



1405 - TRAVEL AND MEETING EXPENSE POLICY

I. PURPOSE

The purpose of this Travel and Meeting Expense Policy ("Travel Policy") is to provide a clear and readily available reference on the procedures for reporting and recording travel expenses.

II. ADMINISTRATIVE POLICY

- A. It is the Policy of the City to pay all legitimate and necessary expenses incurred while traveling on City business if funds are available. It is the responsibility of each department to ensure that budgetary requirements are met prior to spending funds for travel. Travelers on City business must have appropriate authorization. Travel forms must be completed within the times specified within this Policy and must be signed by authorized officials for the traveler's department. It is the responsibility of the traveler and the authorizing official to ensure that the best possible rates are obtained when traveling on City business.
- B. Travel expenses are open to the public pursuant to the Freedom of Information Act (FOIA) and must be able to sustain the test of public review. Generally, the City requires the same level of support and documentation for travel expenses as required by the Internal Revenue Service-- that each expenditure should indicate WHO, WHAT, WHEN, WHERE, and WHY. The use of City funds to accommodate personal comfort, convenience, and taste is not permitted. Travel costs should be limited to only those expenses that are reasonable and necessary.
- C. Travel includes expenses for conferences, conventions, workshops, seminars, educational and training courses, forums and other business activities related to the administration of municipal government that includes a day or overnight trip. Non-travel related meeting expenses are addressed in Section XIV, *Non-Travel Related Meeting Expenses* of this policy.
- D. Official procedures and forms for this Administrative Policy have been developed and are maintained by the Department of Finance on the City's intranet site at www.nnlocal.com and internet site at www.nngov.com. The official procedures and forms are considered part of this Policy.

III. APPLICABILITY, RESPONSIBILITY, AND AUTHORITY

- A. This policy applies to all City employees and volunteers, constitutional officers and their employees, City Council appointees, and Judges, acting within an official City capacity. For convenience, all such persons are referred to herein as "travelers."

- B. The Director of the Department of Finance is responsible for administering the requirements of this Policy including issuing administrative procedures to accompany it.

IV. GENERAL REQUIREMENTS

- A. Travel expenses may include all necessary expenses associated with official City business.
- B. Receipts or appropriate documentation will be required regardless of payment method as provided within this Policy except for those expenses provided by Section VIII, *Meals and Incidental Travel Expenses* of this Policy.
- C. Allowable expenses may include travel/transportation, lodging, meals, and other expenses. Travelers may have expenses incurred as an officer, board member or presenter, etc. for professional organizations. The City will pay allowable expenses. However, when possible, an effort to have the requesting organization reimburse a portion or all of the expenses involved is encouraged. Travelers shall not duplicate travel reimbursement requests from different funding sources.
- D. Travelers may incur expenses which are paid by a professional organization in their capacity as officer, board member, or presenter, etc. of an organization (but not as an attendee) at a conference or seminar. The City will pay allowable expenses when not paid by the professional organization. However, when possible, an effort to have the requesting organization reimburse a portion or all of the expenses is encouraged. Travelers shall not duplicate travel reimbursement requests from different funding sources.
- E. Approval for travel is not a blanket approval of all expenses incurred during travel. For example, the City will not pay the expenses of accompanying spouses (unless specifically authorized by the City Manager) or others, personal items, childcare, eldercare, pet boarding, or other indirect expenses.
- F. Generally, travel reservations should be made as far in advance as possible to obtain the most reasonable prices. Travelers should justify the mode of travel on the basis of the most economical use of time, the cost of the various travel options, and the requirements of the trip.
- G. The Travel Expense Report is used to document eligible expenses. All travel expenses must be reported on the Travel Expense Report and submitted to the Department of Finance (along with any employee reimbursements to the City) within fifteen (15) business days of travel return.
- H. All travel must be approved in advance by the appropriate person in the traveler's department. The Travel Advance and Approval Form must be used if the total cost

of the trip is expected to exceed \$250 (including registration fees) or if a cash advance is requested. Additionally, if an expense reimbursement exceeding \$50.00 is requested, the Travel Expense Report must be completed.

