

JAN 07 2021

CITY CLERK'S OFFICE

CITY OF SPOKANE  
ADMINISTRATIVE POLICY AND PROCEDURE

ADMIN 0410-21-4  
LGL 2018-0017

**TITLE: TRAVEL POLICY**

EFFECTIVE DATE: July 27, 2018

REVISED: January 7, 2021

## 1.0 GENERAL

### 1.1 PURPOSE

Spokane Municipal Code (SMC) 3.07.040 Reimbursement of Expenses – In General provides that “The mayor is directed to adopt and promulgate from time to time policies and procedures whereby officers and employees of the City are reimbursed for travel and other expenses necessarily incurred in performance of City business.” This policy and procedure provides guidance concerning authorization for travel while conducting City business, allowable costs and rates, requirements for receipts, and guidelines for the responsibilities of travelers.

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## 2.0 DEPARTMENTS / DIVISIONS AFFECTED

Except as otherwise provided, this policy and procedure shall apply to all City departments. Provided, the provisions of this policy and procedure do not supersede the provisions of any collective bargaining agreements, and when in conflict, the specific terms and conditions of the collective bargaining agreement will prevail.

Departments or Divisions with specific travel circumstances may develop additional more restrictive policies regarding travel. It is the responsibility of the traveler to ensure compliance with all relevant travel policies.

### 3.0 REFERENCES

SMC 3.07.010, .020, and .040 (Payments to Employees and Applicants)  
U.S. General Services Administration Website (<https://www.gsa.gov/>)  
Vehicle Usage and Accidents Policy and Procedure (ADMIN 0620-12-26)  
Purchasing Card Policy (Admin 5600-16-01)

### 4.0 DEFINITIONS

**Concur Solutions:** Authorized platform used for Travel and Expense electronic approval and expense reporting. [www.concursolutions.com](http://www.concursolutions.com)

### 5.0 POLICY

#### 5.1 Policy Statement

The City of Spokane will pay reasonable and necessary expenses incurred by its employees while conducting City business. When incurring such expenses, City employees must be sensitive to the public's expectations of the use of public funds and the need to use good judgment. For combined business and personal trips, based on the business itinerary/period of travel, the City will pay allowable business expenses incurred during the business portion of the trip. No added costs will be incurred by the City as a result of extending the business trip for personal reasons. The City will not pay unallowable expenses nor will the city pay duplicative, excessive, extravagant, unnecessary or unreasonable expenses. Where payment of expenses is the subject of a collective bargaining agreement or grant agreement, the terms of that agreement will prevail.

#### 5.2 Payment of Travel Expenses

##### 5.2.1 Authorization for Travel

Authorization requirements are such that no employee may approve his/her own travel expenses. Travel authority is designated to each Director and Department Head. Directors and Department Heads may, at their discretion, delegate

authority to approve travel, expense reimbursements, required pre-authorizations, and any travel exceptions to other management personnel. Using the Concur Solutions for Travel Request and Expense authorization is required prior to commencement of travel and incurring expenses. Any travel that is not pre-approved shall not be eligible for payment or reimbursement. In certain instances of travel related to grant funded activities, additional prior approval may be required by the Director of Grants Management.

### 5.2.2 Travel Cards

A City travel card is the preferred method of payment for travel expenses. Employees who travel are encouraged to complete an application form to be issued a City credit card to be used for travel purposes. The supervisor or manager must approve the application. This application will trigger a profile to be built in Concur Solutions for Travel Request and Expense reporting.

The City's Travel Cards may be used for reasonable and necessary travel purchases as listed below:

- Registrations.
- Lodging.
- Airfare or other commercial transportation.
- Parking.
- Car rental.
- Taxi fares.
- Fuel for rental cars.
- Tolls and ferries.

A Travel Card may be used for making or guaranteeing reservations (e.g. lodging, car rentals). As per City Policy ADMIN 5600-16-0, City Purchasing Cards, issued for the purpose of procuring low value goods and services, may not be used for travel related purchases.

All permissible travel-related purchases must be accompanied by detailed receipts (not just the credit card slip). In those somewhat rare instances where it is not possible to obtain a detailed receipt or the receipt is lost, the employee shall submit a Missing Travel Certification Form. Depending on the circumstances, expenses without receipts may or may not be approved. All Travel Card purchases must be reconciled in an electronic expense report with all supporting detailed receipts attached. An itemized expense

report must be created for each travel request initiated in Concur even if no employee out-of-pocket expenses were incurred and all travel costs were paid by the City using the Travel Card.

Employees must ensure all Travel Card purchases fully comply with this policy. In the event that a Travel Card purchase is unauthorized, the employee must either:

- Call the vendor and have the purchase(s) transferred to his/her personal card, or
- Attach a personal check for the amount of the unauthorized cost to the front of a printed, completed Travel expense report and return to accounting.

