



# GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

## Policy and Procedures Manual

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**POLICY TITLE: EMPLOYEE EXPENSE REIMBURSEMENT POLICY**

**POLICY NUMBER: 2190**                      **Adopted: 6/25/2013**                      **Amended:12/12/2023**  
**Former Number: 4025**

**REFERENCES:** Policy 4030 – Board Compensation, Expense Reimbursements, and Annual Travel Allowance Policy

### **Section 2190.01 Purpose and General Principles**

The purpose of this policy is to establish the procedures governing the manner in which District employees may be reimbursed for expenditures related to District business under the following general principles:

- A. District employees seeking payment or reimbursement must obtain prior authorization from the General Manager for the type of expenses or travel as provided before incurring the expenses and commencing travel.
- B. District employees shall neither profit nor experience a financial loss by incurring expenses while conducting authorized District business.
- C. District employees shall have their expenses for registration, lodging, transportation, meals, incidentals, and other costs paid or reimbursed to them when they are required to travel or incur other expenses in the performance of their duties, provided those expenses were actually and necessarily incurred, are reasonable in amount, and subject to the maximum limits of the Federal Per Diem Rates, where possible. Federal Per Diem Rates refers to rates established annually by the U.S. General Services Administration to set food and lodging expense limitations.
- D. All expenses must be reasonable and necessary, and employees are required to exercise prudence in all expenses.
- E. When opting to use private automobiles, employees are responsible for ensuring that the vehicle is in sound and safe operating condition. They must possess a valid driver's license and have current auto insurance as required by Section \_\_\_\_ of the Personnel Handbook.
- F. The District will not pay or reimburse any costs for alcoholic beverages, or for any expenses incurred on behalf of an employee's spouse or family member who might accompany the employee.

### **Section 2190.02 Procedures for Requesting Expense Reimbursement**

The following procedures apply to expense payments and reimbursements:

#### **A. General Manager Approval**

Requests for travel authorization (Section 1 of Expense Reimbursement Form) should be submitted at least 30 days prior to travel or anticipated expenses to be incurred, whenever feasible, to allow appropriate consideration and to minimize costs. The General Manager shall review and approve advanced travel/expense authorization requests.

## **B. Expense Reimbursement Form**

District employees may request reimbursement for out-of-pocket expenses for item(s) and/or services appropriately relating to pre-approved District business by submitting an Expense Reimbursement Form (Appendix A) explaining the purpose for the expenditures and attaching copies of all receipts as evidence of each expense. Such requests should be submitted not more than ten (10) days after the expense is incurred or the travel is completed, whichever is later.

## **C. Board Approval**

Reimbursement requests for costs actually and reasonably incurred by the General Manager shall be reviewed and approved by the Treasurer and one member of the Board of Directors.

## **Section 2190.03 Expenses Allowed for Payment or Reimbursement**

Expenses incurred by employees related to District business as listed below may be paid directly or reimbursed upon proper review and approval.

### **A. Mode of Transportation**

For pre-approved travel outside the county by the General Manager, or staff designee, an economical mode and class of transportation reasonably consistent with scheduling requirements shall be used. In the event a more expensive class of transportation is used, the reimbursable amount will be limited to the cost of the most economical class of transportation available.

### **B. Mileage Reimbursement**

Reimbursement for use of personal vehicles shall be set at the rate of mileage reimbursement allowed under Publication 535 of the Internal Revenue Service and shall be described on the Expense Reimbursement Form as to the distance traveled, the date, the purpose, and amount requested. Publication 535 of the Internal Revenue Service provides the mileage rate for reimbursement calculation that is provided in this IRA tax document.

### **C. Food and Lodging**

The Federal Per Diem Rates shall be used for food and lodging expense limitations during District-related travel.

### **D. Conference and Training Registration Fees**

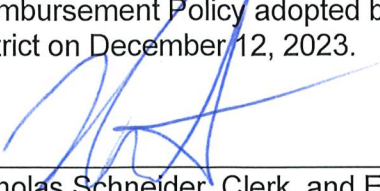
Upon required approvals, to the extent practicable, the District shall make registration payments directly to the sponsoring organization or association. The District shall make the effort to obtain reduced rates through early registration or other opportunities for rate reductions.

## **Section 2190.04 Payment or Reimbursement of Expenses for Non-District Employees is Prohibited, except as follows:**

- A. With prior approval, meal costs for representatives of other government agencies, community organizations, or private interests, when the meal is attended by one or more District employees, the meal directly and substantially facilitates the conduct of District business and public benefit, and the expense is authorized by the General Manager.

Certification

I hereby certify that the foregoing is a full, true, and correct copy of Policy 2190 Employee Expense Reimbursement Policy adopted by the Board of Directors of the Georgetown Divide Public Utility District on December 12, 2023.



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Nicholas Schneider, Clerk, and Ex-Officio  
Secretary, Board of Directors  
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

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