Procedure Guideline

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TRAVEL EXPENSES

I. PURPOSE:

The following guideline establishes policies and procedures for rules governing the eligibility for payment of expenses incurred by City Employees during travel directly related to official business. These rules provide for the payment of travel funds to employees and for the reimbursement of out-of-pocket expenses.

II. RESPONSIBILTY:

A. The authority for promulgation of rules defining the rates of allowable mileage costs, per diem costs for food and lodging and similar travel expenses rests with the City Manager.
B. The Finance Department Accounts Payable Division ensures conformity to the procedures as prescribed in this guideline. Normal audit rules will be applied to establish conformance among City Departments.
C. The Department Directors are responsible for the dissemination of these procedures to all employees. The Department Travel Representatives are responsible for verification and submission of all Travel Forms, whether the Travel Advance Request, the City-Paid Travel Expense Invoice or the Final Travel Expense Report, with receipts and/or requests for reimbursement to the Finance Department.
D. The individual employee traveling on official business is responsible for making sure he/she understands this policy and complies with it. Any unusual circumstances or exceptions must be clarified in advance and any deviations must be approved in writing in advance by the traveler's Department Director and the Finance Departments Accounts Payable Supervisor.
E. NOTE: Reimburse or reimbursement as it appears anywhere in this procedure, references the fact that detailed documentation must be provided with the final Travel Expense Report.

III. POLICY:

In order to afford employees maximum flexibility in the accomplishment of their assigned tasks, the City of Little Rock will pay travel expenses directly related to official business in accordance with amounts authorized herein. All travel

expenses for employees shall be approved by their Department Director in advance. Travel expenses for Department Directors shall be approved by the City Manager or Assistant City Manager.

IV. PROCEDURE

Department Directors must approve all requests for official travel on the Travel Advance Request (See Appendix B – Travel Forms) prior to the employee's departure. The Department Director will evaluate the impact of travel requests against factors including budget constraints, job-relatedness of traveler's activities and other program considerations.

A. Allowable expenses for official City travel shall be computed according to the following rates:
   1. Transportation:
      a) Airline Ticket Payment: Will be made for actual coach costs. The traveler must utilize the Department Travel Purchase Card to purchase tickets. (See Appendix A: Reservations and Documentation). **Transferring tickets is not allowed.** FAA regulations state that tickets must be issued in the traveling employee's full legal name.
      b) Mileage Reimbursement: Reimbursement for the use of a private vehicle is allowable on a per mile basis at the current IRS per mile rate. Trip distances shall be computed (and printed) utilizing Mapquest, or similar software; however, personal vehicle mileage reimbursement shall not exceed the lowest coach airfare available at the time of the travel request (documentation must be provided); nor shall food and lodging expenses be for more than one (1) additional day of travel time to and/or from the destination city. If two (2) travelers elect to ride together in a private automobile, the transportation reimbursement shall be the lower of computed mileage or the combined price of the two (2) airline tickets. Any exceptions to this must have prior approval in writing from the Travelers Department Director.

      c) Reimbursement for utilization of personal vehicles to travel to and from the airport will be one (1) round trip if utilizing airport parking, or two (2) round trips if not utilizing airport parking. Mileage is paid from City Hall or the travelers normal work location to the airport and back. If travel is mandated by the Department Director's written directive on a non-regularly scheduled workday, round-trip mileage from the traveler's home of record is authorized. When two (2) or more travelers from the same Department are attending the same workshop, conference, etc., and the travelers are

driving separate automobiles, the Department Director must provide written approval for the utilization and reimbursement of multiple vehicles.

d) Taxi Fare: Taxi fare and similar public transportation is reimbursable, with receipts, for all necessary City business related trips. If other than to and from the airport or hotel, a Department Director's written authorization must accompany the receipts.

e) Rental Vehicles: Reimbursement for the utilization of rental vehicles for official City travel will require written approval from the appropriate Department Director. Written justification for renting vehicles as well as cost estimates for the rental of the vehicle and collision insurance, if the travelers plans to purchase insurance must accompany the Travel Advance Request, or City-Paid Travel Expense Form. Actual costs of mid-sized or smaller vehicles rented from recognized car rental agencies (Avis, Hertz, National, Budget, Dollar, etc.) are reimbursable. When more than four (4) employees are traveling to the same destination, reimbursement for actual costs of renting vans shall be allowed.

f) Fuel for City-Owned Vehicles: Fuel for City-owned vehicles is reimbursable with receipts. Utilization of City-owned vehicles outside City limits requires written justification from the traveler's Department Director.

g) An employee may choose to extend travel beyond the time required to conduct the business purpose of the travel. Time and expense incurred in excess of the business purpose are the responsibility of the traveler. These arrangements must be approved in advance, in writing, by the traveler's Department Director.

