



OPERATIONAL INSTRUCTION

Operational Instruction MA-2008-51-2

Effective: December 9, 2008

Approved: *Jim Williams*

Jim Williams

Associate Director, Office of
Management & Administration

Employee Transit Subsidy

I. COVERAGE

This Operational Instruction is issued pursuant to the Court Services and Offender Supervision Agency's (CSOSA's) Policy Statement 5200. It supercedes Employee Transit Subsidy Operational Instruction MA-2008-51-2 dated March 25, 2008. It provides guidelines and procedures in the process of procurement, certification, distribution, inventory and audit control of the Metrochek transit subsidy benefit via both paper fare and the Washington Metropolitan Area Transit Authority's (WMATA's) SmarTrip system. Policy Statement 5200 establishes CSOSA's transit subsidy program and sets forth eligibility and benefit requirements.

II. GUIDELINES

A. CSOSA Transit Subsidy Program Procedures

CSOSA staff who meet eligibility requirements may participate in the WMATA transit subsidy program to recover the approximate cost of commuting to and from work up to prescribed limits when using certain area bus, rail and vanpool commuter services such as MARC, VRE, Metro-rail and Metro-bus. Internal Revenue Service (IRS) Revenue Procedure 2008-66, dated November 2008, increases the 2009 monthly, non-taxable limitation to \$120.00.

Participating CSOSA staff must certify their commuting costs quarterly and must use the transit benefit only for their own commute to and from work. Supervisors must review and approve, by signature, each CSOSA Transit Subsidy Request Form (Appendix A). Forms must be submitted to the CSOSA Transit Subsidy distribution office within the Office of Financial Management (OFM). Participating CSOSA staff who abuse the privilege of participation in the transit subsidy program will be subject to disciplinary action. Action taken can include permanent removal from the program, or other actions up to and including removal from employment. Employees who commute to and from work on WMATA-specified forms of transportation that operate on the SmarTrip system are required to receive their transit benefit on an employee purchased and owned SmarTrip card. Hard copy Metrochek paper fare will only be distributed to employees whose transportation provider does not accept the SmarTrip card. The transit benefit will be offered up to the amount allowable by law. See Policy Statement 5200 for details on the Metrochek paper fare and SmarTrip cards.

1. Certification Process

Each transit subsidy participant must complete and sign an individual CSOSA Transit Subsidy Request Form each quarter certifying the daily cost of his/her commute to and from work and the expected number of commuting days each month, not to exceed 19 days a month. Each participant must have an approved Transit Subsidy Request Form on file with the CSOSA distribution office at least two weeks prior to the start of the new quarter. Only new CSOSA employees and employees participating for the first time may submit Transit Subsidy Request Forms to the OFM distribution office at any time and receive the benefit.

a. Registering for the CSOSA Transit Subsidy Program:

1. Obtain a copy of the quarterly CSOSA Transit Subsidy Request Form from the CSOSA Intranet.
2. The CSOSA Transit Subsidy Request Form must include:
 - a) Name of the employee;
 - b) Employee's complete home address;
 - c) CSOSA organization;
 - d) CSOSA organization location address;
 - e) Method(s) of transportation used;
 - f) Participation in Alternative Work Schedules or telecommuting, if applicable;
 - g) If applicable, the SmarTrip card registration number if transit provider accepts the SmarTrip card. The SmarTrip card registration number should be provided each certification period, even if you provided the registration number in the prior certification period;
 - h) Supporting fare documentation for allowable commute costs to and from work. Commuting fare must take into account any transit provider discounts, such as discounted bus fare transfers;
 - i) If applicable, must indicate whether commute cost is a fixed weekly/monthly rate;
 - j) Actual commute costs incurred from participation in the Drug Free Workplace Program (DFWP); and
 - k) Signatures of employee and his/her supervisor. Supervisory signature indicates that to the best of the supervisor's knowledge, the information provided by the employee is correct. Supervisors shall question any information presented on the form that does not appear to be accurate.
3. Additional Information to Include on Request Form, if applicable:
 - a) Any employee who commutes using WMATA-based transportation on a part-time basis or plans to attend training/conferences for which non-WMATA transportation will be used, must deduct non-WMATA commuting days on the CSOSA Transit Subsidy Request Form;

