



CITY OF DUBLIN

**CITY OF DUBLIN
ADMINISTRATIVE ORDERS
OF THE CITY MANAGER**

ADMINISTRATIVE ORDER 5.2

TO All City Employees

FROM: Jane S. Brautigam, City Manager

SUBJECT: Regulations Governing Overnight Travel Expenses

DATE April 30, 2007

Supersedes and Replaces Administrative Order 5.2 dated 09/17/02 Regarding Same Subject.

I. PURPOSE

These regulations will establish standards and procedures for reimbursing officials and employees of the City of Dublin for expenses incurred while traveling on City business, attending conferences, conventions or training programs that are deemed to have a municipal purpose. The standards for reimbursement of travel expenses have been established in accordance with Internal Revenue Service (IRS) requirements for Accountable Plans. These standards and procedures apply where overnight travel is required. They do not apply to local travel or to normal travel required in regular assignments.

II. ELIGIBILITY

Any officer, duly appointed members of commissions, boards, councils, committees or employees of the City, hereinafter referred to as employees, upon the request of the director of the department or other appropriate supervisor, may travel to conduct City business or attend meetings for the benefit of the City at City expense. Reimbursement of expenses incurred shall be made as provided in these regulations. Travel expenses for other than employees incurred for the benefit of the City will be provided by contractual service agreements. This would include instructors, experts, and consultants and, when approved by the City Manager, selected applicants for employment.

The recommending supervisor is responsible for exercising prudent judgment for the necessity, reasonableness and benefit of the travel being recommended. Considerations should include the total cost to the City, including the travel expenses and lost work time.

III. AUTHORIZATION AND CERTIFICATION OF FUNDS

Before any travel expense is incurred, for which reimbursement is to be requested, a Travel Expense Estimate and Authorization 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 and other supporting documents such as hotel bills, airfare confirmations, mileage information, meal per diem rates should be attached to the form. Specific authorization must be obtained from the City Manager for (1) use of a rental car; and/or (2) travel expense related to emergency travel.

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 those actual expenses essential to the transaction of official City business will be reimbursed.

If payment of fees or an advance 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 or advance.

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 to assist in tracking travel advances requested and a mechanism to follow-up on the submission of Travel Expense Report forms.

IV. TRAVEL ADVANCE

Employees traveling on City business will, when possible, provide themselves with sufficient funds for expenses. However, a travel advance may be approved by the Department of Finance and may be requested on the Travel Expense Estimate and Authorization form. The amount of the requested advance is subject to review and may be adjusted as part of the review process.

The Department of Finance will process travel advances within a reasonable time prior to travel departure.

The amount of the advance will be the total of the federally established per diem rate for meals and incidentals, multiplied by the number of days approved for business travel, less allowance for travel days to-and-from the travel destination, and meals provided by the conference, convention, seminar, etc.

It is the responsibility of the employee or person in charge of preparing the travel expense estimate and report forms to ensure the purchase order has been submitted for an advance payment if one is requested.

V. TRAVEL EXPENSE REPORT

Upon returning from a trip, the Travel Expense Report (Exhibit II) must be completed and forwarded to the appropriate supervisor for review and approval. It will then be forwarded to the Division of Accounting and Auditing to be audited for compliance with the established standards. To comply with IRS guidelines for an accountable plan, the report must be filed within 60 days from the date of return. If the Travel Expense Report is not received, and any money due to the City not be paid within 60 days (and an advance was made to the employee) then requests for future advances will be denied and the amount previously advanced to the employee may be included as taxable income on the employee's W-2. In addition, no further advances will be made until the Travel Expense Report is audited and any money due is paid.

Following the review and approval of the Travel Expense Report by the Department of Finance, final settlement will be made with the employee.

The employee will receive a copy of the approved Travel Expense Report with notification as to the amount to be reimbursed to the employee or the amount owed to the City. If the reimbursement to the employee or the amount owed to the City is \$1.00 or less, no payment will be issued to the employee nor will the amount owed to the City be collected.

VI. STANDARDS FOR REIMBURSEMENT

Reimbursement of expenses will be based on the following standards:

A. LODGING

Reimbursement will be on the basis of the actual cost the traveler pays for single occupancy lodging or occupancy shared with another City employee. Receipts must be retained and submitted with the Travel Expense Report form.

When room reservations are made, the hotel/motel should be made aware of the City's tax-exempt status. However, the tax-exempt status, especially for local hotel/motel taxes, may not be recognized. Taxes not waived will be reimbursed. Tax exemption forms are available and will be completed by the Department of Finance upon request.

