

**CITY OF GREENSBORO  
POLICY FOR TRAVEL AND REIMBURSEMENT OF EXPENSES**

INDEX

	Page Number	Section Number
Policy -----	2	1.0
Purpose -----	2	2.0
Scope -----	2	3.0
Policy Guidelines -----	2	3.0
Authorization -----	2	4.1
Transportation -----	2	4.2
Lodging -----	4	4.3
Meals -----	5	4.4
Other Expenses -----	6	4.5
Travel Allowance Advance -----	7	5.0
Travel Expense Report Settlement -----	8	6.0

## **1.0 Policy:**

It is the policy of the City to pay reasonable costs of travel when conducting the business of the City or receiving training away from the normal job location.

## **2.0 Purpose:**

The purpose of this policy is to establish procedures for authorization and reimbursement of travel costs by City employees and other persons representing the City.

## **3.0 Scope:**

All employees, appointed and elected officials, and any civic leaders or citizens attending a function representing the City are subject to this policy. The City Manager's Office, Department Heads, and CMO approved department representatives who have travel cards are also subject to this policy.

## **4.0 Policy Guidelines:**

### **4.1 Authorization**

Department Heads will be responsible for approval of all travel and training for their employees. Department Head travel and travel outside the Continental United States and Canada will require prior approval by the City Manager/Assistant City Manager. A copy of this approval must be submitted with all check requests for the trip and the Travel Settlement.

Department Heads will determine and authorize the method of transportation for travel (airline, City vehicle, private vehicle), considering all circumstances and the net economic benefit to the City. This determination will include whether meals and lodging en route (if applicable) are authorized for reimbursement.

Travel beyond Atlanta, GA and Washington, DC not by airplane requires documentation from the employee comparing the cost of air travel to the alternative mode of transportation, with the City paying the lower travel cost. This documentation must include an authorization from a Department Head or City Manager/Assistant City Manager.

### **4.2 Transportation**

Mode of travel should be specified on the Travel Request and Authorization Form. If using an alternate mode of travel, the employee must provide documentation for the reason chosen.

#### **A. Air Travel**

With the Department Head's approval, employees who have access to a City Authorized Travel Card should utilize the internet or other discount avenues when making air travel arrangements. A printed receipt should be given to the Travel Card Holder for back-up for the file.

Employees who do not have access to a travel card can purchase tickets directly from the internet or an airline company and be reimbursed. Air travel arrangements can also be made with any local travel agency that has an account with the City. The cost of fares should be reported on the travel expense report.

Employees should take advantage of discount fares when travel plans are definite and discount conditions exist, such as a Saturday night stay-over. Approval of Saturday night stay-over will require a net economic benefit to the City. It will be the responsibility of the Department Head or his/her designee to determine the net economic benefit and approve the Saturday night stay-over.

Frequent flyer points may be retained by the employee provided he/she has obtained the lowest fare available with any carrier. Selection of higher fares and manipulation of the route for purposes of obtaining value coupons or points is prohibited.

The City will reimburse employees for air travel at the coach class fare. A copy of the airline ticket or invoice must be attached to the Travel Expense Report.

Employees should be flexible as to time of day, carrier selection, and routing in order to obtain the lowest possible fare. Under normal circumstances, employees will not be required travel before 7:00 a.m. or after 9:00 p.m.

#### **B. Flight Insurance**

The purchase of flight insurance is not reimbursable because City employees are covered by a travel insurance policy as well as workers compensation insurance while traveling on City business.

#### **C. Baggage**

Before booking a flight, employees need to review airline policies on the cost of checking baggage. The City will reimburse the cost of checking only one bag each way unless the employee is required to take additional materials for the conference or meeting. A second bag checked for this purpose must be documented and approved by the Department Head. The employee must have baggage charge receipts for the flight leaving and returning to Greensboro in order to receive reimbursement for both.

#### **D. Airport Parking**

Airport parking for City or private vehicles will be reimbursed. Parking receipts must be attached to the expense report. Reimbursement for travel to and from the Piedmont Triad International Airport from the traveler's office or home may include private vehicle mileage or taxi or other transportation. The reimbursement for travel to and from the airport shall not exceed the mileage from the Melvin Municipal Office Building (MMOB) to the airport (**10 miles each way**).

#### **E. Vehicles**

The following options are permitted for travel to the destination by vehicle:

Equipment Services Options: Employees who require the use of a motorpool or rental car for the trip should go to the Equipment Services website at <http://eqsnet/welcome.htm> to make those arrangements. **Please note:** Per IRS Guidelines, employees who rent vehicles for a trip are reimbursed for the vehicle rental and fuel used and cannot claim mileage for the trip.

