



CITY COUNCIL STAFF REPORT

TO: Honorable Mayor and City Council **DATE:** January 6, 2020

FROM: Matthew Bronson, City Manager

PREPARED BY: Deanne Purcell, Administrative Services Director
Annette Munoz, Accountant

SUBJECT: Updated City Travel and Meeting Guidelines

RECOMMENDATION

Approve the updated City Travel and Meeting Guidelines

BACKGROUND

The City Travel and Meeting Guidelines for City employees have not been updated for over 10 years. The current policy regarding meals while traveling on City business is administratively burdensome and does not follow the IRS guidelines for local travel meal reimbursement process. The changes provide an accountable plan consistent with IRS guidelines while minimizing administrative workload in processing travel and meeting expenses tied to City business and training events. An accountable plan under IRS guidelines is an allowance or reimbursement policy under which amounts are nontaxable to the recipient if the following requirements are met:

- There must be a business connection to the expenditure.
- There must be adequate accounting by the recipient within a reasonable period of time.
- Excess advances must be returned within a reasonable period of time.

There are two primary changes included in the updated City Travel and Meeting Guidelines shown in Attachment 1:

- *Travel and Meal Policy Per Diem Change:* The updated guidelines allow for a per diem meal allowance based on the federal per diem allowance rules and eliminates reimbursements based upon receipts. This provides for a more efficient way to provide meals to City employees traveling on City business rather than the current requirement of reconciling receipts for the employee and departments. There is a maximum amount that employees can use for meals based on rates set for different cities by the U.S. General Services Administration (<https://www.gsa.gov/travel/plan-book/per-diem-rates>) without treating part of the per diem allowance as wages for tax purposes. The amount of expenses advanced or reimbursed under a per diem allowance system is deemed substantiated without receipts provided the requirements of the regulations are met.
 - *Local Travel/Non-overnight Meal Reimbursement Change:* The updated guidelines clarify that meal allowances falling under Local Travel and Training do not qualify under the IRS Accountable Plan and are taxable to the employee and need to be included on the year-end W2 form. However, there are exceptions to taxing meals as wages for local travel:
 - Meals are not taxable as wages to the employee if they are provided on the employer's business premises and for the employer's convenience.
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- o Meal expenses directly related to and necessary for attending business meetings or conventions of certain exempt organizations are excludable from wages if the expenses of attendance are related to City business. These organizations include chambers of commerce, business leagues, and trade or professional organizations. Meals with meetings must be substantiated with a receipt.
- o Meals are reimbursable or allowance provided to employees for meals if the main purpose of the combined business and meal is the active conduct of City business.
- o Meals with meetings or overtime meals must be substantiated with a receipt.
- o No purchase of alcohol is reimbursable.

Staff has reviewed similar policies in nearby cities in identifying potential changes in the City's guidelines and below is a summary of policies in other cities:

<u>City</u>	<u>Meal Policy</u>
Arroyo Grande	All meals reimbursed at actual cost not to exceed the U.S. Government Per Diem Schedule for the specific geographic area, as stated on the U.S. General Services administration website.
Atascadero	Elected officials provide receipts and reimbursed up to IRS Maximums. Employees receive Per Diem Meal Allowance.
Morro Bay	Elected officials and employees provide receipts, reimbursed up to IRS Maximums.
Pismo Beach	Elected officials provide receipts, reimbursed up to the IRS Maximums. Employees receive Per Diem Meal Allowance.
San Luis Obispo	Elected officials and employees provide receipts, for overnight travel employees receive Per Diem Meal Allowance.

As shown above, there is a mix of how employee per diems for meal expenses are handled by neighboring cities. Elected officials need to provide receipts for meals in all cities in compliance with AB 1234. The updated City Travel and Meeting Guidelines shown in Attachment 2 will specify that elected officials in the City continue providing receipts for meals and travel expenses while employees receive a Per Diem Meal Allowance and provide receipts for other travel expenses. The updated guidelines will provide an accountable plan which is consistent with federal IRS guidelines while relieving staff of the current administrative burden associated with employee travel.

