

"County volunteer" means a person, other than a County employee, who performs volunteer work authorized by a department or the Board of Supervisors for the County, such as a department volunteer, a commissioner, or a member of an interview panel. It does not include agency temps, inmates, wards, or probationers working for the County.

J. Expense Report

"Expense report" is the term used to refer to a request for reimbursement of travel expenses.

K. Field Assignment

"Field Assignment" means the work location for those employees who travel to different locations on behalf of the County. For example when an employee travels to a client's office or to a business or home on behalf of the County.

L. Home

"Home" means the actual dwelling place of the County traveler without regard to any other legal or mailing address.

M. Meals

Meals must be 1) directly related or associated with bona fide County business matters and 2) approved for reimbursement by a member of the Board of Supervisors, the Department Head or designee), or a traveler's manager and travel coordinator. Meals will be considered a reimbursable County business expense if incurred in connection with County business travel or while conducting County business. Also, reimbursement for the provision of in-kind meals to employees on the business premises of the County will be allowed if there is a substantial non-compensatory business reason for providing such meals to employees.

Meals will be reimbursed at the per diem rate. Meal reimbursement will be for amounts based on the U.S. General Services Administration ("CONUS Rates") meal rate. Travel outside the Continental United States will be reimbursed at the Department of Defense ("OCONUS Rates") meal rate. These rates are adjusted periodically by the Federal Government.

N. Request

"Request" is the term used when a traveler is requesting permission to travel.

O. Telework Site

"Telework Site" means the designated County permitted specific work location as identified by the Telework Agreement.

P. Temporary Work Location

"Temporary work location" means the place where the County employee, volunteer, or contractor is assigned on an irregular or short-term basis. Per IRS Publication 463, if an employee is assigned to a work location for one year or less, then the location is considered temporary. If the employee is assigned to a location for more than a year, the temporary work location becomes the assigned work location for the employee, volunteer or contractor. Attending conferences, meetings, or training sessions away from the Official Work Location of the employees, volunteers, or field workers conducting fieldwork at off-site locations, does not normally constitute assignment to another site.

Q. Vehicle

"Vehicle" means a motor vehicle, which can be legally operated on public highways.

1.4 HOW TO USE THE GUIDELINES

The Guidelines provide details regarding travel procedures and how to apply the Travel Policy for travelers, travel coordinators, and departments. The Guidelines will be updated and changed as necessary. For the current guidelines, please refer to the DOF website at <https://sacounty.sharepoint.com/sites/Finance/SitePages/auditor-controller-travel.aspx>.

2. POLICIES

2.1 AUTHORITY

See Travel Policy for details on authority.

2.2 POLICY INTENT

See Travel Policy for details on intent.

2.3 APPROVING AUTHORITY FOR TRAVEL

A Department Head or designee or an employee's manager and travel coordinator must authorize each travel request in advance with the exception of the Board of Supervisors and Elected Officials travel.

Travelers will be reimbursed for expenses that are justifiable and in compliance with the Travel Policy and Guidelines. Any unresolved disputes between the Director of Finance and the traveler's department head shall be resolved by the County Executive or his/her designee.

A. Department Head Personal Travel

As provided by Section 1063 of the Government Code, all County officers must secure advance approval of the Board of Supervisors for absences out of state of a personal nature when such travel extends for 30 days or more. Requests for such travel will be submitted in duplicate to the Board of Supervisors through the County Executive or his/her designee. Each request will state the nature of the trip, destination, date of departure, date of return, and the name of the person designated to act as Department Head during the proposed absence.

B. Mandatory Travel

An officer authorized by law to incur necessary travel expenses when transporting prisoners, court wards, visiting court wards, dependent children, or conservatee(s) who are in placement, shall be required to obtain approval for such travel from their Department Head or designee.

1. To request an advance to transport prisoners or court wards, a cash advance request should be submitted through the County travel system.
2. Copies of all prisoner and court ward transportation travel reimbursement expense reports will be retained in traveler's department files for a minimum of five (5) years subsequent to the processing of the request.

C. Long-Term Travel

1. Long-term travel shall be defined as employee business travel for 30 or more consecutive days outside of the County, notwithstanding any personal return trips home, during the course of the extended work period.
2. The Department Head or designee is responsible to advise the DOF at least 30 days in advance of any long-term travel. The department requiring such long-term travel shall have the authority to negotiate lodging rates, mileage reimbursement rates, and incidental expenses for the traveler that may differ from those designated in this policy. Efforts will be made by the Department Head or designee to ensure that lodging is adequate for a long-term stay and that the provider will invoice the County, rather than require the traveler to incur the cost of lodging. Employees who choose to make arrangements that differ from the negotiated rates must do so at their own expense.
3. Travel advances will generally not be issued for the entire duration of the long-term travel. The DOF will work with the Department to ensure the employee has sufficient funds to mitigate any undue hardship, while ensuring the County is not placed at undue risk for recovery of outstanding funds. This process will generally result in the issuance of an initial cash advance to cover anticipated expenses for no more than the first 10 days of travel. After that initial 10-day period, the traveler will submit biweekly travel expense reimbursement reports.

D. Travel Outside the Continental United States

Travel outside the Continental United States is authorized when it involves apprehension, investigation, and transportation of prisoners, dependents, or wards of the Court. The traveler must first complete a travel request for the approval of the Department Head or designee. All supporting documentation must be attached to the travel request in the County travel system. The approved request must be kept in the department files, along with any supporting documents, for a minimum of six (6) years for a potential IRS audit review.

Travel outside the Continental United States for all other purposes must be approved in advance by the County Executive or designee. All supporting documentation must be attached to the travel request in the County's travel system.

E. Candidate Travel Expenses for Selected Employment Interviews

The County Executive or his/her designee may approve payment of employment candidate travel expenses for selected employment interviews when the following circumstances exist:

1. Recruiting was done outside the Sacramento area.
2. The reimbursement would apply only at a point in the selection process that involves a limited number of candidates.
3. Reimbursement amounts would be subject to the same limitations that apply to County employees. It is the recruiting department's responsibility to advise the candidate of the County Travel Policy limits and receipt requirements.
4. Travel arrangements should be booked by the travel coordinator with the contracted travel agency. The airfare will be charged to the County's Business Travel Account and the candidate will not incur the charges. The candidate may book their own travel arrangements; however, reimbursement will not occur after the travel has been completed.

