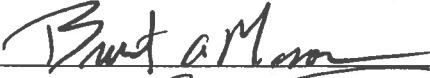





City of Riverside Administrative Manual

Effective Date: 07/2003
Latest Revision Date: 12/2015
Next Review Date: 07/2018
Policy Owner(s): Finance Department

Approved:



Department


City Manager

John A. Russo
City Manager

SUBJECT:

I. Travel and Meeting Expense

PURPOSE:

The City of Riverside recognizes the constructive value of professional conferences, seminars, meetings, and training and provides travel and expense funds for elected and appointed officials, department heads and other employees who attend such approved events.

This policy provides the required guidelines that City officials and employees must follow when arranging travel, lodging and other approved expenses. Reimbursement of reasonable expenses for travel, conferences, meetings, and meals will be made if the outlined procedures are followed. Also, the intent of the policy is to ensure that payments made by the City are for actual and necessary expenses incurred while conducting official City business.

POLICY:

Department Heads may authorize travel and reimbursement of all normal and necessary expenses incurred by employees in the course of official City business according to the following guidelines. In the areas not specifically covered, the City Manager's decision shall govern.

General

Elected Officials and employees are to make every effort to minimize travel and meeting expenses by utilizing the least expensive method of travel. Travel arrangements shall be made as far in advance as possible to take advantage of discounted or reduced fares and rates.

The City's reimbursement plan is considered to be an "accountable plan" by the IRS. The plan includes a combination of reimbursements based upon receipts and a "per diem" component approved by the IRS. Travel reimbursement amounts are not reported on the employees' W-2.

The City has issued Visa credit cards to specific departments to use when making limited travel arrangements. The following departments each have their own credit card: Public Utilities, Police, Fire, Human Resources, Park and Recreation, City Council, Community Development, Office of the Mayor and the City Manager's Office. All other departments that require use of a City credit card for travel arrangements will need to contact the Sr. Office Specialist in Finance Administration for assistance. Travel expenditures charged to a City issued credit card are limited to the following: airline, bus or train tickets, shuttles, lodging, rental cars, and conference/seminar/training session

registration or enrollment fees. Each department with a City issued credit card has one or two individuals responsible for travel arrangements and are the only individuals authorized to use the credit card. Forms and procedures are in place to process arrangements using the credit card. Contact the administration division of the department that will be making your arrangements if you need more information.

Any elected official or employee attending an authorized meeting or conference or incurring out-of-pocket expenses on behalf of the City may obtain a cash advance from the Chief Financial Officer. Advances must be accounted for within 30 days after receipt by filing an itemized Statement of Expense. If an employee does not account for expenses or return excess reimbursements within a reasonable period of time, the advance is considered a taxable benefit that should be reported as income on the employee's W-2. All statement of expense reports must be submitted for reimbursement within 30 days of the expenditure.

Lodging

Lodging is allowed when approved by the Department Head for attendance at conferences, seminars or meetings. Individuals are expected to stay at a hotel or motel in close proximity to the conference or event site. Whenever possible, employees should seek comparable but less expensive accommodations, and if available, request the "Government Rate".

Pre-conference lodging shall be granted for regional sites, e.g. San Diego, San Francisco, Sacramento, if the conference starts at or before nine (9) o'clock in the morning. Lodging costs will not normally be approved for one-day meetings or programs, when the event is within a reasonable commuting distance from Riverside (50 mile radius).

Lodging arrangements can be paid for in advance using the department credit card or submitting a request for payment to the hotel. Original receipts should be submitted with the Statement of Expense.

A traveler canceling reservations shall do so according to the hotel's policy in order to avoid charges. The City does not reimburse for non-canceled reservations, early departure, or late cancellation charges unless approved by the Department head.

Meals

Officials and employees will receive a daily allowance ("per diem") for meals and incidental expenses (M&IE) relating to business travel. The per diem limit will be updated periodically in accordance with changes found at the U.S. General Services Administration (GSA) website at www.gsa.gov/perdiem (for travel within the continental United States). The current allowable per diem rate for M&IE is \$64.00.