The Director of Accounting may revoke Travel Cards for employees who make unauthorized purchases.

### 5.2.3 Lodging

The City will pay actual costs for lodging when employees travel more than 50 miles from their duty station. With prior approval, overnight lodging within the 50-mile radius may be permitted when there are back-to-back evening/early morning business events, when the traffic commute is excessively burdensome, or when overnight lodging at conferences and training seminars is an integral part of the experience.

When traveling on City business, employees are expected to use lodging options that allow for the government rate as listed by the U.S. General Services Administration (GSA). A printout of the documented GSA approved rate shall be attached to the hotel expense item in Concur. If this rate is not used, the Travel expense report must contain documented and approved reasoning. When making reservations directly with a hotel, through the internet, or via a travel agent, the government or lowest rate should be requested. For conferences or training seminars, the standard room at the conference hotel is appropriate but must be documented and approved.

Actual costs are limited to the room rate and applicable taxes. Employees must pay any additional amount resulting from accompanying family members or guests.

If the employee reserves and personally pays for a hotel 30 days or more in advance of actual travel, reimbursement of the hotel (prior to completion of travel) may be requested, by

completing an expense report with supporting documentation of the confirmed hotel reservation and payment and once processed payment will be initiated through accounting. When the trip is completed, the itemized expense section of the Travel Authorization Form must reference the earlier reimbursement for the hotel so all trip activity and expenses are reported and reconciled. If the employee cancels the reservation after claiming or receiving such reimbursement and does not incur the hotel costs after all, the employee must refund the hotel reimbursement to the City. Failure to settle travel advances within ten (10) business days after return from travel may be considered a misuse of City funds.

A detailed hotel receipt is required for reimbursement and Travel Card charges. Credit card receipts alone do not provide sufficient detail and will not be accepted for this purpose. Internet sites such as Expedia or Priceline may offer better values than those directly available from hotels and traditional travel agencies. However, be alert to any non-refundable reservations. These sites may also directly bill the customer's charge card and the hotel bill will not reflect the room charge billed by the travel site. When making these type of reservations, print out a copy of the confirmation provided at the time of the internet reservation and submit it along with the hotel receipt (confirming the overnight stay), as the source documents for reimbursement. *(Note: Internet sites that charge a membership fee are not authorized for use.)*

#### 5.2.4 Meals and Personal Expenses

When authorized travel requires overnight stay, employees are entitled to payment of per diem for the cost of meals. The City uses only GSA Meals rates as the maximum amount allowed for the city/county to which you are traveling (no reimbursement of actual costs). If a city/county is not specifically listed on the GSA website, the lowest Meal and Incidental per diem rate in the state must be used as the allowed rate. The first/last day travel option is calculated at 75% of GSA per diem rates.

Employees may either request advance payment of per diem costs or request reimbursement upon return from travel. Either way, per diem costs must be included in the employee's itemized expenses and reconciled appropriately. Concur Solutions will automatically calculate these rates. In the event a manual Travel Authorization form is used a printout from the GSA website documenting the approved

rate must be attached to the Travel Authorization Form. Any request that does not include this attachment will only be eligible for the lowest nationwide per diem rate.

The City will not reimburse for meals already paid by the City (e.g. meals included and paid as part of the conference or training registration fee), unless extenuating circumstances warrant a separate meal (e.g., special dietary needs).

For non-overnight travel assignments, meal reimbursements are subject to federal withholding and payroll taxes, per IRS regulations. These taxes are mandatory and will be deducted from the traveler's pay through the payroll system. Per diem for day travel is not eligible for advance payment and will be paid through payroll.

#### 5.2.5 Airline, Rail or other Commercial Transportation

Economy coach class airfare is appropriate for most business travel. If economy coach class fare is not used, the business justification and pre-authorization shall be submitted on the Travel Authorization Form. First class accommodations are not normally acceptable and require prior approval from the Director of Finance and Administration. It is expected that the airline offering the cheapest fare be selected unless overriding considerations can be documented such as excessive layover. All major carriers including discount carriers shall be reviewed for flight prices.

It is the preferred method that Airline tickets be booked/reserved and paid for using a Travel Card through the authorized Concur Solutions. The employee may also pay out-of-pocket for airfare and be reimbursed as outlined in this policy.

Many airlines charge a fee for each piece of luggage that is checked in prior to boarding. The charge for one bag will be reimbursed by the City or may be paid using a Travel Card. A detailed payment receipt is required. Additional baggage charges and over-weight charges may be reimbursed if circumstances warrant (such as conference presenters who must take additional materials or equipment).