F. Entities Doing or Seeking to Do Business with the County

When on official County business, employees/officials will not conduct County business at the expense of persons/companies doing or seeking to do business with the County. Specifically, transportation and related expenses associated with gaining knowledge about goods and services being offered by private persons or private entities doing business with the County shall be borne by the County. However, this provision may be waived by the County Executive if it is determined to be in the best interest of the County. This provision shall not apply to transportation and related expenses paid as a normal part of a County contract for goods or services.

3. GUIDELINES

3.1 REQUEST FOR TRAVEL

All travel must have an approved travel request. The traveler should use the County travel system to complete their request for travel. The traveler may consult with their department travel coordinator for guidance with the preparation and submission of travel requests.

When using the County travel system, travel requests require the manager and travel coordinator to review and approve the request. The request will be routed to the Department of Finance travel desk if it includes a cash advance. Some departments may have additional approvals based on their internal requirements and on the trip details, required signatures may include the manager, travel coordinator, and the Department Head or designee.

The request for travel should include all expenses associated with the trip, including but not limited to:

- Airfare
- Hotel
- Car rental
- Conference/seminar fees
- Meals & incidentals

Requests should be fully approved before the start of the travel dates.

3.2 TRAVEL ADVANCES

A. Generally Prescribed Expenses

Travel advances are allowed when other means of payments are not available. The Traveler can request an advance up to 100 percent of the estimated lodging (when not booked on the Business Travel Account - reason must be documented), meal expenses up to the per diem rate including incidentals, and if applicable, personal private vehicle mileage, pursuant to existing employee agreements when personal vehicles are approved for use for official travel. (This rate will be the current mileage rate

authorized by the Internal Revenue Service). Generally airfare, lodging, and car rental expenses are pre-paid via the County Business Travel Account and are not advanced to the traveler. When the lodging provider requires pre-payment, see *Section 3.3(F) (7) - Pre-Paid Lodging*, which details this process. Registration or conference fees can be paid directly to the conference provider by submitting a parked claim or paid with a Department Pcard.

B. Extended Travel

For travel lasting more than 10 days, the traveler can request an advance for official travel in increments of 10 day periods at a time, as deemed appropriate by the traveler's Department Head. Also, refer to *Section 2.3(C) - Long-Term Travel*.

C. Travel Advance Processing

Travel advances are processed as part of the request through the County travel system and are automatically sent to the DOF for processing. Travel advances may be submitted early and will be issued ten (10) working days before the expected date of travel and shall not be made for amounts less than \$100.00 unless adequate justification is submitted to show an undue hardship to the traveler. Requests to attend meetings, conferences, or training must include a copy of documentation which indicates the meeting place and time. The travel advance is not a loan and may be deducted from the traveler's payroll in the event the advance is not returned within 60 days from the last day of travel for the specified trip. The County travel system requires the traveler to acknowledge the travel policy and guidelines when submitting a cash advance request. If the traveler has prior outstanding delinquent travel advances, a new cash advance may not be processed. The DOF has the option of withholding future advances if a prior advance is unsettled or if the traveler has been notified of ineligibility for an extended period of time pursuant to *Section 3.2(E) - Delinquent Recovery*.

D. Travel Advance Reconciliation

Within 10 working days after return from a trip, a traveler must account for all advances pertaining to the trip by submitting all necessary receipts and a travel reimbursement expense report through the County travel system. Excess cash advances over expenses must be refunded immediately by check, money order, cashier's check, or cash from the traveler made payable to the County and forwarded to the travel coordinator, who will forward to the DOF. Utilizing the County travel system, the traveler will submit an expense reimbursement report to reconcile all expenses and related cash advances. Advances must be returned to the Department travel coordinator, who will forward them to DOF, when an event is cancelled, postponed indefinitely, or another individual will be traveling on the County's behalf. Travelers should not transfer a travel advance to another employee.

E. Delinquent Recovery

1. The Department travel coordinator is responsible for monitoring outstanding travel advances. The travel coordinator should contact the traveler after 10 working days from return of their trip and advise to submit a travel expense reimbursement report if one has not been submitted.
2. Failure to settle outstanding travel advances or other reimbursements in a timely manner may result in a delay in reimbursement.
3. The travel coordinator shall issue a written memorandum to the traveler (a sample memo is included as **Appendix C**) when the traveler has not completed the travel expense report form within 10 days of returning from the trip.
4. If an outstanding travel advance has not been recovered within 30 days, the traveler's Department Head should notify the employee that travel advance privileges have been revoked and a copy of this revocation should be sent to the DOF. A sample of this memo can be found in **Appendix G**.

5. If an outstanding travel advance has not been recovered within 60 days from the trip end date, the delinquent cash advance may be deducted from the employee's payroll warrant. A memo should be sent to the traveler from the Department Head to notify the employee that the recoupment process will begin. A sample memo can be found in **Appendix H**. The DOF will initiate the recovery of the advance and provide all supporting documentation to the DOF payroll unit and arrange the deduction from the employee's payroll warrant. In the case of non-County employees, if the department is unsuccessful in collecting the advance, the department is responsible to report the delinquent advance to the Division of Revenue Recovery for collection efforts.

3.3 TRAVEL ARRANGEMENTS

The travel coordinator is responsible for making travel arrangements and can assist employees with these arrangements. If the Department Head authorizes individuals to make their own internet booking outside of the County's contracted travel agency, an approval form must be on file with the DOF (**Appendix B**).

Initial travel arrangements/reservations should be made by the coordinator or traveler through the County travel booking system. Coordinators are required to supply the County travel booking system with the appropriate cost accounting information.

The County travel booking system should be used for:

- Airline reservations;
- Rental car reservations;
- Hotel reservations;
- Train reservations;
- Shuttle service to and from airport and hotel;

The name, address, and phone number for the County's contracted travel agency is available on the DOF intranet page at: <https://sacounty.sharepoint.com/sites/Finance/SitePages/auditor-controller-travel.aspx>.

A. Air Travel

1. The travel coordinator will arrange reservations and tickets for approved travel requests authorizing air transportation. The lowest available fare will be used for air travel unless otherwise specifically authorized by the approving authority. Reservations should be refundable whenever possible in the event the trip is changed or canceled. Many airlines offer reduced rates but they are usually nonrefundable. These may not be the best option for reservations due to the fact trips are subject to change due to various business reasons. As a general rule, employees will be expected to accept flights departing within two (2) hours of the desired departure time. Such a window may not be suitable for all situations.

