

CITY OF MANTECA

EMPLOYEE TRAVEL / EXPENSE REIMBURSEMENT POLICY & PROCEDURE

1. PURPOSE

The purpose of this policy is to establish guidelines for the expenditure of public funds for authorizing attendance, travel, and reimbursement of expenses for City employees attending conferences, training, meetings and other City related business. Contract employees and consultants are not covered under this policy. It is the intent of the City of Manteca to assure compliance with IRS regulations. Reimbursement of business-related expenses paid to employees is generally tax-free; however, employees must substantiate the expenses with original receipts. This policy supersedes all previous policies.

2. POLICY

2.1 Pre-Travel Authorization: City employees must complete the **Travel Request Form** and secure approval from their department manager and/or City Manager **prior** to attendance of any non-local conference, seminar or meeting. Travel arrangements should not be made until department manager approval has been attained. "Non-Local" shall be defined as travel requiring an overnight stay.

2.2 Post Travel Expense Reconciliation: Within 10 business days of return to the work place, the **Post Travel Expense Reconciliation Report** must be completed for non-local travel, approved by the Department Manager and/or City Manager and submitted to the Finance Department wherein actual travel expenses, including amounts advanced, must be reconciled. If actual costs, within the limits prescribed below are greater than the amount advanced, the difference when authorized by the employee's Department Manager and/or City Manager will be refunded to the traveler. If the amounts advanced are greater than the actual expenses, the employee must return the funds to the City with **Travel Request/Post Travel Expense Reconciliation Report**.

2.3 Local Travel Reimbursement: City employees must complete the **Travel Request/Post Travel Expense Reconciliation Report** within 10 business days of event or date of purchase requiring reimbursement. "Local" shall be defined as travel not requiring an overnight stay.

2.4 Employee Responsibility: City employees are required to have proper regard for economy in the conduct of City business.

2.5 Registration: All registration fees for approved conferences, seminars, training or meetings shall be paid directly by the City whenever possible. If registration is paid directly by the employee, reimbursement will be made with proper documentation **after** attendance at the conference, seminar, training, or meeting. Exceptions may be allowed upon recommendation of the Department Manager and with administrative approval of the City Manager or his designee. Employees should register at the earliest time possible to avoid late registration charges. If an event needs to be cancelled, cancellation should be before the deadline to avoid a penalty when possible.

2.6 Lodging: The cost of lodging accommodations for approved conferences, seminars, training or meetings shall be paid directly by the City when possible. If paid by the employee reimbursement will be made with proper documentation **after** return from travel.

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Hotel and motel charges shall be based on single occupancy rates. The City will not reimburse employees for lodging expenses incurred for additional guests. In instances where destination hotels are filled, the employee should attempt to secure comparable rates at the nearest hotel.

Pre-destination lodging will be allowed for travel requiring extensive travel time and must be identified in the travel request, supported by a copy of the event schedule and approved by the Department Manager and/or City Manager. Note: Starting time is for actual event, not registration or optional tours or sponsored events unless related to professional development as approved by Department Manager and/or City Manager.

Lodging will be allowed for travel if the following conditions are met:

- The length of the event is more than one day, extensive travel time is required or the distance is more than 75 miles from City Hall or the employee's residence, whichever is greater or,
- If the employee's presence is required for activities before or after the regular event hours.

2.7 Transportation: Use of air, train, private car or bus shall be selected on the basis of the most reasonable and appropriate method, taking into consideration distance, time and total costs to the City.

If an employee elects to use a mode of transportation other than stated above, the City will pay only the cost of the most logical and least expensive mode. The difference between the selected mode and most logical and the least expensive mode shall be considered the employee's personal expense. In addition, the employee shall charge any additional time spent en route during normal work hours to vacation or similar leave.

2.8 Air Travel: Employees shall endeavor to book air travel to take advantage of discounts and non-refundable ticket fares where practical. All flights shall be booked at coach class or equivalent level.

2.8(a) Mileage reimbursements shall be limited to the equivalent of the most economical fare. When approved, mileage will be reimbursed at the current rate set by the Internal Revenue Service.

2.8(b) Airline tickets shall be paid directly by the City whenever possible. If an employee purchases tickets they will receive reimbursement with proper documentation **after** attendance of the event. Exceptions may be allowed upon recommendation of the Department Manager and with administrative approval of the City Manager or his designee.

2.8(c) Mileage shall be reimbursed when traveling to and from the airport, at the current mileage rate set by the Internal Revenue Service. When available, courtesy shuttle services should be utilized between airports and meeting locations. Airport parking at the economy parking rate is reimbursable with the original receipt.

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2.9 Rental Vehicles: When rental vehicles are used, the least expensive vehicle practical will be used.

2.10 Mileage Reimbursement: No City employee shall be authorized mileage reimbursement for the use of his or her privately owned vehicle in the performance of City business if a City-owned vehicle is available and suitable for such use. Mileage is to be calculated based on information attained at *mapquest.com* or other equivalent Internet resource.

2.10(a) If the distance from the employee's home to the event site is less than the distance from the work site, use of personal vehicle may be used and the employee will be reimbursed as set forth in this policy.

2.10(b) When authorized, private vehicle usage will be reimbursed at the current rate set by the Internal Revenue Service. Mileage reimbursement will be based on actual miles traveled for City business, via the most direct route.

2.10(c) In cases where more than one employee is attending the same event, employees will normally be expected to travel together when feasible and mileage reimbursement will be for one vehicle only.