- I. It is the responsibility of the traveler and/or the designated travel coordinator for their department to submit the Travel Advance and Approval Form along with any supporting documentation to Department of Finance. Upon return, it is the responsibility of the traveler and/or the designated travel coordinator for the department to submit the Travel Expense Report along with all supporting documentation, receipts and/or deposit slips (which had not been previously provided with the Travel Advance and Approval Form) to the Department of Finance within fifteen (15) business days of return.
- J. Department Directors or their designees are responsible for determining that there is sufficient funding for anticipated travel expenses; ensuring compliance with this Policy; and reviewing, authorizing and approving travel-related settlements and reimbursement requests. Department Directors or their designees may grant or deny authorization for City travel, travel advances, and travel reimbursements. Department Directors or their designees are responsible for ensuring that all travel advances and expenses are settled within fifteen (15) business days of travel return.
- K. Failure to meet the requirements of this Policy may be considered unsatisfactory work performance and is subject to disciplinary policies and procedures. Other applicable administrative practices and policies, including the reporting of injuries, accidents or illness, are in force during travel. While traveling, if clarification of, and/or assistance with, existing policies and procedures is needed, the traveler should contact his/her supervisor.
- L. Payment of expenses by City contractors is subject to the City's policy on receipt of gifts. The City's policies are aligned with the State and Local Government Conflict of Interests Act, Code of Virginia, Section 2.2-3100 et seq. and the ethics in public contracting ordinances contained in the City Code, Sections 2-580 through 2-584.
- M. City travel outside the continental United States requires approval by the City Manager or designee.
- N. Any exceptions to this Policy must be approved by the City Manager or his designee.

V. REIMBURSEMENT REQUIREMENTS

- A. Reimbursements less than \$50.00 do not require completion of the Travel Expense Report. All claims for reimbursements exceeding \$50.00 must be recorded on the Travel Expense Report. No receipts for meals are needed for travelers using the per diem rate for meals. Submissions should include all signatures required to process the claim. By signing the Travel Expense Report, the traveler is certifying the

- accuracy of all information and the legitimacy of the travel and expenses incurred on the authorized trip. The approval signature certifies that travel was necessary and that the requested reimbursements have been reviewed, authorized, and are within this Policy's requirements. Any meal reimbursements will be up to the specific meal allowance found under Section VIII, *Meals and Incidental Travel Expense* of this Policy unless a specific receipt is provided and it is a special circumstance approved by the authorized department authority.
- B. Travel reimbursement requests may be denied if there are multiple outstanding claims from the traveler or department.
 - C. Travel Expense Report and supporting documentation must be complete and submitted for processing within fifteen (15) business days of travel return.
 - D. Travel expenses reimbursable by any entity must be included on the Travel Expense Report. Until the travel expenditure refund is received, all expenditures will be recorded within the department's operating budget.
 - E. Generally, the documentation accompanying the Travel Expense Report should provide the information required by the Internal Revenue Service to support business expense reimbursement. The documentation should show WHO the expenditure was to, WHAT the expenditure was for, WHEN the expense was incurred, WHERE the expenditure took place, and WHY the expenditure was made.

VI. TRANSPORTATION

The mode of transportation should reflect the most practical, cost-effective and economical use of time based on the requirements of the travel. Receipts for City vehicles, rental vehicles and other related transportation expenses are required with the Travel Expense Report. Automobile travel will be by City vehicle unless approved by the Departmental authority.

A. City Vehicles

1. The Motor Pool provides vehicles that are available for business travel. Travelers who use department-assigned vehicles for non-local travel are encouraged to schedule a pre-travel inspection.
2. Reimbursements for gasoline, parking, garage fees, tolls, and emergency repairs to City vehicles will be provided. When possible, gasoline and service should be obtained from City facilities.
3. If the traveler chooses to use a private vehicle when a City vehicle is available, reimbursement for mileage will be denied. Exceptions may be made in the circumstances where the mileage for a traveler to drive to the

City vehicle location exceeds the mileage which the traveler would incur from his/her home. A note from the department Director is required for such an exception.

4. Generally, if a traveler elects to travel by private vehicle rather than commercial aircraft, the total transportation expenses reimbursed, including meals, lodging, may not exceed the cost of the most economical travel mode available. Documentation is required to support the cost of the most economical possible airfare available. Exceptions may be approved by the City Manager or his designee.
5. Family members or other riders are not permitted in City vehicles unless on City business. The Department Director must be notified when family members are planning to accompany the traveler on a City-related trip.