2. The travel coordinator must carefully monitor flights with cancellation fees. If cancellation occurs due to a County-related change, the County department will incur the fees. If, however, cancellation occurs due to a traveler's personal request, the traveler will be required to pay any cancellation fees. An exception may be made regarding cancellation fees and will require approval by the Department Head or designee.

Note: In the instance of non-refundable and non-transferable tickets the Department and traveler should be aware that these types of tickets will incur a fee for any changes. The contracted travel agency maintains any unused tickets which can be utilized by the named traveler for another trip within one year from date of issuance. Generally, any tickets which remain unused for one year will be cancelled. Travel coordinators should monitor any unused tickets to avoid cancellations.

3. All air travel arrangements for County employees should be made through the contracted travel agency.

4. Unused tickets or portions of unused tickets for travel booked via the County's contracted travel agency will be returned to the traveler's airfare account.

5. If an employee wishes to drive his/her personal vehicle in lieu of

air travel and possibly a rental car, reimbursement will be authorized only up to the amount of the least expensive method of transportation. The request for reimbursement must **include a printed copy of the quoted airfare as justification for the cost of air travel**, as well as the cost of the employee's mileage, to support payment at the least expensive method.

B. Car Rental

1. Employees on out-of-town trips should use public conveyances such as taxis, airport shuttles, buses, Uber, Lyft and other ride hailing services whenever such uses appear to be more economical than a rental car. Department Heads have discretion to approve rental cars which do not meet these criteria. Generally, a rental car should not be requested unless:
 - a) Multiple business meetings that require travel between points make use of public transit impractical.
 - b) Three or more County employees are attending the same meeting and one rental car for the group would be more economical.
 - c) It is less expensive to rent a car overall.
2. The travel coordinator will arrange for reservations only upon receipt of an approved travel request. Travelers are encouraged to use the contract that has been established for use by the County Purchasing Agent. All reservations should be made through the contracted travel agency. County employees are the only people covered on insurance, no other person (including a spouse or children) should drive and/or ride in the rental car.
3. Rental car expenses are to be paid by one of the following methods:
 - a) Rental car should be obtained by the travel coordinator through the County's travel agent using the Business Travel Account (BTA) or
 - b) Paid by the employee with a personal credit card.

4. Suggested auto sizes per number of people:

- 1-2 passengers - compact or subcompact;
- 3-4 passengers - mid-size permitted.

5. When traveling domestically the travelers shall waive all additional insurance offered when renting a car. However, there might be situations where additional insurance is needed, for example, in inclement weather such as snow or ice or when traveling internationally, additional insurance should be accepted if the traveler lacks other similar coverage. Such additional insurance should be authorized by the Department Head or designee.

6. Rental Car Fueling:

- a) The traveler must fill the fuel tank or fully charge an electric vehicle before returning the car to avoid additional charges. A fuel credit card may be picked up from the Fleet Services Division. Per the County Transportation Policy, in the event that a County-issued fuel credit card is utilized to purchase fuel at a commercially-operated fueling site, self-service fuel dispensing must be used and the traveler must request a receipt. Fuel expenses will be reimbursed based upon the receipts provided. Exceptions to the use of self-service fueling will not be allowed unless the employee can demonstrate and justify the reasons for not using available self-service fuel dispensing facilities.
- b) In emergency situations, use of Rental Car Company fueling options may be authorized by the Department Head.

7. Where extended personal travel is involved (see *Section 3.8- Personal Travel*), rental car expenses must be prorated to allow reimbursement for only those costs associated with County business.

8. When using a rental car, the mileage method is not used for reimbursement purposes. The actual purchase of fuel will be reimbursed with a submitted receipt when paid for by the traveler.

C. Travel by County Vehicle

See the County Transportation policy for details on County Vehicle use.

D. Travel by Private Vehicle

The use of privately-owned vehicles for official business is allowed and should be mutually agreeable by both the owner and the County and shall not be mandatory unless specifically stated as a condition of employment. All private vehicle travel will be reimbursed in accordance with these Guidelines at the IRS standard mileage rate for the travel period unless an applicable labor agreement states otherwise.

** Travelers should review their labor union contracts for decreased mileage reimbursement for over 600 miles driven for a month.*

Authorized out-of-county travel will normally be reimbursed at the above rates. However, when air travel is the most appropriate and economical means of transportation, reimbursement will be in an amount equal to air coach fare unless the traveler clearly demonstrates in advance to the satisfaction of the DOF that travel by other means is more advantageous to the County. This is accomplished by providing a quote for the airfare from the County Travel Agent in order to demonstrate the cost of air fare versus mileage reimbursement.

E. Train Travel

In some instances train travel may be a viable alternative to air travel or car travel. An example would be the AMTRAK to San Francisco, in lieu of a car and paying for parking. The Department should evaluate the cost and time involved, prior to approval. In most instances it would be expected that the traveler would incur additional taxi fares at his/her destination. This cost should be included in the analysis. In addition, the time involved with the trip must be considered as a factor. A two-hour train trip to San Francisco is reasonable, but a twelve-hour trip to San Diego would

not be reasonable, unless the traveler is taking vacation time en route.

F. Lodging

1. Reimbursement - General Guidelines

Reimbursement for the cost of lodging is limited to the actual lodging costs incurred. When booking lodging reservations the travel coordinator or traveler should review rates to ensure the most reasonable rates are obtained. Also, the reservations should be refundable in the event the trip is changed or canceled. Online reservations made with the County's contracted travel agency include hotel reservations, which can be booked and fully paid through the County's Business Travel Account. Many online bookings sites offer reduced rates, but are nonrefundable, and this may not be the best option for reservations due to the fact trips are subject to change due to various business reasons. The County is not responsible for reimbursement for nonrefundable reservation or luxury upgrades (for example ocean views or suites). For lodging reimbursement, an itemized bill must accompany the completed travel expense report. Lodging cancellations are the responsibility of the traveler.

Note: Alternative lodging such as short-term rentals (Airbnb, VRBO, HomeAway, etc) should be on an exceptional basis only where no other options are available and requires pre-approval with cost savings and justification and a written review by Risk Management accompanying a memo from the Department Head or designee explaining the exception.

