



ACCOUNTING POLICY AND PROCEDURES (APP) MANUAL

TOPIC: Section 10 – Special Expense 5.0	EFFECTIVE DATE: 05/05/1983
TITLE: Employee Tuition Reimbursement	REVISION DATE: 11/12/2014
AUTHORIZED BY: Deputy Director, Bureau of Fiscal Services	

BACKGROUND

Department of Health Services (DHS) employees may be reimbursed for employee training costs consistent with the provisions of the DHS Human Resource Policies and Procedures Manual, Chapter 104, Employee Development & Training. The following procedures should be followed in order to standardize the process, follow correct purchasing guidelines, and avoid problems in reimbursing employees.

PROCEDURES

1. An In-State Training/Travel Request (F-25842B), requesting reimbursement, should be prepared **before** the employee begins the training. The division may require the training to be on their annual training plan.
2. After the employee has completed the training or when the reimbursement requirements have been met, the request for reimbursement can be processed.
3. Detailed receipts or invoices, indicating which courses were taken, level of course work (e.g., undergraduate, postgraduate, doctoral) and documentation that payment was made, must be included with the reimbursement request. If satisfactory completion of the coursework is required before reimbursement, the employee must submit appropriate documentation with the reimbursement request.
4. These procedures apply only when an employee is to be reimbursed for costs. If the vendor is to be paid directly, a purchase order should be prepared to the vendor and payment processed in the usual manner.

REFERENCES

DHS Human Resource Policies and Procedures Manual, [Chapter 104](#), Employee Development & Training

CONTACTS

[Unit Supervisor, Expenditure Accounting Section](#)