
San Mateo County Resource Conservation District Policy and Procedures for Reimbursement of Director and Employee Expenses

September 17, 2015

Assembly Bill 1234 establishes guidelines for reimbursement of directors' actual and necessary expenses incurred in the performance of official duties, such as travel, meals, lodging, and other actual and necessary expenses. This District policy will include employees as well as Directors.

Types of events or other circumstances for which expenses will be reimbursed.

Official duties are eligible for reimbursement, including program and travel expenses as well as meetings which further the public benefit of implementing the RCD's mission and programs.

Rates of reimbursement

San Mateo County Resource Conservation District has adopted IRS reimbursement rates set forth in IRS Publication 463 (or a successor publication) for the period for which reimbursement is sought for personal vehicle use and permits full reimbursement for other actual approved expenses for transportation, meals, and lodging expenses.

Reimbursement is subject to the limitation that RCD directors and employees must obtain government and group rates offered by providers of transportation and lodging when available.

When attending these functions, reimbursement for lodging costs for RCD directors and employees is limited to the maximum rate published by the conference or activity sponsor if that rate is available at the time of booking. If the rate is not available at the time of booking, the RCD director and employee can only be reimbursed for the cost of comparable lodging consistent with IRS rates and the requirement for utilizing available government and group rates.

RCD Director and employee expenses must be shown on RCD expense report forms. In order to be eligible for reimbursement, expense reports must be filed within thirty days (30) after the event. Employees must have their expense reports signed by their supervisor.

Receipts supporting each claimed expense must be filed with the expense report. If no receipt is available, a written explanation of the expenditure is required. The receipts and expense reports are considered public records.

There may be occasions when a director or employee wishes to incur otherwise reimbursable expenses in excess of the amounts permitted by IRS rates (and the statutory provisions added by Assembly Bill 1234). This might occur, for example, when an individual elects to stay in lodgings with rates exceeding the maximum reimbursable under the RCD's reimbursement policy. In those cases, the director or employee may claim reimbursement only for the portion of the expense that does not exceed the amount for which reimbursement is permitted.

RCD directors will provide brief reports on any expense for which a reimbursement is requested at the next regular meeting of the RCD board of directors.

Ethics Training

Directors of RCDs that reimburse director and employee expenses are required to take training on laws pertaining to ethics of government officials. RCD directors are required to attend ethics training for at least two hours every two years. Directors must obtain their first ethics training within one year after assuming office.