Assigned City Vehicles: Employees who are assigned City vehicles should drive their assigned City vehicle to conferences and seminars. If these cars are not available, the employee may drive his/her personal vehicle and be reimbursed for mileage.

All City employees are covered under the City's insurance policy when riding in City vehicles. Family members cannot ride in a City vehicle used for travel purposes. For questions on insurance coverage when renting a vehicle, please refer to the Equipment Services website listed above.

Private Vehicle: Department Heads may authorize use of the employee's personal car. If more than one employee attends the same meeting, they are encouraged to ride together and submit one reimbursement for mileage. Mileage reimbursement will be at the current rate approved by the IRS. Employees should measure mileage to and from the MMOB when traveling to any destination. **The mileage rate is 56 cents per mile effective 01/01/2014.**

In the event an employee is attending a multi-day seminar, convention, or training program out of town and for personal reasons needs to commute instead of staying overnight, the employee will be reimbursed for mileage at the current mileage rate. **The mileage rate is 56 cents per mile effective 01/01/2014.**

Travel Card Holders: Fuel can be purchased with the travel card only for rental vehicles during the approved trip. Only the amount of fuel required by the rental company to avoid additional fuel charges should be purchased prior to returning the rental.

#### **F. Local Travel at Destination**

When the employee arrives at his/her destination, mileage reimbursement or actual reasonable expenses will be paid for local public transportation, such as shuttle, taxi or bus from the airport to the hotel, to and from the place of business and to restaurants within a reasonable distance. Travelers are expected to use the most reasonable and economical means of transportation available. **Receipts are required for all local transportation of \$75 or more.**

#### **4.3 Lodging**

Lodging expenses will be reimbursed at the actual cost of the room provided the employee seeks reasonably priced lodging. Employees should take full advantage of special convention negotiated rates. The City will only reimburse the employee for single occupancy rate. Double occupancy by two (2) employees is encouraged; in such cases, the City will reimburse the double occupancy rate. If a spouse occupies a room with the employee, the employee must provide documentation of the single and double room rates.

Employees are responsible for no-show fees unless an emergency or approved business reason causes the cancellation. Employees should always obtain a cancellation number from the hotel to protect

against no-show billings. The employee will be responsible for reimbursing these costs to the City if their Department Head has not approved the reason for cancellation of the trip.

No reimbursement will be made for in-room movies, mini-bar, laundry services, or other nonessential needs.

#### 4.4 Meals

##### 4.4.1 Meal Reimbursement

The City will reimburse the actual cost of meals, including tips, for those attending programs or functions on authorized trips up to the limits outlined below. **Per IRS regulations, a receipt must be obtained for any single meal which costs \$75 or more.** Please note that the IRS requires that you record your actual meal expenses, including tips, on the settlement for your trip. The City does not reimburse for alcoholic beverages.

To compute the maximum you are eligible to receive for each day's meal expenses, you must look at several items:

- 1) meals which have been prepaid with the registration fee
- 2) meals which are paid by another person at the conference
- 3) the time you leave the City for the conference
- 4) the time you return to the City after the conference.

The City will not reimburse you for the cost of meals that are included in the registration fee. Any meals prepaid by the City or paid for you by another person should be noted as "prepaid" in the block for those meals in the "Meals" section of the travel settlement. A copy of the conference/training schedule or agenda that provides details of meals and scheduled events must also be submitted with each settlement.

To be eligible for meals on the day of departure, you must leave your home before 7:00 a.m. for breakfast, 11:00 a.m. for lunch, and 5:00 p.m. for dinner. On the day of your return, you may claim expenses for lunch if you return to the City after 2:00 p.m. and dinner if your return is after 7:00 p.m.

Please use the amounts listed below to figure the maximum daily meal allowance, including tips, which you may be reimbursed: (As of 1/1/2004)

Meal	In-State	Out of State
Breakfast	\$ 8.00	\$ 9.00
Lunch	8.00	11.00
Dinner	20.00	24.00
Total	\$36.00	\$44.00

To calculate the amount you may receive for meals on any given day of the trip, you must first decide which meals are eligible for reimbursement.

**EXAMPLE:** If you departed from the City for a seminar in Roanoke, Virginia at 6:00 a.m. on the first day, you would be allocated \$9 for breakfast. If lunch on that day was prepaid in the registration fee, you would not receive any amount from the City for that meal. Your dinner allocation would be \$24, and the maximum for the first day would be \$33.

If you actually spend \$7.50 for breakfast on this day and \$28.29 for dinner, your total expenses for the day are \$35.79. The City will reimburse you \$33.00 for your meal costs for this day. It does not matter how these actual meal costs have been distributed between breakfast and dinner, you will only be reimbursed for the total amount you were allowed for on that day.

