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| Small Seneca Healthcare Logo 2005**SENECA HEALTHCARE DISTRICT****POLICY & PROCEDURE** |
| **DEPARTMENT: FINANCE****POLICY TITLE: TRAVEL AND EXPENSE REIMBURSEMENT** **POLICY NUMBER: FIN-013.001****COMPLIANCE REQUIREMENT: Union MOU, Section 23. Travel Pay, page 25.** | **Page 1 of 11** |
| **Date of Origin:**  |
| Revision Date:  |
| **Periodic Review****By:** **Date:**  |
| AUTHOR: Steve Boline, Chief Financial Officer REVISED BY:  | **Policy Rescinded by** **Policy #:****Effective Date:**  |

**Policy:** Seneca Healthcare District (SHD) shall ensure that employees and members of the Board of Trustees are fiscally responsible and acccountable for all expenditures.

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| **Authorization** | **Signature** | **Date** |
| **Department Head** |  |  |
| **Medical Department Chair** |  |  |
| **Compliance Officer** |  |  |
| **Chief Nursing Officer** |  |  |
| **Director, Human Resources** |  |  |
| **Administration** |  |  |
| **Medical Chief of Staff** |  |  |
| **Governing Board** |  |  |

**POLICY NUMBER REFERENCE: FIN-013.001**

**PROCEDURE**

1. **Purpose**

The purpose of this policy is to ensure that SHD employees and members of the Board of Trustees are fiscally responsible and accountable for all expenditures.

1. **Responsibilities**

It is SHD’s responsibility to ensure that SHD employees and members of the Board of Trustees are fiscally responsible and accountable for all expenditures.

1. **Policy for Travel and Expense Reimbursement**
	1. ***Philosophy and Scope***
		1. Seneca Healthcare District (SHD) is a tax-supported entity that receives some of its support from public funding. As such, employees and members of the Board of Trustees must be fiscally responsible and accountable for all expenditures.
		2. SHD reimburses authorized travelers for reasonable, necessary, and approved expenses incurred while traveling on official SHD business. This Policy and Procedure complies with Internal Revenue Services (IRS) Rules.
		3. The SHD Travel and Expense Reimbursement Policy and Procedure provides guidelines and establishes procedures for all authorized travelers who incur expenses while on official SHD business and related travel, regardless of funding source. Guidelines and procedures are outlined in general terms and may not cover every possible situation. Contact the Chief Financial Officer (CFO) for clarification as needed.
		4. To safeguard the interests of SHD, resources for business and travel-related expenses must be used in a fiscally responsible manner. It is the policy of SHD that cash advances are not authorized with the exception of the per-diem meal allowences.
		5. Each employee and member of the Board of Trustees should be familiar with this Policy and Procedures prior to travel to determine allowable expenses and procedures. The authorized traveler is responsible for submitting to Accounts Payable all forms and detailed receipts related to their travel.
		6. Supervisors and Senior Leaders are accountable for the use of SHD funds and must verify that all travel is budgeted and expenditures are charged to the proper account(s). They are also the required signatories for the Travel Expense Reimbursement Form (TERF).
		7. SHD recognizes three types of travel:
			1. Local,
			2. Non-local,
			3. Non-local with accomodations.
	2. ***Definitions for the purpose of this Policy and Procedure***
		1. **“Authorized traveler”** refers to any individual, including members of the Board of Trustess, authorized by SHD to travel for a business-related purpose.
		2. **“Local travel”** refers to any travel within Plumas County.
		3. **“Non-local travel”** refers to any travel outside of Plumas County.
		4. **“Non-local travel with accommodations”** refers to any travel outside of Plumas County that requires an overnight stay.
		5. **“Non-Local Travel with Accommodations Request Form (TARF)”** refers to the form used to request pre-approval for non-local travel with accommodations. An individual must obtain approval from their supervisor and Senior Leader prior to making arrangements for non-local travel with accomodations.
		6. **“Senior Leader”** refers to a member of the CFO’s Senior Leadership Team, which includes the Chief Executive Officer (CEO), Chief Financial Officer (CFO), and Chief Nursing Officer (CNO).
		7. **“Supervisor”** refers to an employee with the designated responsibility of conduction performance appraisals for the authorized traveler.
		8. **“Travel Expense Reimbursement Form (TERF)”** refers to the form used to request reimbursement for expenses for all three types of travel. Itemized receipts must accompany a TERF in order for reimbursement for allowable expenses to occur.
	3. ***Local Travel***
		1. Pre-Approval
			1. Local travel does not require submission of Travel Expense Reimbursement Form (TERF), but does require prior approval from the employee’s supervisor.
		2. Reimbursement
			1. Itemized receipts are required for all expenses. It is suggested that authorized travelers keep copies of submitted receipts for their own files. The dates on the receipts must correspond with the approved travel dates.
			2. Authorized travelers must submit their reimbursemnet request on a Travel Expense Reimbursement Form (TERF), along with itemized receipts, to Accounts Payable within thirty (30) days of completion of travel. A separate TERF must be filed for each traveler, even if joint travel occurred.
			3. The supervisor and Senior Leader for the authorized traveler must approve and sign the TERF in order for reimbursement to take place. The supervisor and Senior Leader are responsible for reviewing the TERF for compliance with SHD travel procedures, and to ensure use of the correct account number, and the availability of funds. SHD has the right to deny reimbursement, or charge an employee if a SHD credit card was used for any unauthorized expenses.
		3. Allowable Expenses
			1. The following are allowable expenses for local travel:
				1. Transportation

