

2013 Travel & Business-Related Expense Policy: Volunteers

I. POLICY STATEMENT

This policy document sets forth the standards and procedures used to identify and reimburse legitimate travel and business-related expenses incurred while conducting necessary, authorized business of the State Bar.

II. SCOPE

Except as noted otherwise, this policy is designed to cover all non-employees including, but not limited to: volunteers, committee members, speakers and invited guests who seek reimbursement for out-of-pocket expenses incurred while conducting State Bar business. Out-of-pocket expenses include transportation, lodging, meal and incidental costs that are necessary, authorized and reasonable, resulting from conducting State Bar business. Authorization from the Executive Director/CEO is required to make any exceptions to this policy; and such exceptions should, whenever feasible, be obtained in advance of incurring any pertinent expense. Any incurred expense not specifically referenced in this policy will need to be reviewed by senior management on a case-by-case basis for further approval.

III. GENERAL GUIDELINES

- A. As a general rule, travelers are urged to travel economically. However, in the application of this general rule, extenuating circumstances such as the best economic use of the traveler's time may be taken into consideration in selecting transport, accommodation and other travel means. Written explanations of extenuated circumstances must be approved by senior management and accompany *Expense Reports* submitted to Finance. The term *senior management* includes both Senior Directors and the ED/CEO, DCEO, CTC, CFO and GC per Administrative Advisory 12-05.
- B. Each traveler is responsible for his/her own expenses and should not pay for another State Bar representative's expenses. There will be no reimbursement for the expenses of a spouse, guest or pet who accompanies a traveler on State Bar business.
- C. Except where noted otherwise, only when a person is on Travel Status are they eligible to seek travel reimbursement as stated in this policy.
- D. A person is on Travel Status when, in the course of performing duties for the State Bar, they travel to one or more destinations that are at least thirty miles (one way) from their primary workplace
- E. Volunteers are not allowed to make purchases or render services for the State Bar. All purchases or services should be initiated by State Bar employees through Procurement.

IV. REPORTING GUIDELINES

A. EXPENSE REPORT

- 1. Responsibilities: It is the responsibility of the travelers to timely submit to their State Bar liaison a completed *Expense Report* with supporting documentation for approval. Any additional explanation or justification memos required must be approved by the travelers' executive manager, unless noted otherwise. It is the responsibility of volunteers' approvers

to assure that *Expense Reports* accurately comply with this policy and are timely forwarded to Finance for approval prior to reimbursement.

2. Expense Report: The *Expense Report* form (example: [Appendix A](#)) is used to reimburse individuals for out-of-pocket travel expenses while conducting business for the State Bar.
3. Travel Dates: Travelers can use the *Expense Report* for a maximum of two trips conducted within seven consecutive days. If a single trip goes over seven consecutive calendar days, additional forms will be required. Monday's date of week one will be used for audit purposes when trips span a single calendar week.
4. Expense Report Receipts: Original issued receipts for **any** expense (or incidental purchase) must be attached to the *Expense Report*, with the exception of receipts for public transportation (e.g. BART, meter parking, auto tolls, where no receipt provided.) and per diem meals. Receipts are required for local transportation such as taxi, garage parking and gas put into rental cars. When original receipts are not available, copies of the original receipts must be marked "original" or "replacement receipt" and signed and dated to indicate no other copies have or will be submitted for reimbursement. Receipts must contain itemized pricing and reflect appropriate travel detail (e.g., departure/arrival times, dates, service class, upgrades, additional fees, etc.) Statement summaries and non-itemized credit card receipts are not acceptable. Electronically issued receipts for online purchases are considered original issued receipts. To substantiate a charge for reimbursement, receipts for lodging or car rentals must be in the name of the traveler.
5. Deadlines: The deadline for submitting an *Expense Report* to an approval authority is 30 calendar days after the traveler incurs the expense. *Expense Reports* submitted to Finance after 60 calendar days will not be processed for payment unless expressly approved for late payment by the Executive Director or designee. *Expense Reports* submitted to Finance will be processed according to the Accounts Payable schedule. Incomplete, incorrect, or illegible reports will be returned to the departmental liaison for correction, which may result in delay or non-reimbursement of a specific item.
6. Revisions: *Expense Reports* must be verified for accuracy and properly approved by the responsible executive manager prior to submission to Finance. All modifications to a handwritten *Expense Report* must be individually initialed by the person making the correction. Any revisions necessary to correct or add to a previously submitted *Expense Report* must clearly state "revised" and include a copy of the original *Expense Report* attached.
7. Gifts, tokens of appreciation and other non-travel related expenses are not reimbursed under this policy.
8. To ensure policy control and maximize approval and audit efficiencies volunteers are strongly encouraged to use the online electronic form for proper calculations and per-diem limit enforcement. If handwritten forms are used, handwriting must be legible.