2. Food:

a) Meal receipts are not required. Allowance for meal expenses will be paid on a daily, or part of a day, basis depending on the departure and return times.

b) Breakfast allowance is not provided for travel with an initial departure time later than 8:00 AM. Dinner allowance is not allowed for a final arrival time earlier than 6:00 PM.

c) The allowance for an entire day, including tips, is $50.00. A per meal allowance shall be: breakfast - $10.00; lunch - $15.00; and dinner - $25.00, for a total of $50.00, including tips. In cases where a meal is provided by the attended function, unless the Department Director provides prior written approval, the allowance will not be paid for that meal. (NOTE: Continental breakfasts are not considered the

breakfast meal, so the normal breakfast allowance will be paid.)

d) Department Directors may establish policy within the Department regarding meals for local day trips. Lunch allowances are not provided for travel in Metropolitan Little Rock or North Little Rock.

e) The City shall not reimburse the costs of alcoholic beverages.

3. Lodging:
   a) The City will reimburse charges for a single-room rate, taxes and phone calls made on behalf of the City, where it is reasonably expected that a prudent traveler could not return to their residence.
   b) Lodging reimbursement in excess of $200.00 (plus tax) per night requires approval by the City Manager or Assistant City Manager, on the Travel Request Form prior to traveling.
4. Checked Baggage Fees: Reimbursement is limited to two (2) checked bags per trip. (Receipts are required)
5. Parking: Expenses incurred for parking are reimbursable. Any airport parking shall be reimbursed at the long-term parking rate.
6. Telephone Calls: Only one (1) personal long-distance telephone call per trip is reimbursable ($15.00 maximum).
7. Other Miscellaneous Expenses/Tips: Business related miscellaneous expenses (i.e., manuals, tapes, publications, etc.) purchased for and becoming the property of the City, may be reimbursed with written Department Director's approval. Unless included in the registration fee, leisure activities are not reimbursable. The employee is responsible for all expenses for family members accompanying any business travel. Non-Food tips are payable up to a maximum of $10.00 per trip.

Approved:

Bruce T. Moore
City Manager

Appendix A – Reservations and Documentation

I. PURPOSE:

The City of Little Rock no longer utilizes a dedicated travel agency to obtain travel reservations/tickets for official travel. This responsibility now rests on the individual traveler, Department Travel Representative and the Department Director.

II. POLICY:

Travelers/Travel Representatives shall obtain the best available airfare by reserving tickets as soon as possible by purchasing a nonrefundable, nontransferable ticket. Best prices are obtained by purchasing the tickets at least fourteen (14) days prior to travel. These tickets cannot be refunded, and any changes usually cost $150.00 or more and must be made prior to the scheduled departure date and time, or the ticket has no value. Airline policies change frequently; check with your airline to be sure of all policies in effect at the time of travel.

III. PROCEDURE

A. Each Department has at least one (1) trained Travel Representative, and all travel must be handled by these Representatives.

B. Gather information and complete the Travel Advance Request and get any required authorizations. (Assistant City Manager/City Manager must sign-off if Lodging is over $200.00 a night, Department Director must sign the Travel Advance Request before the Accounts Payable Division can process.) (See Appendix B: Travel Forms, for information on how to fill out form)

C. Utilize websites or call the respective airline to determine the best time and cost of travel. (All major airlines and several specialty companies have sites for comparison.) Print, or list, all travel information, i.e., Airline, Flight, Departure/Arrival Time, Record Locator, etc., for travel forms and utilize the Department Travel Purchase Card for ticket purchase. (See Appendix B, Travel Forms for information on how to fill out form)

D. Most hotels now require a credit card to reserve rooms. Reservations can be placed by calling the hotel directly or by making the reservation online. If the hotel requires a credit card to reserve the rooms, utilize the Department Travel Purchase Card. If the room rate is over $200.00 plus tax, the City Manager/Assistant City Manager must sign off on the Travel Advance Request. Print the room rate + tax information and attach for documentation (See Appendix B, Travel Forms for information on how to fill out form)

Appendix B – Reservations and Documentation

I. PURPOSE:

The City of Little Rock Travel Forms must be utilized and completed for all travel by City of Little Rock Employees and non-employees traveling on official business. The responsibility for the correct submission of these forms rests with the individual traveler and the Department Travel Representative. The Department Director must sign the Travel Advance Request to verify the traveler has permission to travel. The Travel Representatives from each Department and the Accounts Payable Division have these forms in an electronic format available as an e-mail attachment.