Personal Vehicles: Use of an employee’s personal vehicle for SHD business requires the employee to possess a valid driver’s license and to carry personal automobile liability insurance. (Personal auto insurace will be primary in the event an accident occurs while traveling on SHD business.) Damage to privately owned vehicle used for SHD business is covered by the individual’s private insurance. The SHD does not assume responsibility for the cost of repairs to the vehicle or other costs, whether they result from the authorized traveler’s actions or the actions of others. SHD will not reimburse parking or moving violations. Use of an authorized traveler’s personal vehicle will be reimbursed at the current IRS mileage rate. In addition to the mileage rate reimbursement, an authorized traveler will be reimbursed for parking and tolls. Mileage reimbursement will be based on the miles in excess of the normal daily commute. Actual mileage will be reimbursed on days outside an employee’s regular work schedule. Each leg of a trip must be itemized on the TERF.

If an authorized traveler departs from or returns to their home instead of their assigned work site, only the miles in excess of their normal daily commute will be reimbursed. The cost of traveling between the authorized traveler’s residence and an assigned work site is considered a personal commuting expense and therefore is not reimbursable.

Public or Ground Transportation: Transportation costs with reasonable tips (not to exceed 20%) will be reimbursed with a receipt. Allowable public or ground transportation expenses are transportation to, from, and between places of business and the train or bus station.

* + - * 1. Conference Registration Fees

Upon supervisor’s approval for attendance at a conference, any conference registration fees paid directly by the employee attending the conference are eligible for reimbursement. The expenses can be submitted for reimbursement on TERF.

* + - * 1. Meals

Meals during local travel may be allowable in some circumstances with supervisor written pre-approval (an email is sufficient documentation). Each meal will be reimbursed for the actual cost as evidenced by an itemized receipt, up to the general services administration (GSA) limits for each meal. These limits include taxes and a reasonable gratuity (not to exceed 20%):

Breakfast

Lunch

Dinner

If a meal is included in meeting, event, or conference, an employee may not receive reimbursement for that meal.

* 1. ***Non-Local Travel***
		1. Pre-Approval
			1. Non-local travel does not require submission of a TERF, but does require prior approval from the employee’s supervisor. Meals during non-local travel may be allowable in some circumstances with a supervisor’s written pre-approval.
		2. Reimbursment
			1. Itemized receipts are required for all expenses. It is suggested that authorized travelers keep copies of submitted receipts for their own files. The dates on the receipts must correspond with the approved travel dates.
			2. Authorized travelers must submit their reimbursement request on a TERF, along with itemized receipts and any written pre-approvals for meals, to Accounts Payable within thirty (30) days of completion of travel. A separate TERF must be filed for each traveler, even if joint travel occurred.
			3. The supervisor and Senior Leader for the authorized traveler must approve and sign the TERF in order for reimbursement to take place. The supervisor and Senior Leader are responsible for reviewing the TERF for compliance with SHD travel procedures and to ensure use of the correct account number and availability of funds. SHD has the right to deny reimbursement, or charge an employee if a SHD credit card was used, for any unauthorized expenses.
		3. Allowable Expenses
			1. The following are allowable expenses for non-local travel:
				1. Transportation:

Personal Vehicles: Use of an employee’s personal vehicle for SHD business requires the employee to possess a valid driver’s license and to carry personal automobile liability insurance. Personal auto insurance will be primary in the event an accident occurrs while traveling on SHD business. Damage to a privately owned vehicle used for SHD business is covered by the individual’s private insurance. SHD does not assume responsibility for the cost of repairs to the vehicle or other costs whether they result from the authorized traveler’s actions or the actions of others. SHD will not reimburse parking or moving violations.

