

# Yolo Subbasin Groundwater Agency (YSGA)

## Policies & Procedures

### ADMINISTRATION – Section 2000

#### 2100 - Financial Management

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#### **POLICY TITLE: Expense Authorization and Reimbursement Guidelines**

#### **POLICY NUMBER: 2125**

(Adopted 9/21/20)

2125.1 All purchases made for the Yolo Subbasin Groundwater Agency (YSGA) by staff greater than \$500 and up to \$5,000 shall be authorized by the Executive Officer or Chair of the Board of Directors or other responsible managing employee or committee and shall be in conformance with the approved YSGA budget.

2125.2 Any commitment of YSGA funds for a purchase or expense greater than \$5,000 and up to \$20,000 shall be approved by the Executive Committee and shall be in conformance with the Board-approved budget or other action and/or authorizations. Any expenditure of \$20,000 or greater must be authorized by the Board of Directors.

2125.3 Whenever employees or Directors of the YSGA incur "out-of-pocket" expenses for item(s) or service(s) appropriately relating to YSGA business as verified by valid receipts, said expended cash shall be reimbursed upon request from the YSGA by check. The YSGA does not currently maintain a petty cash fund in the office. In those instances when a receipt is not obtainable, the requested reimbursement shall be approved by the Executive Officer or Chair of the Board of Directors before remuneration. The YSGA may establish a reimbursement request form and, if it does, no reimbursement will be made without submission of a request on that form.

2125.4 Requests for reimbursement to the YSGA must have a good faith basis. Submission of a request for a reimbursement without such a basis shall subject the requestor to appropriate sanctions, up to and including termination of employment and referral to an appropriate law enforcement agency for prosecution.

2125.5 The YSGA management encourages its staff to make purchases through vendors that the YSGA has an established account to avoid out of pocket expenses. Employees who need to make purchases on a regular basis may be issued a credit card to facilitate YSGA business. The YSGA will fully compensate staff for all reasonable and prudent expenses incurred in the course of business as described in this policy. Credit cards should only be used for legitimate YSGA business.

2125.6 The employee will submit credit card receipts for purchases made to the Executive Officer or other responsible managing employee each month. No personal items may be charged on the business credit card.

2125.7 The YSGA may establish a mileage reimbursement form when personal vehicles are used to conduct YSGA business. Employees will be reimbursed as determined by the IRS mileage reimbursement rate in effect at the time the expense was incurred.

2125.8 The YSGA has not established guidelines for reimbursement for travel expenses, meals, lodging, air travel and car rentals. Currently there are not provisions in the budget for travel related expenses, which can be established upon request by the Board of Directors under the management of the Executive Officer.