COUNTY OF SONOMA
DEPARTMENT EMPLOYEE RECOGNITION PROGRAM (DERP)

Program Procedures:
1. During budget development between November-January, the Human Resources Fiscal Unit calculates the DERP allocation for departments for the upcoming fiscal year based on the current snapshot of FTE’s by department.
2. Upon CAO approval of the DERP Allocation, Human Resources (HR) sends a communication to DERP contacts using the DERP Certified Acceptance Form which contains (1) the dollar amount of the DERP funds allocated to the budgeted fiscal year, (2) department ID receiving the allocation, and (3) the program eligibility guidelines.
3. For Hyperion purposes, HR, loads the budget amount to account 52174 DERP Expense; non General Fund departments enter in the budgeted amount in the appropriate transfer in account 47102 while the CAO enters in the budgeted amount in 16020100 Non Departmental Employee Benefits.
4. Beginning in the new fiscal year on July 1, departments may charge against DERP through vouchers. Examples of purchases/charges:
   a. Individual employees purchase items and submit for reimbursement.
   b. Estimates/quotes for items or event can be obtained from vendor and submitted for payment directly to vendor. Department must follow-up by uploading receipts after purchase to OnBase to substantiate expenditures.
5. Any questions regarding DERP vouchers will be directed to the department’s DERP contact.
6. We suggest that departments create an internal DERP plan for the fiscal year to organize and plan for the use of the funds within program guidelines.

Payment Procedures:

Voucher

Vouchers are the process used for seeking reimbursement from the DERP allocation.

1. All DERP expenses are charged to the budgeted department ID account 52174.
2. Department enters the voucher for employee reimbursement or for a direct payment to the vendor. Be sure to attach all documents that pertain to the DERP voucher including a signed copy of the DERP Certified Acceptance Form, running balance spreadsheet of the total fiscal year allocation, invoices, receipts, quotes, ACTTC Reimbursement Form (if applicable), and any additional supporting documentation.
3. Department fiscal approvers approve the Voucher. Once approved, the voucher will be routed to ACTTC for approval and processing.
4. Departments should keep a running balance spreadsheet to monitor their DERP expenditures to ensure they do not exceed the fiscal year total allocation. The Auditor-Controller’s Office will not process requests that exceed the department’s allocation.
**Pre-Payments**
Pre-payments are requests for payments made directly to the vendor for items, services or supplies without receipts or other verifications. For example: Requesting a payment for Safeway to purchase a number of gift cards, making the payment directly to Safeway; or requesting payment to a local restaurant for an estimated amount based on your assessed food cost. Please avoid pre-payments as much as possible.

When your only choice is to issue the pre-payment directly to the vendor, please use the following process:
- Provide an official estimate or quote directly from the vendor and follow the Voucher instructions above. (An email or statement from a County staff member listing the items to be purchased is not an acceptable form of verification).
- Charge on personal credit card and submit voucher to reimburse the staff member.

**Note:** The use of personal credit cards by employees for DERP related purchases is not an expectation, but merely an acceptable option or alternative for departments, if they so choose. Many departments have managers use their personal credit cards for DERP, on a voluntary basis, then submit itemized receipts for reimbursement.

Note: Cal-Card, BPOs, and department or program charge accounts are not to be used for DERP expenses.

**Non General Fund Departments Only:**

**Fiscal Year End Reimbursement**
Non General Fund departments who receive a DERP allocation have an additional step to prepare a year end journal to receive a reimbursement from the General Fund.

1. Non General Fund departments must initiate a journal to receive reimbursement in 47102 from the County’s General Fund, Non Departmental Employee Benefits account 10005/16020100/57012.
2. For Community Development Commission, the reimbursement revenue would go County of Sonoma Revenue 46010/14010100/42601 from County’s General Fund, Non Departmental Employee Benefits account 10005/16020100/53501.
3. The department must initiate the EFS journal and attach the following. The journal should be ad hoc’d to the appropriate CAO Analyst.
   1) Signed DERP Certified Acceptance Form
   2) EFS Report Year To Date Expense Summary of account 52174

**Other Important Information:**

- Starting in FY 2018/19 DERP funds are budgeted directly in the department ID account 52174. Departments charge directly against this account.
- ACTTC will not approve any DERP vouchers without the appropriate documentation.
• Cal-Card, BPOs, department or program charge accounts are not to be used for DERP program. Furthermore, do not use food and supplies intended for department use, and then seek reimbursement of those items.

• Cal-Cards are not an option, as Purchasing has confirmed that the Cal-Card Policy specifically states that Cal-Cards cannot be used for DERP. Cal-Cards can also not be used for purchasing gift cards, which we often see with DERP expenditures. The DERP program also states the same, that Cal-Cards are not an option for DERP related expenditures.

• If a program provides cooking services, the department must provide an itemized list with cost of food, or per person charges.

• Gift Cards – Departments are responsible for maintaining an accounting for all gift cards that are purchased and distributed throughout the year. These records will be maintained in accordance with the record retention schedule.

• Gift Cards purchased within a fiscal year, must be used within the same fiscal year. For example, you cannot purchase a Visa Card or Costco Card in May to purchase supplies for the event that is scheduled for August. Pre-planning will eliminate this problem which occurs when departments are running against fiscal year deadlines and schedule their recognition events close to end of fiscal year.

• Remember to not purchase single serving bottled water or alcohol-related items.

• DERP funds must be expended by June 30th each year. For fiscal year end close purposes, DERP follows the ACTTC Fiscal Year End Packet Dual Period AP Vouchers deadline. Non General Fund departments have an additional step to initiate a journal to reimburse their department from the General Fund 16020100 Non Departmental Employee Benefits department.

• If you have questions not covered by the procedures, please contact Gina Javier by email at gina.javier@sonoma-county.org.