

THE NATOMAS BASIN CONSERVANCY TRAVEL AND OTHER EXPENSE REIMBURSEMENT POLICY

Purpose

The Natomas Basin Conservancy's (Conservancy) Board of Directors recognizes that Board members, officers, and employees of the Conservancy may be required to travel or incur other expenses from time to time to conduct business and to further the Conservancy's mission. The purpose of this Policy is to ensure that (a) adequate cost controls are in place, (b) travel and other expenditures are appropriate, and (c) to provide a uniform and consistent approach for the timely reimbursement of authorized expenses incurred by Board members and staff. It is the policy of the Conservancy to reimburse only reasonable and necessary expenses actually incurred.

When incurring business expenses, the Conservancy expects:

- Exercise of discretion and good business judgment with respect to those expenses;
- Spending of Conservancy money should be done as carefully and judiciously as the individual would spend his or her own funds; and
- Expenses to be fully reported and accounted for (supported by required documentation, as they were actually spent).

Expense Report

Expenses will not be reimbursed unless the individual requesting reimbursement submits a written Expense Report. The Expense Report shall be submitted within one month of the completion of travel. If travel expense reimbursement is requested the Expense Report must include:

- The individual's name;
- The date, origin, destination and purpose of the trip, including a description of each organization-related activity during the trip;
- The name and affiliation of all people for whom expenses are claimed (i.e., people on whom money is spent in order to conduct Conservancy business); and
- An itemized list of all expenses for which reimbursement is requested.

Receipts

Receipts are required for all expenditures billed directly to the Conservancy, such as airfare and hotel charges. No expenses in excess of ~~\$25,000.00~~ will be reimbursed unless the individual requesting reimbursement submits with the Expense Report written receipts ~~(if practical)~~ from each vendor ~~(not a credit card receipt or statement)~~ showing the vendor's name, a description of the services provided (if not otherwise obvious), the date, and the total expenses, including tips (if applicable).

Formatted: Space Before: 0 pt, After: 0 pt

General Travel Requirements

Necessity of Travel. In determining the reasonableness and necessity of travel expenses, Board members and staff shall consider the ways in which the Conservancy will benefit from the travel and weigh those benefits against the anticipated costs of the travel. The same considerations shall be taken into account in deciding whether the benefits to the Conservancy outweigh the costs, less expensive alternatives, such as participation by telephone or video conferencing, or the availability of local programs or training opportunities, shall be considered.

Personal and Spousal Travel Expenses. Individuals traveling on behalf of the Conservancy may incorporate personal travel or business with their company-related trips; however, the individual shall not arrange company travel at a time that is less advantageous to the Conservancy or involving greater expenses to the Conservancy in order to accommodate personal travel plans. Any additional expenses incurred as a result of personal travel, including but not limited to extra hotel nights, additional stopovers, meals or transportation, are the sole responsibility of the individual and will not be reimbursed by the Conservancy. Expenses associated with travel of an individual's spouse, family or friends will not be reimbursed by the Conservancy.

Air Travel

General. Air travel reservations should be made as far in advance as possible in order to take advantage of reduced fares.

Frequent Flyer Miles and Compensation for Denied Boarding. Those traveling on behalf of the Conservancy may accept and retain frequent flyer miles and compensation for denied boarding for their personal use. Individuals may not deliberately patronize a single airline to accumulate frequent flyer miles if less expensive comparable tickets are available on another airline.

Lodging

Those traveling on behalf of the Conservancy may be reimbursed at the single room rate for the reasonable cost of hotel accommodations. Convenience, the cost of staying in the city in which the hotel is located, and proximity to other venues on the individual's itinerary shall be considered in determining reasonableness.

Out-Of-Town Meals

Board members and staff traveling on behalf of the Conservancy are reimbursed at the current per diem rate established by the U.S. Government General Services Administration and the terms and conditions established by the Conservancy relating to the per diem meal allowance.

Ground Transportation

Employees are expected to use the most economical ground transportation appropriate under the circumstances and should generally use the following, in this order of desirability:

Taxis. When courtesy cars and airport shuttles are not available, a taxi is often the next most economical and convenient form of transportation when the trip is for a limited time and minimal mileage is involved.

Rental Cars. Car rentals are expensive so other forms of transportation should be considered when practical. Employees will be allowed to rent a car while out of town provided that the cost is less than alternative methods of transportation.

Personal Vehicle

Board members and staff are compensated for use of their personal vehicle when used for Conservancy business. When individuals use their personal vehicle for such travel, including travel to and from the airport, mileage will be allowed at the currently approved IRS rate per mile.

In the case of individuals using their personal vehicle to take a trip that would normally be made by air, mileage will be allowed at the currently approved IRS rate per mile; however, the total mileage reimbursement will not exceed the sum of the lowest available round trip coach airfare.

Parking/Tolls

Parking and toll expenses, including charges for hotel parking, incurred when traveling on or organization business will be reimbursed. The costs of parking tickets, fines, car washes, valet service, etc., are the responsibility of the employee and will not be reimbursed.

On-airport parking is permitted for short business trips. For extended trips, off-airport parking facilities should be used.

Entertainment and Business Meetings

Reasonable expenses incurred for business meetings or other types of business-related entertainment will be reimbursed if accompanied by detailed documentation for any such expense, including:

- Date and place of entertainment;
- Nature of expense;
- Name, titles, and corporate affiliation of those entertained;
- A complete description of the business purpose for the activity including the specific business matter discussed; and
- Vendor receipts (not credit card receipts or statements) showing the vendor's name, a description of the services provided, the date, and the total expenses, including tips (if applicable).

Other Expenses

Reasonable company-related telephone and fax charges are reimbursable. In addition, reasonable and necessary gratuities that are not covered under meals may be reimbursed.

Non-reimbursable Expenditures

The Conservancy maintains a strict policy that expenses in any category that could be perceived as lavish or excessive will not be reimbursed; as such expenses are inappropriate for reimbursement by the Conservancy. Expenses that are not reimbursable include, but are not limited to:

- Travel insurance;
- First class tickets or upgrades;
- When lodging accommodations have been arranged by the Conservancy and the individual elects to stay elsewhere, reimbursement is made at the amount no higher than the rate negotiated by the Conservancy. Reimbursement shall not be made for transportation between the alternate lodging and the meeting site;
- Limousine travel;
- Movies, liquor, or bar costs;
- Membership dues at any country club, private club, athletic club, golf club, tennis club or similar recreational organization;
- Participation in or attendance at golf, tennis, or sporting events, without the advance approval of the Chair of the Board or his designee;
- Purchase of golf clubs or any other sporting equipment;
- Spa or exercise charges;
- Clothing purchases;
- Business conferences and entertainment which are not approved by the Chair of the board or the Executive Director;
- Valet service;
- Car washes;
- Toiletry articles; and
- Expenses for spouses, friends, or relatives. If a spouse, friend or relative accompanies Personnel on a trip, it is the responsibility of the Personnel to determine any added cost for double occupancy and related expenses and to make the appropriate adjustment in the reimbursement request.

Executive Director Reimbursable Expenditure Approval

Reimbursable expenditures made by the Executive Director (by cash, personal check or personal credit card) over \$1,000.00 will be reviewed and approved by the Chair of the Board or his designee. Review and approval of these expenditures may be made via fax, email or in person.