

PLATTE CANYON WATER & SANITATION DISTRICT

EXPENSE REIMBURSEMENT POLICY

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1.0 OVERALL POLICY

It is the policy of the District to provide reimbursement for authorized expenses incurred by employees on behalf of the District. Employees should obtain approval from their supervisor before incurring expenses.

The purpose of the Expense Reimbursement Policy is to provide the requirements for approval and reimbursement of staff travel, general expenses and mileage incurred during activities accomplished for the benefit of the District.

Employees request reimbursement by submitting an expense sheet within the District's web-based timesheet system. Receipts supporting the expenses must accompany the expense report.

2.0 GENERAL EXPENSES

The District will reimburse employees for legitimate, necessary general expenses.

The procedures detailed in this section address reimbursement of general expenses incurred during standard business including, but not limited to, micro-purchases, business meals, office, and operations/maintenance expenses.

The reimbursement of general expenses shall not be used to avoid other purchasing procedures outlined in the Purchasing Manual.

For general expenses above \$100, only preauthorized expenses will be considered for reimbursement, except for legitimate emergency circumstances. Preauthorization for incurring the general expense must be provided in writing by a Department Head or the District Manager prior to purchasing.

PROCEDURES

All requests for reimbursement of general expenses incurred for legitimate business reasons shall require submittal of an electronic expense sheet in accordance with the following procedures.

Reimbursement for general expenses is initiated by submittal of an electronic expense sheet to the employee's supervisor via the District's web-based timesheet software. A copy of the expense sheet must be accompanied by all receipts and documentation of prior authorization before it can be processed.

The employee's supervisor shall review the submittal and, upon approval, deliver a printed copy along with all receipts to Accounting for preparation of a check.

Accounting shall pay the claimant in a timely manner.

3.0 TRAVEL EXPENSES

All official travel by District employees and officials shall be accomplished for the benefit of the District and said travel will be conducted at the most economical cost.

An employee shall be reimbursed for authorized expenditures (including transportation and lodging costs) as a business expense if the following conditions are met.

1. The expense is an ordinary, reasonable, and necessary expense.
2. The expense is incurred away from the Denver metropolitan area.
3. The expense is incurred in pursuit of business or personnel development and training.
4. The expense has received prior authorization from the Training Coordinator or District Manager.

Travel expenses can be incurred the day before the “engagement” and the day after the “engagement”.

METHODS OF TRAVEL

Travel by commercial airlines (Coach Class) may be authorized by the District Manager in cases where the cost is not in excess of travel by other means of transportation, or when the use of commercial airlines is of definite advantage to the District.

RELATED TRAVEL EXPENSES

Lodging shall be reimbursed at the actual cost of reasonable accommodations for the area.

The daily meal and incidental allowance or per diem for travelers will be based on the current Meal & Incidental Expense Rate (M&IE) from IRS Publication 1542 table 4 (Per Diem Rates). Per diem may begin with the day before the actual engagement and travel may extend one day beyond the engagement.

If meals have been included in the registration fee, there will be no deduction to the per diem. If meals are charged in addition to the registration fee, they must be paid by the employee through the use of the per diem.

AUTHORIZED COSTS

The following items may be incurred as a necessary part of approved travel and therefore may be claimed:

- Registration fees
- Official telephone calls
- Shuttle or taxi service to and from hotel
- Rental car cost including insurance (only if shuttle or taxi service are not available)
- Parking fees
- Road toll charges
- Tips (reasonable)
- Mileage for use of private vehicle
- Fuel and emergency repair of District owned vehicles

The following items are not authorized:

- Entertainment expenses
- Personal expenses such as laundry, valet service, etc.

- Travel insurance
- Alcoholic beverages
- Movie rentals

PROCEDURES

For travel expenses related to a conference, education event, seminar, or training, refer to the District's Employee Training Policy for pre-approval requirements.

For travel expenses not related to training or education, a standard Travel Approval Cost Estimate (Appendix A) must be completed and submitted to the District Manager for approval. The Travel Approval Cost Estimate should include as much detail as possible and must indicate the purpose for the proposed travel. The District Manager will approve or deny the request in a timely manner considering the need to allow sufficient time for reservations.

Employees may apply for a cash advance at the time of submittal of the Travel Approval Cost Estimate. If approved, a copy of the cost estimate will be given to Accounting for preparation of a check.

Request for reimbursements and documentation of travel expenses incurred during the trip (regardless of whether pre-funding was authorized) must be submitted via the expense sheet within the District's web-based timesheet software within 15 days of the employee's return to the office.

A copy of the expense sheet, including all receipts and documentation of prior authorization, must be submitted to the Training Coordinator or District Manager for review and approval. After approval, the Training Coordinator or District Manager will submit the information to Accounting for preparation of a check.

Accounting shall pay the claimant in a timely manner.

4.0 MILEAGE EXPENSES

The District will reimburse employees for authorized use of their personal vehicle. Use of personal vehicle must be the result of District business and must be preauthorized by the employee's supervisor.

Employees authorized to travel by personal vehicle for business purposes are reimbursed at the Internal Revenue Service's standard allowable rate per mile. Mileage reimbursement will be paid from the employee's work site to the destination and return to the normal work site.

A mileage log must be submitted with the expense report. Tolls and parking fees are also reimbursable.

PROCEDURES

The employee must prepare and submit an electronic expense sheet via the District's web-based timesheet software for mileage reimbursement for the use of a personal vehicle.

The electronic expense sheet must contain the date incurred, description of the activity, and the actual miles driven.

The electronic expense sheet shall be submitted to the employee's supervisor for approval. Upon approval, the supervisor will submit a printed copy to Accounting for preparation of a check.

Accounting shall pay the claimant in a timely manner.

Platte Canyon Water & Sanitation District

Travel Approval Cost Estimate Form

Complete applicable yellow areas, print, sign, attach to Training Authorization Form, and submit for review

Employee Name: _____		Date: _____	
Reason for Travel:	<input type="checkbox"/> Conference	<input type="checkbox"/> Seminar/Workshop	
	<input type="checkbox"/> Training Event	<input type="checkbox"/> Other:	_____
Method of Travel to Event (select one)			
Air Travel:	Airline:	_____	
	Estimated Ticket Price:	_____	
Ground Travel:	Mode:	<input type="checkbox"/> Automobile	<input type="checkbox"/> Other: _____
	Mileage to/from event:	_____	IRS rate per mile: \$ 0.545
	Total cost:	_____	
Hotel Selection			
Hotel Desired:	_____		# of nights: _____
Cost per night:	_____	Check-in date: _____	Check-out date: _____

Estimated Costs:	Flight to event:	_____		
	Hotel:	_____	(Nights	_____ @ _____ /night)
	Registration:	_____		
	Per diem (first and last):	_____	(# Days	_____ @ _____ /day)
	Per diem (full day):	_____	(# Days	_____ @ _____ /day)
	Car rental:	_____		
	Taxi/shuttle:	_____		
	Mileage to/from airport:	_____	(# miles	_____ @ \$0.545 /mile)
	Miscellaneous:	_____	For what:	_____
	TOTAL:	\$0.00		

Signature - Training Coordinator

Signature - Staff Completing Form

Checks payable to:	Payment for:	Amount:	Date Needed:
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Accounting Office Only:

Payee: _____ Check # & date: _____