If the employee reserves and personally pays for the internet airfare 30 days or more in advance of actual travel, reimbursement of the airfare (prior to completion of travel)

may be requested, with supporting documentation of the confirmed airline reservation and payment of the ticket. Multiple expense reports can be produced for each travel request. When the trip is completed, the itemized expense worksheet must reference the earlier reimbursement for the airfare so all trip activity and expenses are reported and reconciled. If the employee cancels the reservation after claiming or receiving such reimbursement and does not incur the airfare costs after all, the employee must refund the airfare reimbursement to the City within the stipulated timeline. Failure to settle travel advances within ten (10) business days after return from travel may be considered a misuse of City funds.

Other commercial transportation such as rail or bus is permitted and may be reserved either through the internet, authorized travel agencies, or directly by the employee.

When business trips are extended for personal reasons (combined business/personal trip), any added costs for airfare or other commercial fares due to side trips, non-business routes or extended itineraries shall be paid, upfront, by the employee. The employee shall segregate City business costs from any added costs due to personal travel and may charge only the business travel portion of the airfare or other commercial fares to a City Travel Card or request reimbursement for personally paid fares.

#### 5.2.6 Use of Privately Owned Vehicles and Parking

When City employees are authorized to use a privately owned vehicle to travel on City business, the employee will be reimbursed for the actual number of miles traveled at the IRS business mileage rate in effect at the time of travel. Current rates will be listed on the Travel Authorization Form. For this reason, it is important to always use the most current form available on the City's SharePoint Travel site.

Wherever practicable, employees should ride together to minimize costs. Only one employee will be reimbursed for mileage when two or more are riding together. For trips beyond a 400-mile radius from the employee's duty station, mileage reimbursement is limited to the cost of the lowest available airfare (as supported by documentation from an authorized City travel agency or an internet-based travel site like Expedia or Travelocity).

When parking is necessary, it will be reimbursed on an actual cost basis. Receipts are preferred but are not required if the parking lot does not provide receipts. A City Travel Card may be used to pay for travel-related parking. At minimum, the credit card slip must be provided to support the parking costs paid with a Travel Card.

At the traveler's preference, the City will pay mileage for two round trips to the airport so that employees can be dropped off and picked up. If this option is chosen, the lesser amount of actual mileage or the advertised rate of outside airport parking is eligible for reimbursement.

Mileage is calculated from the employee's home or normal duty location, whichever is closest, to the airport or business destination. Airport shuttles are permissible if cost-effective to the City when compared to airport parking and mileage.

#### 5.2.7 Use of City-Owned Vehicles for Travel Purposes

- a. When appropriate, City-owned vehicles may be used for travel. If City-owned vehicles are used, no family members or guests may accompany the traveler and only City employee passengers may be transported in the City-owned vehicle.
- b. For accidents involving a City-owned vehicle, see the City's Vehicle Usage and Accidents Policy and Procedure (ADMIN 0620-12-26).

#### 5.2.8 Rental Cars, Taxis and Other Hired Vehicles

When it is necessary to travel by hired vehicle, employees are expected to choose a rental car company and vehicle which is appropriate for the circumstances and which minimizes overall costs to the City. Pre-travel authorization is required for rental cars. Government Rates should be requested.

When using the City Travel Card, employees must not waive the rental car company's liability insurance for bodily injury and property damage (usually provided at no extra cost) and must decline the Collision Damage Waiver (CDW/LDW) or similar coverage offered (normally an extra cost) as coverage is provided through the Travel Card Visa Car Rental Coverage.



If an employee's personal credit card is used, employees must not waive the rental car company's liability insurance and must decline the Collision Damage Waiver. In the event of an accident, the employee's automobile insurance coverage will be primary (check with your insurance agent for appropriate coverage before renting a vehicle) and the employee may be required to pay a deductible. The City will reimburse the employee for the deductible amount up to five hundred dollars (\$500) and the employee's insurer can seek subrogation.

As authorized above, the City's Travel Card can be used for paying for rental car expenses and for fuel for the rental car. Unless there are unusual circumstances, the traveler is expected to fill the vehicle before return. If the rental agency adds fuel charges upon return of the vehicle, it is the traveler's responsibility to verify that fuel charges are itemized on the car rental receipt or invoice. Whenever there is partial, personal use of such vehicles, only the pro-rata portion of the costs, including fuel, applicable to City business can be charged to the City.

Employees may be reimbursed for business use of taxis or other commercial transportation by submitting receipts for taxis, and other commercial vehicles (if available). A Travel Card may be used to pay for taxis, shuttles, buses, and other hired vehicles.

App-based ride share travel options such as Uber or Lyft may also be used.

#### 5.2.9 Fuel

Fuel purchases for rental cars used for City business may be reimbursed for actual costs. A Travel Card may be used to purchase fuel for rental cars but not for City owned vehicles or personal cars (even if the vehicle is used for City business). Fuel receipts are required for reimbursement and to document Travel Card use. If the rental car is used for business and personal use, fuel costs for rental car must be pro-rated between personal and business use. Business use of a private car is reimbursed based on mileage.

