

VIII. Travel

written by Accounting

In this section

- ❖ Special Travel Situations
- ❖ Travel Advance Form
- ❖ Out-of-State and/or Overnight Travel
- ❖ In-State Travel
- ❖ Foreign Travel

When to use this section

There are times when a City employee must travel as part of the job — such as for meetings, conferences, training programs, and seminars away from City Hall. The types of travel that can arise are wide ranging, anything from a short car trip to transcontinental air travel. These guidelines explain whether the costs of such travel can be wholly or partly paid by the City and how these payments are made. (RCW 42.24)

All travel reimbursement claims are subject to review by the Council Auditor. Claims that are rejected by the Council Auditor shall be referred to the City Council for review and disposition, after consultation with the Finance Director.

Special Travel Situations

Attendance at conferences, training classes, etc. will generally be limited to the following numbers of staff from all departments:

Overnight	5
Out-of-State	3

*Out of State does not include
Portland Oregon and Vancouver
British Columbia.*

Employee and Councilmember claims for reimbursement of meal costs for non-City employees and officials will be allowed only when authorized by the department director or his or her designee or in the case of Councilmembers, the Mayor or the Mayor Pro Tem in the Mayor's absence. The claim must identify:

- ♦ the names of the individual(s) being hosted
- ♦ their official title(s) or capacity as it relates to City business
- ♦ the nature of the topic or topics discussed, occasion or what public purpose/policy was served

Participation on professional associations' boards or other organizations requiring travel or extensive amounts of work must have prior department director approval. Staff travel costs when acting as instructors, participating on a panel, delivering papers, etc. at professional conferences should, where possible, be borne by the sponsoring organization. Whether or not City funding is necessary to cover all or a portion of the costs of such activities, prior department director approval is necessary before committing to participate.

Travel Advance Form

This form is required in cases where a City employee will be traveling out-of-state or staying overnight within the state when the traveling employee wishes to receive advance funds to pay reimbursable travel expenses such as hotel and meals. In addition, this form can be used to identify proposed expenses and to have these expenses reviewed by Accounting before they are incurred.

Pre-trip paperwork (for advances and/or Accounting review)

1. Fill out the entire *Travel Advance Request* form. The form must be completed with all appropriate signatures and received by the Travel Custodian no less than seven days prior to the check pickup date.

In addition to **Name** and **Position**, include:

Telephone No.: the Travel Advance Custodian in the Accounting Division may need to contact the traveler to process the request.

Date Check Requested for Pickup: this is normally one to three business days prior to departure.

Dates of Event: this is the period of time the actual conference or seminar events are held and may differ from departure and return dates.

Departure Date: when the employee is on travel status.

Return Date: the date the traveler returns to work. The date you put here is important because, under state law, after your return the employee has ten business days after returning to submit a *Requisition for Reimbursable Business Expenses* form.

Estimate of Expenses: list the *per diem* net of meals included in the airfare or registration fee, lodging and incidental expenses in both Advance Amount and Travel Costs columns. If no advance amount is requested, enter the amounts under the Travel Costs column and enter zero under the Advance Amount column.

Signatures: the traveler signs and dates at the Employee's Signature line; the traveler's department head, or his/her designee, signs at the Approved By line.

2. Turn in the *Travel Advance Request* form to Accounting along with all supporting documentation of the program to be attended. Accounting will review the *Travel Advance Request* form with City reimbursement policies.


When the *Travel Advance Request* form has been reviewed by Accounting, copies should be routed as follows:

- ◆ Forward the white (original) copy to the Travel Advance Custodian if there will be a travel advance check issued; otherwise hold for reimbursement. In both cases, whether money is advanced or not, hold all documentation for the reimbursement process upon return.
- ◆ The yellow copy should be held by the department for the reimbursement process.

Please allow at least five days turn around time for the Travel Custodian to complete process.

There may be cases where approved travel is canceled, or the employee(s) attending changes due to emergencies. Please note that a travel check cannot be used by anyone other than the employee to whom it was issued. If a travel check is issued to an employee who will not be attending, it must be returned to the Travel Custodian.

Figure H
Travel Advance Request Form



CITY OF BELLEVUE
Finance, Information & Personnel Services
Accounting Division

Date check requested for
pick-up: ____/____/____

TRAVEL ADVANCE REQUEST

NOTE: The completed original (white) copy is due to the Travel Custodian, FIPS Accounting Division, no less than one week prior to the check pick up date. No advance of any kind may be made to any officer or employee while he or she has a prior advance outstanding.