2. Extended Stay Accommodations

For trips involving multiple weeks of lodging, the Department should explore the cost of weekly lodging versus daily lodging. In addition, consideration can be given for lodging which includes a refrigerator and microwave at an additional cost. It would then be expected that savings would benefit the Department when the

traveler chose to purchase groceries instead of dining out. When requesting reimbursement for such extended stay accommodations, a letter explaining the cost analysis must accompany the completed travel expense report.

3. Additional Allowances

Generally, lodging at conference facilities will be allowed up to the conference agreed and negotiated room rate. If the conference facility is full, then lodging at alternate hotels shall be acceptable. The Department shall attempt to locate the least expensive alternative. Additional allowances for lodging sufficient to cover actual costs when it is shown to be impracticable to occupy less costly accommodations may be specifically authorized by the Department Head or designee.

4. Travel with a Companion

When a companion accompanies a traveler on official business, reimbursement for lodging will be at the lowest available single-occupancy rate for the accommodations. It is the traveler's responsibility to obtain the lodging rates for both single and double occupancy accommodations and indicate those rates on the travel expense reimbursement report.

5. Requesting Government Rates

The traveler should ask for government rates and provide a completed *Transient- Occupancy Tax Exemption Form* (a sample form is included as *Appendix D*) at the time of arrival (unless a group or conference rate is less). A County identification card or business card is generally sufficient identification.

Note: Not all counties allow an exemption from Transient Occupancy Tax.

6. Lodging Cancellations

Lodging cancellations are the responsibility of the traveler, unless there is a County business reason for the trip change. When

lodging is booked by the contracted travel agency, if contacted in a timely fashion, the contracted travel agency will make cancellations. Any cancellation charges incurred will be billed to the traveler unless proper justification is provided.

7. Pre-Paid Lodging

The preferred method of payment for lodging is to use the County Business Travel Account. When the lodging does not accept the County BTA and lodging must be pre-paid to ensure reservations. The Department must present written documentation from either the lodging establishment or the conference materials that states the amount of the required pre-payment. Any travel advance request must be reduced by the amount of any pre-paid lodging expense.

G. County of Sacramento Business Travel Account (BTA)

The County's Business Travel Account (BTA) is utilized to book all travel. Currently, all airfare car rentals, train, and lodging are charged to the BTA when booked directly through the County travel booking system. Direct lodging reservations will require travel coordinators to request and complete a third-party authorization form. Once receipt and lodging reservation is confirmed, the BTA will be charged. This process will assist with decreasing the need for travel advances.

H. Internet Booking

The travel coordinator should book reservations through the County's travel booking system in order to obtain the best pricing and lower travel fees. This process allows better monitoring of travel charges and airline usage. There is no personal credit or liability when booking through the County's travel booking system for airfare, cars, lodging, trains, and shuttle services. All travel completed through the County's travel booking system benefits from the free travel insurance, currently \$350,000 per trip associated with the County's Business Travel Account.

If the Department Head authorizes internet booking outside of the County's contracted travel agency, a memo must be on file with the DOF. This memo must be signed by the Department Head authorizes staff to utilize the internet for booking their own travel arrangements. A sample memo is included as **Appendix B**.

When a trip is booked via the internet and the trip is cancelled for a County authorized reason, the ticket shall be placed under the control of the travel coordinator.

I. En Route Changes

Please note: The *En Route Changes* process is only available to travelers whose reservations are booked by the County's travel booking system or directly with the County's travel agency. There is no 24-hour process for travel booked via the internet.

In case of travel changes or problems while traveling, the traveler should contact the travel coordinator or the contracted travel agency at the earliest possible convenience. Toll free phone numbers for the County's contracted travel agency are available on the DOF intranet page at: <https://sacounty.sharepoint.com/sites/Finance/SitePages/auditor-controller-travel.aspx>.

3.4 TRAVEL REIMBURSEMENT

The traveler should use the County travel system to complete their expense report in order to receive reimbursement for travel expenditures.

Travel expense reimbursement reports shall be completed by the traveler within ten (10) working days of returning from their trip. Through the County travel system, expense reports will be routed to the travel coordinator, then to the employee's manager, and dependent on the reason for the trip, the Department Head or his/her designee may need to approve. Some departments may have additional approvers. After the department approves, the expense reimbursement report is routed to the Department of Finance travel desk for final review and approval.

Travel expense reimbursement reports received 61 days or more after the last day of travel will be taxed through DOF Payroll due to non-compliance per IRS Publication 463 Accountable Plan.

Timely reporting and submission of expense reports is the responsibility of the employee being reimbursed regardless of whether the employee self-submits or has designated a delegate for expense reporting.

If an employee has no expenses related to their travel, a written reconciliation or confirmation including the travel request should be documented to detail the trip occurred and should be retained by the traveler's department for a minimum of five (5) years.

A. Expenses paid directly by the County

1. Expenses that are paid directly by the County (via BTA, check, ACH, etc.) need to be included on the traveler's expense report and notated as Company Paid. This will allow for the expense report to include all costs of the trip without the employee being reimbursed for the costs.
2. Expenses that are normally paid for directly by the County are airfare, lodging, car rental, train, and shuttle.
3. Receipts must be attached to a traveler's expense report even when paid for directly by the County.

B. Expenses paid by the traveler

Expenses paid by the traveler should be itemized on the traveler's expense report and receipts should be included where required.

1. Airfare and Lodging

These charges are normally on the County Business Travel Account, but when paid directly by the employee (with prior approval), will be reimbursed based on actual charges by the airline or hotel.

2. Meals

a) Reimbursement- General Guidelines

Reimbursement for meals shall be made only when travel time is a minimum of six (6) hours during the normal working day. The table below is a **guide** for the Departments to assist in allowing meal reimbursement. The travel beginning and ending times are suggestions for the allowance of the meals under the per diem policy:

MEAL	TRAVEL BEGINS BEFORE	TRIP ENDS AFTER
Breakfast	6:00 a.m.	7:00 a.m.
Lunch	11:00 a.m.	12:00 p.m.
Dinner	5:00 p.m.	6:00 p.m.

For purposes of determining eligibility for meal reimbursement for air travel, travel shall be considered to begin two hours before departure time for a domestic flight or three hours before departure time for an international flight. In order to substantiate the time window for air travel departure and return, the traveler must include an itinerary.