#### 5.2.10 Other Travel-Related Incidentals

Bridge or road toll fees and car/passenger ferry fares are permissible and reimbursed at actual costs. The Travel Card may be used for payment of these fees if accepted by the merchants.

#### 5.2.11 Other Business Expenses While Traveling On City Business

The City will pay for other necessary business expenses incurred while traveling. Examples of such expenses include business telephone calls and/or facsimiles, rental of equipment or facilities necessary to conduct City business, or similar business-related expenses. Receipts are required for such expenses. The City's Travel Card may be used for such expenses if the purchase is otherwise permissible.

### 5.3 Out of Country Travel

#### 5.3.1 Notice Required

For insurance purposes, notice regarding planned business-related out of country travel for the City of Spokane shall be given to the Risk Management Department two (2) weeks prior to the planned trip in order to allow review and mitigation of possible risks of travel to the employees and/or City property.

#### 5.3.2 Out of Country Travel Form

The Out of country Travel Form is located on the SharePoint Travel site. The officer or employee shall fully and accurately complete the Out of Country Travel Form and send it to the Risk Management designee a minimum of two (2) weeks prior to the planned travel. The Risk Management Department shall review the proposed travel for possible hazards to be mitigated. The form will be counter-signed by the Risk Management Director and returned to the appropriate department head before travel can be initiated. The approved Out of Country Travel Form shall then be attached to the travel authorization form before that form is accepted by the Accounting Department.

### 5.4 Authorization for Exceptions

No policy can anticipate and provide for all possible circumstances. Consistent with the Policy Statement, the Director of Finance and Administration and his or her designee, may authorize exceptions to any rates or restrictions imposed by this policy. Such authorization shall be by memo addressed to the requesting Division or

Department Head in advance of the travel, describing the circumstances justifying an exception to the policy and specifically identifying the exception to be authorized. This memo must be attached to the Travel Authorization Form. Receipts and itemization are required when requesting reimbursement for amounts that are authorized as exceptions to the standard rates.

## 5.5 Unallowable Expenses

Regardless of any other provisions of this policy, the following cannot be paid or reimbursed using City moneys, including payment using the Travel Card:

- Alcoholic drinks
- Entertainment except as part of a conference or training program that is included in the overall registration fee for all participants
- Airline or other trip insurance
- Any other expenses unrelated to City business
- Duplicate payments
- Costs associated with the personal portion of a combined business/personal trip or extension of the business trip for personal reasons

## 5.6 Penalties for Fraud or Abuse

City employees who are found to have falsely claimed expenses under these policies are subject to disciplinary actions which may include termination from City employment. In addition to these penalties, state law provides that any person intentionally submitting a false claim is guilty of perjury in the second degree. State and City laws may also provide for additional penalties for theft.

Any City employee who becomes aware of any fraudulent or abusive claims should inform their supervisor or contact the Internal Auditor, Risk Manager, and Director of Finance and Administration.

## 5.7 Travel for Prospective Employees and other Non-Employees

On a limited basis and in compliance with SMC 3.07.010 and .020, travel costs incurred by candidates who interview for City employment may be reimbursed. All travel for candidates and other non-employees traveling on City-sponsored business may be reimbursed, if pre-approved by the Mayor or the Mayor's designees (Director of Finance and Administration) and in coordination with

the Director of Human Resources and, when necessary, the City's Civil Service Commission. Only costs normally allowable to an employee are permitted for non-employee travelers, subject to the same rates and requirements for receipts, unless an exception has been approved. It is permissible for City staff to make airline, lodging and/or rental car arrangements for these travelers to access Government or contract rates. A City Travel Card may be used to purchase and pay for travel-related expenses, provided the expense is of the nature permitted per the Travel Policy.

## 6.0 PROCEDURE

All procedures, forms User Guides related to this policy shall be available to staff on the Travel SharePoint site.

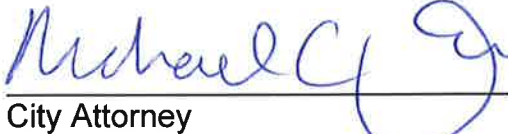
## 7.0 RESPONSIBILITIES


The Division Director of Finance and Administration administers the City's Travel Policy. Directors, Department Heads, and other personnel who have travel approval and administration responsibilities are accountable for policy compliance, travel management, and oversight. This includes appropriate supervisory review of travel requests, relevant travel card transactions and expense reimbursement claims. Employees who travel are accountable for compliance with the City's Travel policies and procedures.

