

CITY OF SPOKANE ADMINISTRATIVE POLICY AND PROCEDURE	ADMIN 0040-06-04 LGL 2006-18
TITLE: BUSINESS EXPENSES EFFECTIVE DATE : April 11, 2006 REVISION EFFECTIVE DATE: N/A	

1.0 GENERAL

1.1 The purpose of this policy is to identify and provide guidelines regarding valid business expenses for which an employee or quasi-employee may qualify for reimbursement while on official City business. It is assumed and expected that expenses incurred under this policy will be appropriate to the circumstances and consistent with the best interests of the City and its citizens.

1.2 TABLE OF CONTENTS

- 1.0 GENERAL
- 2.0 DEPARTMENTS/DIVISIONS AFFECTED
- 3.0 REFERENCES
- 4.0 DEFINITIONS
- 5.0 POLICY
- 6.0 PROCEDURE
- 7.0 RESPONSIBILITIES
- 8.0 APPENDICES

2.0 DEPARTMENTS/DIVISIONS AFFECTED

This policy shall apply to all City divisions and departments.

3.0 REFERENCES

SMC section 3.07.040

4.0 DEFINITIONS

4.1 "Hosting" includes, but is not limited to, those activities that are intended to lobby a governmental official, or be a social rather than governmental business event.

- 4.2 "Quasi-employees" include members of boards, commissions, citizen committees, volunteers, and others who are participating in City business without compensation.

5.0 POLICY

5.1 Non-Travel Meals

5.1.1 Reimbursements shall be made for expenses incurred for non-travel meals as follows; provided that their cost has been allocated in the appropriate budget:

- a. Meals in connection with authorized attendance at meetings, conventions, or conferences.
- b. Meals incurred in the necessary discharge of the employee's official duties. Reimbursement will be made only in those instances when a clearly official function is performed. Casual or routine meals with individuals, consultants, employees of the City or other local agencies, where the purpose is primarily social are not eligible for reimbursement. For the mayor and his/her staff, council members, and department directors, attending service club meetings is considered an official function for purposes of meal reimbursement.
- c. Meals for employees engaged at emergency scenes where the employees are directed to not leave their post by the department director.
- d. Meals for board and commission members and related staff at official and other City-business related meetings. Meetings should not be scheduled during normal meal breaks whenever possible.
- e. Meals for interviewers, staff and candidates involved in all-day assessment centers

5.2 Ceremonies and Celebrations

5.2.1 Reasonable expenses, including food and beverage, associated with commemorating a dedication or an unveiling that is recognized as serving a public purpose are legitimate City expenditures, and are authorized.

5.2.2 Private celebrations rather than public celebrations are not generally considered as serving a public purpose. Refreshment, food and beverage related costs would not be recognized as legitimate City expenditures.

5.2.3 Support of a local "event" or celebration may not take the form of a gratuitous contribution of public funds to a private person, committee or organization. Expenditures of public funds on a publicly sponsored event requires: (1) the existence of a recognizable public or municipal purpose that relates to the purpose of the City's existence, (2) proper authorization from the mayor for such public sponsorship, and (3) a reasonable relationship between the amount of the City's expenditure and "public" nature of the event.

5.3 Coffee and Light Refreshments

5.3.1 The serving of coffee and light refreshments at City expense in the conduct of official City business is permitted at certain City-sponsored meetings, not in the normal daily business of employees or officials, but rather for special situations or occasions. The coffee and/or light refreshments must be consumed during an integral part of the meeting. Coffee and supplies in departmental break rooms is considered to be the normal, daily business of the City, and is not reimbursable. Instances where the costs of coffee and light refreshments are reimbursable include:

- a. City sponsored meetings open to the public where the purpose of the meeting is to conduct City business, provide formal training sessions that benefit the City, or recognize City or employee accomplishments
- b. Official public meetings of legally authorized boards and commissions
- c. Training sessions or retreats where the meeting takes place away from the employees' or officers' regular workplace.

5.3.2 The City person responsible for the meeting must receive his/her director or division director approval for the serving of coffee and/or light refreshments prior to the event

5.3.4 Expenditures for coffee and/or light refreshments are not reimbursable for:

- a. Anniversaries, receptions for new, existing, or retiring employees or officers, election celebrations, etc.

- b. Any "hosting" activities.

5.4 Ineligible Expenses

5.4.1 Expenses ineligible for City reimbursement include, but are not limited to:

- a. Alcohol
- b. Personal expenses
- c. Expenses not authorized by the City Travel Policy.
- d. Hosting meals, beverages, refreshments, gifts or other forms of entertainment provided to guests, spouses, or other City employees, other than awards or incentives addressed in specific City policies.
- e. Meals, travel, lodging, beverages or any forms of entertainment for other persons, whether City employee or not, with the exception of nonresident job applicants and appointees under SMC 3.07.010.
- f. Holiday cards for other City departments or employees.
- g. City logo merchandise (t-shirts, pins, etc.) for employees or the public, other than uniforms required by the City.
- h. Household appliances for individual department's use.

5.5 Expenses Funded by Grants

5.5.1 Departments or programs funded by federal or state grants may have stricter guidelines and/or grantor regulations that supercede this policy.

5.6 Parking Expenses

5.6.1 City employees and quasi-employees whose normal workplace is not in City Hall may be reimbursed for parking expenses when attending authorized meetings at City Hall.

6.0 PROCEDURE

6.1 Reimbursement Request

- 6.1.1 All expenses require itemized receipts showing items purchased, names of persons attending, purpose of event, and benefit to the City.
- 6.1.2 Meal expenses are limited to the per diem amount as stated in the City's Travel Policy.
- 6.1.3 Reimbursement will be made only to the employee or quasi-employee who incurred the expense.


7.0 RESPONSIBILITIES

The Accounting Department shall administer this policy.

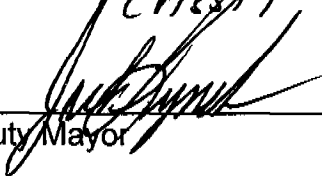
8.0 APPENDICES

None


APPROVED BY:



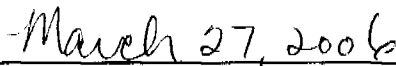
City Attorney (A25A)



Deputy Mayor



Director



Date