Lodging expenses may be paid through the employee's city purchasing card. If traveling outside the United States, the charge for lodging should be paid by purchasing card because of varying exchange rates.

Traveling with family members is discouraged, however, the cost of lodging shared with members of an employee's family will be limited to single room rate, which must be obtained from the hotel for use in the expense report.

B. MEALS & INCIDENTALS

The federally established per diem rate schedule will be used as the basis for meal and incidentals allowance. If neither the city or county travel destination is listed in the federal schedule, the standard continental United States (CONUS) rate for meals and incidental expenses will be used. [See www.GSA.GOV for per diem rates by year and travel destinations.]

The federal per diem allowance is for a full 24-hour day of travel. The per diem rate includes meals and incidental expenses, which include, but are not limited to, fees and tips given to porters, baggage carriers, bellhops, hotel maids, stewards, stewardesses and cab or shuttle drivers. Incidentals include transportation between places of lodging or business and places where meals are taken. For travel days, $\frac{3}{4}$ of the per diem rate will be paid.

The per diem allowance will also be adjusted for meals provided as part of the conference/training program. "Continental breakfasts," receptions, and hors d'oeuvre are not considered meals. The per diem allowance will be reduced by twenty-five percent for each meal provided. Employees are responsible for payment of any expenses incurred above the per diem rate.

Meal expenses shall not be paid by the employee's city purchasing card.

C. TRANSPORTATION

The method and class of travel to be selected shall be the most advantageous for the City. It should be the most expeditious means of transportation, practicable and commensurate with the nature and purpose of the travel. Additionally, energy efficiency and total cost to the City should be considered. If an alternative method of transportation is chosen by the employee that does not meet the requirements of these regulations, any additional costs will be borne by the employee.

The method and class of travel will be stated on the Travel Expense Estimate and Authorization form and approved before departure.

Employees must travel to their destinations by the usually traveled route unless otherwise authorized by the supervisor as an alternative route that is officially necessary. Reimbursements will be limited to the cost of travel by a direct route or on an uninterrupted basis.

(1) Travel by common carrier

Travel by common carrier is presumed to be the most advantageous method of transportation and must be used when reasonably available. Reimbursement is authorized at the lowest rate available. City funds will not be expended to pay for unused reservations unless the City Manager has determined that failure to cancel or use the reservation was unavoidable. Employees must take action to change or cancel reservations in a timely manner as to prevent any losses to the City. Failure to do so may subject the employee to liability for any resulting losses. Any fees incurred to change a reservation for the employee's convenience will be the responsibility of the employee unless authorized by the City Manager.

Under Ohio law, a public official or employee shall not accept, solicit, or use the influence of his or her position to secure for personal use, a discounted or free frequent flyer airline ticket or other benefit from an airline if he or she has obtained the ticket or other benefit from the purchase of airline tickets for official travel.

It is preferable for an employee to charge airfare on a City purchasing card. Receipts must be retained and presented with the employee's Travel Expense Report form.

(2) Travel by city owned vehicle

City owned vehicles, when available may be used for official travel. Reimbursement is authorized for incurred service expenses necessary to the efficient and safe operation of the City owned vehicle. Receipts must be maintained for expenses to be reimbursed. City owned vehicles should be filled with gasoline at the City's pumps prior to leaving for the travel destination, as this is most advantageous for the City. Any gasoline purchased en route to or from the travel destination should not be paid by the employee's City purchasing card. Gasoline receipts paid by the employee should be retained and presented for reimbursement with the employee's Travel Expense Report.

Only City employees or its representatives are authorized to travel via City owned vehicles.

Personal use of the City owned vehicle during the course of travel on official business is discouraged. Should it become absolutely necessary, the employee must document the usage

and reimburse the City at the federal mileage rate. *[Please see A.O. 3.15 for additional guidance on use of a City vehicle.]*

(3) Travel by privately owned vehicle (POV)

When travel must be performed by automobile, a City owned vehicle is presumed to be the most advantageous method of transportation and must be used when reasonably available. 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 based on actual mileage. The following regulations will be in place when a privately owned vehicle is used for travel:

- a) When airfare would be less than computed mileage reimbursement, the airfare will be used as a maximum reimbursement allowed for mileage, and the flight times used to determine departure and arrival days/times.
- b) No vehicle-related expenses such as repairs, replacements, grease, oil, and antifreeze will be reimbursed when using a privately owned vehicle.
- c) If less than airfare, reimbursable expenses in addition to mileage allowance include parking fees, ferry fees, bridge, road, and tunnel fees when receipts are presented with the Travel Expense Report form. (Note: this applies when computed mileage reimbursement is less than airfare.)
- d) Employees are urged to share transportation to conserve energy when possible. Only the vehicle-owner will receive mileage reimbursement.