For purposes of determining eligibility for meal reimbursement for all other forms of travel, travel shall be considered to begin upon departure from travelers’ workplace or residence, whichever is closer to the travel destination.

b) Meals Supplied by Travel Carriers/Conference/Hotel

Meals which are supplied by travel carriers or are included in conference fees or hotel rates will not be reimbursed individually, but are considered to be included in the fees paid directly to the airline, conference or hotel. For example, if a traveler attends a conference which serves lunch, no reimbursement will be provided for the lunch meal. A continental breakfast does not constitute a meal.

c) Meals Consumed Within Sacramento County

Employees who incur costs due to attendance at a meeting, conference or training event which includes a meal will be reimbursed for the meals consumed within the County during the individual's normal working day when it can be demonstrated that the meals involved are not included in the

cost of the meeting or conference which the employee is attending for the benefit of the County. Meals within the County will also be reimbursed when the meal is approved pursuant to a department's approved Employee Recognition Policy or at the discretion of the department for same day travel of less than 300 miles round trip within the provisions of the Travel Policy.

d) Meal Reimbursement Rates

Meal reimbursement is allowed at the per diem rate for the city traveled to. Meal reimbursement will be for amounts based on the U.S. General Services Administration ("CONUS Rates") meal rate. Travel outside the Continental United States will be reimbursed at the Department of Defense ("OCONUS Rates") meal rate. These rates are adjusted periodically by the Federal Government.

Meals consumed within the Continental US: Maximum amounts will be based on the current CONUS meal rates for the location of travel. The current rates are available at: <https://www.gsa.gov/travel/plan-book/per-diem-rates>.

Meals consumed outside the Continental United States: Maximum amounts will be based on the U.S. Department of Defense meal rates in effect for the destination. These rates are available at: [Per Diem Rate Lookup | Defense Travel Management Office \(dod.mil\)](https://www.defense.gov/Per-Diem-Rate-Lookup/)

e) Meal Reporting Requirements

Per Diem Method - The traveler claims the allowable meals at the per diem rate as indicated based on GSA meal rates detailed above. The employee will accept the per diem rate as full and complete payment of meal costs. Receipts are not required for per diem meal reimbursements.

f) Restrictions

No reimbursement shall be made for alcoholic beverages of any

kind.

3. Personal Vehicle Mileage (gas or electric)

a) **Authorization requirements:** Any employee authorized to use a privately-owned vehicle/equipment for official County business must have:

- A valid California driver's license.
- Sufficient public liability and property damage insurance at least equal to the requirements of the financial responsibility laws of the State of California (Vehicle Code Section 16430).

The employee shall certify that the preceding requirements are met each time a mileage claim is submitted. The County may require documentation of such compliance.

Out-of-county travel mileage: Private mileage with an overnight stay will not be authorized for out-of-county travel unless approved by the manager and travel coordinator through the County travel system. Department Head and his/her designee approval may be required based on the department's internal processes. Mileage for out-of-county travel should be included in an employee's travel expense report.

b) **In-county mileage:** Mileage claims shall be submitted to the employee's supervisor or approving official within ten days following the end of the calendar month during which the mileage is accrued. If a mileage claim is received later than 30 days from the end of the month being claimed, an explanation must be documented and submitted with the mileage claim form as to why the mileage claim was late.

Any mileage claim that is received 61+ days after the last day of the month being claimed must include a memo from the traveler's supervisor as to why the claim is late. These late mileage claims will be paid and taxed through DOF Payroll as income to the employee per IRS Publication 463.

Allowable mileage claims: Only miles traveled in the performance of official business will be claimed for reimbursement. An employee may receive reasonable and necessary mileage reimbursement when driving a privately-owned vehicle/equipment to and from an "Authorized Work Location" and/or "Field Assignment", when the employee is working pursuant to a telework agreement which allows for mileage reimbursements. When employees are required by the County to telework they are eligible for mileage reimbursement from their "Telework Site" to a "Field Assignment" without any deduction for commute mileage. In cases where the employee requests to telework and it is approved and authorized to do so, mileage reimbursement to and from the "Field Assignment" will be reduced by commute mileage from the Telework Site to the Official Work Location. The mileage will be reimbursed based on the most direct route between the work locations with consideration regarding the length of time of the trip.

In response to an emergency, the County may require an employee to telework if their job allows for teleworking during the emergency as a temporary situation. This work situation will be considered as required by the County, therefore any mileage reimbursement will not be reduced by commute mileage.

Requests for a reasonable accommodation to telework due to a disability should be addressed through the Reasonable Accommodation Process and will be considered employee requests to telework.

Examples of allowable mileage reimbursements:

- An employee who regularly works at one "Official Work Location" will be reimbursed for mileage to and from a "Field Assignment". Examples of this are when your job requires you to go to a meeting at a different County office.

- Employee requests to telework and is authorized to work at a "Telework Site" which becomes their "Authorized Work Location" on the days the department has approved telecommuting. As such, mileage may be claimed from the "Authorized Work Location" to a "Field Assignment", reduced by the employee's commute mileage to the first field assignment and from the last field assignment. Mileage directly to and from the "Field Assignment" is reimbursable for the mileage driven in excess of the commute. If the Teleworker comes into the "Official Work Location" the mileage is considered a commute and is not allowed for reimbursement.
- Teleworker employee is required by the County to telework at a specified "Telework Site" which becomes their "Authorized Work Location" on the days the department requires telecommuting, and as such, mileage may be claimed from the "Authorized Work Location" to a "Field Assignment" with no reduction for the round trip commute mileage. Mileage directly to and from the "Field Assignment" is reimbursable in full with no adjustment for commute. If the Teleworker comes into the "Official Work Location" on required telework days, the mileage is reimbursable
- If the employee has multiple "Official or Authorized Work Locations" and the employee travels to various "Field Assignments", the mileage reimbursement for such travel is allowed if it exceeds the employee's commute.

See **Appendix A** for additional mileage reimbursement examples.