FISCAL IMPACT

There is no specific cost impact from this action though there is reduced workload for both the employee who is traveling and the departments who reconcile employee travel reports.

ALTERNATIVES

The City Council has the following alternatives to consider:

1. Approve the updated City Travel and Meeting Guidelines; or
2. Provide direction to staff.

PUBLIC NOTIFICATION

The agenda was posted in accordance with the Brown Act.

ATTACHMENTS

1. Updated Travel and Meeting Guidelines

City of Grover Beach Travel and Meeting Guidelines



Updated: **January 6, 2020**

City of Grover Beach Travel and Meeting Guidelines

PURPOSE AND SCOPE

The City of Grover Beach's ("City") travel policy provides procedures for Officials and Employees to report and be reimbursed for official travel and business expenses. The following guidelines and procedures are set forth to minimize costs, improve accountability and ease management review of reimbursement claims.

This policy applies to elected and appointed City Officials and all Employees of the City. Compensation to employees for travel time shall be consistent with the requirements of the Fair Labor Standards Act.

The City shall reimburse Officials and Employees for all reasonable costs incurred on behalf of the City. Officials and Employees are expected to use good judgement in spending public funds which have been entrusted to them. Misuse or misappropriation of City funds and equipment not in conformance with this policy may result in disciplinary action, which for Employees may include termination of employment.

DEFINITIONS

OFFICIAL: An Official shall refer to any individual elected to a City Office (e.g. the Mayor and Council Members) or any individual appointed to an office by the City Council (e.g. members of the Planning Commission or Parks and Recreation and Beautification Commission). An Official is never considered to be an employee.

EMPLOYEE: An Employee shall refer to anyone who holds a paid position, as listed in the City of Grover Beach Staffing Detail and Salary Schedule, with the City. An independent contractor is not an Employee.

1.0 GENERAL PROVISIONS

The City will pay all legitimate expenses of a trip or meeting. These include transportation, lodging, registration fees, meals, and other related expenses such as parking, baggage handling and telephone costs, if they are for official business and fit within these guidelines.

1.1 Travel shall be authorized only when necessary and in the best interest of the City. The City shall reimburse actual reasonable and necessary expenses incurred while on City business, not to exceed established guidelines. Expenses incurred in connection with the following types of activities are hereby deemed authorized expenses, as long as other requirements of this policy are met.

Travel and Meeting Guidelines

- a. Communicating with representatives of regional, state and national government on City adopted policy positions.
- b. Serving on professional organization or governmental committees, boards or task forces whose activities affect the City's interests.
- c. Attending educational seminars, conferences or organized educational activities designed to improve skill levels or provide information on topics important to City policies and operations.
- d. Preparing research for City projects or implementing adopted City plans, policies, goals, or programs.
- e. Attending meetings involving activities or decisions important to City interests, consistent with adopted plans, policies, goals or programs.
- f. Attending events where the City is a formal sponsor or participant, or in performance of official duties for the City.
- g. Communicating with individuals or representatives of community groups on policy positions adopted by or under consideration by the City.
- h. Recognizing volunteer or Employee service to the City.
- i. Engaging in other business-related activities with a direct connection to the implementation of adopted City plans, policies, goals, or programs.

Expenditures for any other type of activity will require prior approval by the City Council for Officials and the City Manager for Employees.