**As noted in 4.1.1 above, please record actual meal costs plus tips on your settlement form and do not simply record the City's meal allocation in the actual cost columns.**

**Travel Card Holders:** All meals should be charged to the travel card when possible.

#### **4.4.2 Business Meals**

The Mayor, City Council Members, City Manager, Deputy/Asst. City Managers, and Department Heads may be reimbursed for business meals. The reimbursement request, at a minimum, must disclose the names of the persons to whom the meal was served, the location, name of restaurant, the business topic or topics discussed and the date. **Per IRS Regulations, receipts must be obtained for any single meal purchase of \$75 or more.** Lack of any part of the required information stated above will cause the reimbursement to be disallowed.

With approval of the City Manager or Deputy/Assistant City Managers, other employees may be reimbursed for business meals.

#### **4.4.3 Commuting Meals**

If an employee commutes to a multiple day meeting, seminar, or training program rather than staying overnight, the City will reimburse the employee for lunches that are not included in the registration. Employees attending a similar one day event which does not require overnight stay can be reimbursed for lunch if not included in the registration.

### **4.5 Other Expenses**

#### **4.5.1 Business Calls**

Business calls are fully reimbursable and each call charged to the hotel room must be listed on the Travel Expense and Settlement Report noting who was called and the topic of discussion. If more than one line is needed to list several business calls, attach a separate sheet listing the required information.

If business calls are charged to a personal credit card, reimbursement may be obtained through petty cash by completing a Petty Cash Voucher, itemizing the amounts charged, person(s) called and topic of discussion.

#### 4.5.2 Baggage Handling

Reasonable costs of baggage handling at airports and hotel check in/out are fully reimbursable. List amount paid in the "Other" category on the travel settlement.

#### 4.5.3 Internet Usage

Employees must receive their Department Head's approval for reimbursement of internet charges. This approval must be documented with a separate memo or initials beside the internet charges on the hotel bill. Employees with Blackberries, iPads, or other wireless devices should utilize these devices to send and receive work emails.

### 5.0 Travel Advances and Settlements

#### 5.1 Travel Advances

Employees who have their Department Head's approval for travel and desire a travel advance may request one. **The check order for the advance must be submitted at least seven (7) business days before the day of departure and must be for \$50 or more.** Amounts less than \$50 will be reimbursed upon the employee's return after a travel settlement report has been submitted. Advances should be rounded up to the nearest \$10 and should include all known and estimated expenses.

Please state the following information on the travel advance check order:

- 1) Employee name & address
- 2) Destination, purpose, and travel dates
- 3) Date check needed (No sooner than five calendar days prior to departure)
- 4) Travel Advance Account #: 101-0000-00.1705
- 5) Approval signature (May not be person requesting advance)

**NOTE:** Do not submit the Travel Request and Authorization Form with the check order for travel advance. This form should be retained and submitted with the Travel Settlement.

It is not necessary to consolidate all travel advances for a group into one check order when several people are attending the same function.

Employees have the option of cashing their travel advance checks at several specific Wachovia/Wells Fargo branch locations. These branch locations are Main Office Downtown, Four Seasons Mall, and Friendly II (located on Green Valley Rd). **Employees will need to have the check stub along with proper picture ID to cash the check without the \$5 check cashing fee.** The City will not reimburse the amount of a check cashing fee if the employee does not follow this procedure.

Non-employees, i.e., board members, assessors, instructors, civic leaders, citizens, etc., will not be issued travel advance checks for authorized travel. Departments are strongly encouraged to prepay as many expenses as possible before those individuals travel. When the individual returns, they should complete a Travel Settlement Report following the City's Travel Policy guidelines. They will be reimbursed for any additional allowable expenses which were incurred. If this is a joint trip with a City

employee, departments can allow the City employee to increase the amount of their advance request to cover expenses for the authorized traveler. In such cases, the City employee will be responsible for the settlement of the non-employee's travel costs.

**Travel Card Holders:** Travel advances will not be issued to travel card holders.

## **6.0 Travel Expense Report Settlement**

The travel advance is "borrowing" from the City and must be accounted for within ten (10) business days after return to the City. Travel Expense Reports must be completed with the proper approvals and forwarded to Accounting. The Accounting Manager is authorized to deduct the amount of the travel advance from the employee's salary after the ten-day period.

Departments must authorize any changes to an employee's travel plans. Changes to established travel plans must be documented in the Travel Settlement packet and approved by the Department Head. The documentation should indicate whether the employee's change in plans is saving or costing the City money, why the change has merit, and the calculations used to arrive at the decision. If the cost to the City is deemed to be without merit, the employee will be held responsible for the difference.

**Travel Card Holders:** The Travel Card Settlement Form must be completed within ten (10) business days and forwarded, along with required documentation, to the City Manager's Office.