B. PURCHASING CARD REPORTING

Pcards are not to be used for volunteer travel.

V. REIMBURSABLE EXPENSES

While conducting authorized business, State Bar volunteers defined in the scope of this policy are eligible to be reimbursed for out-of-pocket expenses related to transportation, lodging, and meal costs.

A. TRANSPORTATION

1. Personal Automobile

- a) Travelers required to use a personal automobile to conduct State Bar business will be reimbursed for mileage at the Internal Revenue Service approved rate regardless of whether Travel Status requirements are met, consistent with the following guidelines:
 - i) Reimbursable mileage is incurred when a traveler leaves their primary workplace location on State Bar business and returns to that same location.
 - ii) Reimbursable mileage is incurred when a traveler does not report to their primary workplace during the workday because of State Bar business.
 - iii) Reimbursable mileage is incurred while conducting State Bar business while on the way to or from home or from the primary workplace. Reimbursement will be for that mileage in excess of normal commute round trip mileage between home and the primary workplace.
 - iv) Travelers who elect to drive rather than fly to conduct State Bar business will not be reimbursed in excess of the most economical form of transportation. Written documentation from Giselles travel must be attached to *Expense Reports* to substantiate comparable travel expense. If comparable documentation is missing, Finance will determine value using best available historical travel benchmarks. Mileage reimbursement in excess of what comparable airfare would have cost is not reimbursable. Exceptions may be permitted for special ADA accommodations as required. Written explanations must accompany *Expense Reports* and be approved by the traveler's executive manager.
- b) Fuel that is put into a private vehicle is not reimbursable and cannot be added to an *Expense Report as a separate expense*. The mileage rate is intended to reimburse fuel costs, maintenance and other depreciation for private auto use.
- c) Damage to personal autos while being used on State Bar business is not covered because a portion of the mileage reimbursement is intended to defray the insurance cost to the individual.

2. Car Rental

- a) Rental cars may be used only when necessary and economically practical compared to other modes of transportation. When a rental car is required to conduct State Bar business away from the individual's primary workplace, the State Bar will reimburse the expense in conformity with the terms and guidelines of this policy regardless of whether the Travel Status requirements are met.
- b) The State Bar does not maintain a master contract with any rental car agency. Travelers are encouraged to seek corporate or government rates and take advantage of these arrangements when they are available. As a general rule, when renting a car, low cost models should be requested taking advantage of the rental car company's available discounts. Exceptions may be permitted when volunteers are required to drive a large vehicle (truck /van) in order to economically deliver materials, to accommodate a physical limitation, or when multiple travelers are driving together and need the additional space for passengers, luggage and other meeting materials. Exceptions must be approved by a Senior State Bar manager in advance of rental. Written explanations must accompany *Expense Reports* and be approved by the traveler's executive manager prior to reimbursement.
- c) Reimbursement for car rentals will be made where it is a justified economical use of the traveler's time in the particular circumstances. Written justification must be provided for any car rental that exceeds a total of \$250.