IV. POLICY:

Travel expenses for the City of Little Rock must be accounted for both for individual and Department needs, as well as for continued public trust.

V. PROCEDURE

A. Travel Form Processing:

1. The traveler and/or Department Travel Representative shall submit a completed Travel Advance Request showing estimated expenses, to the Department Director. (All estimated expenses must be listed on this form, i.e. airline reservations, hotel reservations, per diem, estimated taxi expenses, conference/training registration, etc. Only one (1) Travel Advance Request per trip allowed. The Department Director shall evaluate the Request and forward to the Finance Department Accounts Payable Division at least ten (10) working days before travel for issuance of an advance for travel. The traveler and Department Travel Representative should each keep copies of the complete Travel Form package, as these will be required to complete the final Travel Form for Reimbursement.
2. Advance payment may be requested when an employee's out-of-pocket expenses are expected to exceed $100.00 (meals, mileage, taxi, tips. etc.).
3. The Accounts Payable Division will not process an advance for travel if there are outstanding past due trip reimbursements from the individual requesting the advance.

B. Forms Processing: See Following Pages for Each City Travel Form.
The Travel Worksheet is provided as a tool for the traveler and/or Department Travel Representative to gather information to be used in filling out the COLR Travel Forms. IT IS FOR YOUR USE, PLEASE DO

NOT TURN THIS FORM IN TO ACCOUNTS PAYABLE WITH THE OTHER FORMS.

1. Travel Advance Request:
   a) Name: Fill in the traveler's full legal name as it appears on official documents that are required for security on travel.
   b) Employee #: Add the Employee Vendor Number provided by the Finance Department Purchasing Division. Every City of Little Rock Employee receiving a Travel Advance or any reimbursement must have an Employee Vendor Number assigned before any travel can be processed.
   c) Department: Input your Department. You may also add your Division if desired.
   d) Travel To: List Travel Destination City.
   e) Purpose: Provide a short definition regarding why travel is necessary.
   f) Advance Date: Take the first day of travel, move back exactly one (1)-week, and then move forward to the Friday of that week.(If the travel start date falls on the weekend, move to Friday before the weekend to start.) This will always give at least five (5) workdays advance payment.
   g) Travel Dates: List the inclusive days of travel.
   5) Advance #: Is made up of the following components:

AYYXX@MMDD

A	=	Advance
Y	=	Single Digit of Fiscal Year (4 = 2004)
XX	=	First Two (2) Letters of Traveler's Last Name
@	=	First Letter of Traveler's First Name
MM	=	Two (2) Digit Month of End of Travel (01 = January, etc.)
DD	=	Two (2) Digit Day of End of Travel (01 = 1st Day of Month; 30 = 30th Day of Month)

   i) Estimated Costs: Are broken down into either:
      i. Employee-Paid Expenses: Any funds provided directly to the Employee for travel.
      ii. City-Paid Expenses: Any funds paid directly to a vendor on behalf of the Employee. These include all expenses paid utilizing the Department Travel Purchase Card, out-of-pocket (or personal credit card) expenses by the Employee for City of Little Rock travel.
   j) Transportation: Determine mode of travel and fill in proper cell. Receipts or documentation must be retained

for the Final Travel Expense Report on all modes of travel.

i. Airfare: The amount charged on the Department Travel Purchase Card will be listed as a City-Paid Expense.

ii. Gasoline (City Vehicle Only): If the City pays the Traveler in advance for gasoline, the charge is placed under Employee-Paid Expense.

iii. Personal Vehicle (Two (2)-way Mileage): Total two (2)-way mileage based on printed Map-Quest or similar software will be posted under Employee Paid Expense. Documentation must accompany the Travel Advance Request.

