CITY OF DUBLIN

CITY OF DUBLIN
ADMINISTRATIVE ORDERS
OF THE CITY MANAGER

ADMINISTRATIVE ORDER 5.10
TO: All City Employees
FROM: Jane S. Brautigam, City Manager
SUBJECT: Expense Reimbursement for Local Travel and Training Not Requiring an Overnight Stay
DATE: April 30, 2007
Supersedes and Replaces Administrative Order 5.10 dated 09/17/02 Regarding Same Subject.

I. PURPOSE

The purpose of this Administrative Order is to establish a policy and a set of standard procedures for reimbursing officials and employees of the City for expenses incurred while attending local training conferences or seminars. Local training is defined by the Internal Revenue Service (IRS) as any business-related travel, conference, seminar, or other classroom instruction, which does not require overnight lodging away from the employee's residence. This does not include errands, subpoenas, routine meetings, etc. away from the office. If overnight lodging is required, the policies and procedures established by Administrative Order 5.2 shall be applicable.

II. POLICY

City of Dublin officials and employees may attend local seminars, conferences, or other classroom instruction for the benefit of the City at City expense. Formal supervisory approval to attend a seminar or conference is required prior to attending in order for expenses to be eligible for reimbursement. Failure to obtain approval on a local travel request before expenses are incurred may be cause for disallowing reimbursement.

III. AUTHORIZATION AND CERTIFICATION OF FUNDS

Before any travel expense is incurred, for which reimbursement is to be requested, a form (Exhibit I) shall be prepared and submitted to the Department of Finance for review and certification as to the availability of funds**.** A copy of the conference/seminar brochure shall be attached to the form. Also, requisitions for payments to be made by the City shall be submitted to assist in the timely processing of the necessary payments. If the only expense will be the registration fee, no travel estimate need be submitted.

Once certified, a copy of the approved Travel Expense Estimate and Authorization shall be returned to the requesting department. The total amount authorized on the Travel Expense Estimate and Authorization does not constitute a grant. Only necessary and actual expenses

will be reimbursed.

If payment of fees is needed immediately upon approval of the Travel Expense Estimate and Authorization, supporting documentation needed to process the payment must then accompany the estimate with a request for immediate check processing. In such a case, no requisitions would be processed for the fees.

Failure to obtain approval for a travel request before expenses are incurred may be cause for disallowing reimbursement unless such travel can be justified on the basis of extenuating circumstances.

The Department of Finance shall maintain a file containing the approved Travel Expense Estimate and Authorization forms. This file will be used as a mechanism to follow-up on the submission of Travel Expense Report forms.

Standard purchasing procedures such as processing the necessary requisitions are to be followed. No travel advances shall be allowed for local training.

IV. LOCAL TRAVEL EXPENSE REPORT

Upon completion of the conference or seminar, a Local Travel Expense Report form (attached) shall be completed and submitted for **reimbursement.**

Reimbursement of expenses shall be allowed on the following basis:

A. Meals

The maximum reimbursement for lunches, which are not provided by the sponsor of a professional or business organization, related conference, seminar or meeting, shall be $7.50 (which includes a maximum allowable tip of 15%). Reimbursement for such lunches shall be made only upon presentation of an **itemized receipt**. Such reimbursements are considered taxable income to the employee in accordance with federal income tax regulations outlined in IRS Publications 15-B, 529, and 463.

The amount paid by the employee for lunches provided by the sponsor of a professional or business organization related conference, seminar or meeting shall be fully reimbursable. Such reimbursements shall be made only upon presentation of the receipt(s) and documentation of the charge in the brochure or agenda submitted with the Local Travel Expense Estimate and Authorization form. Such reimbursements are not considered taxable income to the employee in accordance with the federal income tax regulations cited above.

B. Transportation

City owned vehicles, when available, should be used for official travel. Use of private vehicle for travel within the state or out of state should be authorized only when it is for the convenience of the City. Such use will be reimbursed at the standard rate per mile set by the Federal Government (see www.gsa.gov) based on actual mileage from the odometer readings, or as shown in a paper or standard electronic map.

