	POLICIES & PROCEDURES MANUAL	No. 200-85	Page 1 of 4
		Owner: Acctg. & Finance	Effective: 1-2019 Updated:
SUBJECT:	Member Business Travel and Related Expenditures	APPROVED: RANDY S. HOWARD, GENERAL MANAGER	

POLICY

The Agency will reimburse NCPA Member officials for the following approved travel, business and related expenditures subject to the general guidelines and limitations established by the Agency:

- One elected/appointed official from each Member utility attending the NCPA Federal Policy Conference.
- Two representatives from each Member utility attending the NCPA Strategic Issues Conference.
- A designated elected/appointed official(s) from a Member utility to represent NCPA, as needed, at special meetings, federal/state lobbying visits, a conference, or other events that is approved, in advance, by the Commission Chair or his/her alternate.
- Out of country travel requires Executive Committee approval in advance.

Business travel must be authorized as shown in the authorization table, Appendix 1, and a Member Travel Request Form approved (Attachment 1).

PURPOSE AND SCOPE


This policy articulates the requirements related to Agency travel, business and related expenditures to ensure they are appropriate, properly authorized, supported by a documented business purpose, substantiated by receipts, correctly processed for payment, and in compliance with all applicable regulations.

This policy is also effective for the requirements imposed for reimbursement of travel and business expenses for Agency officials, pursuant to Government Code Section 53232.2. For the purpose of this policy, an “official” shall be limited to NCPA Commissioners, Alternate Commissioners, and members of standing committees.

GENERAL GUIDELINES AND LIMITATIONS

RECEIPTS

A properly prepared report of travel & business expenses must be submitted to obtain reimbursement. Itemized receipts that support the propriety of those expenditures must accompany each report; except where per diems are authorized. This includes all receipts for transportation, lodging, meals or any other incidental expenditure. These receipts should be sufficient to demonstrate that the expenditures incurred have met the “actual, reasonable and necessary” test required by the Internal Revenue Service. The person submitting the report is responsible for the justification of all expenditures; therefore, it is advisable to attach receipts for

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all expenditures, regardless of amount, whenever possible. Improper documentation or lack of documentation can result in non-reimbursement.

The Member Business Travel Expense Report (Attachment 2) must be submitted within 30 days of travel, and sent to NCPA's General Manager or his/her designee for approval.

Completed Expense Reports can be mail to: 1) NCPA, 651 Commerce Drive, Roseville, CA 95678, attn: Assistant Secretary to the Commission; 2) scanned and emailed; or 3) faxed to (916) 783-7693.

MEALS

Meals and Gratuities – Non Per Diem (Actual Basis)

The Agency shall reimburse the actual cost of meals during the period of authorized travel status. The names of all persons for whom a meal is provided must be documented on the receipt or its equivalent. Other authorized meals provided for the convenience of the Agency are reimbursable. Such meals are those provided in connection with business meetings or other business related meetings that extend through a normal meal period. The authorized hosting of refreshments at Agency business related functions are reimbursable. The Agency will not reimburse for meals in cases where that meal is already provided as part of the official meeting program.

TIPS & OTHER INCIDENTALS

Incidental expenses include reasonable tips and gratuities up to 20%, parking fees, cab fares, public transportation costs, tolls, and other such expenses.

LODGING

It's the Agency's policy to provide adequate lodging for officials while away from home on Agency business. Officials shall take advantage of any special rates available or select accommodations, which will moderate the total cost to the Agency. Government or group rates offered by a provider of lodging, when available, shall be used. The Agency will not reimburse lodging or other expenses incurred by accompanying family members or additional guests, or for any charges above the single occupancy rate, if the hotel charges more for additional guests in the same room.

PERSONAL VEHICLE USE

An official may use his/her personal vehicle on Agency business when the following conditions are met:

- (1) Driver must have a valid/current California driver's license.
- (2) Driver must obey all laws and is solely responsible for all violations of law. All occupants of the vehicle must wear safety restraints (seat belts).
- (3) Owner of the vehicle must have personal liability (PL) and property damage (PD) insurance limits in force that meet the minimum prescribed by California State Law.
- (4) The vehicle's owner must ensure that the vehicle is adequately maintained and is in safe working condition.