iv. Taxi/Shuttle (Receipt required for each ride): A receipt must be provided showing date, amount paid and destination (if available) for each "leg" of the trip.

k) Food: Determine the number of meals needed for entire trip, less any provided meals and fill in the correct number in the cell for each meal. After the total is automatically computed, post to Employee-Paid Expense.

l) Lodging: Determine the total nights lodging required and enter the number and amount in the cells. After the total is automatically computed, fill in the proper Paid-by block. If paid to the Traveler in Advance, the charge is placed under Employee-Paid Expense. If paid utilizing the Department Travel Purchase Card, the charge is placed under City-Paid Expense. (If the room rate is $200.00 or more a night, the City Manager/Assistant City Manager must initial in block provided.)

m) Registration (Itinerary Required): If paid to the Traveler in Advance, the charge is placed under Employee-Paid Expense. If paid directly to the event or company using the Departmental Travel Purchase Card, the Expense is placed under City-Paid Expense.

n) Checked Baggage Fees: Two (2) checked bags on each "leg" of trip. Post under correct column.

o) Other: Attach explanation per Travel Procedures.

p) Tips: Must be for other than food; $10.00 maximum per trip.

q) Total Estimated Cost: Totals for Employee-Paid Expense and City-Paid Expense should automatically be computed, and Total Trip Cost.

r) Travel Advance Desired: Mark the appropriate cell.

s) Signature of Traveler: Traveler must sign and date in ink. This signifies the traveler has read the statements concerning the time limit to provide a Final Travel Expense Report and all required documentation to Accounts Payable

and the authorization to deduct the advance for their paycheck.

t) Department Director: Must sign to allow Employee to travel at the City's expense.

u) Department Travel Representative: Must initial in this block to indicate that all applicable City Travel Procedures have been discussed with Employee before travel.

v) City Manager Signature: Must only be signed by the City Manager or the Assistant City Manager if traveler is a Department Director.

2. City-Paid Travel Expense Invoice: Any items posted to the City Paid Expense column above must be listed in this section also.

a) Expense Invoice #: is made up of the following components:

CYXX@MMDD#

C	=	City-Paid Invoice
Y	=	Single Digit of Fiscal Year (4 = 2014)
XX	=	First Two (2) Letters of Traveler's Last Name.
@	=	First Letter of Traveler's First Name.
MM	=	Two (2) Digit Month of End of Travel (01 = January, etc.)
DD	=	Two (2) Digit Day of End of Travel (01 = 1st Day of Month; 30 = 30th Day of Month)
#	=	What is Being Paid: T = Airfare M = Mileage L = Lodging R = Registration O = Other

b) Invoice Type: Choose the type of City Paid Invoice.

c) Vendor #: Vendor Number from Lawson (AP10 Screen). Every City-Paid Travel Expense Invoice must have a Vendor # in Lawson before processing can proceed. (If the Department Travel Purchase Card is used, the Vendor # is 10004, except for CMO)

d) Vendor Name: Exactly as it appears in Lawson (AP10 Screen (If the City Credit Card is used, the vendor is VISA).

e) Amount: Amount that matches the City Paid Expense line in Advance.

f) Attach all required documentation to the back of the Travel Form and make sure all signatures are posted, then forward to Accounts Payable (A/P) for processing,

3. Final Travel Expense Report: The Final Travel Expense Report is the Final Travel documentation packet for any City traveler. The individual traveler and the Department Travel Representative should each have copies of all prior documentation (Advance/l City-Paid Expense Invoices and all required back-up documents). The Advance/Expense numbers and amounts must be listed on the Final Travel Expense Report to give a complete trip cost and justification.
   a) Name: Fill in the traveler's full legal name (as it appears on official documents that are required for security on travel.)
   b) Vendor #: Add the Employee Vendor Number provided by Purchasing. (Every City Employee receiving a Travel Advance or any reimbursement must have an Employee Vendor Number assigned before Accounts Payable can process any travel.)
   c) Report Date: The date the Final Travel Expense Report will be turned in to Accounts Payable.
   d) Expense Report #: Is made up of the following components:

EYYXX@MMDD

E	=	Expense Report
Y	=	Single Digit of Fiscal Year (4 = 2014.)
XX	=	First Two (2) Letters of Traveler's Last Name.
@	=	First Letter of Travelers First Name.
MM	=	Two (2) Digit Month of End of Travel (01 = January, etc.)
DD	=	Two (2) Digit Day of End of Travel (01 = 1st Day of Month; 30 = 30th Day of Month)

   e) Accounting Unit: List the appropriate Lawson Accounting Unit. (List Activity if used.)
   f) Travel From/To: List origin/destination from both "legs" of travel.
   g) Day: Click in first Day abbreviation box, follow instructions to drop down list and choose the three (3) letter abbreviation for the first day of travel covered by this Final Travel Expense Report. The other days should fill automatically.
   h) Date: Enter the three (3) letter abbreviation for the month and the date (i.e., January 1 = Jan 1) and hit <Enter>. The remaining dates should fill automatically.
   i) Airfare*: List total airfare in the Totals column and in the proper Employee-Paid/City-Paid cell. (In addition, list the Airfare City-Paid Travel Expense Invoice number and

amount in the City-Paid Expense section lower on Form for verification purposes.)

j) Hotel/Motel*: List each day's total expenses in the designated cell (Totals cell will be calculated automatically). Post the total amount in proper Employee-Paid/City-Paid cell. (In addition, list Hotel/Motel City-Paid Travel Expense Invoice number and amount in the City-Paid Expense section lower on Form for verification purposes.)

k) Meals: List each day's total meal expenses in the designated cell. Click on the cell, evaluate the total needed, then drop-down the list and choose. (Totals cell will be calculated automatically). Post the total amount in Employee-Paid cell.

l) Registration*: List total registration cost from the City-Paid Travel Expense Invoice in the Totals column and in the proper Employee-Paid/City-Paid cell. (In addition, list Registration City-Paid Travel Expense Invoice number and amount in the City-Paid Expense section lower on Form for verification purposes.)

m) Mileage*: Post total miles claimed and the form will automatically calculate the allowance and post to the Employee-Paid column. (Provide Map-Quest, or similar software, back-up, or choose from Standard Mileage Chart for local.)

n) Taxi/Shuttle*: Post taxi/shuttle expenses by day and form will automatically calculate the Totals cell. Post amounts in proper Employee-Paid/City-Paid cell. (In addition, list Taxi/Shuttle City-Paid Travel Expense Invoice Number and amount in the City-Paid Expense section lower on Form for verification purposes.)

o) Airport Parking*: List number of days, then Tab twice and enter dollar amount per day. Form will calculate Totals Column and Employee-Paid total.

p) City Car-Fuel*: Post Fuel expenses by day and form will automatically calculate the Totals cell. Post amounts in proper Employee-Paid/City-Paid cell. (In addition, list City Car-Fuel City-Paid Travel Expense Invoice number and amount in the City-Paid Expense section lower on Form for verification purposes.)

q) Checked Baggage Fees: Post total amount in Totals column and in the proper Employee-Paid/City-Paid cell.

r) Rental Car/Other*: Post the total Rental Car/Other expenses in the Totals column and in the proper Employee-Paid / City-Paid cell. (In addition, list Rental Car/Other City-Paid Travel Expense Invoice number and amount in the City-

Paid Expense section lower on Form for verification purposes.)

s) Tips: Post the total Tips (maximum $10.00) in the Totals column and in the proper Employee-Paid/City-Paid cell.

All items marked with asterisk (*) must have receipts/ documentation to back-up reimbursement.

The bottom section of the Final Travel Expense Report lists:

i. City-Paid Expense: List each City-Paid Expense Invoice # and Amount. (Amounts should equal Amounts posted in City-Paid column).
ii. Advance Payment (Employee-Paid): List the Travel Advance Request # and Amount. (Amount will automatically post to recap section.)
iii. Payback Reimbursement: If the Traveler owes money back to the City, a deposit should be made to the Collections Counter in Finance and the Reimbursement # and Amount posted here. (Amount will automatically post to recap section.)
iv. RECAP: The amounts in the RECAP section should automatically be populated from the other section. The Due To City should be $.00 or the Reimbursed cell should have the amount owed the Traveler.
v. Signed: The Traveler must sign and date the Final Travel Expense Report to show they have read the disclaimer.

A Final Travel Expense Report must be completed and provided to Finance (with all receipts/supporting documentation) within ten (10) work days of the end of travel. After ten (10) days, the Department Director will be asked to address the problem. If not resolved after an additional ten (10) days, the funds advanced will be deducted from your paycheck.