ESTIMATE OF TRAVEL COSTS

EMPLOYEE		POSITION		TELEPHONE NO.
DATES OF EVENT	DEPARTMENT	DIVISION	DESTINATION	
DEPARTURE DATE	RETURN DATE	PURPOSE OF TRAVEL		

MAXIMUM DAILY PER DIEM: \$ _____

Expense Category	Advance Amount	Travel Costs
AIRFARE*	\$ _____	\$ _____
REGISTRATION* (RFQ#) # _____	\$ _____	\$ _____
CAR RENTAL*	\$ _____	\$ _____
LODGING	\$ _____	\$ _____
MEALS	\$ _____	\$ _____
MISC. (Itemized)	\$ _____	\$ _____
TRANSPORTATION/LEASE	\$ _____	\$ _____

ADDITIONAL TRAVEL FEE: _____

TOTAL AMOUNT OF REQUEST \$ _____

TOTAL TRAVEL COST \$ _____

*Prearranged through Purchasing Division.

ACCOUNTING USE ONLY

ACCOUNTING REVIEW	DATE	TA #
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TRAVEL ADVANCE AGREEMENT

I certify that I am aware of the rules pertaining to travel expenses and will read the "Travel Tips" provided me before my departure. I understand that I am responsible for obtaining and submitting proper documentation for my travel expenses.

I agree to settle the travel advance on or before the tenth business day following the date of return from travel status in accordance with RCW 42.24.150. I understand that failure to provide adequate accounting, or to repay any unused or inadequately documented advance money by such date, shall render the amount unpaid immediately due and payable with interest. Interest will be added at the rate of 10 percent per annum from the date of default until the advance is repaid. Pursuant to RCW 42.24.140, the City of Bellevue shall have a prior lien against and a right to withhold any and all City funds payable, or to become payable to me, in the amount of such advance and interest until such time as repayment or justification has been made.

EMPLOYEE'S SIGNATURE

DEPARTMENT DIRECTOR APPROVAL

DATE

THE RESPONSIBILITY FOR THE CUSTODY OF THE CASH ADVANCED FOR TRAVEL PURPOSES IS SOLELY THAT OF THE REQUESTING EMPLOYEE.

CHECK AND TRAVEL INSTRUCTIONS RECEIVED BY: _____

FOURTH: WHITE - FIPS Accounting: Y11179 - Department: FIP, Purchasing

WPOCCG-AC10 10/99

Date traveler will leave

This date will start the 10 day count

Itemized estimated expenses

Authorized signature

Post-trip paperwork

All travelers who receive advanced funds must go through the following process after their return. During the ten day period after returning from the trip, the traveler must complete the *Requisition for Reimbursable Business Expenses* form — to account for the money that was advanced. There are two situations that can be encountered:

Traveler spends less than the amount advanced

1. Fill out the requisition completely: Under claimant write “**Travel Advance Fund**”. This is done because your department reimburses the fund for the money that was advanced for your trip; therefore, the fund is the claimant in this situation. Itemize all expenses and include a copy of the conference or seminar agenda; the flight itinerary (if traveling by air); a copy of the approved *Travel Advance Request* form; and all original receipts for lodging and incidental expenses. If you have a cost savings memo or an exception letter, it must also be attached.

2. Total the expenses. In the Description area of the form, subtract the amount spent from the amount advanced. The difference is the unused funds that must be paid back to the Travel Advance Fund by the traveler.

3. The Employee who traveled must sign the *Requisition for Reimbursable Business Expenses* form on the line titled Claimant, then obtain the Department’s authorized signature.

4. Submit the *Requisition for Reimbursable Business Expenses* form with attached documentation as listed above and return to the Travel Custodian for processing.

Employee will make the check payable to the City of Bellevue.

Figure I
 Requisition for Reimbursable
 Business Expenses
 Traveler spends less than advance

Claimant is the
 Travel Advance
 Fund

CITY OF BELLEVUE
 Finance Department
 Purchasing Division

**REQUISITION FOR
 REIMBURSABLE BUSINESS EXPENSES**

CLAIMS FOR REIMBURSEMENT OF BUSINESS EXPENSES BY EMPLOYEES OR ELECTED OFFICIALS WILL BE FORWARDED AS PROVIDED BY CITY OF BELLEVUE PURCHASING DIVISION AS AMENDED

CLAIMYANT: Travel Advance Fund (Doug Fir) DATE: 2/24/97 DIVISION: Parks DIVISION: Recreation
 PURPOSE: Natural Resources Conference YEAR: 97 Requisition No: 14532 P.O. No:

DAILY STATEMENT OF EXPENSES

TYPE: 1 - Transportation (427) 2 - Meals with Receipt (421) 3 - Meals without Receipt (457)
 4 - Lodging (432) 5 - Postage, etc. (421) 6 - Misc. Expense (various)

Type	Amount	Fund	MO	YR	Prind	Obj	Date	Description (required entry)
1	\$ 88.20	0100	161	000	54324	437	1/28-31/97	Mileage to Yakiam 2 x 140 x .315
4	\$136.83	0100	161	000	54324	432	1/28-31/97	4 nights lodging
3	\$ 144.00	0100	161	000	54324	431	1/28-31/97	per diem meals

Advance Travel amount \$375.00
 Amount expended 369.03
 Employee Owes \$5.97

\$369.03 TOTAL AMOUNT OF EXPENSES

I hereby certify under penalty of perjury that this is true and correct claim for necessary expenses incurred by me and that no payment has been received by me on account thereof.