- 1.2 The City shall NOT reimburse personal expenses, including but not limited to:
- a. The personal portion of any trip;
 - b. Political or charitable contributions or events;
 - c. Family expenses, including a partner's expenses when accompanying an Official or Employee on agency-related business, as well as children-or pet-related expenses;
 - d. Entertainment expenses, including theater, movies (either in-room or at the theater), sporting events (including gym, massage and/or golf related expenses), or other cultural events;
 - e. Non-mileage personal automobile expenses, including repairs, deductibles, traffic

Travel and Meeting Guidelines

citations, insurance or gasoline; and

- f. Personal losses incurred while on City business.
- 1.3 City Officials and Employees should neither enrich themselves nor be required to use their own funds while traveling on City Business.
 - 1.4 The City Manager or his/her designee must approve all proposed travel out of the San Luis Obispo/Santa Barbara County area for City Employees. References in this policy to out-of- area travel shall mean travel outside of the San Luis Obispo/Santa Barbara County area.
 - 1.5 Travel expenses funded by the Commission of Peace Officer Standards and Training (POST) shall be subject to restrictions currently in effect from POST. POST shall govern expenditure limitations for meals and lodging, superseding this policy. When preparing reimbursements for POST, a copy of the reimbursement request shall be forwarded to the Administrative Services Department to track the receivable.

2.0 PLANNING AN OFFICIAL TRIP

2.1 How will you travel?

When planning the transportation portion of your trip, consider all aspects of cost to the City as well as actual transportation costs. A City vehicle shall be used when possible. If a City vehicle cannot be made available, the use of a rental vehicle or private vehicle may be authorized by the Department Director or the City Manager, and the City will reimburse mileage at the approved IRS rate. If flying, the City will pay airline coach fare and any expenses for preplanned transportation that may be required to travel the distance between the lodging site, conference site, and the airport.

All mileage reimbursements for personal vehicle use will be based on “Google Maps” mileage. A print-out must be attached to the mileage reimbursement request.

To drive a privately owned vehicle on City business you must:

- 1. Possess a valid California driver’s license.
- 2. Carry liability insurance limits required by the City as follows:
Employees that are reimbursed for mileage shall maintain minimum coverage in an amount not less than \$100,000 per person / \$300,000 per occurrence (or a combined single limit of \$300,000) and property damage coverage in an amount not less than \$100,000 per occurrence.
- 3. Realize that any damage to the car (including deductibles), needed service, or repair occurring on the trip will be your responsibility, as those costs are included in the City’s per mile cost reimbursement.

2.2 Mileage in-Lieu of Common Carrier Costs.

In the event that a common carrier would otherwise be the preferred mode of transportation, but you use a personal car instead (subject to approve guidelines set forth above), you will not be reimbursed more than the common carrier costs.

2.3 When will you go? By what route?

You should schedule your trip so that you leave at the latest reasonable hour and still arrive at your destination on time. You should also return promptly when your business is finished, thereby minimizing the time away from work and ensuring full reimbursement of all City-related expenses. You should generally take the most direct and commonly traveled routes. Other routes may be authorized when official business requires their use. If you take an indirect route or stop along the way for personal reasons, you will not be reimbursed for non-City related expenses.

2.4 What about compensation for travel time?

When travel time exceeds your normal workweek, the City's rules for overtime apply if you are eligible for overtime. In determining overtime compensation, normal commute time should be deducted from the total travel time. Additionally, normal unpaid meal periods are not considered work time when you are traveling. Overtime eligibility applies only to the driver and only for those hours which are outside the normal work hours. Meal breaks while traveling are not eligible for overtime. Passengers in the vehicle are not eligible for overtime.

2.5 Where will you stay?

The City will pay for a single room (including taxes and parking) for as many nights as necessary for each employee. In the event that additional employees could be trained by the sharing of a room, such opportunities will be provided by the City only with the approval of the impacted employees. The accommodations you use should be economical but practical. For example, it is preferable to stay at the hotel where a conference is held, even if that hotel may be slightly more expensive than others in the area. Location is also important: a hotel close to where you will be conducting business may be slightly more expensive than an outlying hotel, but it may be easier to achieve the City's travel goals by staying at a closer location. In general, you should stay at the most reasonably priced accommodation available consistent with the purpose and goals of your travel.

When conference or training sponsors have made arrangements for lodging, you should stay at one of these facilities and the cost should not exceed the maximum group rate published by them.

In the event that rooms are not available at one of these facilities, you should stay at a comparable facility at a comparable cost, not to exceed the maximum group rate published by the sponsor. Exception to this can be made by the City Manager.