## 8.0 APPENDICES

Travel Policy and Procedure Manual

APPROVED BY:

  
City Attorney

  
Division Director – Finance and  
Administration

  
City Administrator

**City of Spokane**  
**TRAVEL POLICY AND PROCEDURE MANUAL**

**City of Spokane**

**TRAVEL POLICY AND PROCEDURE**

**MANUAL**

**PURPOSE.** This policy provides guidance concerning authorization for travel, allowable costs and rates, requirements for receipts, and instructions for requesting approvals, travel advances, and reimbursements. Policy sections and Appendices consist of:

- I. Policy Statement
- II. Payment of Travel Expenses
- III. Payment of Other Business Expenses
- IV. Payment of Per Diem
- V. Authorization for Exceptions
- VI. Unallowable Expenses
- VII. Procedures for Payment and Forms
- VIII. Penalties for Fraud or Abuse
- IX. Travel Expenses for Prospective Employees

All Travel must be pre-approved through Concur Solutions, the City of Spokane's authorized Travel and expense platform.

Forms – All forms and user guides related to City Travel can be found on the [Travel's SharePoint Page](#).

#### **I. Policy Statement**

The City of Spokane will pay reasonable and necessary expenses incurred by its employees while conducting City business. When incurring such expenses, City employees must be sensitive to the public's expectations of the use of public moneys and the need to use good judgment. For combined business and personal trips, based on the business itinerary/period of travel, the City will pay allowable business expenses incurred during the business portion of the trip. No added costs will be incurred by the City as a result of extending the business trip for personal reasons. The City will not pay unallowable expenses nor will the City pay duplicative, excessive, extravagant, unnecessary or unreasonable expenses. Where payment of expenses is the subject of a collective bargaining agreement or grant agreement, the terms of that agreement will prevail.

The Director of Finance and Administration establishes the City's Travel Policy. Directors, Department Heads, and other personnel who have travel approval and administration responsibilities are accountable for policy compliance, travel management, and oversight. This includes appropriate pre-approval of travel, supervisory review of travel requests, relevant travel card transactions and expense reimbursement claims. Employees who travel are accountable for compliance with the City's Travel policies and procedures.

Departments of Divisions with specific travel circumstances may develop additional more restrictive policies regarding travel. It is the responsibility of the traveler to ensure compliance with all relevant travel policies.

## **II. Payment of Travel Expenses**

### **A. Authorization for Travel**

No employee may approve his/her own travel expenses. Travel authority is designated to each Director and Department Head. Directors and Department Heads may, at their discretion, delegate authority to approve travel, expense reimbursements, required pre-authorizations, and any travel exceptions to other management personnel. Travel must be approved in advance. Any travel that is not pre-approved shall not be eligible for payment or reimbursement. In certain instances of travel related to grant funded activities, additional prior approval may be required by the Director of Grants Management.

### **B. Travel Cards**

It is encouraged that employees who travel complete an application form to be issued a City credit card to be used for travel purposes. The supervisor or manager must approve the application. Once your application has been approved cards will be ordered and a profile will be set up in Concur Solutions, the City's authorized Travel and Expense Platform. You will get a welcome email with your login, temporary password and a user's guide how to request and expense travel. All travel must be approved in advance of booking flights and hotel.

Application forms can be accessed on the SharePoint Travel [website](#) and sent to the Travel Card Manager.

The City's Travel Cards may be used for travel purchases as listed below:

Registrations. See Section II (C) below.

Lodging. See Section II (D) below.

Airfare or other commercial transportation. See Section II (F) below.

Parking. See Section II (H) below.

Car rental. See Section II (G) below. Taxi fares. See Section II (G) below.

Fuel for rental cars. See Section II (J) below.

Tolls and ferries. See Section II (K) below.

A Travel Card may be used for making or guaranteeing reservations (e.g. lodging, car rentals).

All permissible travel-related purchases must be accompanied by detailed receipts (not just the credit card slip). In those somewhat rare instances where it is not possible to obtain a detailed receipt or the receipt is lost, the employee should submit a Missing Travel Certification Form. Depending on the circumstances, expenses without receipts may or may not be approved. In addition to regular Travel Card transaction approval procedures, Travel Card purchases, along with supporting detailed receipts, must be reported and reconciled on the signed itemized expense section of the Travel Authorization



Form, even if no employee out-of-pocket expenses were incurred and all travel costs were paid by the City using the Travel Card.

Employees must ensure all Travel Card purchases fully comply with this policy. In the event that a Travel Card purchase is unauthorized, the employee must either:

- Call the vendor and have the purchase(s) transferred to his/her personal card, or
- Attach a personal check for the amount of the unauthorized cost to the front of the completed Travel Authorization Form.

The Finance Department may revoke Travel Cards for employees who make unauthorized purchases.

C. Registrations

The City will pay registrations costs for City business related to conferences, seminars, and trainings that are associated with travel.

D. Lodging

The City will pay actual costs for lodging when employees travel more than 50 miles from their duty station. With prior approval, overnight lodging within the 50-mile radius may be permitted when there are back-to-back evening/early morning business events, when the traffic commute is excessively burdensome, or when overnight lodging at conferences and training seminars is an integral part of the experience.