2.10(d) Employees receiving monthly auto allowances may not receive mileage reimbursement for local travel in addition to the monthly allowance.

2.11 Compensation for Travel: When travel time exceeds the employee's normal workweek, the City's rules for overtime apply if the employee is eligible for overtime. In determining overtime compensation, normal commute time should be deducted from the total travel time. Additionally, normal unpaid meal periods are not considered work time when traveling. Overtime eligibility will be determined according to FLSA guidelines for travel.

When combining business and personal travel time, department head approval is required. If this extended period occurs during regular scheduled work hours, the time will be counted as vacation or other similar leave, comp time (if available) or leave without pay.

2.12 Unauthorized expenses: Items of a personal nature are not reimbursable including: movies, entertainment, premium television services, alcoholic beverages, dry-cleaning, spas, gyms, barber, magazines, shoe shines, travel insurance, purchase of clothing or toiletries, loss of tickets, fines or traffic violations, excess baggage costs, spouse and/or guest expenses, repairs to personal vehicles, and other items of a personal nature. Optional tours, banquets or other activities not related towards professional development offered through the event, but as an additional cost to registration, are solely at the discretion of the employee and will be considered as a personal expense. The Department Manager and/or City Manager shall determine what constitutes professional development.

If unauthorized expenses have been paid by the City, the employee will be responsible for reimbursement to the City within five business days.

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2.13 Family Members or Guests: Travel arrangements and payment of costs for family members or guests are not eligible for payment by the City. Travel arrangements and payment of costs for family members or guests are to be handled directly by the employee.

2.14 Phone Calls: City business related calls made by the employee will be reimbursed. Employees should use the most economical method available.

2.15 Internet Usage: When traveling on City business, employees must use the most economical method possible when accessing the Internet, such as a local Internet provider. Internet use will only be reimbursed if deemed necessary for City business.

2.16 Meal Allowance Standard: Receipts are not required if you stay within current IRS per diem regulations. Receipts are required to substantiate expenses over the current IRS per diem regulation. The following amounts represent the per meal breakdown of the IRS per diem rates in effect at the time of adoption of this policy. Per diem rates will be adjusted as necessary to equal current IRS regulations.

Breakfast - \$8 Lunch - \$11 Dinner - \$20

Meals provided by the event or included in the registration fee will not be eligible for per diem and will only be eligible for reimbursement with a receipt. Appropriate deductions must be made from the per diem allowance. A continental breakfast is not considered a meal for purposes of calculating meal allowance.

In calculating the meal allowance for partial days, the following guidelines should be used:

2.16 (a) Departure

2.16 (a)(1) If you depart after 7:00 a.m., you may not claim meal expenses for breakfast for that day.

2.16 (a)(2) If you depart after 1:00 p.m., you may not claim meal expenses for breakfast and lunch for that day.

2.16 (a)(3) If you depart after 7:00 p.m., you may not claim meal expenses for that day.

2.16 (b) Return

2.16 (b)(1) If you return between 8:00 a.m. and 1:00 p.m., you may claim the breakfast allowance.

2.16 (b)(2) If you return between 1:00 p.m. and 7:00 p.m., you may claim the breakfast and lunch allowances.

2.16 (b)(3) If you return after 7:00 p.m., you may claim expenses for the full day.

2.16 (b)(4) Meals and food charged to a motel/hotel room via room service shall be counted on the final reconciliation of the **Post Travel Expense Report** as part of the daily meal allowance.

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2.17 Travel Advance: The only payment that will be made to employees in “advance” will be for the IRS per diem, bridge toll, mileage, and registration when documentation in writing is attached to the form. Payments in advance must be submitted to Finance no sooner than one month prior to departure.

2.18 Discretion: This policy does not claim to have addressed all contingencies and conditions. Any necessary and reasonable expense that may from time-to-time be justified due to circumstances or opportunities for the City will be honored upon authorization by the Department Manager and approval of the City Manager or Finance Director. Those expenses will be reimbursed to the traveler with adequate documentation and justification.

3. PROCEDURE

3.1 Non-Local Travel/Expense Reimbursement (requiring an overnight stay)

3.1(a) Complete the **Travel Request Form**. Backup must be attached to the form including flight itinerary, car rental and hotel information. A complete schedule of the event must also be attached to the form. Department Director and/or City Manager approval is required. Submit the form to the Finance Department for the processing of checks for travel advance payments. It shall be customary that registration, lodging and travel shall be paid by a City check or credit card for reimbursement.

3.1(b) Upon return to work, within 10 business days, complete the **Post Travel Expense Reconciliation Report**. Submit to the Department Manager and/or City Manager for approval and then submit to Accounts Payable, whether or not any reimbursement is due.

3.2 Local Travel Advance/Reimbursement (not requiring an overnight stay): Upon return to work, within 10 business days, complete the **Local Travel Advance/Reimbursement Form**. All receipts including a complete schedule of the event must also be attached to the form. Department Director and/or City Manager approval is required. Submit the form to Accounts Payable for the processing of checks. It shall be customary that registration shall be paid by a City check or credit card for reimbursement.

3.3 Records: Employees must maintain a detailed record of all expenses incurred during travel including meals, lodging, transportation, parking fees, registration fees, telephone and any other reasonable and necessary expenses. Credit card summary receipts are not considered to be a detailed record.

3.4 Certification of Expenses: All City employees shall certify on a form provided by the Finance Department, and reviewed by external auditors, that travel and related expenses were conducted in the course of City of Manteca business. All funds shall be requested on an individual basis.

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