C. Parking
Reimbursement of parking fees shall be made only upon presentation of receipt(s).

D. Registration
Fees for registration shall be reimbursed upon presentation of a receipt, if not paid in advance.

E. Miscellaneous
Any other appropriate expenses should be shown as miscellaneous expenses. Reimbursement of those expenses shall be made only upon presentation of receipts, and determination of appropriateness.

F. Employee Responsibility
The employee is responsible for expenses over the reimbursable limits established in these regulations.

Employees traveling to the same destination are urged to consider sharing transportation when reasonably possible.

G. Exceptions
Any exceptions or unusual expenses not specified in these regulations must have specific approval of the City Manager.

H. Use of Purchasing Cards (PCards)
It is prohibited for a City employee to use his or her City-provided purchasing card to purchase meals or gasoline, or to pay for parking fees while on local travel.

I. Effective Date
These regulations are effective immediately.

Attachments: Travel Expense Estimation and Authorization Form
Travel Expense Form

Exhibit I

City of Dublin, Ohio

Travel Expense Estimate and Authorization

Employee:	**Department:**	**Division:**
Name of Seminar/Conference: **B. <u>A copy of the conference/seminar brochure is required to be submitted with the Travel Expense Estimate</u>** **Location of Seminar/Conference:**	**Account # to charge:**	
Date of Departure:	**Time of Departure:**	
Date of Return:	**Time of Return:**	

<u>Lodging</u> Hotel: _____ days @ $ _____ per day = $ _____ **Total Lodging $_____**

Method of payment: (please ✓ one)

Directly by City ☐ By Employee ☐ By City credit card ☐

<u>Meals</u> Number of days _____ @ $ _____ per day = $ _____ **Total Meals $_____**

Less:

Adjustment for travel days $ _____

Adjustment for meals provided by conference $ _____

Standard per diem allowance is $39.00; ***only cities <u>specifically listed</u> are eligible for amount over standard.***

<u>Transportation</u> Air $ _____ Rail $ _____

Method of payment: (please ✓ one)

Directly by City ☐ By Employee ☐ By City credit card ☐

Total Transportation $_____

Estimated miles _____

City vehicle $ _____ (Estimated cost of gasoline = # of miles / 20 x 2.50)

Private vehicle: Estimated miles _____ @ = _____

<u>Fees</u> (Registration, dues, tuition, etc.) _____

_____ **Total Fees $_____**

<u>Miscellaneous</u> (Taxi, telephone, etc.)

List: _____ **Total Miscellaneous $_____**

_____

TOTAL ESTIMATED COSTS $_____

Advance requested? Yes ☐ No ☐ Amount requested $_____ Date needed _____

Comments: _____

- **<u>Approvals</u>**

Division Head _____ Department Head _____

Director of Finance _____

REMINDER: <u>Please complete necessary requisitions and forward separately to Finance</u>

Exhibit II

City of Dublin
Travel Expense Report
(Attach Receipts)

Employee:	**Department:**	**Division:**
Name of Seminar/Conference: **Location of Seminar/Conference:**	**Account # to charge:**	
Date of Departure:	**Time of Departure:**	
Date of Return:	**Time of Return:**	

Lodging Hotel: _____ days @ $ _____ per day = $ _____ **Total Lodging $_____**

Meals Number of days _____ @ $ _____ per day = $ _____ **Total Meals $_____**

Less:

Adjustment for travel days $ _____

Adjustment for meals provided by conference $ _____

Transportation Air $ _____ Rail $ _____

Method of payment: (please ✓ one)

Directly by City ☐ By Employee ☐ By City credit card ☐

Total Transportation $_____

Actual miles _____

City vehicle $ _____ (Actual cost of gasoline)

Private vehicle: Actual miles _____ @ .$ ____ / mile = _____

Fees (Registration, dues, tuition, etc.) _____

_____ **Total Fees $_____**

Miscellaneous (Taxi, telephone, etc.)

List: _____ **Total Miscellaneous $_____**

_____

Total Expenses $_____

Total Previously Paid by City $_____

Total Advanced to Employee $_____

I. Amount to be Reimbursed to Employee $_____

OR **Amount to be Returned to City $_____**

I hereby certify that this is the actual expense incurred and was accomplished in accordance with the advance travel authorization and the information shown is correct.

_____

Employee Signature

- _____
- **Approvals**

Division Head _____ Department Head _____

Director of Finance _____