

**Administrative Policies  
And Procedures Handbook**

**Subject: Expense Reimbursement Policies and Procedures**

**1.00 Purpose**

The purpose of these policies and procedures is to establish the guidelines for expense reimbursement to the District's Board of Directors and District employees for conferences, seminars, meetings, or training.

**2.00 Policy/Procedure**

It is the policy of Monte Vista Water District that authorized employees and members of the Board of Directors shall be reimbursed for reasonable expenses incurred while attending and participating in conferences, seminars, training programs and meetings, when such expenditures are authorized in advance and the Board member and/or employee participation is beneficial to the purposes, policies and interests of the District.

**2.01 Authorization to Attend**

District employees shall secure the prior approval of the General Manager using forms provided by the District. District Board members may attend meetings or events which have been authorized pursuant to District ordinances, resolutions and state statutes.

**2.02 Meals, Lodging, and Other Actual and Necessary Expenses**

Expenditures for lodging, meals and other activities should provide for reasonable comfort and convenience. It should be borne in mind, however, that public funds are being spent and that only reasonable level of expense is warranted. All reimbursement of expenditures related to conferences, seminars, meetings, and training activities are subject to the following limits:

**2.021** Lodging shall be obtained at group or government rates when available. For conferences and organized educational activities, lodging costs shall not exceed the maximum group rate published by the sponsor of the conference or activity. If the published conference, group or governmental rates are unavailable, then lodging expenditures will be subject to the reimbursement limitations established in Section 2.031.

**2.022** Except as otherwise provided, the guideline for meal reimbursements, including tax and tip, shall be a maximum of \$70 per day with suggested limits as follows: Breakfast \$20.00; Lunch \$20.00; Dinner \$30.00. If the guidelines are exceeded, written justification must be attached to the expense claim form.

**2.023** Authorized expenses while traveling overnight on District business may also include reasonable telephone calls to family members, baggage handling, tips, and other reasonable incidental expenses which are business related rather than personal in nature.

**2.024** If a family member or guest should accompany an employee or Director, lodging expense may only be reimbursed at the applicable rate for a single room.

**2.025** Travel costs, meals, and all other incidental expenses for a family member or guest will not be reimbursed.

**2.026** If necessary, advance funding for expenses will be provided upon written request and in accordance with procedures established by the General Manager and the Manager of Finance and Administration.

**2.027** Alcohol and entertainment expenses (in-room movies, etc.) will not be reimbursed.

**2.028** Incidental meals, mileage, and parking expenses for Board member or employee attendance at educational activities or other District business that do not require overnight lodging may be submitted for reimbursement.

**2.029** Any and all expenses that do not fall within the adopted reimbursement policy are required to be approved by the Board of Directors prior to the expense(s) being incurred. Any expenses that do not adhere to the adopted reimbursement policy, and that do not receive approval from the Board of Directors, shall not be eligible for reimbursement.

**2.030** Reimbursement for meals, lodging, and other actual and necessary expenses pursuant to Sections 2.021 through 2.030, excluding transportation and registration fees, shall not exceed a maximum of \$500 per day.

**2.031** Within fifteen (15) calendar days following attendance and/or travel, the employee or the Director shall submit the completed District-provided "Travel Request and Expense Form." Receipts are required and should be attached to the form along with any invoices. Expenses submitted without receipts will not be reimbursed. The employee or Director shall forward this form to the supervisor who will forward it to the General Manager and the Manager of Finance and Administration for approval.

### **2.03 Transportation**

Transportation to and from a conference, seminar, meeting, or training session shall be arranged for and paid directly by the District, based on the following:

**2.031** Use of the most economical mode of transportation in keeping with availability, convenience, and propriety.

**2.032** When air transportation is the most appropriate method of travel, coach class shall be utilized whenever possible.



**2.033** A District vehicle shall be used when appropriate.

**2.034** The employee's or Board members personal vehicle may be used when necessary. Reimbursement for such use shall follow the Internal Revenue Service (IRS) guidelines regarding the use of private vehicles on District business. The rate of reimbursement shall be the standard mileage rate permitted at the time by the IRS.

**2.035** A rental car may be used when appropriate or public transportation is unavailable, impractical, or more costly.

**2.036** Authorized transportation expenses may also include parking fees.

#### **2.04 Registration Fees**

It is the intent of the District that conference, seminar and training program registration and related fees will be paid in advance by the District for all authorized attendances. In the event that timing of the conference seminar or training program registration does not permit advance payment by the District, subject to advanced approval by the General Manager to attend, these fees will be reimbursed by the District.

#### **2.05 Compensation**

Employees will receive their regular compensation for attendance at approved conferences and meetings that are held on their regularly scheduled workdays. Board member's compensation for attendance at approved conferences and meetings shall be pursuant to the provisions of District ordinances, resolutions and state statute.

#### **2.06 Penalties for Falsifying Expense Reports**

It is against the law to falsify expense reports. Penalties for misuse of public resources or violating this policy may include, but are not limited to, the loss of reimbursement privileges, restitution to the District, civil penalties for misuse of public resources pursuant to Government Code Section 8314, and prosecution for misuse of public resources, pursuant to Section 424 of the Penal Code.

#### **2.07 Disclosure of Expense Reports**

All documents relating to expense reports are subject to disclosure under the California Public Records Act.

**Responsibility Assignments**

Employee: Receive prior approval to attend conference, seminar or training programs from the General Manager using forms provided by the District. Responsible to complete and forward "Travel Request" portion of the Travel and Expense Report to supervisor or General Manager at least ten (10) calendar days prior to the date of attendance. Upon return from travel or attendance at activities, the employee shall complete the "Expense" portion of the Travel Request and Expense Report form and submit it for approval with attached receipts or invoices.


Board Member: Responsible to complete the Travel Expense Report form to the General Manager for processing reimbursement and to attach receipts or invoices.  
  
Submit written or verbal reports at the next regularly scheduled meeting of the Board following the attendance of a conference or educational activity or other prior approved events.

Manager of Finance and Administration Responsible for reviewing processing of expense claims and disbursement of approved reimbursement to employees and directors.

General Manager Responsible for assuring compliance with this policy. Responsible to approve or deny request for conference seminar or training program attendance, for travel or for request for reimbursement of expenses.

Exhibits:  
Travel Request and Expense Report Forms

APPROVED:

  
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Mark N. Kinsey, General Manager

Date: 9/11/08