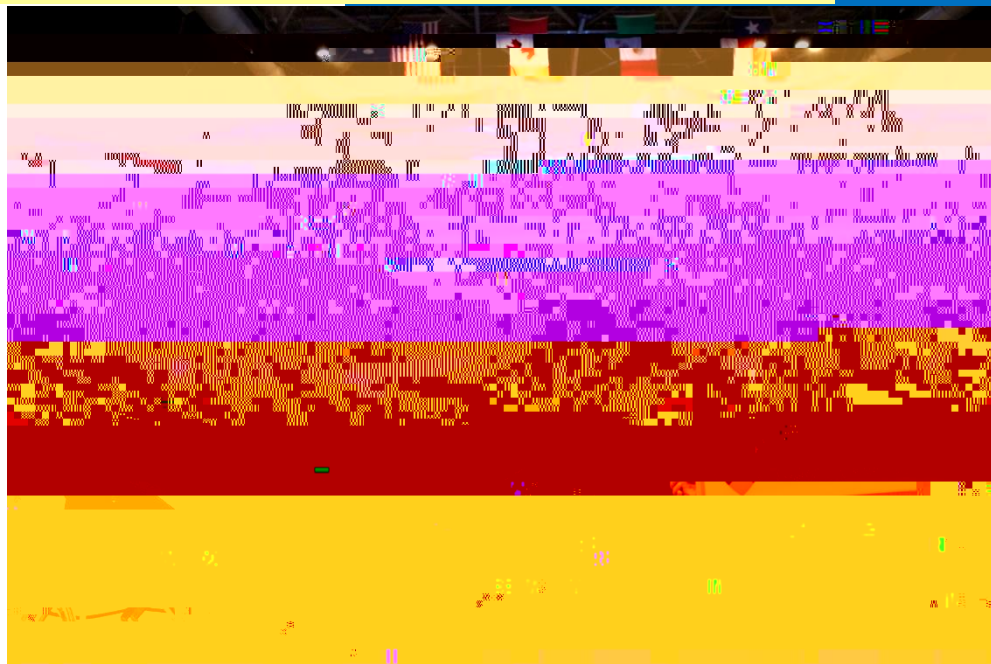


IDEA Public Schools

# ACCOUNTABLE PLAN POLICY



**IDEA PUBLIC SCHOOLS BOARD POLICY**  
**ACCOUNTABLE PLAN**

Approved by Board:

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adequately account for outstanding advances and they comply within 120 days of the statement.<sup>9</sup>

- (i) *Entertainment* means any activity which is of a type generally considered to constitute entertainment, amusement, or recreation, such as but not limited to entertaining at night clubs, cocktail lounges, theaters, concerts, country clubs, golf and athletic clubs, sporting events, and on hunting, fishing, vacation and similar trips, including such activity relating solely to the taxpayer or the taxpayer's family. The term entertainment may include an activity, the cost of which is claimed as a business expense by the officer or employee, which satisfies the personal, living, or family needs of any individual, such as providing food and beverages, a hotel suite, or an automobile to a business customer or his family.<sup>10</sup> For purposes of this policy, if the officer or employee is dining with others for business

**Sec. 4. ACCOUNTABLE PLAN.**

IDEA shall implement and maintain a reimbursement and other expense allowance arrangement with its officers and employees as set forth in this subsection.

**Sec. 4.1. Business Connection.**

IDEA shall only provide advances, allowances, or reimbursements that are allowable as deductions under the IRC and that are paid or incurred by the officer or employee(id )-1 n BTn2emathpoyee(id )n0 0 1(

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all federal tax statutory requirements. Please refer to *Employee Awards & Gifts Policy* for details of Board Approved categories and authorized awards.

### Sec. 4.2. Substantiation.

IDEA shall require that its officers and employees substantiate each business expense within a reasonable period of time.<sup>17</sup>

- (a) *Separating amounts.* Each separate payment is generally considered a separate expense and should be recorded separately. IDEA officers and employees may make one daily entry in their records for reasonable categories of expenses.<sup>18</sup>
- (b) *Time traveling.* If the business expense relates to travel away from home, IDEA officers and employees shall provide the dates of departure and return of each trip away from

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### Sec. 4.3. Returning excess reimbursements.

IDEA shall require that its officers and employees return to IDEA any excess reimbursement within a reasonable period of time.<sup>20</sup> Amounts paid to an IDEA officer or employee pursuant to an arrangement conforming to this policy shall not generally be reported as income to the officer or employee.<sup>21</sup>

### Sec. 4.4. De minimis meals.

- (a) IDEA may exclude the cost of a meal provided to an employee the value of which is, after taking into consideration the frequency that such meals are provided by IDEA to its employees, so small as to make accounting for it unreasonable or administratively impracticable.<sup>22</sup>
- (b) *Employee-measured frequency.* Generally, the frequency with which meals are provided by IDEA to its employees is determined by reference to the frequency with which IDEA







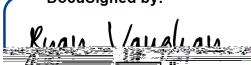
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**Sec. 8. RETENTION.<sup>35</sup>**

This policy shall be retained until superseded, expired, or discontinued and for five (5) years thereafter in accordance with state law.

**Sec. 9. CERTIFICATION.**

The Undersigned, being the Secretary of the Corporation, hereby certifies that the foregoing represents a true copy of the Board Policy relating to the Authorization for the Obligation and Expenditure of Funds, as originally adopted by the Board on May 1, 2020, and as subsequently amended by the Board on June 12, 2020, which Policy, as amended, is in full force and effect and has not been revoked or amended.

DocuSigned by:  
  
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\_\_\_\_\_  
Ryan Vaughan, Secretary

6/15/2020

\_\_\_\_\_  
Date Certified

<sup>35</sup> Tex. Ed. Code §12.1052; 19 TAC §100.1203; See Record Number GR1000-38 and GR1025-25 in Local Schedule GR: Records Common to All Local Governments, Revised 5th Edition (Effective April 17, 2016) adopted by the Texas State Library and Archives Commission at Texas Administrative Code, Title 13, §7.125(a)(1).