- d) Alternatives to a rental car should be evaluated based on cost and time. In some cases, it is less expensive and more convenient to use cab service, hotel shuttle or public transportation.
- e) The State Bar carries insurance that covers travelers (both employees and volunteers) when renting a vehicle while on State Bar business. Thus, travelers should not elect to carry the additional collision and liability coverage offered by rental agencies when traveling on State Bar business. All additional insurance elections will be deemed a personal expense chargeable to the traveler.
- f) When personal use and business use is combined, individuals must seek reimbursement for the miscellaneous expense portion using the *Auto Rental Reimbursement* form.
- g) In the event the traveler rents a vehicle to be used for combined business and personal use, the traveler will not be covered by the State Bar's insurance when the car is used for personal purposes. To assure the traveler's personal liability is addressed in such circumstances, travelers are encouraged to obtain the appropriate insurance for the period the traveler is using the car for personal purposes. All additional insurance elections will be deemed a personal expense chargeable to the traveler.
- h) Individuals are responsible for any car rental charges, fuel, insurance charges and liability while on personal business. The State Bar is not responsible for any costs, injuries or damages caused as a result of a rental car used for personal purposes.
- i) Fuel costs incurred for rental cars while on State Bar business are reimbursable. Whenever practical, travelers should return cars with a full tank of gas to avoid excessive refueling charges by car rental companies. Car rental companies offer a Fuel Purchase Option that allows for the purchase of a full tank of gas allowing the car to be returned with an empty tank. This option may be cost-efficient but should be used only if the car will be driven enough to exhaust a full tank of fuel.
- j) Additional charges for luxury-class-upgrades, SUVs, electric cars, convertibles, sports-cars or fees for frequent-flyer points will not be reimbursed beyond the standard economy rental available.
- k) Compliance with the rental car agency agreement is the responsibility of the traveler who signs the rental agreement. Please be aware of provisions in the rental agreement that prohibits any other person from driving the car.
- l) In the event of an accident, follow these steps:
 - Attend to any medical issues.
 - Report to appropriate law enforcement agencies immediately.
 - Consult the rental contract and follow its instructions.
 - Promptly submit an accident report to your State Bar liaison..

3. Air Travel

- a) The State Bar is not currently participating in the California State centralized travel program, but travelers should continue to strive to obtain the most economical airline fares available.
- b) Travelers must contact the approved State Bar travel agency, Giselle's Travel, for all travel in excess of \$ \$500 (round-trip fare) unless prior State Bar manager approval is obtained ([Appendix B](#)). For round-trip flights under \$500, travelers may use their discretion to determine whether to use the State program or to book tickets directly with the airline. For round-trip flights over \$500, travelers may book tickets directly with the airlines or other travel agency, but the rate booked must be as good as or better than

the documented quote available from Giselle's Travel. Documentation of comparable quote must be attached to each *Expense Report*.

- c) Compensation for air travel will be limited to the cost of a coach or economy fare and any additional baggage fees, if required (per below). The cost of preferential seating, pre-boarding or any other accommodation upgrade, will be deemed a personal expense chargeable to the traveler. Charges or fees incurred from change of flight schedule for personal convenience is not reimbursable, although may be permitted for business purpose.
- d) Many airline carriers have a policy charging extra for baggage during the airport check-in process. Our policy is to only pay for the cost of the ticket and one or two bags per traveler. If a baggage fee is paid at the airport, the traveler must submit the receipt with their Expense Report for reimbursement. For travelers requesting reimbursement for more than two bags for business-related purpose, a justification memo must be attached (e.g. a computer equipment, presentation handouts, tradeshow exhibits, etc.).
- e) Airline exchange ticket receipts are acceptable documentation and should be attached to the original flight booking receipt for reference, with a notation to specify which leg was modified.
- f) Travelers are to use the lowest airfares available without regard to the accrual of personal frequent flyer miles.

4. Rail Service

Coach rail service may be used in lieu of air and/or ground transportation when necessary and economically practical compared to other modes of transportation. Reimbursements will be made based on the most economical service class available. Preferential or other luxury upgrades are not reimbursable, even if the upgrade is less than coach air service or other ground transportation between the same city pairs.

5. Shuttle/Taxi Service

- a) Shuttle van service may be used, time permitting, for trips both to and from the airport where economically feasible. Actual cost including customary gratuity will be reimbursed. Tipping is optional, and as a general rule, tip should not exceed 15 percent of the total fare.
- b) Actual cost incurred for taxicab service, including customary gratuity, will be reimbursed when a less expensive service is not suitable. When taxi service is required to conduct State Bar business away from the individual's primary workplace, the State Bar will reimburse the expense in conformity with the terms and guidelines of the Travel and Business-Related Expense Policy regardless of whether the Travel Status requirements are met. Tipping is optional, and as a general rule, tip should not exceed 15 percent of the total fare.
- c) Limousine and Towncar service is not reimbursable unless a less-expensive service is unavailable. Written explanations must accompany *Expense Reports* and be approved by senior management.

