# REGIONAL WATER AUTHORITY
# POLICIES AND PROCEDURES MANUAL

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Policy Type     :   Fiscal Management
Policy Title     :   Business Expense Reimbursement Policy
Policy Number :   500.13
Date Adopted  :   July 13, 2003
Date Amended :   May 17, 2012
                   May 12, 2022 (reviewed by staff)

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# *Business Expense Reimbursement Policy*

In determining the eligibility of incurred expenses for reimbursement, the principle applied is that the employee will neither lose nor profit by incurring expenses while on Authority business. An employee who has received direction or authorization by either the Executive Committee or the Executive Director to attend a conference, meeting, seminar, workshop or other event, that is mutually beneficial to the employee and the Authority may incur expenses that will be reimbursed by the Authority. In such cases, the following guidelines will be applied to determine eligibility of the incurred expenses for reimbursement by the Authority:

1) Requests for reimbursement will be submitted on the form provided by RWA for each reimbursable event, on a monthly basis, or when determined appropriate by the Executive Director, and will include the information required to make the reimbursement conform to an "Accountable Plan" under IRS regulations, guidelines and per diem rates for an accountable expense reimbursement plan as defined in the IRS's Publication 463 ("Travel, Entertainment, Gift and Car Expenses") and Publication 1542 ("Per Diem Rates (For Travel Within the Continental United States"). Credit card slips and other cash receipts will be attached whenever possible. Reports should be received within thirty-five days of the event, or close of each month when filing on a monthly basis.

2) Reasonable business expenses for meals, lodging, parking, tolls, phone calls, fax and tips will be reimbursed as stated in this Policy. IRS requires that the business purpose of the function be noted.

3) Reimbursement will be made for the following expenses up to the maximum limit set by the annual budget or RWA policy, provided that reimbursement will not be provided for expenses that exceed the limitations allowed in an Accountable Plan. Such limits may not be exceeded without prior approval:

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a) registration, hotel, airfare and/or mileage, parking and meals for authorized conferences and meetings, as further provided below.

b) airfare reimbursement will be based upon actual expenditures for coach class fares;

c) preferred conference or meeting hotel rates should be used when available; and

d) mileage will be reimbursed at the current IRS rates.

4) RWA pays no expenses for a spouse or guests, or for expenses unrelated to approved conference or meeting activities.

5) Expense reports will be submitted and reviewed by the Executive Director for approval and consistency with this policy prior to reimbursement.

6) The Executive Director will have discretion to determine the meetings and conferences that may be attended within California and adjacent states that are related to RWA activities.

7) Other meetings that may be attended for which reimbursement will be provided include the following: (a) conferences, seminars and other meetings of the Association of California Water Agencies, including the ACWA D.C. conference in Washington D.C.; conferences of the American Water Works Association; WaterSmart Innovations annual conference; and conferences of the National Water Resources Association  (b) meetings and conferences of the Sacramento Metro Chamber, including the Cap-to-Cap trip, and (c) other meetings that are related to RWA activities that have been approved by line item in the RWA-approved budget, or that have otherwise been approved by the Executive Committee.

8) The employee attending a conference for which RWA provided reimbursement of expenses will report (including a brief discussion of the substance of the matters discussed) to the Executive Director and/or the Executive Committee.

9) The Executive Director will report to the Executive Committee on upcoming conferences for which RWA will be reimbursing employee expenses.