- b) Any employee who attends training/conferences and does not utilize his or her previously allocated transit subsidy benefit to commute to such training should subtract such days from his or her next benefit;
 - c) Employees who are part-time or interns should certify for their exact number of commute days per month; and
 - d) Employees with special circumstances, such as they commute by bicycle or via family members several days a week should subtract such days from their benefit;
 - e) Reduction of the monthly distribution amount for AWS, telecommuting, training, conferences or other special circumstances is only applicable when these events cause commuting costs to drop below the agency maximum subsidy amount.
4. The original CSOSA Transit Subsidy Request Form must be provided to the CSOSA distribution office at least two weeks prior to the beginning of quarterly distribution, unless the individual is a new employee or new participant in the Program. New employees and participants may apply for the subsidy at any time.
- a) If the application is for Metrochek paper fare and is received by the 10th workday of the qualified benefit month, the employee's benefit can be obtained for that month. If the application is received after the 10th workday of the qualified benefit month, the employee must wait until the next benefit month.
 - b) If the application is for the SmarTrip benefit and is received by the 15th day of the qualified benefit month, the employee's benefit will be available for download on the first day of the next benefit month. If the application is received after the 15th of the month, the benefit will be available by Metrochek paper fare the next qualifying month and by SmarTrip each month thereafter.
5. Employees who commute to work on WMATA-specified forms of transportation that accept the SmarTrip card are required to receive their approved monthly transit benefit by an electronic transfer to a SmarTrip card owned and registered to the employee. Employees may receive authorized transit benefit amounts through their SmarTrip card or Metrochek vouchers, not both.
- a) The WMATA SmarTrip program allows cardholders to receive his/her certified monthly transportation benefit by electronic transmission to the SmarTrip card on or after the 1st day of each benefit month.
 - b) The cost of purchasing the SmarTrip card and registering the card in the employee's name is the responsibility of the employee.
 - c) SmarTrip cards must be registered in the employee's name.
 - d) Lost, stolen, or damaged cards must be replaced by the employee.
 - 1. The employee must provide new card registration information to the Transit Subsidy Program Manager to ensure the next month's benefit is transferred to the new card.

- e) Employees may commingle personal funds and the Agency transit benefit on their SmarTrip card.
 - f) Employees must alert the Transit Subsidy Program Manager immediately after ending participation in the program.
6. Employees who commute to work on WMATA-specified forms of transportation that do not accept the SmarTrip card have the option of receiving their monthly transit benefit by Metrochek paper fare.
- a) The employee may retrieve their benefit from the distribution office the last one workday of the prior month and the first six (6) workdays of the current distribution month.
 - b) Any employee that does not retrieve their benefit from the distribution office during the seven (7) workday timeframe, must schedule an appointment with the Transit Subsidy Program Manager, in advance, to retrieve their benefit.
 - c) All benefits must be retrieved by the 14th day of the current distribution month or they will be forfeited for that qualified benefit month.
 - d) Employees must alert the Transit Subsidy Program Manager immediately after ending participation in the program.
7. An updated CSOSA Transit Subsidy Request Form must be completed and provided to the CSOSA distribution office anytime there are changes to an employee's commute or commuting costs.
8. Employees whose actual commuting costs are less than the monthly benefit provided, must reduce their benefit request in the following month by the surplus amount. It is the responsibility of the employee to make the reduction by submitting an updated certification form.
9. Separating employees must return unused Metrochek or unused Agency-provided SmarTrip benefit fare to the CSOSA distribution office. Employees separating from the Agency who participate in the transit benefit program must receive signed acknowledgement from the CSOSA Transit Subsidy distribution office following separation instructions outlined on the CSOSA Exit Interview Form.
- a) The separating employee and the Transit Subsidy Program Manager must sign and date the Transit Subsidy Acknowledgement of Receipt Form (Appendix D). The separating employee will be provided a copy of the signed form as proof that unused Metrochek paper fare or employee reimbursement for unused SmarTrip benefit fare was returned to the Agency.

2. Program Abuse:

Any employee who abuses the privilege of participation in the transit subsidy program will be subject to disciplinary action. Action taken can include permanent removal from the program, up to and including removal from employment, depending on the facts of each case.