6. Transit Fees, Parking and Fines

- a) Tolls, parking fees and public transit fares incurred by travelers on State Bar business are reimbursable expenses and must be identified as such on *Expense Reports* under tolls/parking fees. When travel is required to conduct State Bar business away from the individual's primary workplace, the State Bar will reimburse these expenses in conformity with the terms and guidelines of this policy regardless of whether the Travel Status requirements are met.

- b) Parking tickets and traffic fines incurred by travelers will not be reimbursed.

B. LODGING

1. When lodging away from home is required to conduct State Bar business and Travel Status is not invoked, the State Bar will reimburse lodging expenses at the authorized rates ([Appendix C](#)) and in conformity with the terms and guidelines of this policy regardless of whether the Travel Status requirements are met.
2. Individuals engaged as speakers for State Bar sponsored programs may be reimbursed for the actual cost of a standard single accommodation hotel room per the individual custom contract terms and conditions.
3. Reimbursement for lodging expenses will be made for the actual expense of single accommodations, up to the maximum authorized rates or pre-negotiated meeting accommodations by State Bar staff. The State Bar negotiates favorable contract rates with various hotels ([Appendix D](#)).
4. Lodging must be provided by a commercial establishment in the travel accommodation industry (e.g. hotel, motel, executive leased apartments, etc.). No reimbursements will be made for stays at personal residences or other barter or in-kind arrangements.
5. The State Bar covers the cost of the hotel room and necessary business related telephone calls, parking, internet charges and business center expenses. Travelers should utilize their own wireless devices wherever feasible if more economical than using the hotels' services. Travelers are responsible for covering their personal incidental expenses including personal telephone calls, room service and other in-room self-service items. All hotel guests are asked to provide a personal credit card at the time of check in to cover the cost of personal incidentals. See Section V.D., Communications & Incidentals.
6. Any charges resulting from failure to cancel lodging reservations are not the responsibility of the State Bar unless the reason for failure to cancel in time is business-related or due to an unavoidable personal emergency and a statement of same is included on the *Expense Report*.
7. Optional, but reasonable gratuities offered for the handling of luggage, valet service, and accommodation maid service are reimbursable expenses but should not exceed an average of \$6.00 per travel day.

C. MEALS

1. Travel Status Meal Guidelines

- a) Individuals on Travel Status will be entitled to their own meal expenses up to the maximum amount allowed under the authorized per diem [meal rates](#). Payment will be made only for the traveler's own expenses. Each traveler is responsible for his/her own travel and meal expenses-- one person may not use State Bar resources to pay for the meals of other travelers.
- b) If the cost of a meal exceeds the approved per diem rates, only the amount of the per diem rate will be paid by the State Bar.
- c) Eligibility for meal per diems is based on the time(s) during which an individual is on Travel Status. The following guidelines apply:
 - Breakfast: Travel status before 7:00 a.m.
 - Lunch: Travel status at 12:30 p.m.
 - Dinner: Travel status after 7:00 p.m.

- d) The meal per diem may not be claimed when a meal is otherwise provided at State Bar expense (e.g. a State Bar catered lunch, conference meals, etc).
- e) Tips for restaurant service are considered to be part of the per diem rate and are not reimbursable beyond the per diem rate.

2. Non-Travel Status Meal Guidelines

- a) The cost of business-related meal expenses may be compensated when an individual is not on Travel Status if the meal was work related and in conditions beyond the individual's control. Examples include:
 - *A volunteer is not on Travel Status but is required by the State Bar to staff or attend an off-site meeting or function where a meal is required under circumstances beyond the volunteer's control. This includes staffing the bar examination.*
 - *A volunteer is not on Travel Status but is required by the State Bar to attend off-site training where a meal is required under circumstances beyond the volunteer's control.*
 - *A volunteer is not on Travel Status but is required by the State Bar to stay overnight away from home during authorized meal times.*
- b) A travel *Expense Report* should be used to report these expenses. The report must include the purpose of each business-related meal and the conditions that justify payment.
- c) The above *standards governing* travel status meals (V.C.1. through 3., rates, tips, etc.) apply to non-travel status meal reimbursement, except for the requirement of being on travel status.
- d) Except as set forth in Section V.C., meal reimbursement is not allowed where State Bar representatives are not on Travel Status and have a meal together incidental to a State Bar function they are attending or staffing.

3. Catered Meals

- a) Refreshments and/or meals may be catered at State Bar expense at State Bar meetings and events provided that the attendees are not exclusively State Bar employees and the subject matter of the event is not routine internal State Bar business or staff meetings. Individuals attending such activities as part of their duties are entitled to partake of the catered meal, regardless of whether they are on Travel Status. Meal per diem rates do not apply when a catered meal is provided.
- b) Catering is defined as a contracted for food and beverage service. Catering can either be served on State Bar, hotel or convention site premises, or pre-booked contract meeting accommodations at a commercial restaurant (e.g. catering for Board of Trustees meetings in LA, SF or offsite). Individual meals ordered off a restaurant menu, absent a food and beverage contract with the provider, does not meet this definition of catering, whether for an entire committee or a subset of same. This definition may be expressly waived by the Executive Director for special Board of Trustees functions.
- c) In certain circumstances, a State Bar meeting or function may occur in which the cost of a meal or refreshments is included in the registration fee or is to be reimbursed by attendees individually, in which case traveler may not claim individual per diem reimbursement.

4. Alcoholic Beverages

Alcoholic beverages or corkage fees are not generally reimbursable travel/ business expenditures.

D. COMMUNICATIONS & INCIDENTALS

1. Reimbursement is provided for reasonable expenses incurred in making business-related telephone calls and limited calls to the individual's home resulting from the requirements of business. As long as the calls are required by State Bar business, the State Bar will reimburse these expenses in conformity with the terms and guidelines of the Travel and Business-Related Expense Policy regardless of whether the Travel Status requirements are met.
2. Expenses incurred incidental to State Bar business such as copying costs, remote internet connection fees, facsimile costs and other expenses required to conduct State Bar business, will be reimbursed in conformity with the terms and guidelines of the Travel and Business-Related Expense Policy regardless of whether the Travel Status requirements are met.

The State Bar of California EXPENSE REPORT 2013

APPENDIX A

- STAFF
 OTHERS

Submit for approval within **30 days** of travel. All forms due to Finance within **60 days** of travel.
Incomplete or illegible forms will be returned to requestors for correction. See instructions tab below.

[Volunteer Travel & Business-Related Expense Policy](#)

TRAVELER NAME	Thomas Jefferson			PHONE	434-704-1776		
ADDRESS	Monticello Charlottesville VA 22902						
DEPARTMENT	Governance Council			LOCATION FROM	TRAVEL TO	RETURN TO	
TRIP 1 PURPOSE	State Bar Annual Meeting			Burbank	Monterey	Burbank	
TRIP 2 PURPOSE							

Enter Monday's date for week below and all amounts paid by traveler in cash. Indicate other travel payments by entering "C" for direct bill.

Travel Expense	MON 10/8	TUE 10/9	WED 10/10	THU 10/11	FRI 10/12	SAT 10/13	SUN 10/14	TOTALS
LODGING				175.00	175.00	175.00		\$ 525.00
TAXI / RAIL / LOCAL								
TOLLS / PARKING FEES				6.00			5.00	
AIR TRAVEL				325.00				
AUTO (PERSONAL) miles / \$				12 6.78			12 6.78	
AUTO (RENTAL)								
TOTAL TRANSPORTATION	-	-	-	337.78	-	-	11.78	\$ 349.56
BREAKFAST (travel before 7:00a)					6.00		6.00	<i>per diem claims acknowledge no meal provided</i>
LUNCH (travel at 12:30p)				10.00	10.00		10.00	
DINNER (travel after 7:00p)					18.00			
TOTAL MEALS	-	-	-	10.00	34.00	-	16.00	\$ 60.00
TOTAL TRAVEL EXPENSES								\$ 934.56