- All staff and elected officials that receive a monthly car allowance shall not submit mileage claims, with the exception of those instances when they travel over 100 miles (one-way) outside of the County boundaries. Only the mileage over 100 miles each way is reimbursable. For example:

- o If an employee/elected official travels to a one day seminar in Oakland, a 160 mile total round-trip, but only 80 miles from the County boundary, mileage is not reimbursable.
 - o If an employee/elected official travels to a one day seminar in San Jose, a 244 mile round-trip, the employee may claim 44 miles for reimbursement (244 minus 200 miles round trip from the County boundary).
- c) Mileage rates: Authorized private mileage shall be paid for by the submission of monthly claims at the rates per the employee's labor agreement, which is normally the rates as determined annually by the IRS.
- d) Privately-owned vehicle (gas or electric): While being used for official County business, a personal vehicle shall be considered an official vehicle/equipment and subject to the following rules:
- The vehicle/equipment shall be a conventional four-wheel, enclosed vehicle.*
 - The vehicle/equipment shall be equipped with seat belts.
 - The vehicle/equipment shall be in sound mechanical condition, adequate for providing required transportation in a safe manner and without unreasonable delay.
- *Note: Board of Supervisors, Resolution No. 69-613 prohibits use of two or three wheel privately owned vehicles/equipment on County business.
- e) Rental Vehicles: Mileage not applicable to rental vehicles.

4. Incidentals

Incidentals are reimbursable without receipts using the Federal CONUS or OCONUS Incidental Rates where applicable.

5. Telephone Use

Due to the high cost of hotel phone usage, travelers are **strongly discouraged** from making calls from hotel phones. It is the

Department's responsibility to advise all travelers of this recommendation. Travelers are encouraged to use County-issued or personal cellular phones when long distance is included at no additional cost.

6. Internet and Wi-Fi Use

Internet and Wi-Fi use should have a business purpose in order to obtain reimbursement.

C. Reimbursable Expenses with Receipts

While traveling on official County business, the following expenses are reimbursable at actual cost **with a receipt**. If original receipts are missing provide a copy of your bank statement or credit card statement. If neither is available, a missing receipt affidavit will be required.

1. Taxicab, Uber or Lyft services, shuttle and airport transportation cost plus a reasonable tip defined as not exceeding 20% of the transportation costs for exceptional service.
2. Parking fees greater than the nominal amount of \$10.00 per travel day.
3. Other justifiable travel or business expenses such as luggage fees, postage or shipping of business material.

D. Reimbursable Expenses without Receipts

While traveling on official County business, the following expenses are reimbursable at **actual cost, without receipts**:

1. Parking fees less than the nominal amount of \$10.00 per travel day.
2. Public transit, for example BART, should include a fee schedule with the final travel expense report.
3. Bus fares and bridge tolls,
4. Tips and incidentals using the Federal CONUS or OCONUS rates where applicable.

E. Non-Reimbursable Expenses

Personal expenses while traveling are not reimbursable by the County. The following is a partial list of items that are considered non-reimbursable:

1. Personal toiletries and personal care items.
2. Traffic fines or parking validations.
3. Hotel luxury upgrades.
4. Expenses associated with a non-employee who accompanies the employee on official business.
5. Alcoholic beverages.

F. Exceptions

The approved mode of travel may differ from that requested as deemed appropriate by the approving authority. Such exception should be documented with a memo from the Department Head or designee.

3.5 FREQUENT FLYER MILES/HOTEL INCENTIVES

Travelers who participate in airline frequent flyer programs or hotel incentive programs may apply County travel to these programs. Incentive accounts may be entered into the travelers' profiles via the County travel system. Any benefit derived from these programs may accrue to the traveler. Department travel coordinators are not to be hindered from booking the most economical flights, lodging accommodations, or car rental in order to benefit the traveler personally.

3.6 CONFERENCE, MEETING AND TRAINING

The County will pay for all events included in a conference, meeting or training registration fee. These expenses must be paid via claims or P-Card. The conference or training agenda should be provided when submitting for such reimbursements. Where such events include other optional activities at an additional cost, the traveler must justify the business relationship of the activity. Networking with other attendees is **not** a valid business relationship. Where an optional event is not business-related and includes a meal, the traveler can be reimbursed up to the maximum meal reimbursement rate.

Example 1: A conference includes an optional dinner event at a resort with entertainment provided. The cost of the dinner trip is \$50.00. Since the dinner has no business purpose, the traveler can opt out and request reimbursement for the current maximum meal rate.

Example 2: A conference includes an optional tour of the world famous San Diego Wild Animal Park. There is no meal provided. This event is not reimbursable.

Example 3: The Conference of Water Quality Officials includes a tour or a tour and a meal of the local water treatment plant and a discussion of how the entity has utilized the latest technology. The traveler works for the County in the water treatment plant. If approved by the traveler's supervisor since the tour was related to his/her job, the cost of this event would be reimbursable to the employee. An additional charge for cancellation due to a County related business need is reimbursable to the traveler.

3.7 EXTENDED TRAVEL BASED ON COST SAVINGS

Generally, the traveler is allowed to arrive the evening prior to an event when the event begins prior to 12:00 noon if warranted by travel requirements and/or traffic. The Department Head may authorize exceptions to approve earlier pre-arrival for events starting after 12:00 noon. Occasionally extending a stay beyond that required by the event may result in significant cost savings on airline fares. The stay can be extended when the airfare savings exceed the additional total cost for all of the following:

- Additional hotel costs;
- Additional meal costs; and
- Traveler's salary for his/her paid status on the additional days away from the office.

If all of the above is true, the traveler must include a signed statement and detailed comparison total of the savings with the travel expense reimbursement report.

3.8 PERSONAL TRAVEL

Under no circumstances will the County reimburse an employee for expenses incurred when the employee opts to extend his/her time at the destination for personal reasons for example the employee takes vacation, stays through the weekend, or arrives during the weekend. Allowable reimbursement of travel expenses will stop at the expected return time had travel been consistent with *Section 3.7 - Extended Travel Based on Cost Savings*. Reimbursement for car rental and airport parking must be prorated to allow reimbursement for only those costs associated with County business. This should be detailed on the travel reimbursement to substantiate the County business expense.

If a traveler is on personal travel and the traveler is requested to return for County business, expenses are allowed with approval from the County Executive or his/her designee.

APPENDIX A

Examples of Mileage Reimbursements:

Example 1-The employee is at the "Official Work Location" at 700 H Street, Sacramento and they are required to attend a meeting at Branch Center the "Field Assignment". The employee can submit for reimbursement for the mileage from H Street to Branch Center and the return mileage to H Street taking the most direct route taking into account traffic and the length of time for the trip.