Abuse of the transit subsidy program includes but is not limited to the following: submitting erroneous information on the Transit Subsidy Request Form; utilizing non-WMATA based transportation while collecting the transportation subsidy; requesting reimbursement for erroneous DFWP program participation; and selling or providing the employee's transit subsidy to anyone. Any revisions or changes to the quarterly CSOSA Transit Subsidy Request Form must be immediately submitted to the CSOSA distribution office. Supervisors who knowingly approve false information will also be subject to disciplinary action.

B. CSOSA Transit Subsidy Program Distribution, Procurement, Inventory and Audit Procedures

Employee distribution and Metrochek/SmarTrip inventory oversight is the responsibility of the CSOSA Transit Subsidy distribution office within OFM. Audit control is the responsibility of the Management and Administration (M&A), Office of Procurement with oversight by the Associate Director, Management and Administration.

1. Distribution Office Procedures

- a. OFM is responsible for coordinating distribution of the transit subsidy for all CSOSA employees.
 1. The distribution office is responsible for controlling and disbursing its Metrochek inventory.
 2. The distribution office must ensure that all Metrochek fare cards and supporting Metrochek and SmarTrip documentation are secured in a locked safe or file cabinet at all times.
 3. The distribution office is responsible for controlling all Metrocheks distributed at field unit locations within its purview.
 4. The distribution office will provide the monthly transit benefit in the form of Metrochek fare cards or electronic transmission to an employee's SmarTrip card.
 5. The distribution office is responsible for ordering Metrochek paper fare and SmarTrip benefits through the WMATA's online SmarTrip system by 15th of each month to allow sufficient time for distribution to employees.

6. The distribution office should make periodic purchase requests covering no more than two months of Metrochek requirements to reduce risk associated with excess fare card inventory.
 7. The distribution office is responsible for ensuring the accuracy of stated DFWP participation and commute costs.
 8. Employees must present a valid CSOSA picture identification to collect the Metrochek paper fare benefit.
 9. Employees must pick up Metrocheks within the allowable time frame established by the distribution office. The distribution office will begin distribution of Metrochek paper fare to employees the last one (1) workday of the prior month and the first six (6) workdays of each qualified benefit month. Distribution for SmarTrip participants will begin the 1st day of the qualified benefit month and end the final calendar day of the qualified benefit month.
 10. The original CSOSA Transit Subsidy Request Form must be provided to the CSOSA distribution office at least two weeks prior to beginning of quarterly distribution, unless the individual is a new employee or new participant in the Program. New employees and participants may apply for the subsidy at any time, although transit subsidy distribution will only occur during specified timeframes.
 11. After the final calendar day of each benefit month any benefits not obtained through the SmarTrip process will be forfeited by the SmarTrip system, returned to CSOSA, and no longer available to the employee.
 12. The distribution office will perform a detailed reconciliation of transit subsidy activity prior to the start of the next month's distribution.
 13. The distribution office must maintain original copies of all approved Transit Subsidy Request Forms.
 14. It is the responsibility of Program participants to ensure the Transit Subsidy Request Form maintained by the distributing office is valid.
- b. Distribution Office Transit Subsidy Procurement Controls, Distribution Mechanics and Accountability
1. Metrochek Fare Card Purchase and Distribution Process
 - a) CSOSA's M&A is responsible for purchasing Metrochek fare cards from WMATA. M&A OFM makes monthly purchases through the WMATA system based on approved purchase requests submitted by the distribution office officiate. The OFM distribution office is responsible for submitting Metrochek paper fare and SmarTrip requests to the Director, OFM, prior to the required 15th day of the month submission through the WMATA system. The request is routed to an OFM Funds Control Manager to ensure appropriateness of purchase and funds availability. The approved request is then forwarded to M&A Procurement, which is where Metrochek paper fare will be delivered. Procurement will verify that requested quantities were

correctly received and provide Metrochek paper fare and verification documentation to the distribution office officiate.