Use of an authorized traveler’s personal vehicle will be reimbursed at the current IRS Mileage Rate. In addition the mileage rate reimbursement, an authorized traveler will be reimbursed for parking and tolls. Mileage reimbursment will be based on the miles in excess of the normal daily commute. Actual mileage will be reimbursed on days outside an employee’s regular work schedule. Each leg of a trip must be itemized on the TERF.

If an authorized traveler departs from or returns to their home instead of their assigned work site, only miles in excess of their normal daily commute will be reimbursed. The cost of traveling between the authorized traveler’s residence and an assigned work site is considered a personal commuting expense and therefore is not reimbursable.

* + - * 1. Conference Registration Fees

Upon supervisor’s approval for attendance at a conference, any conference registration fees paid directly by the employee attending the conference are elegible for reimbursement. The expenses can be submitted for reimbursement on the TERF.

* + - * 1. Meals

Meals during non-local travel may be allowable in some circumstances, such as an extended workday, with supervisor written pre-approval (an email is sufficient documentation). Each meal will be reimbursed for the actual cost as evidenced by an itemized receipt, up to the following limits for each meal. These limits include taxes and reasonable gratuity (not to exceed 20%):

Breakfast

Lunch

Dinner

If a meal is included in meeting, event, or conference fees, an employee may not receive reimbursement for that meal.

* 1. ***Non-Local Travel with Accomodations***
		1. Pre-Approval
			1. Non-local travel with overnight accommodations must be requested and approved through TERF. The authorized traveler may begin making travel arrangements only after they have obtained approval from their supervisor and Senior Leader. Authorized travelers are expected to use SHD funds responsibly and make their travel arrangements accordingly, using the most cost-effective transportation and accommodations available.
		2. Reimbursment
			1. Itemized receipts are required for all expenses. It is suggested that authorized travelers keep copies of submitted receipts for their own files. The dates on the receipts must correspond with the approved travel dates.
			2. Authorized travelers must submit their reimbursement request on a TERF, along with itemized receipts and a copy of the TERF, to Accounts Payable within thirty (30) days of completion of travel. A separate TERF must be filed for each traveler, even if joint travel occurred.
			3. The supervisor and Senior Leader for the authorized traveler must approve and sign the TERF in order for reimbursement to take place. The supervisor and Senior Leader are responsible for reviewing the TERF for compliance with SHD travel procedures and to ensure use of the correct account number and availability of funds. SHD has the right to deny reimbursement, or charge an employee if a SHD credit card was used, for any unauthorized expenses.
		3. Allowable Expenses
			1. The following are allowable expenses for Non-Local Travel with Accommodations:
				1. Transportation

Personal Vehicles: Use of an employee’s personal vehicle for SHD business requires the employee to possess a valid driver’s license and to carry personal automobile liability insurance. Personal auto insurance will be primary in the event an accident occurs while traveling on SHD business. Damage to a privately owned vehicle used for SHD business is covered by the individuals private insurance. SHD does not assume responsibility for the cost of repairs to the vehicle or other costs whether they result from the authorized traveler’s actions or the actions of others. SHD will not reimburse parking or moving violations.

Use of an authorized traveler’s personal vehicle may be reimbursed at the current IRS mileage rate. In addition to the mileage rate reimbursement, an authorized traveler will be reimbursed for parking and tolls. Mileage reimbursement will be based on the miles in excess of the normal daily commute. Actual mileage will be reimbursed on days outside an employee’s regular work schedule. Each leg of a trip must be itemized on the TERF.