IF COSTS WERE INCURRED FOR OTHER ELIGIBLE PERSONS (1) SHOW NAME AND TITLE BELOW:

DATE	NAME	TITLE

Approved by: _____ Claimant
 Approved by: _____ Department Head
 Approved by: _____ City Manager
 Purchasing Manager: _____

Form 983
 Date 11/24/95-804

(*) See Ordinance 3887
 ROUTING: W-TIF - Accounting Copy CANARY Purchasing; TIKK - Department Return

Employee attaches a
 personal check for
 difference

Total all expenses

Employee who
 received the advance
 signs the requisition

Traveler spends more than advanced

1. Fill out two *Requisition for Reimbursable Business Expenses* forms. The first should list the Travel Advance Fund as the claimant with total expenses equal to the amount advanced. This is so the fund can be reimbursed by the traveler's department. The second form will list the traveler as the claimant.

2. Complete the first form, itemizing all expenses up to the amount of the travel advance. The excess should be subtracted from one or more of the expense items, so that the total expense is equal to the travel advance amount. Attach a copy of the original *Travel Advance Request* form, the conference agenda, and all original receipts for lodging and miscellaneous expenses to the requisition.

3. Total the expenses. In the description area of the form, subtract the total advanced from the amount actually spent; the difference is the amount the traveler is to be reimbursed. Reference the second requisition.

4. On the second *Requisition for Reimbursable Business Expense* form, itemize the remaining expenses to be reimbursed to the Traveler and make the traveler the claimant; the total should be the same as the difference shown on the first form. Reference the first requisition number. The rest of the form should be completed according to the normal procedure described in the first section of this chapter. Attach copies of all documents that have been attached to the first requisition.

5. When both forms are completed and approved by the department's authorized signature, forward them to the Travel Custodian in the Finance Department. After the Custodian has audited the travel expenses to insure they comply with City travel policies, the requisitions will be delivered directly to the Purchasing Division for processing.

Traveler receives no advance check

1. Fill out the *Requisition for Reimbursable Business Expenses* form. Under claimant write the traveler's name. Itemize all expenses and include a copy of the conference or seminar agenda, flight itinerary if applicable and all original receipts. If cost savings memo exists, it should also be included.

Figure J
 Requisition for Reimbursable
 Business Expenses
 Traveler spends more then advance

CITY OF BELLEVUE
 Finance Department
 Purchasing Division

**REQUISITION FOR
 REIMBURSABLE BUSINESS EXPENSES**

CLAIMS FOR REIMBURSEMENT OF BUSINESS EXPENSES BY EMPLOYEES OR ELECTED OFFICIALS WILL BE HONORED AS PROVIDED BY CITY OF BELLEVUE ORDINANCE 3597 AS AMENDED

CLAIMANT: Rocky Cascade DATE: 2/24/97 DEPARTMENT: Parks DIVISION: Enterprise

PURPOSE: How to build a golf course - Portland OR YEAR: 97 Requisition No: RC034

DAILY STATEMENT OF EXPENSES

Type	Amount	Fund	Obj	Date	Description (required entry)
4	\$ 10.81	0100 161 000 54324	432	1/30-31/97	night lodging -difference
3	\$ 10.00	0100 161 000 54324	431	1/31/97	lunch

Advance Travel amount \$263.00
 Amount expended 283.81
 Employee Owed \$20.81

This is the amount the traveler gets back

\$ 20.81 Total

CITY OF BELLEVUE
 Finance Department
 Purchasing Division

**REQUISITION FOR
 REIMBURSABLE BUSINESS EXPENSES**

CLAIMS FOR REIMBURSEMENT OF BUSINESS EXPENSES BY EMPLOYEES OR ELECTED OFFICIALS WILL BE HONORED AS PROVIDED BY CITY OF BELLEVUE ORDINANCE 3597 AS AMENDED

CLAIMANT: Travel Advance Fund -Rocky Cascade DATE: 2/24/97 DEPARTMENT: Parks DIVISION: Enterprise

PURPOSE: How to build a golf course YEAR: 97 Requisition No: RC035

DAILY STATEMENT OF EXPENSES

Type	Amount	Fund	Obj	Date	Description (required entry)
1	\$ 116.55	0100 161 000 54324	437	1/30-31/97	Mileage to Portland 2 x 185 x .315
4	\$102.45	0100 161 000 54324	432	1/30-31/97	2 nights lodging
3	\$ 44.00	0100 161 000 54324	431	1/30-31/97	per diem meals

Advance Travel amount \$263.00
 Amount expended 263.00
 Employee Owes \$0

See Requisition RC034

\$263.00 TOTAL AMOUNT OF EXPENSES

IF COSTS WERE INCURRED FOR OTHER ELIGIBLE PERSONS (1) SHOW NAME AND TITLE BELOW:

DATE	NAME	TITLE	Claimant

Approved by Department Head
 Approved by City Manager
 Purchasing Manager

Use See Ordinance 3597
 ROUTING: 2-4-11 - Accounting Copy CANARY - Purchasing 1-16-K - Department Return

Figure K
 Requisition for Reimbursable
 Business Expenses
 Traveler receives no advance

Claimant is the employee

CITY OF BELLEVUE
 Finance Department
 Purchasing Division

**REQUISITION FOR
 REIMBURSABLE BUSINESS EXPENSES**

CLAIMS FOR REIMBURSEMENT OF BUSINESS EXPENSES BY EMPLOYEES OR ELECTED OFFICIALS WILL BE HANDLED AS PROVIDED BY CITY OF BELLEVUE ORDINANCE 3597 AS AMENDED

CLAIMANT: Conner Councilmember DATE: 2/04/97 DEPARTMENT: General Admin DIVISION: Council

PURPOSE: National League of Cities Annual Conference YEAR: 97 Requisition No: CCC03 F.O. No:

DAILY STATEMENT OF EXPENSES

TYPE: 1 = Transportation (437) 2 = Meals with Receipt (421) 3 = Meals without Receipt (681)
 4 = Lodging (432) 5 = Mileage, etc. (421) 6 = Miscellaneous (various)

Type	Amount	Fund	ACT	TR	Fund	Obj	Sub	Description (include entry)
1	\$ 34.50	0100	130	000	54324	436	1/10-14/97	Airporter & Taxi Fare
4	\$387.98	0100	130	000	54324	432	1/10-13/97	3 nights lodging
3	\$ 144.00	0100	130	000	54324	431	1/10-14/97	per diem meals
6	8.20	0100	130	000	54324	429	1/12/97	phone call home

\$574.68 TOTAL AMOUNT OF EXPENSES

IF COSTS WERE INCURRED BY OTHER ELIGIBLE PERSONS (1) SHOW NAME AND TITLE BELOW:

DATE	NAME	TITLE

I hereby certify under penalty of perjury that the above is a true and correct claim for necessary expenses incurred by me and that no payment has been received by me on account thereof.

 Claimant

 Approved by Department Head

 Approved by City Manager

 Purchasing Manager

City of Bellevue 3597
 Rev. 01-01-95-021 ROUTING: WHIF - Accounting Copy CANARY - Purchasing 196-K - Department Return

List expenses individually

Employee signature

Authorized signature

2. The employee who traveled must sign the *Requisition for*

Reimbursable Business Expenses form on the line titled claimant, then obtain the department's authorized signature.

3. Submit the *Requisition for Reimbursable Business Expenses* form with attached documentation to Purchasing.

Out-of-State and/or Overnight Travel

Means of Travel

Due to the long distances and high costs involved in out-of-state travel, it is City policy to pay for the least costly, appropriate mode of transportation. It is City policy never to reimburse a traveler more than the reasonable cost of travel; with the aid of the Purchasing Division, the respective department will determine what is a reasonable expenditure. Aside from per diem, the amount cannot exceed the actual out-of-pocket expense incurred by the traveling employee. If a traveler chooses an alternative other than the least costly one, the traveler will have to pay the difference in price. This difference will be calculated by the Purchasing Manager prior to the start of the travel status.

Air travel

Procedure

1. Initiate the reservation process by contacting the Purchasing Division by phone, memorandum, e-mail, or in person. Whenever feasible, this contact should be made at least 5 weeks in advance of the departure date in order to obtain the best rates. The following information is needed to begin this process: the name of the person traveling, the destination, the dates of the event, the desired departure date and time, the desired return date and time, and whether or not a Saturday stay option would be acceptable. Scheduling specifics will be reviewed with the traveler before a reservation is made. Except for trips that are limited to a single day within Washington State (plus Portland, OR, and Vancouver, BC), the ticket cannot actually be purchased until departmental approval of the trip is received by the Purchasing Division.

A Travel Advance is not needed to reserve and purchase an airline ticket. However, a ticket will not be ordered without an approved requisition.

Make all requisitions for air travel payable to United Airlines.

2. Send a Blue Requisition to the Purchasing

Division to begin the ordering process. When the ticket is delivered, the Purchasing Division will send a copy of the invoice for your departmental records. Because airline tickets are purchased using a special credit card, the ticket invoice will be paid through the Purchase Order process by Purchasing.

3. Most of the time there is a substantial reduction in airfare afforded by extending one's stay over a Saturday night. If the expenses (lodging and meals only) associated with extending the trip do not exceed the amount of the savings, the traveler may be asked (or volunteer) to depart earlier or stay later at the destination. It is the option of the traveler to alter his/her travel itinerary, and it is not normally required that the employee accept such changes. The Purchasing Manager is the only one with the authority to extend cost savings and must complete a memo which quotes the cost savings amount.

Tickets purchased directly by the employee will not be eligible for any cost savings afforded by a Saturday night stay over.

Employees who obtain airline tickets on their own will be reimbursed upon return from travel status, based on the lower of: (a) actual out-of-pocket cost paid for the airline tickets or alternate means of transportation or (b) the lowest applicable airfare available for their time of travel. In this situation, the traveler must obtain a memo from the Purchasing Manager **before departure**, stating the extent to which the City will cover the traveler's costs. This memo and a receipt for the ticket actually purchased must be attached to a completed *Requisition for Reimbursable Business Expenses* form, which is submitted and paid through the normal process along with the other travel expenses upon their return.

If personal travel is combined with business travel, the traveler shall be responsible for paying the increase in airfare, if any, necessary to accommodate the personal part of the flight. The City shall pay only the lowest applicable airfare for the round trip between Sea-Tac Airport and the business destination. Payment for personal travel shall accompany the City's payment to the vendor for the tickets.

If changes in travel plans occur that are the result of City business requirements (e.g., delays in departure, cancellations, extended stays, or revised itinerary), any associated costs shall be paid by the City. However, all increases in cost of travel due to changes for personal convenience will be borne by the employee.

Car Travel

If the traveler chooses to drive instead of fly (this decision is made by the employee's department), reimbursement within a 300 mile radius will be at the current mileage reimbursement rate as specified in the IRS regulations governing travel expenses. However, if the destination is of a distance further than 300 miles one way, the City will reimburse the traveler at the lower of (a) the established rate per mile, or (b) the lowest applicable airfare obtainable by the Purchasing Manager, plus expenses associated with transportation to and from Sea-Tac Airport. The traveler should obtain written airfare quotes from Purchasing before the trip. For example, suppose Joe Credibility has to go to Las Vegas for a conference and wants to drive. To determine the extent to which the traveler will be reimbursed by the City, the Purchasing Division compares the costs of flying versus driving:

Mileage:	2 x (.315* x 1171)	= \$737.74
Airfare**		= \$150.00

- * mileage reimbursement rate at date of travel
- ** airfare is subject to change; the employee will be reimbursed the lowest fare price available before travel date

Because the cost of flying is \$150.00 and the cost of driving is \$737.74, the City will only reimburse Joe \$150.00 if he decides to drive. Furthermore, any work-day driving time needed to drive that far will be deducted from accumulated vacation days, and lodging and meals will not be reimbursed, except for those expenses that would have been covered if he flew.

Personal Vehicle

Procedure

1. If the employee is driving his/her own vehicle for any part of the trip, take a Mileage Log form along to record the distance traveled. Remember, only mileage related to City business is eligible for reimbursement. For purposes of determining mileage, list the initial origin as City Hall, not an employee's home unless it is the lesser distance. If there is a restaurant where you are staying you will NOT be reimbursed for mileage to and from a restaurant.

Figure L
Mileage Table
City Hall to:
* travel by Ferry

WASHINGTON							
Aberdeen	111	Fife	30	Port Ludlow	32*	Wenatchee	147
Auburn	24	Issaquah	9	Port Townsend	50*	Winthrop	241
Ballard	15	Kenmore	14	Pullman	288	Yakima	140
Bellingham	89	Kennewick	199	Puyallup	32		
Blaine	109	Kent	20	Redmond	7	OREGON	
Bothell	11	Kirkland	6	Renton	12	Bend	331
Bremerton	68/16*	Leavenworth	106	Richland	208	Corvallis	253
Burien	16	Long Beach	178	Rizville	221	Grants Pass	422
Coupsville	68*	Lynnwood	20	SeaTac	17	Klamath Falls	456
Des Moines	19	Mercer Island	4.5	Seattle	12	Medford	449
Edmonds	25	Moses Lake	176	Shelton	83/37*	Pendleton	289
Ellensburg	107	Mt. Vernon	57	Silverdale	64/20*	Portland	177
Enumclaw	32	Mukliteo	28	Spokane	288	Salem	222
Everett	28	Oak Harbor	90/60*	Tacoma	32		
Factoria	1.5	Olympia	59	Tukwila	15	CANADA	
Fall City	23	Orcas Island	82*	Vancouver	165	Vancouver BC	142
Federal Way	24	Pasco	215	Walla Walla	274		

2. When you return from the trip by car, the traveler must include the white copy of the *Mileage Log* with the *Requisition for Reimbursable Business Expenses* form. The traveler will then be reimbursed through the normal requisition process.

Rental Vehicles

Most transportation needs are met through air travel, taxi, personal vehicles, or motor pool vehicles. Conferences and seminars usually do not require attendees to do extensive driving during the event. However, should the need for a rental car arise, it must be specifically approved by the department director. The employee will be reimbursed at the lower of the rental vehicle cost incurred or the estimate provided in the approved exception memo. The employee must purchase collision damage waiver insurance offered by the rental car agency.

When renting a car verify with the Purchasing Division the type of insurance needed.