- b) Prior to the monthly distribution period, the distribution office will develop a hard copy list of employees eligible to receive Metrocheks, including the approved method of transportation and allowable benefit amounts, based on the certified amount from the Transit Subsidy Request Form.
- c) Employees who receive the benefit by Metrochek paper fare, must sign and date the eligible employee list maintained by the OFM distribution office to document receipt of Metrocheks in the amount indicated.
- d) Employees must present a CSOSA picture identification to collect the Metrochek paper fare benefit.
- e) Metrocheks will only be distributed to the actual program participant. Supervisors and/or other employees are not authorized to receive Metrocheks on behalf of other employees.
- f) Metrocheks will not be mailed to employees. Employees have to sign for metrocheks in person.
- g) When distribution is missed at a field unit location, the employee must retrieve their benefit from the OFM distribution office.
- h) When distribution is not taking place, the OFM distribution office must keep all non-dispersed Metrocheks, employee lists and Transit Subsidy Request Forms in a locked safe or locked file cabinet.

2. SmarTrip Purchase and Distribution Process

- a) M&A Procurement will establish a procurement agreement with WMATA containing the estimated annual CSOSA funds to be used for SmarTrip card purchases. The OFM distribution office is responsible for recording and verifying employee names and approved benefit amounts into the SmarTrip system, based on approved Transit Subsidy Request Forms, by the 15th calendar day of each month. Prior to recording monthly SmarTrip benefit, the purchase request must first be approved by an OFM Funds Control Manager to ensure appropriateness of purchase and funds availability. Upon approval, the CSOSA distribution office Certifying Officer should process the monthly purchase request electronically in the SmarTrip system.
- b) The distribution office must keep copies of monthly SmarTrip reports in a locked safe or file cabinet.
- c) It is the responsibility of the employee to obtain benefit amounts on their SmarTrip card from a specified WMATA kiosk. Benefits not obtained by the final calendar day of each benefit month will be forfeited by the SmarTrip system, returned to CSOSA, and no longer available to the employee.

3. Monthly Inventory Process

- a) The distribution office must keep all non-dispersed Metrocheks, SmarTrip reports, employee lists and Transit Subsidy Request Forms in a locked safe or locked file cabinet.
- b) The distribution office must manually count the amount of fare cards in inventory before distributing the transit benefit for the next month. This information is entered on the monthly Transit Subsidy Inventory Form (Appendix B).
- c) The distribution office must reconcile transit subsidy balances from the prior month to the current balances using the logic of the Transit Subsidy Inventory Form:
 - Plus Metrochek Balance from Prior Month's Transit Subsidy Inventory Form
 - Plus New Metrochek Purchases
 - Plus New SmarTrip Purchases
 - Plus SmarTrip Metrofare Not Distributed Prior Month (verified by reports from the WMATA SmarTrip system maintained by the distribution office)
 - Minus Metrocheks Distributed in Current Month (verified by current month employee distribution lists maintained by the distribution office)
 - Minus SmarTrip Card Distribution (verified by reports from the WMATA SmarTrip system maintained by the distribution office)
 - Plus Employee unused paperfare benefit returned
 - Equals Current Metrochek Paperfare/SmarTrip Balance
- d) The Director, OFM, or their designee, must review and sign the respective Transit Subsidy Inventory Form each month. Their signature indicates that to their knowledge all employees receiving the transit subsidy had valid Transit Subsidy Request Forms on file and that current Transit Subsidy inventory balances are accurate based on SmarTrip reports and a detailed count of paper fare. The Director, OFM, or their designee, should perform a random sampling of Transit Subsidy Request Forms to verify that the amount certified on the form is the actual amount provided to each employee and that the individual was employed by CSOSA during the distribution period.
- e) The approved Transit Subsidy Inventory Form, prior-month employee lists, copies of Metrochek purchases and SmarTrip reports are stapled as a package and placed in the locked safe or locked file cabinet with the Metrochek inventory.
- f) Additional Metrochek paper fare is ordered through the established procurement process, if the current inventory balance is insufficient to cover the next month's distribution.

c. Audit Process

1. Quarterly Audits

In order to ensure proper controls are in place, staff from M&A Procurement and OFM Budget will perform quarterly audits of the transit benefit in the distribution office. The audits will ensure:

- a) Actual Metrochek purchases made by M&A OFM are represented correctly on inventory forms;
- b) Monthly SmarTrip purchases shown on the Transit Subsidy Inventory Form match WMATA SmarTrip reports;
- c) Transit subsidy inventories stated on the latest Transit Subsidy Inventory Form match the actual amount on-hand;
- d) Employees receiving Metrocheks, as indicated on the monthly employee distribution list, and employees receiving the benefit through SmarTrip, as shown on WMATA SmarTrip reports, were actually employed by CSOSA during the period and actually received the subsidy. This may be accomplished through a limited sample;
- e) That the certification amounts listed on the Transit Subsidy Request Form were correctly calculated. This may be accomplished through a limited sample;
- f) That the certification amounts were the actual amounts provided to the employee through comparison to the monthly employee distribution list and WMATA SmarTrip reports. This may be accomplished through a limited sample; and
- g) Proper controls, as outlined in this policy and procedures document, were used in the administration of the Transit Subsidy Program.

2. Audit Results

- a) Audit results attesting to the items listed in C.1., above must be documented, signed and dated by the Auditor using the Transit Subsidy Audit Review Form (Appendix C). The Auditor will provide the distribution office audit results to the Director, OFM, and the Associate Director, M&A, within 30 days after the end of the quarter.

III. ATTACHMENTS

Appendix A. CSOSA Transit Subsidy Request Form

Appendix B. Transit Subsidy Inventory Form

Appendix C. Transit Subsidy Audit Review Form

Appendix D. Transit Subsidy Acknowledgement of Receipt Form

APPENDIX A
CSOSA TRANSIT SUBSIDY REQUEST FORM
 CSOSA Transit Subsidy Request Form
 (April, May, June 2008)

Employee Name: _____

Employee Home Address: _____

CSOSA Organization: (CSS or OD) _____
 (Either Community Supervision Services or Office of the Director)

Employee Work Address: _____
 (Full Street Number and Address, e.g., 1900 Massachusetts Avenue, SE) (Please, no field unit names)

1. Have you previously participated in CSOSA's Transit Subsidy Program?

2. Name of transportation provider (e.g., Metro-rail, Metro-bus, MARC, VRE, Commuter Bus, etc.)

3. Do you participate in Alternate Work Schedule (AWS)?
 (Nine (9) hour days and One (8) hour day per payperiod) _____
 Do you participate in the telecommuting program?
 (Work several days per week from home or out in the field) _____
4. Do you want to participate in the SmarTrip Card Program?
 No Yes Yes, Already Participating **If already participating, the 9 digit registration number should still be provided each quarter
 If you want to participate or are already participating, please provide your card registration number?
 (Card registration number is the first nine digits on the back of the card)

5. Were you randomly selected and participated in the Drug Free Workplace Program (DFWP) in the last quarter (October - December, 2007)?
 If so, how much was your commuting cost to/from the collection site? (Participation/Commute Cost will be verified).

6. Number of days each month you commute by Public Transportation:

Month	Total Potential Work Days <small>*19 is the maximum days that will be provided</small>	Alternate Work Schedule Days	Planned Days of Telecommuting	Training/Conf. & Other Non-Public Transportation Commute Days	Days Eligible For Transit Subsidy admin will calculate	Certification Amount admin will calculate <small>maximum \$110/month</small>
April-08	19	-	-	-	=	=
May-08	19	-	-	-	=	=
June-08	19	-	-	-	=	=

*The "Total Potential Work Days" is an average of employee leave taken per year while adding in all holidays/weekends.
 *Non-Commute Days are days such as bicycling to work, getting a ride, driving, etc. Do not list sick/annual leave here, as it is accounted for in "total potential work days".

7. List your AM and PM commute and the cost of each portion of the trip: (please use one of the two examples below for assistance)

Morning Commute:

Evening Commute:

Under penalty of perjury, I certify that all the above information is accurate and complete and that the transit subsidy will be used solely for my commute to and from work.

