

15-0 REIMBURSEMENT FOR EXPENSE

15. a. Travel Reimbursements

Travel reimbursements are intended to cover any travel-related normal areas of expenses that are ordinary and reasonable under the circumstances. All travel reimbursements will follow the federal, state, and local laws and regulations.

(1) Travel requests for reimbursement must be accompanied by original itemized receipts for any expenses except those for which flat allowance amounts are established.

a. When an original itemized receipt is not available, Authority Management may use discretion in determining the appropriate amount of alternative documentation before reimbursement of expenses.

b. Alcoholic beverages are not reimbursable.

(2) For insurance purposes, UCA business travel, whether reimbursed or not, must have prior approval by an appropriate supervisor. This also includes non-state employees where UCA is paying for the travel expenses.

a. Out-of-state travel must be approved by the Director or designee. The approval of in-state travel reimbursement forms may be considered as documentation of prior approval for in-state travel.

b. Prior approval for out-of-state travel should be documented in the appropriate form.

c. Meals when more than 100 miles from primary place of work: Meals will be reimbursed at cost upon the submission of a receipt and proper reimbursement request forms promulgated by the Authority.

d. Authority Management must approve all non-routine travel. All travel and mileage vouchers shall be signed by the employee and Authority Management. When travel will keep the employee out of the office beyond the current work week, or where travel expense will exceed \$1,500.00, Authority Executive Management approval is required in advance.

(3) Personal vehicles may be used if Authority vehicles are not available or with Authority Management's consent. For travel out of state, Authority vehicles will not be used, unless authorization is obtained from the

Director. Reimbursement for personal car use shall be at the current IRS published standard milage rate.

- (4) When two or more employees travel in a private car, only one employee will be reimbursed for vehicle costs.
- (5) Damage to a traveler's personal vehicle occurring during the course of while conducting official business is the responsibility of the individual.
- (6) Mileage will be computed using maps.google.com and limited to the most economical and usual travel routes.
- (7) Reimbursement will not be allowed for commuting between the traveler's place of residence and the office considered the principal place of assignment or for miles traveled for purposes other than official business.
- (8) Computation of mileage should commence from the office considered the principal place of assignment to the point of destination unless the distance from the point of origin other than the principal office to the destination is less.
- (9) On an annual basis, the Authority shall create forms that shall be used when reimbursing employees for expenses incurred.

15.b Reimbursement Rates

- (1) Reimbursement for per diem will be for the rates identified in Utah Administrative Rules R25-7-6.
- (2) Reimbursement for travel on business will be for the rates identified in Utah Administrative Rules R25-7-8.
- (3) Reimbursement for incidentals will be for the rates identified in Utah Administrative Rules R25-7-9.
- (4) Reimbursement for transportation will be for the rates identified in Utah Administrative Rules R25-7-10.
- (5) Reimbursement for meals will be reimbursed as identified in R25-7-14.
- (6) If travelers elect to stay with friends, relatives, in a second or investment home, or in a tent or trailer, they may be reimbursed at \$25 per night with no receipts.

15.c Exceptions

The Director may authorize special exceptions to the provisions of these policies when it is not contrary to law and when justified by compelling individual and Authority circumstances.

15.a. Travel

~~Travel expenses associated with authorized trips on Authority business, for attendance at conventions, conferences, field trips, seminars, educational courses or meetings etc., will be paid by the Authority. Actual costs for materials required for the seminar, training courses, etc., will be paid for or reimbursed by the Authority. When lodging is required, the employee should stay at a lodging facility near to the meeting/training/work location, using State lodging rates whenever possible and, under all circumstances, using reasonable judgment as to cost, convenience, safety, and other relevant considerations.~~

~~The employee will provide receipts/ledger of expenses to the Authority upon completion of the trip, but not later than one week after return to normal duties.~~

~~An employee may be accompanied by a spouse or family member(s) on approved Authority business trips with the understanding that the Authority will not pay any of the costs incurred by the spouse or be responsible for any liability associated therewith.~~

~~Authority Management must approve all non routine travel. All travel and mileage vouchers shall be signed by the employee and Authority Management. When travel will keep the employee out of the office beyond the current work week, or where travel expense will exceed \$1,500.00, Authority Executive Management approval is required in advance.~~

~~The following guidelines and procedures shall be followed in expenditure for and reimbursement of travel associated expense. It is expected that employees will use ethical judgment when attempting to mix pleasure with business and only claim legitimate expenses for reimbursement.~~

15.a.(1) Public Transportation or Car Rental: The most economical available means of transportation shall be used, considering travel time, fares, and convenience. Receipts will be required.

15.a.(2) Miscellaneous Transportation: Toll charges, parking fees, non receiptable fares for taxi, buses, etc., shall be reimbursed at actual cost and with receipts, where available. Fuel, emergency repairs, towing charges, storage fees, etc., for Authority vehicles will be reimbursed with receipts.

15.a.(3) Lodging: Lodging receipts will be required for reimbursement. If travelers elect to stay with friends, relatives, in a second or investment home, or in a tent or trailer, they may be reimbursed at \$25 per night with no receipts.

15.a.(4) Personal Transportation: Personal vehicles may be used if Authority vehicles are not available or with Authority Management's consent. For travel out of state, Authority vehicles will not be used, unless authorization is obtained from the Director. Reimbursement for personal car use shall be at the rate as published in I.R.S. Publication 463.

15.a.(4)(a) When two or more employees travel in a private car, only one employee will be reimbursed for vehicle costs.

15.a.(4)(b) Damage to a traveler's personal vehicle occurring during the course of conducting official business is the responsibility of the individual.

15.a.(4)(c) Mileage will be computed using maps.google.com and limited to the most economical and usual travel routes.

15.a.(4)(d) Reimbursement will not be allowed for commuting between the traveler's place of residence and the office considered the principal place of assignment or for miles traveled for purposes other than official business.

15.a.(4)(e) Computation of mileage should commence from the office considered the principal place of assignment to the point of destination unless the distance from the point of origin other than the principal office to the destination is less.

15.a.(5) Meals when staying overnight: Meals will be reimbursed at a per diem rate of \$55 per day when travelling in-state, or at the schedule presented in the most recent edition of the IRS publication 463, found at www.gsa.gov, when travelling out of state.

15.a.(5)(a) A traveler is entitled to meals when staying overnight as follows:

15.a.(5)(a)(i) Breakfast travel commences prior to 7:00 a.m.

15.a.(5)(a)(ii) Lunch when the trip meets one of the following conditions: The traveler is on a trip of such duration as to warrant entitlement to breakfast and dinner. On the day travel begins, travel commences prior to 12:00 p.m. On the day travel ends, traveler returns after 12:00 p.m.

15.a.(5)(a)(iii) Dinner On the day travel begins, travel commences before 6:00 pm. On the day travel ends, the traveler arrives back home later than 6:00 p.m.

15.a.(6) Meals when more than 100 miles from primary place of work: Meals will be reimbursed at cost upon the submission of a receipt and proper reimbursement request forms promulgated by the Authority.

15.a.(7) Money may be advance for anticipated expenses if approved by Authority Executive Management.

15.a.(8) Miscellaneous Expense: Registration fees, incidental supplies, publications, etc., shall be purchased in advance through the Authority if possible. Receipts will be required for reimbursement of authorized expenses.

15.b. Exceptions

The Director may authorize special exceptions to the provisions of these policies when it is not contrary to law and when justified by compelling individual and Authority circumstances.