Example 2- The employee is required to telework and the Telework Site is the employee's home in Downtown Sacramento, the employee's "Official Work Location" is at Branch Center and they drive their personal vehicle to Orangevale (the "Field Assignment") to conduct County business. Mileage is reimbursed for all miles driven from the "Telework Site" to the "Field Assignments" and the return to the employee's home.

Example 3- The employee requests to telework and is authorized to do so. The Telework Site is the employee's home in Downtown Sacramento, the employee's "Official Work Location" is at Branch Center and they drive their personal vehicle to Orangevale (the "Field Assignment") to conduct County business. The reimbursable mileage is calculated by taking the miles from the "Telework Site" to the first "Field Assignment", less the commute mileage to the employees "Official Work Location". If the commute distance from the "Telework Site" to the "Official Work Location" was greater than the distance between the Telework Site and the Field Assignment, no mileage reimbursement would be allowed. All mileage from the first "Field Assignment" to the second or following "Field Assignment" would be reimbursable mileage. The return trip to the employee's home would also be reduced by the calculated commute mileage.

Example 4- The employee requests to telework and is authorized to do so and works at multiple "Official or Authorized Work Locations" and travels to a "Field Assignment" from their home Telework Site. For mileage reimbursement the employee would subtract the round trip commute mileage from their home to the "Official Work Location" for that particular day from the total mileage driven from their home to the "Field Assignment" and return to their home from the "Field Assignment".

Examples of mileage calculation for multiple work locations, assume that Home – Official Work Location (OWL) = 10 Miles. Field Assignment (FA) trips can be to attend meetings, training, customer visits.

Example 1- Mileage Calculation for Employee Working at Official Work Location:

Home to OWL (10 Miles- commute not claimed), OWL to FA (5 Miles), FA to County Office (11 Miles), County Office to OWL (10 Miles), OWL to Home (10 miles – commute, not claimed). Total miles driven: $5 + 11 + 10 = 26$ miles claimed.

Example 2- Mileage Calculation for Employee is Required to Telework:

Home to OWL (10 Miles), Field (5 Miles), other County office (11 Miles), OWL (10 Miles), Home (15 Miles). Total miles driven $51 = 51$ miles claimed, because employee is required to telework; therefore no commute mileage is deducted.

Example 3- Mileage Calculation for Employee Requests to Telework:

Commute mileage to OWL is 10 miles, Home to FA (22 Miles less commute), OWL (20 Miles), FA (4 Miles), FA (18 Miles), Home (32 Miles less commute). Total miles driven excluding commute: $(22-10) + 20 + 4 + 18 + (32-10) = 76$ miles claimed.

Example 4- Mileage Calculation for Employee Requests to Telework:

Commute mileage to OWL is 10 miles, Home to OWL (10 miles – commute not claimed), OWL to FA (5 Miles), FA to FA (11 Miles), FA to FA (10 Miles), FA to Home (15 Miles less normal commute). Total miles driven excluding normal commute:
 $5 + 11 + 10 + (15-10) = 31$ miles claimed

Trips to Sacramento International Airport during Travel out of Town-

Reimbursement for private mileage involving travel to and from Sacramento International Airport or other local transportation terminals is based on the following guidelines:

- If the business travel begins or ends during normal business hours, reimbursement mileage will be based on the distance from the traveler's "Official Work Location" to the airport.
- If the business travel begins or ends outside of normal business hours or on holidays or weekends, the traveler will be reimbursed based on the most direct route from the traveler's home to the airport.

APPENDIX B

[Date]

To: Department of Finance
Payment Services
Bureau (Mail Code
09-4650)

Subject: **INTERNET BOOKING AUTHORIZATION**

I hereby grant internet booking authorization to the **[Name of Department]**. I am aware of the concerns regarding internet travel arrangements as outlined in *Section 3.3(H)* of the *County of Sacramento Travel Guidelines and Procedures* and despite those concerns authorize my staff to utilize the internet to book travel arrangements.

[Department Head Name]

Date

APPENDIX C

Department



County of Sacramento

10 Day Notice of Overdue Travel Advance

[Date]

To: [Traveler Name]

From: [Department Travel Coordinator]

Subject: **NOTICE OF OVERDUE TRAVEL EXPENSE REIMBURSEMENT**

Report CC: DOF Payment Services Travel Desk

Pursuant to Sacramento County Travel Policy and Travel Guidelines and Procedures Section 3.2(C),(D), and E), travelers must account for any travel advances associated with their travel within 10 working days after returning from the trip.

Your travel expense reimbursement report related to trip no. _____ Is past due. Please submit this payment immediately. The DOF will accept checks, money orders, and cashier's checks.

APPENDIX D
***HOTEL/MOTEL TRANSIENT OCCUPANCY TAX EXEMPTION
REQUEST FORM***

[Date]

[Hotel Name] [Hotel Address]
[Hotel City, State Zip code]

This is to certify that I, **[Traveler Name]**, am traveling as an employee of the County of Sacramento and that the charges for my occupancy either have been or will be paid for by the County of Sacramento. All such charges are incurred as a result of my official duties as an employee of the County of Sacramento. Verification of my role as an employee of the County of Sacramento may be made by calling the Department Travel Coordinator at (916) **XXX-XXXX**.

Travel Request Number: _____

Date(s) of Occupancy: _____

[Traveler Name]
[Traveler Title]

Date

[Department Head Name]
[Department Head Title]

Date

[Travel Coordinator Name]
Department Travel Coordinator

Date

APPENDIX E***GUIDELINES FOR TYPES OF EVENTS RESULTING IN ELECTED OFFICIAL REIMBURSEMENT***

All qualifying trips/events and related expenses are subject to the provisions of the Travel Policy.

1. Official board, council, committee, commission meetings scheduled subject to the Brown Act.

These are meetings to perform the duties of the legislative bodies of which the claiming individuals are members, or similar meetings of other legislative bodies that the claiming individuals are required to attend in order to carry out the official business of their own legislative bodies.

2. Attending conferences, seminars, workshops or educational events related to the business or operations of such groups.

All non-mandated events under this category should bear a clear, direct relation to the business or operations of the claiming individual's legislative body. Examples of such events include Urban Land Institute conferences.

3. Attending legislative and educational seminars, workshops and training, designed to improve legislative body expertise and information levels. County boards, commissions, committees, councils, and affiliated County staff providing primary support will be offered in-house ethics training and will not be reimbursed for publicly offered ethics training classes.