B. Privately-Owned Vehicles

1. The use of a private vehicle for authorized travel may be reimbursed if a City vehicle is not available. Documentation from the Motor Pool will be required to confirm the necessity to use a privately-owned vehicle.
2. In accordance with the City's Vehicle Use Policy, Section 1401, VI, 1a, *Authorized Use*, City Council appointees, Constitutional Officers, Judges and Department Directors are exempt from the approval provision for the use of their personal vehicles to conduct official City business.
3. Reimbursement of private vehicle expenses (in accordance with item B-1 above) is at the Standard Mileage Rate set forth by the Internal Revenue Service ("Standard Mileage Rate") for miles traveled on official City business, plus parking, garage and toll fees when documented. The Standard Mileage Rate is posted on www.nngov.com by the Department of Finance.
4. When travel is from home directly to the destination without going to the workplace, the traveler will be reimbursed for the shorter of: (1) the distance from the workplace to the destination or (2) the distance from home to the destination.
5. A traveler receiving an annual car allowance may be eligible to use a City vehicle or receive a travel mileage reimbursement for long distance travel. In accordance with the City's Vehicle Use Policy, Section 1401, V, 3, *Car Allowances*, long distance travel is defined as a one-way travel distance over 50 miles, and round trip travel over 100 miles.
6. In cases where reimbursement for mileage is requested, an Official Mileage Chart is required. The chart provides details on the exact mileage traveled

and the destination points. The driving directions that show the distance in miles to and from the location are required.

7. All procedures and guidelines outlined in the City's Vehicle Use Policy, Section 1401, VII, *Use of Personal Vehicle for Official City Business*, must be followed.

C. Rental Vehicles

1. The use of a rental vehicle must be approved in advance, and justified as a reasonable need and not a matter of personal convenience. The rental vehicle chosen must be the most economical available, given the purpose for which the vehicle will be used. When traveling together, travelers should share vehicles to minimize costs.
2. The City will not provide additional pay for the use of a rental car to accommodate family members or non-business associates traveling with the member.
3. Travelers will accept optional insurance for collision and comprehensive coverage offered by the car rental agency. The collision and comprehensive coverage costs are reimbursable by the City.
4. Travelers are encouraged to fill the gasoline tank prior to returning the vehicle to the rental company whenever possible.

D. Public or Private Transportation

1. Taxicabs and public conveyance, including tips, are reimbursable when justified. Justifiable transportation examples include: ferry fares, road, tunnel and bridge tolls, and parking charges. Receipts should be submitted when available.

E. Air Travel

1. When air travel is necessary, the City will reimburse a traveler for travel by coach/economy class. When travelling on a discount airline, extra charges may be allowed if the overall air fare is less expensive than air fare charged by a major airline. A copy of the receipt is required for reimbursement and documentation to support the use of the discount airline.
2. The City will reimburse a traveler the cost for one piece of luggage if the airline charges to check luggage. If the bag exceeds weight or size limits and the traveler is charged by the airline for additional fees associated with overweight or oversized bags, the City will only reimburse for the standard fee to check the bag. Traveler will be responsible for the additional fees. If the

airline charges for carry-on luggage, the City will reimburse the traveler for the cost.

VII. LODGING

- A. Expenditures for lodging should be reasonable. Itemized receipts are required for reimbursement.
- B. Lodging expenses are eligible if the lodging is more than 50 miles away from the City (as measured from Deer Park Elementary located at 11541 Jefferson Avenue, Newport News, VA 23606) Exceptions must be approved in advance by the City Manager or his designee.
- C. Accommodations shared with others not on official City business are reimbursable at the single occupancy rate only.
- D. If lodging cannot be paid with by the City's P-Card, a vendor payment may generally be issued to lodging facility.

