



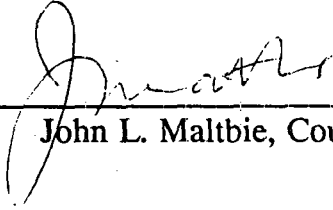
**ADMINISTRATIVE MEMORANDUM
COUNTY OF SAN MATEO**

A-4

NUMBER: A-5

SUBJECT: Service Charge on Returned Checks

RESPONSIBLE DEPARTMENT: Controller

APPROVED: 
John L. Maltbie, County Manager

DATE: August 2, 1993

Procedures--Returned Check Charge (Government Code Section 6157)

Effective July 1, 1993, the Board of Supervisors, by Resolution No. 57330, established returned check charges as follows:

- a) Returned check in payment of taxes \$35.00
- b) Returned check for fines, fees, licenses,
and other payments \$25.00

The charge must be identified separately from other revenue on the department receipt, deposit permit, cash book, and cash statement. The revenue for these charges should be deposited in the General Fund #0001 to the credit of Revenue Account #9911. (Due to the special accounting requirements, the Hospital Enterprise Funds, Water District Funds, and the Library Fund should deposit the returned check charges in their respective fund.)

Departments should include in their advice letters to the makers of returned checks the fact that the County has imposed a service charge of \$25.00 or \$35.00, whichever is appropriate. (The code provides that this charge "may be added to and become part of any underlying obligation" other than real property taxes.)

The transfer of any uncollectable account to Revenue Services should include the \$25.00 returned check charge.



ADMINISTRATIVE MEMORANDUM COUNTY OF SAN MATEO

A-5
NUMBER: A6

SUBJECT: Expense Reimbursement Policy

RESPONSIBLE DEPARTMENT: Controller's Office

APPROVED: _____

John L. Maltbie
John L. Maltbie, County Manager

DATE: February 27, 1991

Effective Monday, March 11, 1991, travel expenses incurred by San Mateo County employees should be submitted and will be reimbursed on a monthly basis (once per month). The following outline is intended to clarify this new policy.

1. Employee expense reimbursement forms and all required documentation should be submitted by the department to the Controller's Office by 12:00 noon three working days after each pay period. This will normally allow employees to submit expense reimbursement forms with their timesheets.
2. Only one expense reimbursement form per employee should be submitted to the Controller's Office for payment during a one-month period. If more than one expense reimbursement form is received from an employee during the one-month period, the form will be returned to the employee's department by the Controller's Office.
3. Expense reimbursements will be made by the Controller's Office for employee expenses incurred within the previous 90-day period. Any expenses submitted more than 90 days after the expense was incurred will not be reimbursed without sign-off by the department head, approving the late submission.
4. Payment of employee expense reimbursements will be made within one week of the most current cut-off date following receipt in the Controller's Office.

The purpose of this new policy is to make the expense reimbursement process as efficient as possible. Limiting submissions to once a month reduces staff processing time in the departments and the Controller's Office. Processing expenses in a timely manner improves budgetary control and simplifies processing.

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