Procedure

1. Request the rental car quote from the Purchasing Division, at least 5 weeks in advance of the departure date. Upon receiving the Request for Approval of Car Rental form, signed by the Purchasing Manager, obtain the approval of the department director.

2. If you are requesting an advance, list the rental car

on a *Travel Advance Request* form for your trip.

3. Upon your return, submit the paid rental car receipt and approved Request for Approval of Car Rental form, along with all other documentation with your *Requisition for Reimbursable Business Expenses* form.

Living Expenses

In addition to mileage and airfare, the City also provides for lodging, an allowance (per diem) for meals which are not included in your conference registration fee or on a flight, and allowable incidentals while away on City business.

Meals

The IRS-defined daily allowances provide for meals and certain incidental expenses, such as taxes and tips for services. The amount is determined by the location at which these expenses are incurred (contact the Travel Custodian for the current per diem allowance for your destination).

Actual meal costs may be claimed when they are included in the registration fee as part of a regularly scheduled business event such as a training seminar, professional meeting, or other business meeting.

When a meal (including a continental breakfast, box lunch, or buffet) is provided by a conference or airline, the per diem available for use during the remainder of that day is determined by deducting the appropriate percentage, listed below, from the total daily per diem allowance.

The percentage of total daily per diem for each meal is 20% for breakfast, 30% for lunch, and 50% for dinner.

If the costs of meals for persons other than the claimant are included, those persons must be entitled to meal reimbursement in their own right, and they are to be listed by name and title in the claim documentation. Identification of elected or appointed officials by group, such as "Civil Service Commission," shall be sufficient.

For example:

John Smith went to Salem, Oregon. The conference fee included breakfast. The IRS maximum per diem, at the time of his travel, was \$26.00 in Oregon. Mr. Smith is entitled to \$20.80 (\$26.00 less 20 percent for breakfast).

Procedure

1. Reimbursement of meals is done by completing the *Requisition for Reimbursable Business Expenses* form. You will only be reimbursed for meals during the official travel period, which may mean you may get only partial days covered.

2. It is not necessary to attach documentation for meals and incidentals included in the IRS per diem rate. The form should itemize what meals are being claimed each day.

3. If money was advanced, the *Requisition for Reimbursable Business Expenses* with all documentation is forwarded to the Travel Advance Custodian. If no advance money has been received, and you are the claimant, the requisition may go directly to the Purchasing Division.

Incidentals

All miscellaneous expenses must be itemized separately. They must be clearly identified as necessary costs of business travel which are not expenses one would incur whether traveling or at home.

Unless an individual item exceeds \$10 and is documented by a receipt, the following incidental (miscellaneous) expenses may not be claimed because they are included in the IRS per diem allowance: fees and tips for services such as waiters, porters, baggage handlers, laundry, cleaning or pressing of clothing. The per diem allowance does not include transportation or communication costs.

The following expenses are considered personal, not directly related to business travel, and are therefore nonreimbursable:

- ◆ Beauty parlor or barber
- ◆ Personal entertainment
- ◆ Liquor
- ◆ Theft, loss, or damage to personal property
- ◆ Personal postage, reading materials, or phone calls
- ◆ Personal toiletry articles

Those incidentals which are **not included** in the IRS Per Diem may be claimed without receipt if they do not exceed \$10.

One phone call home per trip is reimbursable if away from home more than 24 hours. The call should be itemized on the hotel bill or your personal phone bill. Traveler checks issuance costs are reimbursable unless you are traveling by air, then they can be obtained at no cost with the coupon available in your ticket packet.

Procedure

1. Reimbursement is made by submitting a *Requisition for Reimbursable Business Expenses* form itemizing the miscellaneous expenses.
2. Transportation and communications (phone, fax, etc.) may be claimed without receipt, up to \$10.

Lodging

For each day of a trip the City will pay for the reasonable cost for lodging at the establishment's single room rate. The traveler will need to provide an original, detailed, itemized hotel bill that reflects the bill as paid in full (zero balance due, or a credit card receipt) in order to be reimbursed for lodging. If the traveler shares a room with an employee from another agency, however, the City will pay one half of the shared room rate as long as the cost of the room does not exceed what the cost would have been at a single room rate. If two City employees share a room, the entire double room rate can be placed on one individual's requisition if it lists the other employee's name and title at the bottom of the requisition and both employees have been authorized to be on travel status.

The City cannot reimburse lodging directly to the vendor; therefore, lodging must be fully paid by the traveler and reimbursed upon return. The traveler may be able to obtain Travel Advance Funds for an estimate of lodging expenses.

Procedure

1. Obtain an itemized statement which indicates the name of the traveler; the single room rate, except when two or more City employees have been approved for travel; detailed daily charges; and that the room has been paid in full.
2. Submit the original statement with the *Requisition for Reimbursable Business Expenses* to the Travel Custodian if advance funds were received, otherwise send directly to the Purchasing Division.

Examples

Q: Brent Booglehoff is going to a conference in San Francisco. He wants to take his family along so that after the conference they can fly down to Anaheim to visit Disneyland. What will the City pay for?

