

POLICY AND PROCEDURE
UNION PUBLIC UTILITY DISTRICT

DATE REVISED: 01/24/2024	MANUAL	POLICY NO. 4025
APPROVED BY: Board of Directors	POLICY TITLE Expenditure Reimbursement	Page 1

4025.1 Purpose. The purpose of this policy is to prescribe the manner in which District employees and directors may be reimbursed for expenditures related to District business.

4025.2 Scope. This policy applies to all employees and members of the Board of Directors and is intended to result in no personal gain or loss to an employee or director.

4025.3 Implementation. Whenever District employees or directors desire to be reimbursed for out-of-pocket expenses for item(s) or service(s) appropriately relating to District business, they shall submit their requests ~~on a~~ through the UPUD reimbursement form. Included on the reimbursement form will be an explanation of the District-related purpose for the expenditure(s), and receipts evidencing each expense shall be attached.

4025.4.1 ~~The District General Manager or Office Manager will review and approve reimbursement requests. Reimbursement requests by the District Manager or Office Manager will be reviewed and approved by the President of the Board.~~

4025.4.2 All expenses must be reasonable and necessary, and employees and directors are encouraged to exercise prudence in all expenditures.

4025.4.3 The most economical mode and class of transportation reasonably consistent with scheduling requirements will 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. Reimbursement for use of personal vehicles will be at the applicable IRS-approved rate.

4025.4.4 Expenditures lodging will be moderate and reasonable.

4025.4.5 ~~Expenditures for food will be reimbursed as follows or total daily meal expense of \$40.00:~~

~~Breakfast \$10.00
Lunch \$10.00
Dinner \$20.00~~

402.4.5 Per Diem - Reimbursement for per diem will be at the applicable IRS-approved rate. This per diem shall not include the purchase of alcoholic beverages.