When traveling on City business, employees are expected to use lodging options that allow for the government rate as listed at <https://www.gsa.gov/travel-resources>. Using this link, enter the travel location and dates, and the authorized rates will be generated. A printout of the documented GSA approved rate shall be attached to the Travel Authorization Form. If this rate is not used, the Travel Authorization Form must contain documented and approved reasoning. When making reservations directly with a hotel, through the internet, or via a travel agent, the government or lowest rate should be requested. For conferences or training seminars, the standard room at the conference hotel is appropriate but must be documented and approved.

Actual costs are limited to the room rate and applicable taxes. Employees must pay any additional amount resulting from accompanying family members or guests.

If the employee reserves and personally pays for a hotel 30 days or more in advance of actual travel, reimbursement of the hotel (prior to completion of travel) may be requested, with supporting documentation of the confirmed hotel reservation and payment. When the trip is completed, the itemized expense section of the Travel Authorization Form must reference the earlier reimbursement for the hotel so all trip activity and expenses are reported and reconciled. If the employee cancels the reservation after claiming or receiving such reimbursement and does not incur the hotel costs after all, the employee must refund the hotel reimbursement to the City. Failure to settle travel advances

within 10 business days after return from travel may be considered a misuse of City funds.

A detailed hotel receipt is required for reimbursement and Travel Card charges. Credit card receipts alone do not provide sufficient detail and will not be accepted for this purpose. Internet sites such as Expedia or Priceline may offer better values than those directly available from hotels and traditional travel agencies. However, be alert to any non-refundable reservations. These sites may also directly bill the customer's charge card and the hotel bill will not reflect the room charge billed by the travel site. When making these type of reservations, print out a copy of the confirmation provided at the time of the internet reservation and submit it along with the hotel receipt (confirming the overnight stay), as the source documents for reimbursement. (*Note: Internet sites that charge a membership fee are not authorized for use.*)

E. Meals and Personal Expenses

When authorized travel requires overnight stay, employees are entitled to payment of per diem for the cost of meals. The City uses only GSA Meals rates (see <http://www.gsa.gov/mie>) as the maximum amount allowed for the city/county to which you are traveling (no reimbursement of actual costs). If a city/county is not specifically listed on the GSA website, the lowest M&IE per diem rate in the state must be used as the allowed rate. The first/last day travel option is calculated at 75% of GSA per diem rates.

Employees may either request advance payment of per diem costs or request reimbursement upon return from travel. Either way, per diem costs must be included in the employee's itemized expenses and reconciled appropriately. When using the approved Travel and Expense platform Concur Solutions, the rates are calculated automatically. In the event a manual Travel Authorization form is used a printout from <http://www.gsa.gov/mie> documenting the approved rate must be attached to the Travel Authorization Form. Any request that does not include this attachment will only be eligible for the lowest nationwide per diem rate.

To request advance per diem payments please bring your pre-approved travel authorization to Accounting on the 4<sup>th</sup> floor for processing. The Travel Account Coordinator can also process advance per diem rates that are requested when using the approved Travel and Expense Platform Concur Solutions.

The City will not reimburse for meals already paid by the City (e.g. meals included and paid as part of the conference or training registration fee), unless extenuating circumstances warrant a separate meal (e.g., special dietary needs).

For non-overnight travel assignments, meal reimbursements are subject to federal withholding and payroll taxes, per IRS regulations. These taxes are mandatory and will be deducted from the traveler's pay through the payroll system. Per diem for day travel is not eligible for advance payment and will be paid through payroll.

F. Airline, Rail or other Commercial Transportation

Economy coach class airfare is appropriate for most business travel. If economy coach class fare is not used, the business justification and pre-authorization shall be submitted on the Travel Authorization Form. First class accommodations are not normally acceptable and require prior approval from the Director of Finance and Administration. It is expected that the airline offering the cheapest fare be selected unless overriding considerations can be documented such as excessive layover. All major carriers including discount carriers shall be reviewed for flight prices.

Airline tickets may be reserved and paid using a Travel Card. The employee may also pay out-of-pocket for airfare and be reimbursed as outlined in this policy.

Many airlines charge a fee for each piece of luggage that is checked in prior to boarding. The charge for one bag will be reimbursed by the City or may be paid using a Travel Card. A detailed payment receipt is required. Additional baggage charges and over-weight charges may be reimbursed if circumstances warrant (such as conference presenters who must take additional materials or equipment).

If the employee reserves and personally pays for the internet airfare 30 days or more in advance of actual travel, reimbursement of the airfare (prior to completion of travel) may be requested, with supporting documentation of the confirmed airline reservation and payment of the ticket. When the trip is completed, the itemized expense worksheet must reference the earlier reimbursement for the airfare so all trip activity and expenses are reported and reconciled. If the employee cancels the reservation after claiming or receiving such reimbursement and does not incur the airfare costs after all, the employee must refund the airfare reimbursement to the City within the stipulated timeline. Failure to settle travel advances within 10 business days after return from travel may be considered a misuse of City funds.