A: First, the City will only pay Brent's round trip airfare, and only to San Francisco. Brent must pay for his family's tickets. Brent must pay the cost of his ticket on the connecting flight to Anaheim. So if Brent's round trip ticket between Seattle and San Francisco is \$369, and the round trip between Seattle and Los Angeles is \$414, Brent pays the difference of \$45. Second, the City will pay the single room rate for lodging for Brent only, and only for the days he is on official City travel. The lodging receipt must bear his name and he must have documentation to support the single room rate. Finally, the City will pay per diem for Brent's meals up to the end of the conference.

Paperwork

Brent should keep receipts for lodging and incidentals because, as it is an out-of-state trip, he can be reimbursed for his own per diem and lodging, as well as allowable incidental costs incurred by him, but none incurred by his family. Also, the lodging receipt must list the cost for the single room rate as a separate item. He must submit all receipts, his conference agenda, flight itinerary, a copy of the signed *Travel Advance Request* form, along with a completed *Requisition for Reimbursable Expenses* form.

Q: Molly Magualua is attending a training seminar in Denver, but she forgot to submit the approved white copy of her *Travel Advance Request* form at least one week before departure. Can she still go? Can she receive advance money?

A: Yes, she can still attend, provided she has the approval of her department director prior to departure. However, due to the amount of time required for processing, Molly will probably not be able to get advance money. She will have to pay her expenses herself and be reimbursed when she returns.

Paperwork

Upon her return, Molly will need to turn in collected receipts documenting her travel expenses and submit them with her *Requisition for Reimbursable Business Expenses* form directly to the Purchasing Division along with a conference agenda.

In-State Travel

Means of Travel

The decision to travel by car or air on City business must be made by the employee's department. Usually the choice is made based upon the best use of the traveler's time.

Air travel

1. Contact the Purchasing Division as soon as possible to arrange the itinerary. This can be done by memo, e-mail, in person, or over the phone. Evidence of department head approval of the trip must be forwarded to the Purchasing Division before a ticket can be purchased, except when travel is limited to a single day within Washington State; Portland, OR; or Vancouver, BC.

2. Once the traveler approves this itinerary and submits a *Blue* Requisition, the Purchasing Division will then purchase the ticket and forward a copy of the itinerary and invoice to the department.

Personal Vehicle

1. Prepayment of estimated expenses ("advance") is not possible when using your personal vehicle. In this situation, the City will reimburse your mileage expenses at the current mileage rate specified in the IRS regulations governing travel expenses. Therefore, it is necessary to keep a record of miles traveled on a *Mileage Log*, listing each origin (initial point of origin is City Hall, not an employee's home unless it is the least distance) and destination, trip purpose, and mileage. If there is only one round trip destination, you may write the mileage information directly on the *Requisition for Reimbursable Business Expenses* form.

2. Upon returning from the trip, fill out a *Requisition for Reimbursable Business Expenses* form and submit it to the Travel Custodian, if advance funds were obtained, otherwise to the Purchasing Division. Attach the white copy of the *Mileage Log* to the requisition.

3. City employees and officials who receive an automobile allowance in lieu of City-provided transportation shall not be entitled to reimbursement for surface transportation costs within a 300-mile radius of the City.

Incidental travel costs such as parking, ferry or bridge tolls are reimbursable as they would be if a City vehicle were provided. For travel between the City and SeaTac Airport, the amount reimbursed shall be the lesser of taxi/shuttle fare or the cost of airport parking. Such incidental travel costs may be reimbursed through the Petty Cash system.

City Vehicle

A City employee has the option to use a City vehicle for travel. To check out a motor pool vehicle, you need to possess a valid Washington State Driver's license and have a yellow vehicle check out card. The motor pool charges hourly, daily and weekly rates in order to cover vehicle operating costs. Contact the MERF Maintenance Manager for the current rate structure. Your department will be billed according to the length of time the vehicle keys are in your possession; billing is handled by the MERF Division. If expenses are incurred in the course of operating a City vehicle (fuel, oil, etc.), these can be reimbursed through the normal employee reimbursement process. Local parking, ferry and bridge tolls may be reimbursed through the Petty Cash system.

Living Expenses

In addition to mileage and airfare, the City will also provide a daily allowance for meals and allowable incidentals while away on City business. On day trips, this is only available on a reimbursement basis.

Meals

On single day, in-state journeys, the City provides a per diem-amount as allowed under IRS regulation for the location in which the expense is incurred (contact the Travel Custodian for the current per diem for your destination). If you are only gone part of a day, you will be allotted no more than the meals that would be eaten during that time. The percentage of total daily per diem for each meal is 20% for breakfast, 30% for lunch, and 50% for dinner.

Actual meal costs may be claimed when they are included in the registration fee as part of a regularly scheduled business event such as a training seminar, professional meeting, or other business meeting.