If you have a question about using a particular hotel, obtain concurrence or direction from your Department Director before making a reservation.

2.6 Should you make reservations?

Whenever possible, you should make reservations. They are often required for large conferences. If a credit card number is needed to hold a reservation, you may use the City credit card number, but no payment or purchases should be made without prior arrangements with the Department Director. Be sure to cancel any reservations you will not use. If the City is charged for an unused reservation, the employee will be responsible to pay that charge unless circumstances requiring cancellation were reasonably beyond your control.

When making lodging reservations, be sure to ask about exemptions from the local transient occupancy tax (TOT): some cities exempt travelers on City business, others don't. If there is an exemption, you can save on the lodging costs. Almost all lodging operators will require an official, written claim for exemption, and a sample for this purpose is provided in Exhibit A.

3.0 AUTHORIZATION FOR TRAVEL AT CITY EXPENSE

3.1 Authorization Levels

- a. Within the San Luis Obispo/Santa Barbara County Area; Employees must obtain Department Director approval prior to official travel within San Luis Obispo and Santa Barbara County area or same day travel outside the area.
- b. Outside the San Luis Obispo County/Santa Barbara County Area (within California): Employees must obtain Department Director and City Manager approval prior to travel and overnight stay outside of the San Luis Obispo/Santa Barbara County area on City business.
- c. Out of State: Employees must obtain the City Manager's prior written approval for any Official out-of-state travel.

3.2 Exceptions

Mutual Aid travel shall be reported to the City Manager as time permits. Prior approval may not be possible.

3.3 Format for Travel Request

- a. Travel Authorizations ~~is~~ are required for all travel requiring overnight accommodations.
- b. Department Director or his/her designee shall confirm by means of their authorization that the appropriate budget is available for travel.
- c. Travel Authorizations are required with the City Manager's approval for all out-of-state travel.

- d. The first page of the completed Travel Authorization and Accounts Payable requests for prepaid items should be submitted to your Department Director as far in advance as possible. The reverse side of the Travel Authorization will be used when you return to account for your reimbursable expenses.

Department Directors approving Travel Authorizations are responsible for determining that the cost is reasonable and justified by the trip's purpose. They should be certain that:

1. The purpose cannot be accomplished by mail or telephone.
2. The seminar, meeting, or conference is mandatory, reimbursable, or otherwise necessary to accomplish key City goals and objectives, and is unavailable locally if overnight accommodations are required.
3. The itinerary ensures accomplishment of the purpose at the lowest reasonable cost.
4. The traveler understands and follows these guidelines.
5. There is enough money in the appropriate travel budget to cover the costs.

Ultimately, the responsibility for following these guidelines, and exercising good judgment in the use and stewardship of the City's resources rest with each City Employee and Official incurring travel, meeting or meal costs on City business.

4.0 Requests for cash in advance and payments to vendors

There are three ways to pay for travel expenses: direct vendor payment, cash advance/reimbursements, and credit cards. Direct vendor payments are made by the City to an organization to pay for specific costs related to a trip – such as registration fees, lodging, and airfare. Cash advances are lump sum payments made to you before you leave to cover expenses as they arise on the trip, and reimbursements (or refunds to the City) are processed after your travel is completed. Credit cards are issued to specific City personnel.

If you request a cash advance, your Department Director must review the amount to be sure it is reasonable. When you return, you must account for all expenses you incurred, and return the unused portion of the advance. You will be reimbursed the difference if the actual, authorized expense you incurred exceeds the amount advanced.

To obtain either direct vendor payments or a cash advance, you must complete the appropriate sections of the Travel Authorization and attach payment vouchers for all payments (including cash advances). You should retain a copy of the completed Travel Authorization (both sides) because you will need it when you return to reconcile and account for your reimbursable expenses. Please provide requests to Administration Services a minimum of two weeks in advance of travel.

5.0 MAKING THE TRIP

There are two key “golden rules” to remember about making an official trip:

1. Keep it official.
2. Keep records for all expenses.

5.1 Keeping it official

If you take time away from official business for personal matters, or if you delay your return after completing your business, you will not be reimbursed for expenses incurred during that time. When combining business and personal travel in this manner, Department Director approval is required. If this extended period occurs during your regular scheduled work hours, the time will be counted as vacation, comp time, Admin Leave (if available), or leave without pay.

If you become sick and must delay your return, you will be reimbursed for your additional living expenses such as food and lodging (except those directly related to your illness, such as physician or hospital costs) until you are able to return home. You should notify your supervisor as soon as possible if you become ill. The time will be counted as sick leave if it occurs during your normally scheduled work hours, and the City's normal sick leave rules will apply.

And lastly, all expenses must be incurred in accordance with the guidelines set forth in this policy.

5.2 Meal Per Diem

Elected Officials. Elected Officials must maintain a detailed record of expenses incurred during travel including but not limited to the following: meals, transportation, lodging, baggage handling, parking fees, registration fees, telephone (including reasonable calls to communicate home), and any other reasonable and necessary expenses. Meals will be reimbursed as listed below with each meal being reimbursed up to the daily meal allowance. Each meal amount listed is the maximum that will be reimbursed to an Elected Official and receipts are required per State Assembly Bill 1234 approved by the Governor on October 7, 2005.

In the event that receipts are not available, you must provide a detailed written explanation of the circumstances as to why this is the case and reason you incurred this expense.

Employees. Employees will receive a meal per diem as listed below, based on the average GSA (US General Services Administration) guidelines. The meal per diem is intended to provide the Employee meals while traveling on City business. Per diem will be paid as listed below under daily meal allowance and receipts will not be required. This provides for a more efficient way to provide meals to City Employees rather than reconciling receipts for both the Employee and the Administrative Services Department. It provides the maximum amount Employees can use for meals without treating part of the per diem allowance as wages for tax purposes. The amount of expenses advanced or reimbursed under a per diem allowance system is deemed substantiated without receipts, provided the requirements of the regulations are met.

Per Diem: Meals and Incidental Expense (M&IE) Allowance

A per diem meal and incidental expenditure (M&IE) allowance is an allowance to pay for meal and incidental expenses while traveling on business. It provides the maximum per diem rate you can use without treating part of the per diem allowance as wages for tax purposes. The amount of expenses advanced or reimbursed under a per diem allowance system will be deemed substantiated without receipts, provided the requirements of the regulations are met.

Federal Per Diem Rate: The per diem amount for meals and incidental expenses are provided by the U.S. General Services Administration for each city and state where the employee travels. The total amount per day is listed for each location, and then is broken down into breakfast, lunch, dinner, and incidentals. The rates can be found at: <http://www.gsa.gov/perdiem>.

Meals: Expenses for meals, tips, and taxes and fees for food. An employer is not required to reduce the M&IE even if meals are provided in-kind to the employee, if the employer reasonably believes that the M&IE will be incurred.

Incidental Expenses: Expenses for luggage handling services, including fees and tips given to porters, baggage carriers, bellhops, hotel maids, stewards or stewardesses and others. Incidental expenses allowance is provided for overnight travel.

Per Diem Allowance Rules

If a per diem allowance is used, employees are deemed to have substantiated the amount of expenses equal to the lesser of the Federal per diem rate or the per diem allowance paid by the employer.

- The per diem must be at or less than the Federal rates to be fully excludable from wages for tax purposes.
- No receipts are required if a per diem allowance is used, but the payments must meet the other substantiation requirements including date, time, place and business purpose.
- An employer's substantiation requirements must, at a minimum, meet the Federal requirements.
- If employees use a City credit card for any purpose, a receipt is required. If the amount of the meal is less than the per diem M&IE, the employee may request the difference on the Travel Expense Reimbursement Form. If the amount of the meal is greater than the per diem M&IE, the employee is responsible for reimbursing the City for the difference. (2014 Fringe Benefit Guide, Per Diem Allowance Rules, pg. 34)

Meal per diem allowances will be paid based on the following:

<u>Breakfast</u>	<u>Not paid if leaving after 8:00 am</u>
<u>Lunch</u>	<u>Not paid if leaving after 1:00 pm or returning prior to Noon</u>
<u>Dinner</u>	<u>Not paid if leaving after 6:00 pm or returning prior to 5:00 pm</u>

If meals are provided without charge at a meeting, place of lodging or while in transit (meals served on a plane, for example,) meal per diem costs will not be paid.

Miscellaneous Expenses

Miscellaneous Expenses are not considered part of the per diem M&IE allowance and, therefore, substantiation is required in the form of a receipt. Miscellaneous expenses include cab fares, fax, telephone, copy charges, and other business-related expenses. City funds will not be used to purchase alcohol or reimburse employees for alcohol related costs.

5.3 INTERNAL REVENUE SERVICE (IRS) ACCOUNTABLE VS. NON-ACCOUNTABLE PLAN

An accountable plan is an allowance or reimbursement policy under which amounts are nontaxable to the recipient if the following requirements are met:

- There must be a business connection to the expenditure.
- There must be adequate accounting by the recipient within a reasonable period of time.
- Excess advances must be returned within a reasonable period of time.

A non-accountable plan is an allowance or reimbursement program or policy that does not meet all three requirements for an accountable plan. Payment, including advances, reimbursements, allowances, etc., made under a non-accountable plan are taxable wages subject to all withholding when paid or when constructively received by an employee. The employees may be able to deduct these expenses as itemized deductions on their individual tax returns.

An “Accountable Expense Reimbursement Plan” must meet the following requirements in order to be considered a tax-exempt payment to the employee.

- The employee must substantiate the expense incurred.
- The employee must refund any advances in excess of substantiated expenses, excluding the per diem M&IE advance.
- The expense must have a business connection.

If the above requirements are not met, the payment to the employee becomes taxable as wages and is reported as such on the W2.

6.0 INCURRING NON-TRAVEL EXPENSES

Special Events. The City will pay expenses incurred for such meetings and hospitality as may, from time to time, be determined by the Council to be appropriate.

Local Meeting and Training Costs. The City will reimburse expenses incurred in attending meetings or conferences held locally which do not include travel expenditures, subject to the following guidelines:

1. Meals not incurred as part of out-of-area or overnight travel are limited to activities outside of normal duties, such as business-related meetings held before or after regular working hours (including working lunches where this is the only time available) or extended overtime due to special projects or emergencies.
2. Meal reimbursements are not allowed as part of routine daily work assignments or training within City limits, unless part of the registration cost or the meal is served on-site as part of the program to keep all participants together and not have them disperse for meals.

3. Meals incurred during training held outside the City limits are only allowable when the training (including travel time) spans the normal meal period.

For example, if training is held outside of the City Limits from 9:00 AM until 10:30 AM at a location that is an hour and a half away from the City, meal costs for lunch would not be reimbursable. However, meal costs for lunch under similar circumstances where the training is held from 9:00AM to 3:00 PM would be reimbursable.

4. Reimbursement for meal costs in these circumstances are subject to the City's meal cost guidelines.

Other Expenses

In addition, the City will reimburse for costs incurred while at a meeting or other function when such costs are directly linked to the program or subject matter of the meeting. Examples of costs which may be borne by the City include parking fees, printed materials, tapes, or other training material which may be available for sale at the meeting.

Alcoholic Beverages

City funds will not be used to purchase alcohol or reimburse for alcohol-related costs.

Spouse and Guests

Spouses and guests are welcome to accompany an employee on City travel and at conferences, seminars, and meetings. However, any additional costs associated with the participation of a spouse or other guests are the responsibility of the employee. Exceptions to this policy must specifically be approved by the Council.

Guests as Passengers in City Vehicles

Due to liability concern, non-City employees should not ride as passengers in City vehicles when it is not directly related to City business, However, Department Directors may approve exceptions on a case-by-case basis, subject to review by the Risk Manager.

Personal Expenses

The cost of alcoholic beverages (as listed above), over-the-counter drugs, laundry/dry cleaning, in-room movies, tours, personal entertainment, sundries, and other personal-related expenses are not reimbursable. Optional tours, banquets, or other activities offered through the conference but as an additional cost to registration are solely at the discretion of the attendee and will be considered as a personal expense.

7. ACCOUNTING FOR EXPENSES

When you return from your trip or official function, a final accounting of all expenses must be approved by your Department Director and submitted to the Administrative Services Department within five (5) working days. An expense report is required in all cases - whether your advance and actual expenses are equal, you are eligible for additional reimbursement, or you owe money to the City. Also, if an expense report is not received by the City **additional travel is prohibited until the outstanding travel report is submitted regardless of travel plans that have already been made.**

The final accounting is made by completing the "Expense Report" section on the reverse side of the Travel Authorization. All City related expenses should be included.

After completing the expense report, attach receipts such as hotel, parking fees, gasoline etc (if a city official, meal receipts are required), sign the report attesting to its accuracy and submit it to your Department Director for review and approval. If you owe the City for the unused balance of a cash advance, you should include the amount with your expense report when delivering it to the Administrative Services Department.

A completed Travel Expense Report is required for the vendor file for all travel expenses, even when there is no advance or reimbursement.

Department Director approving expense reports are responsible for ensuring that:

1. All expenses are reasonable, necessary, and consistent with these guidelines.
2. All required receipts are attached.
3. The final disposition is correct (e.g., balance due Employee, balance due City).
4. Any amounts due to the City are reimbursed.
5. Final accounting of all expenses is submitted to the Administrative Services Department.

Upon approval by your Department Director, the expense report should be processed as follows depending upon the circumstances:

If the City owes you

The expense report should be forwarded to the Administrative Services Department and the reimbursement will be processed on the next check register. (If the expense report is correct.)

If you owe the City

The expense report should be forwarded to the Administrative Services Department with a check or cash for the amount due.

Processing Travel Requests

All travel related costs require payment to vendors, whether it is direct payment to vendors (such as to the conference provider for registration or hotel for lodging), credit card payments or

reimbursements to Employees. To ensure appropriate documentation for all such payments, copies of the Travel Authorization or Travel Expense Report must accompany a request for payments as follows:

1. **Payments Processed Before Travel Occurs.** The Travel and Meeting Authorization Report must be attached to all related payment requests.
2. **Payments Processed After Travel Occurs.** The Travel and Meeting Authorization Report must be attached to all related payment requests.

Note: When City Manager approval is required, documentation of this must also be attached to all related requests.

8. COMPLETING TRAVEL AND MEETING AUTHORIZATION REPORTS

The following charts and tables provide an overview of the City’s travel procedures and instructions for completing the Travel and Meeting Authorization Report.

Approved by the City Council on January 6, 2020 (Resolution No. 20-)

OVERVIEW OF TRAVEL PROCEDURES

Step 1: Travel Authorization

Who	What
Traveler	<ul style="list-style-type: none"> • Consult with Department Director on the need for Travel • Plan Itinerary, transportation and lodging. • Complete Travel & Meeting Authorization Report (TA); attach requests for payments for employee cash advance (if needed) and each direct vendor payment requested.
Department Director	<ul style="list-style-type: none"> • Review TA for conformance with City travel guidelines and department priorities. • Verify that adequate funding exists in the appropriate travel budget to cover all costs. • Approve TA, provide a copy to the employee and submit to Administrative Services for payment processing.
Administrative Services	<ul style="list-style-type: none"> • Review TA for compliance with the Travel and Meeting Guidelines. • Once compliance is met, make cash advance and vendor payments. • File TA in Travel and Meeting File.

Step 2: Expense Reporting

Who	What
Traveler	<ul style="list-style-type: none"> • Complete and submit Final Accounting section of the TA accounting for all expenses to the Department Director within 5 working days after completion of travel. • Attach all required receipts • Sign report attesting to its accuracy.
Department Director	<ul style="list-style-type: none"> • Review expense report for conformance with City Travel and Meeting Guidelines. • Verify accuracy of balance and disposition. • Approve expense report, make a copy for departmental records and submit to Administrative Services
Administrative Services	<ul style="list-style-type: none"> • Review expense report for accuracy. • Receipt any payment due to City • Process any payment due • File expenses report in Travel and Meeting File.

COMPLETING THE TRAVEL AND MEETING AUTHORIZATION REPORT

Overview

The Travel and Meeting Authorization Report should be prepared whenever travel occurs. The following highlights key areas of the TA form:

The Travel and Meeting Authorization Report is organized into four sections:

1. **General Information:** Identifies who is going, where the meeting or conference will be held, how long the Employee will be gone, the reason for the trip, and the account number that should be charged.
2. **Pre-Travel Vendor Payments and Employee Advances:** Outlines the estimated cost of the trip by expense type (registration, lodging, transportation, meals- Per Diem (spaces are provided to add categories not pre-listed), vendors to whom payment will be made (including cash advances to the Employee), method of payment (check, purchase order, credit card), and amount. Appropriate check, purchase orders or credit card requests should be attached to the TA when it is submitted to Administrative Services for processing.
3. **Pre-Authorization:** Provides a signature box for the Employee, Manager and City Manager approval per Department Director. Out-of-state travel requires the approval of the City Manager.
4. **Final Accounting:** Recaps the final actual costs for each travel category.
5. **After Travel Approvals:** Provides a signature box for the Employee and Supervisor/Manager for after travel costs reported

CITY OF GROVER BEACH

NO: 20AS-XXX

TRAVEL AND MEETING AUTHORIZATION

DATE:

GENERAL INFORMATION

NAME:		DEPT.:	Admin Svcs
DATE OF DEPARTURE:	RETURN:	NO. DAYS:	
LOCATION:	ORGANIZATION:		
ACCOUNT NUMBER:			
PURPOSE/JUSTIFICATION:			

PRE-TRAVEL VENDOR PAYMENTS AND EMPLOYEE ADVANCES

Description	Vendor Name and Number	Date Required	Credit Card Amount	Warrant	Amount
Registration					
Lodging					# nights
Per Diem @ \$ - /day					# days -
Mileage: - miles \$ 0.580 per mile					-
Airfare/Rail					
Advance @ \$ - /day					# days -
Other:					
Other:					
TOTAL			\$ -	\$ -	\$ -

PRE-AUTHORIZATION

Employee Signature:		Date:	
Manager Signature:	Approved / Denied (circle one)	Date:	
City Manager Signature*:	Approved / Denied (circle one)	Date:	

* City Manager must approve & sign all out of state travel

FINAL ACCOUNTING

Reconciliation of Pre-Travel Payments and Advances to Actual Expenses Due Within 5 Days of Return

	Description	Actual Expense Amounts
Comments or Instructions:	Registration (Receipts attached)	
	Lodging (Receipts attached)	
	Per Diem	
	Actual Mileage @ Per	
	Airfare/Rail (Receipts attached)	
	Parking: (Receipts attached)	
	Other:	
	Other:	
	TOTAL EXPENSES	-
	TOTAL WARRANT AMOUNTS RECVD	
TOTAL CITY CREDIT CARD CHARGES		
AMOUNT DUE EMPLOYEE		
AMOUNT DUE CITY		

AFTER TRAVEL APPROVALS

I hereby certify that the amounts listed above are correct and were incurred in conformance with adopted Travel Policy.

Employee Signature After Travel:	Date:
Supervisor/Manager Signature After Travel:	Date:

COPIES: COLORED Original to Finance, Department Copy, Final Accounting Copy in BLACK & WHITE