Using the Per Diem rate allows for less paperwork for both the employee and the City (since receipts are not required), as well as provides adequate resources for meals while traveling on City business. When traveling for partial days, or when meals are provided as part of a program or while in transit, the following amounts are to be used to reduce the daily allowance:

Per Diem Rate (Inclusive of tax and tip)		
Breakfast - \$16	Lunch - \$17	Dinner - \$31

In lieu of the per diem allowance, upon Department Head approval, actual costs may be reimbursed. Actual costs incurred will be reimbursed up to a maximum as follows, with the submittal and audit of original receipts:

Actual Reimbursement Limit (Inclusive of tax and tip)		
Breakfast - \$20	Lunch - \$25	Dinner - \$40

Per Diem rates or use of the actual reimbursement limit cannot be combined. Per Diem rates will apply unless the use of actual costs is approved by the Department Head. .

For same day travel, expenses for meals are limited to activities outside normal duties. Meal expenses incurred while conducting routine daily work assignments will not be considered reimbursable (ie. employee evaluations, project discussions, etc.), except for de minimis amounts, without prior approval of the City Manager. Reimbursement for a meal is provided when it is not reasonable for a person to provide his or her own meal (ie. when attending a non-City sponsored conference, non-City sponsored training course, or other situations which may be considered on a case-by-case basis). Travel to a temporary worksite does not qualify for meal reimbursement.

It is sometimes appropriate to conduct City business with non-employees, such as consultants, oral board participants, prospective businesses, etc., whereby expenses will be incurred for food, beverage, taxes, tip, etc. Actual amounts will be reimbursed with approval from the department head and/or City Manager. Such costs should fall within the maximum actual meal limits as described above. The names of the individuals attending the function and business purpose must be documented on the Statement of Expense form and original receipts must be attached.

Air Travel

City officials and staff should utilize the Internet and select the most cost effective manner to secure airline reservations. Internet reservations can be made using the department travel card (**not** the procurement card) or the employee's personal credit card. Individuals will be reimbursed for pre-approved reservations made on their personal credit card after they submit a detailed receipt of the charges.

The City will not reimburse for excess baggage fees if not related to City business. This includes sporting equipment.

Rental Cars

Use of rental cars should be pre-approved by the Department Head. Rental cars shall be approved only when such rental is necessary due to geographical location of airport or accommodations in relation to conference or meeting site, when other local group conveyance transportation is unavailable, and/or when a rental car is the most economical means of accomplishing travel to the final destination. When possible, use of airport or hotel shuttle is encouraged.

When a rental car is authorized, the employee shall be limited to a compact or mid-size vehicle. If gasoline is purchased for the rental vehicle, the employee shall keep receipts for reimbursement.

City officials and staff should utilize either the City's current rental car partner Enterprise a link to which can be found on the City's intranet or the Internet to secure the most cost effective car reservations. Internet reservations can be made using the department credit card or the employee's personal credit card. Individuals will be reimbursed for pre-approved reservations made on their personal credit card after they submit a detailed receipt of the charges.

The City is self-insured for vehicle liability, third party physical damage and provides for workers' compensation coverage, accordingly, the insurance coverage should be waived. When completing the rental agency contract, sign for the City, not as an individual, for example, City of Riverside, CA, by (your name).

Officials and staff are required to notify the City's Risk Manager at 951-826-5896 and the employee's supervisor within 24 hours of any event, incident, or accident related to the rental vehicle.

Private Automobile

Automobile mileage is reimbursable if an employee is required to use a personal vehicle for travel within the City's geographical area, which includes Orange, Los Angeles, Ventura, San Bernardino, Riverside, San Diego, Imperial and Kern Counties. Reimbursement for personal auto usage for business will be calculated per the current Internal Revenue Service (IRS) guidelines. Mileage is based on the following:

- If an individual drives round-trip from their residence to a meeting or training function, the round-trip mileage the employee would have driven from his/her residence to work must be subtracted from the round-trip mileage to the event. Any excess mileage is reimbursable to the employee at the current IRS approved rate.
- If an individual drives round-trip from work to a meeting or training function, the round-trip mileage from the City location to the event is reimbursable at the current IRS approved rate.

Employees should accumulate mileage usage and submit for reimbursement once a month.

When a department head authorizes use of a private vehicle for the convenience of the employee, instead of more economical travel by air, reimbursement shall not exceed the cost of usual airfare plus related subsistence and surface common carrier expenses.