All non-mandated events under this category should bear a clear, direct relation to the business or operations of the claiming individual's legislative body.

4. Participating in regional, state and national organizations whose activities affect the County's interests.

All non-mandated events under this category should bear a clear, direct relation to the business or operations of the claiming individual's legislative body. Examples of such events include annual or regional conferences of the Sacramento Council of Governments, California State Association of Counties and the National Association of Counties.

5. Opportunities to meet with city, county, state, or federal officials to discuss legislative body interests and to implement County-approved strategy for attracting or retaining businesses to the County, which typically involve at least one staff member.

All events under this category should bear a clear, direct relation to the business or operations of the claiming individual's legislative body or to County business and operations. Examples of such events include airports business practice reviews and tours, Capitol Hill meetings such as Cap to Cap, and Sacramento Metro Chamber of Commerce Study Missions for business practices outside California.

6. Events that promote public service and morale by recognizing County participation and service.

All events under this category should be limited to **local** events that recognize participation and service for **specific projects or accomplishments**, rather than general career service events such as retirement events. Reimbursable costs **exclude** costs for any gifts, donations, or honoraria. Examples of such events include County Stars of Excellence Award ceremonies.

7. Attend County events.

All events under this category should be limited to local County-sponsored events. Reimbursable costs **exclude** costs for any gifts, donations, or honoraria. Examples of such events include County Stars of Excellence Award ceremonies, air shows or other County-sponsored events. These are examples of types of events. For further assistance or information contact DOF.

APPENDIX F

MILEAGE CLAIM FORM

1. DC NUMBER:		COUNTY OF SACRAMENTO MONTHLY MILEAGE CLAIM					10. Auditor's Date Stamp: Do not use this:	
2. TO:		DOF: AUDITOR-CONTROLLER DIVISION (09-3650)			9. Employee Name and Address (Note: Address required ONLY if new address)			
3. DATE:		Cost Accounting Information			Name:			
4. CONTACT:		Cost Center			Street:			
5. FROM DEPT:		Order			City:			
6. PHONE NO:		WBS Element			State, ZIP:			
7. MAIL CODE:		Task			Initial if new Address:			
8. MONTH/YR: 09/2022		Facility			11. Vendor # 900534 pr Pers # 1018622		Used: #:	

DATE	14. PARKING	15. UBER/LYFT TAXI	16. BRIDGE TOLLS	17. # OF MILES DRIVEN	NOTE:	18. ORIGIN / DESTINATION (FROM->TO)	19. PURPOSE OF TRIP
					TRIPS INVOLVING OVERNIGHT STAYS OR CLAIMING ADDITIONAL EXPENSES NOT LISTED ON THIS FORM, MUST BE SUBMITTED THROUGH CONCUR OR A TRAVEL CLAIM.		
\$0.00	\$0.00	\$0.00	0.00			\$0.00	20. CALCULATED MILEAGE REIMB A
21. GRAND TOTAL				\$0.00		\$0.625	22. CURRENT MILEAGE RATE*

** TRAVEL GUIDELINES AND PROCEDURES **

This should only be used if claiming Uber, Lyft, or Taxi, where parking and mileage would be greater than an Uber, Lyft, or Taxi, a receipt must be provided.

TRANSPORTATION SECTION 2.8 F (3) MILEAGE CLAIMS: *When claims are submitted to the employee supervisor or approving official within 10 days following the end of the calendar month during which the mileage occurred.*

IRS PUBLICATION 463: *Under the Accountable Plan, you must adequately account for these expenses with supporting documentation (receipts) and within a reasonable period of time. Any mileage report claim submitted more than 60 days after the end of the month traveled will be paid and taxed through the payroll process.*

EMPLOYEE: I hereby certify that I have a valid CA Drivers License and that I have sufficient public liability and property damage insurance at least equal to the requirements of the financial responsibility law of CA (Vehicle Code Section 16430). I certify that the miles driven are accurate and necessary in the performance of my duties and I will not claim reimbursement in any other form.

23. Employee Signature		DATE	Initial if Authorized Telecommuter
24. SUPERVISOR APPROVAL (Optional; based on dept. policies)		DATE	

DEPT. APPROVAL: I hereby approve the mileage and other reimbursement as reasonable and necessary for the performance of the employee's assigned duties and approve payment of this claim.

25. DEPT. HEAD NAME	26. APPROVED BY: SIGNATURE AND NAME (IF NOT DEPT. HEAD)
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APPENDIX G

Department



County of Sacramento

30 Day Notice of Overdue Travel Advance

[Date]

To: [Traveler Name]

From: [Department Head]

Subject: **NOTICE OF OVERDUE TRAVEL ADVANCE**

CC: DOF Payment Services Travel Desk
[Travel Coordinator]

Pursuant to Sacramento County Travel Policy and Travel Guidelines and Procedures Section 3.2 (C), (D) and (E), travelers must account for any travel advances associated with their travel within 10 working days after returning from the trip.

You have received a travel cash advance in the amount of \$_____ and it is now past due. Please submit your travel expense reimbursement report and return the unused cash advance amount of your trip immediately to the travel coordinator. If your trip was cancelled, return the entire amount of the advance to the travel coordinator. The DOF will accept checks, money orders, and cashier's checks.

Your travel privileges have been revoked until this issue has been resolved.

If your advance has not been accounted for or returned within 60 days from the trip end date, the amount will be deducted from your payroll warrant.

APPENDIX H

Department



County of Sacramento

61+ Day Notice of Overdue Travel Advance

[Date]

To: [Traveler Name]

From: [Department Head]

Subject: **NOTICE OF OVERDUE TRAVEL ADVANCE**

CC: DOF Payment Services Travel Desk
 [Travel Coordinator]

Pursuant to Sacramento County Travel Policy and Travel Guidelines and Procedures Section 3.2 (C), (D) and (E), travelers must account for any travel advances associated with their travel within 10 working days after returning from the trip.

You have received a travel cash advance and it is now more than 60 days after the trip end date. You have been previously notified that if the travel expense reimbursement report and/or cash advance amount was not returned within 60 days of your trip end date, the amount of your advance would be deducted from your payroll.

This memo is to notify you that your information is being submitted to the DOF Payroll unit to deduct the advance from your next payroll warrant.

Employee ID	
Employee Name	
Travel Location	
Travel Dates	
Advance Amount to be Deducted	