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- (5) The Agency will reimburse business related personal vehicle mileage:
 - a. At the rate allowed by the Internal Revenue Service as a business deduction at the time of travel;
 - b. By the most direct route available given the then existing road and traffic conditions; and
 - c. Travel between a person's residence and principal work office location is not Agency business and is therefore not reimbursable under this policy.
- (6) The Agency will reimburse the vehicle's owner for damage to or loss of a personal vehicle incurred while on Agency business up to the lesser of the applicable deductible or \$500 for collision or comprehensive loss, if same is not recovered from a third party or other insurers. The Agency must be reimbursed if later recovery is affected.
- (7) Any claim made for damage or loss must be properly substantiated by a police or insurance company accident report, a paid repair invoice, and a copy of the insurance policy deductibles and declarations page(s) evidencing applicable coverage information.
- (8) Any damage reimbursement received under this policy is considered taxable income to an employee and will be included as Other Compensation in their W-2.
- (9) The driver may not transport illegal drugs or be under the influence of alcohol or any controlled substance when driving.
- (10) Cell phones may not be used by the driver when the vehicle is moving, unless it is hands-free.

RENTAL CARS

Rental cars should be used only in cases where alternate forms of transportation are not available or when the cost of alternate forms of transportation is expected to exceed the cost of a rental car. Additional rental car insurance, i.e., Damage Waiver, Supplemental Liability Protection, and Personal Accident Insurance **SHOULD NOT BE TAKEN** at the time of rental, as the Agency maintains hired auto insurance coverage. NCPA auto insurance coverages may be null and void if you drink and drive or commit gross negligence. The conditions that apply to personal vehicle use for Agency business also apply to rental car use except for reimbursement of mileage.

AIR TRAVEL

Air travel is expected to be arranged via the most direct route available. Persons in a travel status are encouraged to obtain the most economical airfare whenever practicable. If this means arriving early to take advantage of a reduced airfare, the cost of meals, lodging, etc., for the additional period of stay should not exceed the cost of the regular direct airfare. Alternative arrangements such as these must be documented with written third party information (quotes, etc.,) in order to obtain reimbursement by the Agency.

Members required to travel on flights in excess of 2 hours, can request approval of an upgrade to preferred seating such as economy plus or equivalent.

PERSONAL SIDE TRIPS

Any additional travel expenditures incurred by a person in a travel status for personal reasons, such as personal side trips, are generally not reimbursable by the Agency. However, if prior to taking the trip the person traveling adequately demonstrates to the General Manager via written



third party documentation that the net cost to the Agency will be less, the additional expenditures may be reimbursable if the General Manager approves. All such documentation and justification must accompany the report of travel & business expenses.

CASH REFUND OR DISCOUNT

Any cash refund or discount received for the use, conversion, or exchange of travel tickets or lodging accommodations, etc., paid by the Agency must be remitted to the Agency.

PERSONAL EXPENDITURES

Expenditures of a personal nature are not reimbursable. It is the responsibility of the person submitting a request for reimbursement to adequately demonstrate the business purpose of all expenditures incurred. Ordinarily, entertainment expenditures such as sightseeing tickets, movie tickets, etc., are personal in nature and are not reimbursable. Also, other non-reimbursable items include: airline club dues; in-flight movies and refreshments; hotel room movies; dependent/pet care costs; medicine; barbers or hairstylists; tips in excess of 20%. Generally personal ATM fees are not reimbursable.

There is no reimbursement for spouses or guests.

Exceptions for expenditures that are typically non-reimbursable, and arise because of special or unusual circumstances, must be documented, and authorized or approved by the appropriate approving authority.

ATTACHMENTS

1. Member Travel Request Form
2. Member Business Travel Expense Report Form

VERSION HISTORY

No.	Explanation	Date	Author
0	Original Policy		MH



**Member Business Travel,
and Related Expenditures**

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APPENDIX A

Northern California Power Agency Summary of Travel Authorization Requirements

Agency Event	Approval Levels		
	General Manager	Commission Chair	Executive Committee Member(s)
Federal Policy Conference	X		
Strategic Issues Conference	X		
Other Member Related Travel	X	X	
*Out of Country	X	X	X

*Vice Chair or Executive Committee Member(s) will approve Travel Request Form if Chair is requesting out of country travel.



651 Commerce Drive
Roseville, CA 95678

phone (916) 781-3636
fax (916) 783-7693
web www.ncpa.com

Member Travel Request

Date:

To:

From:

Subject:

Purpose of Trip:

Departure:

Return:

Location:

Itemized estimate of travel costs:

(transportation, hotel, registration, meals, etc):

Description:	Cost:
Total:	

Recommended by: (AGM)

Date

Recommended/Approved by: (GM)

Date

Approved by: (Commission Chair)

Date

*Refer to Travel Policy [#200-85](#) for more information