VIII. MEALS AND INCIDENTAL TRAVEL EXPENSES (M&IE)

- A. Meals and certain incidental travel expenses are generally paid on a per diem basis. Travelers may receive a trip allowance for meal expenses relating to the travel and incidentals such as non-meal tips, gratuities, hotel baggage checking/handling, safe charges, laundry and cleaning. Incidentals will be based on the lodging location. The trip allowance is based on the per diem rates set forth by the United States General Services Administration, www.gsa.gov for the trip location. The zip code of the travel location will be used to determine the appropriate per diem rate. The traveler may spend the meal allowance in any combination so long as the total trip allowance for meals is not exceeded. The meal allowance will not include meals that are provided as part of a conference or meeting, provided by a vendor, or paid for by a third-party.
- B. Partial day per diem may be provided for the departing and returning day of travel. Per diem for breakfast requires the traveler to be traveling on official business by 7:00 a.m. Per diem for lunch requires the traveler to be traveling on official business by 1:00 p.m. Per diem for dinner requires the traveler to be traveling on official business through 7:00 p.m. The meal allowance for partial day travel including tax and tip will be based on the breakdown of per diem rates set forth by the United States General Services Administration, www.gsa.gov. The zip code of the travel location will be used to determine the appropriate per diem rate. If the zip code reflects two different per diem rates, the highest per diem rate will be used.

- C. The per diem rates set forth by the United States General Services Administration, www.gsa.gov, includes meals and incidental expenses related to overnight travel only. If the trip does not warrant an overnight stay, the incidental dollars included in the per diem does not apply. For local travel (not overnight) only the per diem amounts for breakfast, lunch, and dinner will apply.
- D. The following miscellaneous incidental traveling expenses will be reimbursed while on official business. Receipts are required in order to be reimbursed. Department Director must approve in instances when a receipt is not available.
 - 1. Ferry fares and bridge, road, and tunnel tolls.
 - 2. Taxi, airport limousine, or bus fares from the airport to hotel and return trip to airport. Reasonable efforts must be made to obtain the most economical transportation to and from airports.
 - 3. Fees for storing or parking motor vehicles.
 - 4. Reasonable business-related postage, telephone, fax or internet connection charges related to the business of the City.
- E. No per diems will be made for meals included within a conference, seminar or registration fee, or provided by or paid for by third parties. Payments are allowable for those meals that are identified as "continental" at the discretion of the Department Director or when the traveler is unable to consume the meal because of medical requirements or religious beliefs. In cases where the traveler receives a meal ticket as part of the registration and the overnight stay is at a facility/housing provided by the sponsor, per diem and incidentals will not be provided. In cases where the traveler makes accommodations outside of the City provided accommodations, incidental will not be given.
- F. Registration at a banquet is considered an appropriate expense for an individual when traveler is attending the function on behalf of the City. Cost of the banquet is not subject to the meal allowance limitation as mentioned above.
- G. The following are examples of reasonable tips:
 - 1. Meals and taxi services tips is 15%, not to exceed 20%.
 - 2. Maid or housekeeping services is \$2.00 per day.
 - 3. Baggage handling for check in day and check out day \$1.00 per bag.
 - 4. Parking attendant \$1.00 per use.

IX. NON-REIMBURSABLE EXPENSES

- A. Personal expenses including but not limited to the following will not be reimbursed:
1. Barber or salon services
 2. Personal entertainment not related to the conference such as movies, cable fees, theater, health clubs, night clubs, bowling or golfing
 3. Personal toiletry articles, medicines, or other personal items
 4. Loss of funds or loss/damage to personal belongings
 5. Airline or trip insurance, passports, or money orders
 6. Personal postage, reading materials, personal sight-seeing or shopping
 7. Non-business telephone calls except as provided elsewhere in this Policy
 8. Childcare, eldercare, babysitting, or pet care costs
 9. Parking or moving violation fines, bail, or legal fees
 10. Donations
 11. Medical expenses (Human Resources will need to be contacted if a work related injury occurs while on travel.)
 12. Personal vehicle repairs or towing
 13. ATM or banking service fees except as provided elsewhere in this Policy
 14. Tobacco products
- B. No reimbursement will be allowed for alcoholic beverages.

X. PURCHASE CARD

- A. A Purchase Card (P-Card) is a City-issued bankcard used as a payment tool authorized by City staff for official City business. Use of the P-Card substitutes for a Purchase Order, which is a promise to pay, using City funds. All purchases must comply with the City's P-Card Policy and Purchasing guidelines.
- B. P-Cards may be used for most authorized travel expenses. Use of the P-Card must comply with both the City's P-Card policy and the City's Travel Policy. The P-Card

- may be used for official purchases including lodging, transportation, or other justifiable business-related travel expenses, except meals
- C. The City's P-Card shall not be used for per diem M&IE (Meals and Incidental Expenses). **THE P-CARD MAY NOT BE USED FOR MEALS WHILE ON TRAVEL unless the travel has been unexpectedly extended or for emergency reasons.** If the P-Card is used for meals due to unexpected extended travel or emergencies, the traveler is expected to remain within the per diem guidelines of this Policy. Any overages from the per diem rates will be reimbursed by the traveler upon return. The P-Card shall not be used for items such as non-reimbursable expenses, personal items, cash advances, convenience checks or other negotiable tender. (See Purchasing Card Policy)
 - D. The City's P-Card may be used for non-travel related meeting meals as outlined in Section XIV, *Non-Travel Related Meeting Expenses* of this Policy.
 - E. The City of Newport News does not pay sales tax within the Commonwealth of Virginia. Meal and hotel taxes are not exempt and must be paid.

