

Madera Irrigation District

Personnel Policy

Title: Expenses

Section: 312
Last Revised: 12/20/16

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Purpose

The principle purpose of this policy is to provide guidelines for reimbursement of certain business-related expenses.

Scope

This policy applies to all District employees and Directors.

Policy

Employees and Directors who are required to travel on official business shall be reimbursed the actual reasonable and necessary expenses incurred. Whenever possible, employees are to charge travel or other related business expenses to a District credit card, if assigned. If it is necessary to pay cash or use a personal credit card, the individual must present an expense claim form documenting such expenses. A receipt or other documentation that identifies the purpose of the charge and the person(s) involved must support each expense. Prior to reimbursement, or following the use of a District credit card for travel expenses, an Expense Report must be approved by the appropriate person as defined below and by the Finance Department. The following approvals are required:

1. The Department Head must approve all expenses for staff that report to them.
2. The General Manager (GM) must approve expenses for Department Heads.
3. The Controller must approve expenses for the General Manager.
4. The Controller of the District must approve expenses for Directors.

All expenses are to be ultimately verified and approved by the Secretary of the Board per Water Code Sections 24600 - 24604.

Travel advances may, in some circumstances, be authorized by the Department Head or GM when they are necessary to cover anticipated expenses. If advances are made, a complete accounting for expenses paid must be provided to the Finance Department immediately upon return to work using the Expense Report.

Expense Reimbursements and Use of District Credit Card: District credit cards are to be used for District business only. No personal expenses shall be charged on District credit cards. (Exception: When personal expenses such as movie rentals or in-room bar items are charged as part of a hotel billing, such expenses shall be reimbursed by the employee or Director either directly or through reductions in subsequent compensation or reimbursement).

Guidelines for Determining Reimbursable Expenses

The following guidelines are intended to assist the employee, Director, and the party responsible for approving expense reimbursement in determining which expenses are reasonable and necessary for the conduct of District business.

Meals: Unless otherwise directed, all employees or Directors who are travelling on District business during meal times are entitled to reimbursement for meals. The Department Head or GM must ensure that meal reimbursements occur only when appropriate. Below are guidelines for reimbursements:

1. Breakfast is reimbursable when staying overnight or when travel requires departure prior to normal work hours Lunch is reimbursable if the employee or Director travels outside of Madera County during the normal lunch period.
2. Dinner is reimbursable when staying overnight or when travel requires return after normal work hours
3. Meals within Madera County are reimbursable if the purpose of the meal includes the conduct of District business.

Lodging: Lodging is reimbursable when an overnight stay is required due to multiple-day events or when necessary for purposes of safety or to ensure timely participation at a meeting, conference, or event.

1. Lodging the night before a meeting or conference is reimbursable if travel time and meeting start time are such that departure before a reasonable departure time determined by the Department Head or GM would be required.
2. Lodging the night after a meeting or conference is reimbursable if travel time and the end of the meeting are such that arrival at home would not occur until after a reasonable return time determined by the Department Head or GM.
3. Lodging the night before or after a meeting or conference is reimbursable if weather conditions such as fog or storms have the potential to delay travel or make travel unsafe during night or morning hours.

Family: Family may accompany an employee or Director provided that the ability of the employee or Director to conduct District business is not impaired and that there is no additional cost to the District.

1. Additional lodging or travel costs directly related to the presence of spouse, children, or other family members are not reimbursable.
2. Meals for a spouse are not reimbursable except as part of a meal function involving multiple employees/Directors and/or other parties.
3. Meals for children or other family members are not reimbursable.