Elected officials and employees are required to notify the City's Risk Manager at 951-826-5896 and the employee's supervisor within 24 hours of any event, incident or accident while traveling on City business.

Exception for Elected Officials and Employees Receiving Car Allowances

Elected officials and department heads receiving a car allowance will not receive any additional mileage/travel reimbursement for travel within the local vicinity. Local vicinity is defined as Los Angeles, San Bernardino and/or Orange County subject to a 50-mile radius from Riverside. These employees will, however, receive mileage reimbursement for distances outside the 50-mile radius. For example, if an employee receiving a car allowance attends a meeting in Santa Barbara, 150 miles from Riverside, mileage can only be claimed for the distance traveled that is over 50 miles. Thus, the employee would be compensated for 100 miles.

Conference Registration Fees

Elected officials and staff are expected arrange conference attendance sufficiently in advance to obtain any registration discounts that may be offered. Registration fees can be paid either by using the department credit card or by submitting a Request for Payment form. Department heads are responsible for ensuring that employees under their supervision follow budgetary limitations.

Telecommunication Costs

On authorized travel, necessary business-related telephone calls incurred and modem connections for employees with City-issued laptop computers, fax or Internet service may be reimbursed. In addition, individuals may be reimbursed for reasonable costs incurred for phone calls to their personal residences. The Finance Director shall make the final determination of reasonable costs on a case-by-case basis.

Miscellaneous Expenses

Miscellaneous expenses, including charges for vehicle parking, bridge tolls, and any other justifiable business expense may be allowed. A satisfactory explanation of the charge(s) is required for expenditures that are large or unusual. A receipt or other voucher shall accompany the employee reimbursement request. Small miscellaneous expenses (<\$50) should be accumulated and submitted once a quarter.

Excluded Expenses

The costs of alcoholic beverages, drugs, laundry/dry cleaning, in-room movies, tours, personal entertainment and other personal related expenses are not reimbursable, except as previously authorized by the City Manager. Optional tours, banquets, or other activities offered through the conference but as an additional cost to registration, are solely at the discretion of the employee and will be considered as a personal expense.

The City will not pay the costs of an employee or elected officials' spouse or domestic partner who is attending an event on behalf of the City.

City Officials' Travel and Meeting Expense Report

Within 90 days of the end of the fiscal year, a report will be prepared listing the business expenses paid or reimbursed for the City Attorney, City Clerk, City Manager, Mayor and City Council.

PROCEDURE:

Responsibility	Action
Elected Official or Employee	1. Submits Cash Advance Form No. 142-116R2 (copy attached) to department head if a cash advance is desired for an authorized meeting or conference.
Department Head	2. Forwards approved request for a cash advance to the Chief Financial Officer for approval.
Chief Financial Officer	3. Returns approved request for a cash advance to the originator after verifying that sufficient funds are available.
Elected Official or Employee	4. Takes approved Cash Advance Form to Finance cashier and draws cash advance.
	5. Upon return from a trip, submit Statement of Expense Form (copy attached) for reimbursement of travel and meeting expenses. For other authorized expenses, submit Statement of Expenses at least monthly to the head of the department. <ul style="list-style-type: none"> a. Request for reimbursement for travel expenses must be accompanied by receipts for air or train travel and odometer readings for use of personal car. b. Reimbursement for lodging shall not exceed the single room rate established for the meeting or conference, or if no lodging rate is established, then not to exceed the single room rate of available accommodations. Receipts for lodging must accompany Statement of Expenses. c. Reimbursement for meals shall be based on the per diem rates or actual as outlined in this travel and meeting expense policy. d. Reimbursement for registration fees will be made only if a receipt accompanies the Statement of Expenses.

PROCEDURE:

Responsibility	Action
	<p>e. Reimbursement for guest expenses shall generally be limited to meal expenses and shall further be limited to guests in the following categories:</p> <ul style="list-style-type: none"> • Advisory Boards or Commissions. • Oral interview Boards. • Such other guests at meetings or conferences held on behalf of the City as recommended by the department head and approved by the City Manager. <p>Individuals attending the function and business purpose should be documented on the expense form.</p> <p>f. Reimbursement for reasonable "Other Expenses" listed below which were incurred shall be permitted provided they are itemized on the Statement of Expenses form and actual receipts are attached:</p> <ul style="list-style-type: none"> • Cab, bus and other local transportation fares (including tips) • Parking fees • Business phone calls • Reasonable personal phone calls (phone cards recommended, as hotels charge very high per minute rates through their phone systems) • Other justifiable incidentals recommended by the department head and approved by the City Manager.
Department Head	<p>6. If approval is recommended, return Statement of Expense to employee.</p> <p>7. If the employee owes the City, due to an unspent cash advance, prepare a Miscellaneous Receipt (form and instructions available on City Intranet). Each department has an individual responsible for receipting monies. The account number to be used on the Miscellaneous Receipt is 0000102-116500 for return of unspent cash advances. Take Miscellaneous Receipt form and cash to Treasury Department, 1st floor, City Hall.</p>
Elected Official or Employee	<p>8. Forward Statement of Expense to Finance.</p>
Chief Financial Officer or Designee	<p>9. Verifies that sufficient funds are available. Determines that:</p> <ul style="list-style-type: none"> • All items of expense are reasonable. • Adequate documentation of guest expenses – names and reasons are provided • Necessary receipts are attached <p>10. Statement of Expense is processed. Reimbursement is included on the employee's next biweekly pay check.</p>

Attachments:

1. Statement of Expense Form
2. Cash Advance Form No. 142-116R2

NAME		DEPARTMENT, DIVISION					EXPENSE DATE(S)	
Purpose of expenses claimed							CITY, STATE	
SCHEDULE A - TRAVEL AND MEETING EXPENSES (Itemize below in detail)								
ITEM OF EXPENSE DATE	LIST DATES AND EXPENSES INCURRED BELOW							SCHEDULE TOTAL
	SUN	MON	TUES	WED	THUR	FRI	SAT	
TRANSPORTATION (Attach receipts)								
LODGING (Attach receipts)								
MEALS								
Breakfast								
Lunch								
Dinner								
REGISTRATION (Attach receipts)								
OTHER EXPENSES (Itemize on reverse side)								
DAILY TOTAL								
SCHEDULE B - MILEAGE ALLOWANCE (Itemize on reverse side)								
TOTAL AMOUNT CLAIMED (Schedules A and B combined)								
I certify that this claim is a true record of expenses incurred on official business for the City of Riverside during the above period. I also certify that full-day per diem amounts for meals have not been claimed when traveling for partial days or when meals were provided as part of an event.							Approval Recommended	
Date Submitted _____ Signature _____ Classification _____							Department Director _____	
Amount of Claim _____		Less Advance _____			Net Amount Due or (Returned) _____			
General Ledger		Job Ledger (If Required)				Work Order		Amount
GL Key	Object	JL Key	Object					
Audited by: _____ Date _____		Finance Director _____ Date _____		City Manager _____ Date _____		(REQUIRED) (NOT REQUIRED)		
CM/Finance/Accounting		Approved for Payment						

SPECIAL INSTRUCTIONS:

1. Submit this form completed in detail to City Manager/Finance/Accounting for audit. Unused cash advances must be receipted by Department. Attach copy of receipt or note receipt number below.
 Receipt # _____
2. Upon audit and approval for payment, reimbursement will be included on biweekly payroll check as a non-taxable item.
3. All other expenses shown above must be itemized in detail in order to qualify for reimbursement.
4. Any expenses paid for guests must have additional information provided on Page 2 of this form.

SPL DIRECT CHARGE NO. _____



City of Riverside
CASH ADVANCE
 Form No. 142-116R2

Requested by: _____	Employee ID # _____	Department/Division: _____
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PURPOSE: (Describe Briefly) _____	Event Date: _____
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ITEMIZED ESTIMATE OF EXPENSES TO BE INCURRED

TRANSPORTATION _____

LODGING _____ Nights @ _____ ea. _____

MEALS _____ Days @ _____ ea. _____

OTHER _____

BUDGET ACCOUNT NO. _____	TOTAL \$ _____ -
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APPROVALS:

_____ Department Head	_____ Finance Mgmt. Approval	_____ Received By:	_____ Date
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NOTE: <i>Advances must be accounted for within 30 days after receipt by filing an itemized statement of expense. If an employee does not account for expenses or return excess reimbursements within a reasonable period of time, the advance is considered a taxable benefit that should be reported as income on the employee W-2.</i>	Issued by: _____
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