Other commercial transportation such as rail or bus is permitted and may be reserved either through the internet, authorized travel agencies, or directly by the employee.

When business trips are extended for personal reasons (combined business/personal trip), any added costs for airfare or other commercial fares due to side trips, non-business routes or extended itineraries shall be paid, upfront, by the employee. The employee shall segregate City business costs from any added costs due to personal travel and may charge only the business travel portion of the airfare or other commercial fares to a City Travel Card or request reimbursement for personally paid fares.

G. Use of Privately Owned Vehicles and Parking

When City employees are authorized to use a privately owned vehicle to travel on City business, the employee will be reimbursed for the actual number of miles traveled at the IRS business mileage rate in effect at the time of travel. Current rates will be listed on the Travel Authorization Form. For this reason, it is important to always use the most current form available on the City's SharePoint Travel site.

Wherever practicable, employees should ride together to minimize costs. Only one employee will be reimbursed for mileage when two or more are riding together. For trips beyond a 400 mile radius from the employee's duty station, mileage reimbursement is limited to the cost of the lowest available airfare (as supported by documentation from an authorized City travel agency or an internet-based travel site like Expedia or Travelocity).

When parking is necessary, it will be reimbursed on an actual cost basis. Receipts are preferred but are not required if the parking lot does not provide receipts. A City Travel Card may be used to pay for travel-related parking. At minimum, the credit card slip must be provided to support the parking costs paid with a Travel Card.

The City will pay mileage for two round trips to the airport so that employees can be dropped off and picked up when that is more cost effective than to pay parking.

Mileage is calculated from the employee's home or normal duty location, whichever is closest, to the airport or business destination. Airport shuttles are permissible if cost-effective to the City when compared to airport parking and mileage.

#### H. Use of City Owned Vehicles for Travel Purposes

When appropriate, City owned vehicles may be used for travel. If City owned vehicles are used, no family members or guests may accompany the traveler and only City employee passengers may be transported in the City owned vehicle.

#### I. Rental Cars, Taxis and Other Hired Vehicles

When it is necessary to travel by hired vehicle, employees are expected to choose a rental car company and vehicle which is appropriate for the circumstances and which minimizes overall costs to the City. Pre-travel authorization is required for rental cars. Government Rates should be requested.

When using the City Travel Card, employees must not waive the rental car company's liability insurance for bodily injury and property damage (usually provided at no extra cost) and must decline the Collision Damage Waiver (CDW/LDW) or similar coverage offered (normally an extra cost) as coverage is provided through the Travel Card Visa Car Rental Coverage. [Visit Visa Rental Car Coverage here.](#)

If an employee's personal credit card is used, employees must not waive the rental car company's liability insurance and must decline the Collision Damage Waiver. In the event of an accident, the employee's automobile insurance coverage will be primary (check with your insurance agent for appropriate coverage before renting a vehicle) and the employee may be required to pay a deductible. The City will reimburse the employee for the deductible amount up to five hundred dollars (\$500) and the employee's insurer can seek subrogation.

As authorized in Section II.B above, the City's Travel Card can be used for paying for rental car expenses and for fuel for the rental car. Unless there are unusual

circumstances, the traveler is expected to fill the vehicle before return. If the rental agency adds fuel charges upon return of the vehicle, it is the traveler's responsibility to verify that fuel charges are itemized on the car rental receipt or invoice. Whenever there is partial, personal use of such vehicles, only the pro-rata portion of the costs, including fuel, applicable to City business can be charged to the City.

Employees may be reimbursed for business use of taxis or other commercial transportation by submitting receipts for taxis, and other commercial vehicles (if available). A Travel Card may be used to pay for taxis, shuttles, buses, and other hired vehicles.

App-based ride share travel options such as Uber or Lyft may also be used.

J. Fuel

Fuel purchases for rental cars used for City business may be reimbursed for actual costs. A Travel Card may be used to purchase fuel for rental cars but not for City owned vehicles or personal cars (even if the vehicle is used for City business). Fuel receipts are required for reimbursement and to document Travel Card use. If the rental car is used for business and personal use, fuel costs for rental car must be pro-rated between personal and business use.

Business use of a private car is reimbursed based on mileage per Section II.G.

K. Other Travel-Related Incidentals

Bridge or road toll fees and car/passenger ferry fares are permissible and reimbursed at actual costs. The Travel Card may be used for payment of these fees if accepted by the merchants.