D. REGISTRATION FEES

Fees for registration, including meals and other programmed affairs sponsored by conference or convention organization, will be reimbursed upon basis of employee's actual receipts for paid registration or documentation of the charge in the brochure or agenda submitted with the Travel Expense Estimate and Authorization form. It is acceptable for an employee to pay registration fees on a City purchasing card. Receipts must be retained and presented with the employee's Travel Expense Report form.

E. AIRPORT PARKING

Reimbursement of parking fees shall only be made upon presentation of receipts when travel is by City owned car or by private car when eligible for mileage reimbursement. If airfare has been approved as the mode of transportation, parking at the airport will be reimbursed to the employee at the lesser of the long-term parking rate, or the fare for taxi service to and from the airport. When traveling by privately owned vehicle (POV), the employee may request reimbursement for **the lesser of** 45 miles round-trip or the round-trip mileage from his/her residence to the airport. (Note: 45 miles represents the round-trip mileage from the City Hall building at 5200 Emerald Parkway to the Columbus Airport.) Receipts must be presented with the Travel Expense Report form for reimbursement. Payments for parking should not be made through the employees City purchasing card.

The City will reimburse the employee for long-term Airport parking in the Green or Red lot, or the uncovered Blue lot. Long-term parking in other locations, including the Airport parking garage, will only be reimbursed up to the maximum daily fee of the Airport's uncovered Blue lot.

F. **TAXI, SHUTTLES, BUS FARE AND CAR RENTAL**

Normal use of taxi, shuttles, or bus fare will be reimbursable for local connections or travel when such is necessary unless such expenses have already been reimbursed under the federal per diem rate.

Unless prior approval is obtained from the City Manager, car rental expense will be permitted only under unusual or emergency conditions. Such use will be explained and receipts for the rental fees and gasoline expenses will be presented on the Travel Expense Report form before reimbursement will be allowed. Payments for rental cars and gasoline expenses should not be paid through the employee's City purchasing card.

G. **TELEPHONE , FAX AND INTERNET SERVICE**

Reimbursement is authorized for reasonable telephone and fax expenses.

Internet service will be reimbursable for employees who routinely use the Internet in their official City capacities, and do not have access to a City-provided cellular phone with Internet capabilities or a City-provided laptop. Receipts must be presented for reimbursement with the Travel Expense Report form. Payments for telephone, fax service, Internet service fees should not be paid through the employee's City purchasing card.

Business calls reflected on hotel bills should be identified. One non-local personal telephone call, up to an amount of \$5.00, will be reimbursable for each day of overnight travel. No reimbursements will be made for:

- (1) receipts submitted after the Travel Expense Report form has been approved,
- (2) the cost of "phone cards", and
- (3) charges on personal cellular phones.

H. **MISCELLANEOUS**

Any other necessary expense, not otherwise provided, incurred for the benefit of the City or to accommodate an employee with special needs, should be listed and explained on the Travel Expense Report form under "Miscellaneous". Receipts should be obtained and attached to the expense report.

Textbooks or other distributed conference materials become the property of the City. Supervisors are responsible for such items being retained by the City.

I. **EMPLOYEE RESPONSIBILITY**

The employee is charged with the responsibility to exercise the same care in incurring expenses that a prudent person would exercise if traveling on personal business.

The employee is responsible for expenses over the reimbursable limits established in these regulations. The City will not pay for excess costs resulting from circuitous routes, delays, luxury accommodations or services unnecessary or unjustified in the performance of official business. This includes the use of Travel Agents. The use of Travel Agents is prohibited unless pre-approved by the City Manager in writing. Should an employee find it necessary to use the services of a Travel Agent, any costs over and above the customary fees for on-line scheduling will be borne by the employee.

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: | |

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

Method of payment: (please ✓ one)

Directly by City By Employee By City credit card

Meals 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 specifically listed are eligible for amount over standard.

Transportation 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 _____ @ _____ = _____

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

Total Fees \$ _____

Miscellaneous (Taxi, telephone, etc.) _____

List: _____

Total Miscellaneous \$ _____

TOTAL ESTIMATED COSTS \$ _____

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

Comments: _____

VII. Approvals

Division Head _____

Department Head _____

Director of Finance _____

REMINDER: Please complete necessary requisitions and forward separately to Finance

City of Dublin, Ohio
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) **Total**
Directly by City By Employee By City credit card **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 \$ _____

VIII. 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

IX. _____
X. Approvals
Division Head _____ Department Head _____
Director of Finance _____