Transportation Calculator (base fare, single round trip)

Select nearest city pair from below	State Contracted Rates [1]					
	Own Air	Giselle Air	Unrestricted	Controlled	RT Mileage	If Auto
Burbank > Monterey	\$ 325.00	\$ 350.00	\$ 706.00	\$ 340.00	622	\$ 345.21

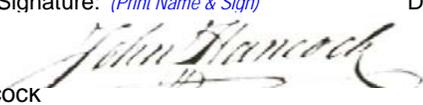
most economical option(s) in green

Miscellaneous Expense (Itemize description and travel-related purpose)

DATE	Volunteers are not authorized to make purchases or render services for The State Bar of California.	AMOUNT
10/12	Scribe duplication from inn business center	\$ 5.00
TOTAL MISCELLANEOUS EXPENSE		\$ 5.00

Accounting Distribution

Reimbursement Totals

BUSINESS UNIT	ACCOUNT	AMOUNT	TOTAL EXPENSE	\$ 939.56
			LESS CASH ADVANCE	
			BALANCE DUE REQUESTOR	\$ 939.56
			BALANCE DUE STATE BAR (Check attached)	\$ -
Original Signatures Required				
			Requestor's Signature: (Print Name & Sign)	Date:
				
			Thomas Jefferson	10/17/2012
			Authorized Signature: (Print Name & Sign)	Date:
				
			John Hancock	10/20/2012

Submit to Finance with approval signature and original receipts for reimbursement. Keep a copy for your records.

APPENDIX B

Airline Travel

Travel arrangements for both employees and volunteers may be made through the State Bar's contracted travel agency, Giselle's Travel by calling (800) 523-0100 (\$15 booking fee), or using their [website](#) (\$10 booking fee).

Travelers must have a Profile Request form on file with Giselle's Travel before booking. You may submit your forms directly to your State Bar staff liaison.

NOTE: A travel program will be piloted with the state's current sole online travel provider, Cal Travel Store. If successful, the program will be implemented during the 2013 travel season. Stay tuned.

APPENDIX C

Authorized Travel Expense Rates: Effective January 1, 2013

Lodging:

(Within city limits, excluding all taxes)

San Francisco.....	\$205.00
Los Angeles	\$135.00
All other areas.....	\$150.00

Volunteer Travel Meals:

Breakfast.....	\$ 6.00
Lunch.....	\$10.00
Dinner.....	\$18.00

Mileage:

The personal auto mileage reimbursement rate is 56.5¢ per mile driven. The mileage reimbursement rate will be adjusted to mirror the reimbursement rate established by the U.S. Internal Revenue Service for business-related reimbursement. These rates are imbedded in the formulas of the online [Expense Report](#) and will be adjusted on the effective date of any rate change.

APPENDIX D

Hotel Reservations

In the absence of a negotiated State Bar group contract, the State of California has negotiated discounted hotel room rates at a number of hotels in California for individual travelers. Though travelers are not required to use these hotels, they must still abide by the established hotel per diem for the city they are visiting.

The State Bar has negotiated favourable rates in San Francisco at the [Harbor Court Hotel](#). Employees and volunteers traveling on State Bar business to San Francisco should take advantage of contracted rates when available. In order to receive the contracted rate, individual State Bar travelers must contact Martha Prieto (Travel & Information Services Coordinator SF, Ext. 2562) who will handle the reservations and billing.

In Los Angeles, favourable government rates are often available at both the [Omni Hotel](#) and at the [LA Hotel Downtown](#). Travelers should contact Alice Daniels (Travel & Information Services Coordinator LA, Ext. 1116) to make reservations.

State Bar travelers visiting other cities in California, or out of state, may be able to take advantage of State of California discount rates for hotel accommodations. The State of California travel program has [contracted discount rates](#) with many hotels throughout the country. If you are interested in making a reservation at one of these hotels please contact either Martha Prieto or Alice Daniels for assistance.

Travelers attending a State Bar contracted-for meeting event should book their rooms according to the specific instructions of the hosting department in order to satisfy room-block commitments.