L. Other Business Expenses While Traveling On City Business

The City will pay for other necessary business expenses incurred while traveling. Examples of such expenses include business telephone calls and/or facsimiles, rental of equipment or facilities necessary to conduct City business, or similar business-related expenses. Receipts are required for such expenses. The City's Travel Card may be used for such expenses if the purchase is otherwise permissible.

**III. Payment of Other Business Expenses**

A. Other Expenses

The City's standard procurement methods, including PCards (Purchase Cards) are the preferred method for payment of business expenses. On the rare circumstances where employees must pay for expenses directly, they may be reimbursed for other business-related expenses when authorized by their supervisor. The itemized expense section of the Travel Authorization Form must be used for reimbursement and must be accompanied by detailed receipts.

**IV. Authorization for Exceptions**

No policy can anticipate and provide for all possible circumstances. Consistent with the Policy Statement, the Director of Finance and Administration and his or her

designee, may authorize exceptions to any rates or restrictions imposed by this policy. Such authorization shall be by memo addressed to the requesting Division or Department Head in advance of the travel, describing the circumstances justifying an exception to the policy and specifically identifying the exception to be authorized. This memo must be attached to the Travel Authorization Form. Receipts and itemization are required when requesting reimbursement for amounts that are authorized as exceptions to the standard rates.

## **V. Unallowable Expenses**

Regardless of any other provisions of this policy, the following cannot be paid or reimbursed using City moneys, including payment using the Travel Card:

- ◆ Alcoholic drinks
- ◆ Entertainment except as part of a conference or training program that is included in the overall registration fee for all participants
- ◆ Airline or other trip insurance
- ◆ Any other expenses unrelated to City business
- ◆ Duplicate payments
- ◆ Costs associated with the personal portion of a combined business/personal trip or extension of the business trip for personal reasons

## **VI. Procedures for Payment and Forms**

### **A. Concur Solutions Instructions & Forms**

It is recommended to always use the City's authorized Travel and Expense platform Concur Solutions for ease of recordkeeping and workflow. In the event an employee travels and does not have access to the platform a manual Travel Authorization Form and instructions for its use are available on the Travel's Sharepoint site [here](#).

To get started see City of Spokane Concur Travel\_getting-started guide located on the Travel's Sharepoint site as well.

*(Note: Accounts Payable cannot accept outdated versions of the form or other forms submitted in lieu of the City's current, official forms.)*

The itemized expense section of the Travel Authorization Form is used to report and reconcile all expenses - both expenses paid by the City and out-of-pocket expenses paid by the traveler.

### **B. Reimbursement and Travel Card Expense Reconciliation**

Manually completed Travel Authorization Forms should be submitted to Accounts Payable no later than 20 days (within 10 business days if the employee received a travel advance) after completion of travel.

Electronic Travel Authorizations should be expensed and submitted to Accounts Payable no later than 7 business days after returning from travel.

Expense reimbursement claims must be submitted before the close of the fiscal period so that the City's financial statements are accurately reported.

**C. Travel Advances**

When necessary, the City can provide employees with moneys in advance of their trip. To comply with state law, the City requires employees who received a travel advance to submit an expense reimbursement claim within ten (10) business days of travel completion. No new advances will be approved if the employee has not yet settled an outstanding completed trip within the required timeline.

**VII. Penalties for Fraud or Abuse**

City employees who are found to have falsely claimed expenses under these policies are subject to disciplinary actions as provided for in the City's Personnel Policies which may include termination from City employment. In addition to these penalties, state law provides that any person intentionally submitting a false claim is guilty of perjury in the second degree. State and City laws may also provide for additional penalties for theft.

Any City employee who becomes aware of any fraudulent or abusive claims should inform their supervisor or contact the Internal Auditor, Risk Manager, and Director of Finance and Administration. If the employee wishes to remain anonymous, he/she may contact the Human Resources Department for instructions on the City's "Whistleblower" program. Additional information may be found by reading City Admin Policy 0620-15-37 Whistleblower Protection.

**VIII. Travel Expenses for Prospective Employees and other Non-Employee Travel**

On a limited basis, travel costs incurred by candidates who interview for City employment or other non-employees traveling on City sponsored business may be reimbursed, if pre-approved by the Director of Finance and Administration. Travel for prospective employees must also be approved by the Director of Human Resources. Only costs normally allowable to an employee are permitted for non-employee travelers, subject to the same rates and requirements for receipts, unless an exception has been approved. It is permissible for City staff to make airline, lodging and/or rental car arrangements for these travelers to access Government or contract rates. A City Travel Card may be used to purchase and pay for travel-related expenses, provided the expense is of the nature permitted per the Travel Policy.

**FORMS**

The following forms may be obtained on the Finance Department Travel website:

- Travel Authorization Form
- Non-Employees Travel Authorization and Reimbursement Form
- Missing Travel Certification Form (for missing receipts)

**CONTACTS**

For questions and assistance, contact Accounts Payable, at 625-6092.