XI. TRAVEL AGENT

The City has a Travel Agent to provide flexibility to departments for City-related travel. When needed, the City's Travel Agent is available for handling arrangements for lodging and transportation. There is a charge by the Travel Agency per traveler.

XII. TRAVEL ADVANCES

- A. Travelers must use the Travel Advance and Approval Form to request an advance to cover the estimated cost of their travel. Because of the administrative costs involved in preparing travel advance checks, travel advances less than \$50 are discouraged.
- B. Travel advance requests should be submitted to the Department of Finance not less than three (3) business days before the start of travel to allow adequate time for processing the request. This is to ensure that there is sufficient time to process a City travel advance check prior to travel and to control the amount of time that an advance obligation is outstanding. For travel with less than a 48 hour notice, please contact the Department of Finance for travel arrangement options.
- C. Travel advances may not be requested nor granted for non-travel purposes.
- D. A travel advance request may be denied. Multiple outstanding claims, excessive dollars requested, insufficient processing time, insufficient justifications, and incomplete request forms are some of the criteria that will be used in the denial decision. Travelers with a delinquent account will not be permitted additional advances.

- E. Travel advances must be returned to the City if the trip is canceled or shortened for any reason within fifteen (15) business days of the cancellation or trip shortening.

XIII. TRAVEL EXPENSE OBJECT CODES

Please contact the Department of Budget and Evaluation to provide clarification on the use of object codes.

XIV. NON-TRAVEL RELATED MEETING EXPENSES

- A. Reimbursement for non-travel related meals must:
 - 1. Be approved by the Department Director or designee.
 - 2. Involve substantive and bona fide business discussions.
 - 3. Include the original, itemized receipt.
 - 4. List by name all persons involved in the meal and the reason for the meal. If the reimbursement is for a group of conference participants, identify the number of people fed and explanation of additional meals, if necessary (e.g., coverage of walk-ins).
 - 5. Be reimbursed for actual expense up to the amount allowed under GSA Rate Table, excluding the Incidental allowance.
 - 6. For individuals in travel status, the per diem allowance applicable to the business meal must be clearly excluded from the daily reimbursement.
 - 7. Delivery/set-up costs and a reasonable tip are reimbursable as long as the total cost does not exceed the allowable per diem for the meal.

XV. REIMBURSEMENT OF ERRONEOUS PAYMENTS

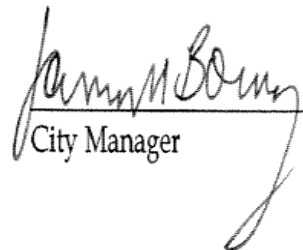
- A. All unauthorized, improper, duplicate, or mistakenly paid travel advances or reimbursements shall be immediately reimbursed by the traveler to the City and failure to do so may result in disciplinary action, as well as deduction from one's paycheck if it remains unpaid past fourteen (14) business days of being notified of the need to reimburse. All travelers hereby consent to such deduction by participation under this Travel Policy.

XVI. POLICY ACKNOWLEDGEMENT

- A. The City Travel and Meeting Expense Policy will be distributed to each traveler. Each traveler will sign and date a Policy Acknowledgement form certifying the traveler has received a copy of the City travel and Meeting Expense Policy; understands that it is the traveler's responsibility to read the policy or have it read to the traveler; has the right to ask questions about the policy; and shall comply with the provisions of the policy. Violations of the policy may result in disciplinary action up to and including dismissal for City employees, and as to all travelers, curtailment of travel advances and reimbursements. The Policy Acknowledgement form will also be signed and dated by a witness to validate the traveler's completion of the Policy Acknowledgement form.

Supersedes/Amends: 1405, 3/1/2014

Approved:



City Manager