When a meal (including a continental breakfast,

box lunch, or buffet) is provided by a conference or airline, the per diem available for use during the remainder of that day is determined by deducting the appropriate percentage, listed below, from the total daily per diem allowance.

The percentage of total daily per diem for each meal is 20% for breakfast, 30% for lunch, and 50% for dinner.

If the costs of meals for persons other than the claimant are included, those persons must be entitled to meal reimbursement in their own right, and they are to be listed by name and title in the claim documentation. Identification of elected or appointed officials by group, such as "Civil Service Commission," shall be sufficient.

For additional guidance on when it is appropriate for the City to reimburse expenditures for food and beverages, see Chapter 1, Material and Equipment Procurement.

Lodging

Lodging expenses will only be reimbursed if you are traveling outside a 60 mile radius of the City.

Examples

Q: Aloysius Murdoch is attending a one-day seminar in Olympia. The registration fee of \$85, paid in advance by the City, includes a box lunch but Murdoch skips it and instead buys lunch at a restaurant for \$7.95 plus \$1.19 tip. How much can Murdoch be reimbursed?

A: Because lunch was provided with the seminar, Murdoch cannot claim reimbursement for the meal or tip. (If lunch had not been provided, he would be eligible for 30% of the per diem for Olympia, or \$10.20). However, if he drove his personal vehicle, he can claim mileage reimbursement for the 59 miles each way between Bellevue and Olympia. Furthermore, if Murdoch had to pay for parking, he can be reimbursed for that as well.

Paperwork

He must submit a completed *Requisition for Reimbursable Business Expenses* form showing the round trip mileage, the amount paid for parking, and a conference agenda. Because he had only one destination, Murdoch does not have to submit a Mileage Log. If he paid \$10 or less for parking, a receipt need not be submitted.

Q: Claudia Dirkenbinder is going to Spokane. If she chooses to drive her personal car, the cost is \$181.44 (.315 X 288 X 2) round trip; airfare is \$292 round trip. Does she have to drive because it's the lower cost option?

A: Because the trip is under 300 miles (288 miles to be exact) the choice is up to Claudia's department. Costs for food, lodging, and time of driving and being away from work are factors the department should consider in determining the best use of Claudia's time.

Paperwork

The paperwork required is dependent on the mode of travel used:

If driving was chosen, Claudia's trip will probably last more than a day, and the provisions in "Out-of-state and/or Overnight Travel" must be followed.

If flying was chosen she must follow "Air Travel" guidelines.

Foreign Travel

There are occasions when employees attend conferences in Canada, and on rare occasions, overseas. With foreign travel, there are circumstances which require special handling, such as the foreign exchange rate which must be applied to expenditures made outside the United States.

Pre-trip Paperwork

1. Inform the Travel Custodian of the planned travel, including dates of travel and all destination points where foreign expenditures will occur.

2. If an advance is desired, complete and route the *Travel Advance Request* form as indicated earlier in this chapter.

Exchange Rate Paperwork

When an employee travels outside the United States, the expenses incurred must be converted to US Funds, with the exception of meals and incidentals being claimed as per diem.

If the per diem allowance is being claimed for meals & incidentals, simply use that allowance, do not apply the rate of exchange.

The City will make the conversion as follows:

- ♦ **Cash Conversion:** The rate of exchange will be the one in effect at the time the individual converts his/her travel advance to the foreign currency. Please note at what rate the funds were converted when currency was exchanged, or if possible, obtain a receipt which indicates the rate of exchange.
- ♦ **Credit Card:** The rate of exchange will be the sell rate for the date of settlement as obtained from SeaFirst Bank, or as indicated on the traveler's credit card statement.

Post-trip Paperwork

1. Complete the *Requisition for Reimbursable Business Expenses* form as indicated earlier in this chapter.

All receipted claims for reimbursement must be converted to U.S. funds; to do this, multiply the foreign amount on the receipt by the sell rate obtained. If no exchange rate was obtained, contact the Travel Custodian and provide him/her with the date and place of each expenditure; the Travel Custodian will provide the traveler with the appropriate rate.

2. Submit the completed *Requisition for Reimbursable Business Expenses* form, including all receipts, exchange rate information, conference agenda, and a copy of the approved *Travel Advance Request* form to the Travel Custodian if advance money was received. If no advance money was received submit these documents directly to Purchasing.

Example:

Q: Victoria British went to Vancouver, BC for a three-day conference. She drove her own car. There were calls she had to make to her department, which were listed on her hotel statement. She was given .825 as the rate of exchange by the hotel. How does she claim these expenses on the *Requisition for Reimbursable Business Expenses* form?

A: She can claim the per mile rate for her round trip miles from City Hall to Vancouver, BC and the per diem allowance for meals. Both the mileage rate and per diem are provided in US funds; therefore, no conversion is needed. The business calls listed on the hotel statement and the room costs must be converted to US funds. Multiply the room costs by .825, then the phone call costs by .825; the results will be the amounts claimed on the *Requisition for Reimbursable Business Expenses* form.