EMPLOYEE SIGNATURE: _____

DATE COMPLETED: _____

SUPERVISOR SIGNATURE: _____

DATE COMPLETED: _____

Forward completed Transit Subsidy Request Forms to the Office of Financial Management (633 Indiana, Room 868)

APPENDIX B TRANSIT SUBSIDY INVENTORY FORM

Current Month: _____

A. Metrocheck Paperfare Balance from Prior Month (insert value in letter A to the right) → \$0.00

Previous Month Metrocheck Balances		
Dollar Value	Prior Month Balance	Total Dollar Value
\$30	0	\$0.00
\$20	0	\$0.00
\$10	0	\$0.00
\$5	0	\$0.00
\$1	0	\$0.00
Total	0	\$0.00

(insert value in letter A above)

B. Metrocheck Purchase Value + \$0.00

New Metrocheck Purchases		
Dollar Value	Count	Total Purchase Value
\$30	0	\$0.00
\$20	0	\$0.00
\$10	0	\$0.00
\$5	0	\$0.00
\$1	0	\$0.00
Total	0	\$0.00

(insert value in letter B above)

C. SmarTrip Purchase Value (insert value in letter C to the right) → + \$0.00

D. SmarTrip Undistributed Balance from 2 Months Prior (insert value in letter D to the right) → \$0.00

E. Net SmarTrip Purchase Value = \$0.00
(Total C - Total D = Total E)

F. Total Transit Subsidy Value = \$0.00
(Total A + Total B + Total E = Total F)

G. Actual Metrocheck Paperfare Distribution Value - \$0.00

Actual Monthly Metrochecks Distributed		
Dollar Value	Total Distributed	Total Dollar Value
\$30	0	\$0.00
\$20	0	\$0.00
\$10	0	\$0.00
\$5	0	\$0.00
\$1	0	\$0.00
Total	0	\$0.00

(insert value in letter G above)

H. Actual SmarTrip Card Distribution Value (insert value in letter H to the right) → - \$0.00

I. Total Transit Subsidy Distributed = \$0.00
(Total G + Total H = Total I)

J. Employee Unused Paperfare Benefit Returned + \$0.00

Returned Metrocheck Balance		
Dollar Value	Amount Remaining	Total Dollar Value
\$30	0	\$0.00
\$20	0	\$0.00
\$10	0	\$0.00
\$5	0	\$0.00
\$1	0	\$0.00
Total	0	\$0.00

(insert value in letter K above)

L. Current Monthly SmarTrip Balance = \$0.00

(Total C - Total H) = Total K

Prepared By: _____ Date: _____
 Name

Verified By: _____ Date: _____
 Director, OFM/Designee

APPENDIX C
TRANSIT SUBSIDY AUDIT REVIEW FORM

Transit Subsidy Audit Review Form

Current Month: _____

- Actual Metrochek purchases made by M&A Procurement are represented correctly on each Monthly Inventory Form.
- Metrochek inventories stated on the latest Transit Subsidy Inventory Form match the actual amount on-hand.
- Employees receiving Metrocheks, as indicated on the monthly employee distribution list, and employees receiving the benefit through SmarTrip, as shown on WMATA SmarTrip reports, were actually employed by CSOSA during the period and actually received the subsidy. This was accomplished through a limited sample.
- The certification amounts listed on the CSOSA Transit Subsidy Request Form were correctly calculated. This was accomplished through a limited sample.
- The certification amounts were the actual amounts provided to the employee through comparison to the monthly employee distribution list and WMATA SmarTrip reports. This was accomplished through a limited sample.
- Amounts recorded on the Transit Subsidy Inventory Form for SmarTrip card distribution match amounts reported from the WMATA SmarTrip system.

Certifying Official, OFM

Date

Certifying Official, M&A Management Office

Date

APPENDIX D
TRANSIT SUBSIDY ACKNOWLEDGEMENT OF RECEIPT FORM



Court Services and Offender Supervision Agency
for the District of Columbia

Management and Administration
Office of Financial Management

TRANSIT SUBSIDY ACKNOWLEDGEMENT OF RECEIPT FORM

Employee's Name: _____

Date Returned: _____

Amount Returned: _____

I certify that I am terminating participation in the transit subsidy program and returning all unused Metrochek paper fare or reimbursing CSOSA for unused SmarTrip benefit fare.

Employee Signature: _____

Date Signed: _____

Program Manager Signature: _____

Date Signed: _____

Comments:

