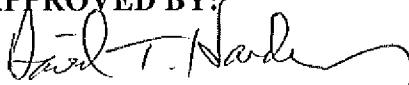


City of Delray Beach 	ADMINISTRATIVE POLICIES AND PROCEDURES MANUAL		SUBJECT: GENERAL ADMINISTRATION Travel Advances and Expense Reconciliations	
	NUMBER GA-27	REVISIONS 13	EFFECTIVE DATE: October 7, 2010	PAGE 1 of 6
	SUPERCEDES GA-27 Rev. 12 (dated 10-01-06)	APPROVED BY:  DAVID T. HARDEN, City Manager		

GA-27.0 Purpose:

The purpose of this directive is to set forth the policy and procedure for travel advances and expense reconciliations for all City Commissioners, City Officers (City Manager, City Attorney), employees appointed by the City Manager, Board, and Committee members.

GA-27.1 Policy:

This policy will provide guidelines for allowable expenses and the procedure for accurate and timely reconciliation of travel expenses.

GA-27.2 Procedure:

General guidelines for travel and training expenses:

- A. Travel and training requests must be within approved budget line items.
- B. Travel and training requests (including registration fees, lodging, transportation and advance requests) must be prepared on a "Travel and Training Check Request Form" (Exhibit A) with an approved "Travel Advance/Expense Reconciliation Form" (Exhibit B).

If the travel request does not include registration fees, lodging or overnight travel, the "Travel Advance/Expense Reconciliation Form" does not need to be completed. Reimbursement for meals will be obtained through a "Local Travel Meal Allowance Form (Exhibit C) and will generally be considered as taxable income and added to the next available payroll check. (See exemptions under section GA-27.5.B.) Mileage, parking or tolls can be made through petty cash or check request.

- C. Travel expenses shall reflect correct and complete expenditures that were incurred by the requesting party.

- D. No reimbursement shall be allowed for the spouse of City Commissioners, City Officers, and employees, Board, or Committee Members. If for convenience airfare or hotel registration are booked at the same time as the traveler for spouse or travel companion, reimbursement to the City must be paid as soon as possible.
- E. No reimbursement shall be allowed for costs not actually incurred.
- F. No reimbursement shall be allowed where those costs are incurred and accounted for by another person (i.e., two persons traveling in one vehicle cannot claim duplicate mileage/travel costs).
- G. Subsistence shall be reduced for any meals or lodging included in the conference, seminar or meeting registration.
- H. A completed "Travel Advance/Expense Reconciliation Form", with original receipts attached, must be submitted to the Finance Department within **seven (7) working days** of return.
- I. All travel must be by a usually traveled route. If a person travels by an indirect route for personal convenience, any extra costs will be at the traveler's expense.
- J. If City travel is combined with personal travel, the traveler must indicate such on the Travel Advance/Expense Reconciliation Form. The traveler will only be reimbursed for those expenses that are clearly City related. Meals and lodging will only be in effect during the actual period of time spent on official City business.

GA-27.3 Travel Advances:

- A. If a travel advance is required, the portion applicable to travel advances on the "Travel Advance/Expense Reconciliation Form" must be completed (3 copies) and submitted along with a "Travel and Training Request for Check Form" to the Finance Department at least two (2) weeks prior to date required. The "Travel and Training Request for Check Form" must be completed including the account code and signature. Department Heads may consider using Petty Cash to facilitate the advance if it is under \$100.00 limit as established for Petty Cash.

Note: Estimated expenses must be provided to substantiate the requested advance ("Travel Advance" column of the "Travel Advance/Expense Reconciliation Form").

- B. A separate "Travel Advance/Expense Reconciliation Form" must be used for each traveler, even though the traveler may be joined by one or more City personnel from the same or another City department.
- C. The Finance Department shall issue a check to the traveler and distribute copies of the "Travel Advance/Expense Reconciliation Form" as follows:

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1. One copy to requesting department
2. Two copies to the Finance Department
 - a. One copy to be attached to the "Request for Check Form"
 - b. One copy for a pending file (which is maintained for all unreconciled travel advances)

GA-27.4 Reconciliation of "Travel Advance/Expense Reconciliation Form"

- A. A "Travel Advance/Expense Reconciliation Form" with the "Prepaid Expenses", "Travel Advance", and "Actual Expenses" columns must be completed. The form must be signed by the employee who attended the seminar and by the department head. Copies of the original travel advance form will not be accepted as "reconciliation" of the travel. "Designees" cannot sign for the employee who actually attended the seminar.

Note: Vendor name must be included on the "Travel Advance/Expense Reconciliation Form" for registration fees, lodging and commercial fare transportation.

- B. Original receipts (not copies) must be attached to the "Travel Advance/Expense Reconciliation Form".

Notes:

(1) If the City's Purchasing card is used for a purchase, the original receipt must be turned in with the credit card statement to Finance during the monthly credit card statement reconciliation process. In this case, a COPY of the receipt (rather than the original) must be attached to the original "Travel Advance/Expense Reconciliation Form".

(2) If Petty Cash is used for a purchase or for reconciliation of a travel advance, the original receipt must be turned in with the Petty Cash slip along with a copy of the "Travel Advance/Expense Reconciliation Form", to Finance. In this case, a COPY of the receipt (rather than the original) must be attached to the original "Travel Advance/Expense Reconciliation Form".

- C. A photocopy of the program or agenda of the conference, seminar or meeting itemizing meals, lodging or fees must be attached to the "Travel Advance/Expense Reconciliation Form" when available.
- D. A photocopy of the "Travel Advance/Expense Reconciliation Form" must be attached to each "Travel and Training Request for Check Form" (including requests for registration fees, lodging, and transportation).
- E. The traveler must submit expense reconciliation within seven (7) working days of return. If a refund is due to the City, the yellow portion of the validated Miscellaneous Cash Receipt (MCR) must be attached. The receipt of the refund is not an acceptance of the submitted reconciliation. If a reimbursement is owed to the traveler, a "Request for Check Form" or Petty Cash form (if under

\$100.00), properly coded, and signed, must be attached to the "Travel Advance/Expense Reconciliation Form".

- F. The Finance Department will verify receipts and expenses to City guidelines and will file the form with the original travel advance request in the Accounts Payable Division.

GA-27.5 Guidelines for Reasonable Expenses

- A. When possible, the City should be billed directly for travel expenses (i.e., airfare, lodging, registration). A copy of the "Certificate of Tax Exemption" should be submitted with the reservation, thus entitling the City to sales tax exemption.

Note: The City's "Certificate of Tax Exemption" is only applicable in the State of Florida.

Actual hotel invoices must be submitted (not credit card slips). Payments made directly by an employee disallow the sales tax exemption. Departments should process requests for payment early enough to obtain available discounts.

- B. Reimbursement for meals shall be: \$8.00 for Breakfast, \$11.00 for Lunch and \$19.00 for Dinner, or \$38.00 per diem (if traveler left before 6:00 a.m. and returned after 8:00 p.m. or spent the night).
1. Breakfast - (\$ 8.00) - Travel begins before 6:00 a.m. and extends beyond 8:00 a.m.
 2. Lunch - (\$11.00) - Travel begins before noon and extends beyond 2:00 p.m.
 3. Dinner - (\$19.00) - Travel begins before 6:00 p.m. and extends beyond 8:00 p.m.

If meal reimbursement does not include an overnight stay, it would generally be taxable to employee (Exhibit C). Exemptions would be trade, professional meetings or a meeting where business is being actively conducted.

Note: For Class C travel, as defined in Florida Statutes 112.061(5) (b), reimbursement for meals shall be paid only when travel extends south of the Palm Beach County line or north of Lantana Road.

- C. As "continental breakfasts" are sometimes inadequate in food choice or quantity, "continental breakfasts" included in seminar fees shall not be interpreted to mean that "breakfast" is provided and reimbursement for breakfast may be requested in such cases. A receipt must be submitted, however, showing that the traveler has paid for the breakfast on the day the seminar provided a "continental breakfast". Reimbursement would then be made for the amount of the receipt not to exceed the breakfast allowance.
- D. No receipts are required for per diem rates. Meals which exceed these limits by reason of location or type of function will be reimbursed if receipts are provided and exception approved by the City Manager. Conference or seminar banquets and lunches in excess of the per diem meal allowance are allowable exceptions; however, these must be noted on the program or agenda.

- E. Tips are intended to be covered by the per diem rates. Tips will not be reimbursed unless travel is to a high cost area and receipts for meals and tips are provided. In these instances, approval must be obtained from the City Manager.
- F. The following expenses will NOT be reimbursed:
 - 1. NO laundry/dry cleaning, alcoholic beverages, movie rentals, cribs, irons, locker rentals, or any other leisure services. NO vicinity travel (to/from eating establishments). NO Personal telephone calls (business related calls must be stated on the Travel Advance/Expense Reconciliation Form.) NO baggage handling fees or other gratuities paid to hotel and/or airport service personnel.

GA-27.6 Transportation:

- A. Airfare – The traveler/department should arrange for the most economical means of airfare possible, taking advantage of special rates, when available. When considering which airfare is most economical, consider not only the fare, but the additional fees for baggage, seat assignments, snacks, beverages and meals, etc. The City will reimburse baggage fees for up to two (2) bags. Fees for excessive or overweight baggage will not be reimbursed by the City, but will be paid by the employee. Fees for specific seat assignments will also not be reimbursed by the City, but paid by the employee. Any snacks, beverages or meals will not be reimbursed specifically, but will be included in the set per diem amounts.
- B. Mileage – The rate of reimbursement for the use of a personal car will be \$0.44 per mile. Reimbursement shall not exceed the cost of commercial airfares, including transportation to and from airport. For those employees receiving a monthly car allowance, there will be no mileage reimbursement where the destination for travel is located within Martin, Palm Beach, and Broward Counties. Mileage will be calculated from place of employment (work site). Mileage from residence to work is considered personal commuting and will not be reimbursed.
- C. City Vehicle – Receipts for gasoline purchases must be provided.
- D. Rental Car – Justification for rental car plus a copy of the lease agreement must be provided. Justification must be approved by the department head.
- E. Taxi/Limousine Service – Receipts must be provided.
- F. Tolls/Parking Facilities – Receipts must be provided.

GA-27.7 Certifications Required

In accordance with state law, any claim made under the per diem and travel expense policy of the City of Delray Beach must contain a statement that the expenses were actually incurred by the traveler as necessary travel expenses in the performance of official duties and shall be verified by a written declaration that it is true and correct as to every material matter. Any person who willfully makes and subscribes any such claim that he or she does not believe to be true and correct as to every material matter, or who willfully aids or assists in, or procures, counsels, or advises the preparation or presentation of such a claim that is fraudulent or is false as to any material matter, whether or not such falsity or fraud is with the knowledge or consent of the person authorized or required to present such claim, commits a misdemeanor of the second degree, punishable as provided in Florida Statutes 775.082 or 775.083. Whoever receives an allowance or reimbursement by means of a false claim is civilly liable in the amount of the overpayment for the reimbursement of the public fund from which the claim was paid.

VENDOR #

CITY OF DELRAY BEACH**REQUEST FOR CHECK
TRAVEL AND TRAINING**

DATE NEEDED BY:

CHECK WILL BE PICKED UP BY (if applicable):

PAYABLE TO:

DATE:

ADDRESS:

TAX IDENTIFICATION NUMBER (TIN):

REASON FOR REQUEST:

ACCOUNT NUMBER:

AMOUNT:

TOTAL AMOUNT OF CHECK:

TOTAL:

REQUESTED BY:

APPROVED BY DEPARTMENT HEAD:

*Submission of form with Department Head approval certifies availability of budgeted funds.***PLEASE COMPLETE THE 25-CHARACTER DESCRIPTION BELOW FOR A/P DATA ENTRY:**

CITY OF DELRAY BEACH

TRAVEL ADVANCE/EXPENSE RECONCILIATION FORM

EXHIBIT B

Name: _____

For Attendance at: _____

Date (s) of Training, Seminar, or Conference: _____

Departure Date and Time: _____ Return Date and Time: _____

Location: _____

Purpose: _____

EXPENSES	VENDOR NAME	PREPAID EXPENSES	TRAVEL ADVANCE	ACTUAL EXPENSES	PAYMENT TYPE
Registration:					
Lodging:					
Food: ☐ at \$ 8.00 ☐ at \$ 11.00 ☐ at \$ 19.00					
Travel: Commercial Fare Personal Auto: ☐ Miles at \$0.44/Mile City Vehicle (Gasoline)					
Tolls:					
Parking:					
Other:					
TOTAL					
<u>Department Code</u> <u>Amount:</u>		(LESS) TRAVEL ADVANCE			
		(LESS) PREPAID EXPENSES			
		(LESS) CREDIT CARD – PERSONAL CHARGES			
		REFUND TO CITY/EMPLOYEE			

Travel Advance Prepared By: _____ Extension: _____

Travel Advance Reviewed By: _____

I certify that the above accounting of my travel expenses is true and correct as to every material matter, and that these expenses were actually incurred by me as necessary travel expenses in the performance of official duties.

Finance: _____ Date: _____ Employee: _____

Reconciliation Reviewed By: _____

I certify that this employee has been approved for paid leave and budgeted funds are available.

Finance: _____ Date: _____ Department Head: _____

Note: TRAVEL EXPENSE RECONCILIATION MUST BE SUBMITTED WITHIN SEVEN (7) WORKING DAYS OF RETURN. _____

City of Delray Beach
Local Travel Meal Allowance Form (not overnight)

EXHIBIT C

Date of Request:

Travel Start Date:

to

Travel End Date:

Course/Seminar Title:

Location of Course/Seminar:

Employee Name:

Employee #:

Number of Meals	Meal	Per Diem	Total Cost
0	Breakfast	\$8.00	\$0.00
0	Lunch	\$11.00	\$0.00
0	Dinner	\$19.00	\$0.00
Total Meal Per Diem			\$0.00

Taxable ☐

Non-Taxable ☐

Notes:

I acknowledge the receipt of the above per diem meal allowance which may be included as taxable income. Taxable income will be added to the next available payroll check.

Employee Signature

Date

Department Head Signature

Date

Copy to:

Petty Cash or Check Request

Payroll (Original with backup)

Department