If an authorized traveler departs from or returns to their home instead of their assigned work site, only the miles in excess of their normal daily commute will be reimbursed. The cost of traveling between the authorized traveler’s residence and an assigned work site is considered a personal commuting expense and therfore is not a reimbursable business expense

Public or Ground Transportation: Transportation costs with reasonable tips (not to exceed 20%) will be reimbursed with a receipt. Allowable public or ground transportation expenses are transportation to, from and between places of business, lodging, and the airport or train or bus station. Public or ground transportation may be used as the primary form of transportation for non-local travel with accommodations when it is the most economical means of transporation available.

Rental Vehicles: Automobile rentals will not be used unless it is the most economical means of transportation available and only if approved in advance. The size of the rental car should be the least expensive model consistent with the number of authorized travelers and the business requirements of the trip. In addition to the rental fee, and authorized traveler will be reimbursed for parking, tolls, and gas.

Authorized travelers must decline all additional insurance at the time of rental. In the event of an accident involving the rented/leased vehicle, a copy of the accident report (or other documentation) should be submitted to Finance upon return to SHD. SHD does not reimburse for lost, damaged, or stolen personal items in a rental car.

Air Travel: The authorized traveler must make their own air travel reservations unless informed otherwise. Air travel should be the most direct and least costly alternative consistent with the itinerary. SHD will pay only for coach fare.

* + - * 1. Conference Registration Fees

Upon supervisor’s approval for attendance at a conference, any conference registration fees paid directly by the employee attending the conference are eligible for reimbursement. The expenses can be submitted for reimbursement on the TERF.

* + - * 1. Meals

Meal costs are allowable for non-local travel with accommodations. Each meal will be reimbursed for the actual cost as evidenced by an itemized receipt, up to GSA limits for each meal. These limits include taxes and a reasonable gratuity (not to exceed 20%)

Breakfast

Lunch

Dinner

If a meal is included in meeting, event or conference fees, an employee may not receive reimbursement for that meal.

* + - * 1. Lodging

Pre-approved lodging costs will be reimbursed at the lesser of actual costs or the current federal travel allowance (view the General Services Administration Lodging Rates at: (http://www.gsa.gov/portal/category/21287). Exceptions may be approved for conference rates which exceed the GSA lodging rate if determined appropriate by the supervisor,

Business-related internet, if needed, is allowable.

* 1. ***Unallowable Expenses***
		1. Non-reimbursable expenses include, but are not limited to, the following:
			1. Alcoholic beverages;
			2. Snacks, groceries, beverages, etc. outside of a meal;
			3. Any entertainment, including, but not limited to; exercise facilities, movie rental, videos, games, or other non-business related items;
			4. Spouse, Family member(s), and guest travel costs;
			5. Cancellation charges (unless justified);
			6. Lost or stolen cash;
			7. Lost, stolen, or damaged personal property;
			8. Personal items (e.g., toiletries, luggage, clothing, medications, etc);
			9. Traffic citations, parking tickets, and other fines;
			10. Local transportation charges incurred for personal reasons;
			11. Repairs, towing sevice, etc. for personal vehicle;
			12. Meals included in the cost of registration fees and airfare;
			13. Gasoline costs if mileage reimburesment is used;
			14. Cost differential on premium and luxury car rentals or first or business class airline tickets;
			15. Flight Insurance or other supplemental travel insurance, unless required for international travel and approved by the supervisor;
			16. Convenience fees other than Southwest Airlines EarlyBird Check-In (e.g., seat upgrades, TSA pre-check);
			17. Excess personal baggage fees;
			18. Amenities such as movies, health clubs, or in-room bars;
			19. Any tips not supported by a receipt;
			20. Personal telephone calls;
			21. Time share/condominium fees in lieu of hotel expenses;
			22. Additional hotel charges for late checkout or early check-in;
			23. Child care, baby-sitting, house sitting, or pet sitting costs;
			24. Magazines, books or other reading materials;
			25. Laundry;
			26. Unauthorized modifications to travel arrangements; and
			27. Personal portions of a trip- on those occasions when personal travel is combined with business travel, SHD will not reimburse any expenses associated with the personal portions of a trip. Personal portions of a trip must be noted on the TERF.
1. **Enforcement**

Violation of this policy may result in disciplinary action, up to and including termination as outlined in the Sanctions Policy/Procedure, CMPL-005.

**Attachment:**

**Attachment A:TERF Form (1 Page)**

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