



**CITY OF DUBLIN
ADMINISTRATIVE ORDERS
OF THE CITY MANAGER**

ADMINISTRATIVE ORDER 5.2
TO: All City of Dublin Employees
FROM: Megan O'Callaghan, City Manager <i>Megan O'Callaghan</i>
SUBJECT: Employee Travel Regulations
DATE: January 1, 2023
<i>Supersedes and replaces Administrative Orders 5.2 and 5.10, both dated April 30, 2007, regarding same subject.</i>
PROPONENT: Department of Finance

1. PURPOSE

These regulations will establish standards and procedures for reimbursing officials and employees of the City of Dublin for expenses incurred while traveling on City business, attending conferences, conventions or training programs that are deemed to have a municipal purpose. The standards for reimbursement of travel expenses have been established in accordance with Internal Revenue Service (IRS) requirements for accountable plans. These standards and procedures apply where overnight travel is required. They do not apply to local travel or to normal travel required in regular assignments.

2. ELIGIBILITY

A. Any officer, duly appointed members of commissions, boards, councils, committees or employees of the City, hereinafter referred to as employees, upon the request of the director of the department or other appropriate supervisor, may travel to conduct City business or attend meetings for the benefit of the City at the City's expense. Reimbursement of expenses incurred shall be made as provided in these regulations. Travel expenses for other than employees incurred for the benefit of the City will be provided by contractual service agreements. This would include instructors, experts, and consultants and, when approved by the City Manager, selected applicants for employment.

B. The recommending supervisor is responsible for exercising prudent judgment for the necessity, reasonableness and benefit of the travel being recommended.

Considerations should include the total cost to the City, including the travel expenses and lost work time.

3. AUTHORIZATION AND CERTIFICATION OF FUNDS

A. Before any travel expense is incurred, a Travel Expense Estimate and Authorization Form (Attachment 1) shall be prepared and submitted electronically to the Department of Finance for review and certification as to the availability of funds. A copy of the conference/seminar brochure and other supporting documents such as hotel bills, airfare confirmations, mileage information, and meal per diem rates should be attached to the form. Specific authorization must be obtained from the City Manager for:

- (1) Use of a rental car
- (2) Travel expense related to emergency travel

B. Once certified, a copy of the approved Travel Expense Estimate and Authorization Form shall be returned to the requesting department. The total amount authorized on the Travel Expense Estimate and Authorization Form does not constitute a grant. Only those actual expenses essential to the transaction of official City business will be reimbursed.

C. Failure to obtain approval for a travel request before expenses are incurred may be cause for disallowing reimbursement unless such travel can be justified on the basis of extenuating circumstances.

D. The Department of Finance shall maintain a file containing the approved Travel Expense Estimate and Authorization Forms. This file will be used to assist in tracking travel advances requested and a mechanism to follow-up on the submission of Travel Expense Report Forms.

4. LOCAL TRAVEL EXPENSE REPORT

Upon completion of the conference or seminar, a Local Travel Expense Report Form (attached) shall be completed and submitted for reimbursement. Reimbursement of expenses shall be allowed on the following basis:

A. Meals

(1) The maximum reimbursement for lunches, which are not provided by the sponsor of a professional or business organization, related conference, seminar or meeting, shall not exceed the current GSA lunch rate (see www.gsa.gov). This amount also includes a maximum allowable tip of 20%. Reimbursement for such lunches shall

be made only upon presentation of both an itemized and paid receipt. Such reimbursements are considered taxable income to the employee in accordance with federal income tax regulations outlined in IRS Publications 15-B, 529, and 463.

(2) The amount paid by the employee for lunches provided by the sponsor of a professional or business organization related conference, seminar or meeting shall be fully reimbursable. Such reimbursements shall be made only upon presentation of the receipt(s) and documentation of the charge in the brochure or agenda submitted with the Local Travel Expense Estimate and Authorization Form. Such reimbursements are not considered taxable income to the employee in accordance with the federal income tax regulations cited above.

B. Transportation

City owned vehicles, when available, should be used for official travel. Use of a private vehicle for travel within the state or out of state should be authorized only when it is for the convenience of the City. Such use will be reimbursed at the standard rate per mile set by the Federal Government (see www.gsa.gov) based on actual mileage from the odometer readings, or as shown in a paper or standard electronic map.

C. Parking

Reimbursement of parking fees shall be made only upon presentation of receipt(s).

D. Registration

Fees for registration shall be reimbursed upon presentation of a receipt, if not paid in advance.

E. Miscellaneous

Any other appropriate expenses should be shown as miscellaneous expenses. Reimbursement of those expenses shall be made only upon presentation of receipts, and determination of appropriateness.

F. Employee Responsibility

The employee is responsible for expenses over the reimbursable limits established in these regulations. Employees traveling to the same destination are urged to consider sharing transportation when reasonably possible.

G. Exceptions

Any exceptions or unusual expenses not specified in these regulations must have exception approval of the City Manager.

H. Purchasing Cards (PCards)

It is prohibited for a City employee to use his or her City-provided purchasing card to purchase meals or gasoline, or to pay for parking fees while on local travel.

5. TRAVEL ADVANCE

A. A travel advance shall be requested on the Travel Expense Estimate and Authorization Form. The amount of the requested advance is subject to review and may be adjusted as part of the review process.

B. The Department of Finance will process travel advances within a reasonable time prior to travel departure. The amount of the advance will be the total of the federally established per diem rate for meals and incidentals, multiplied by the number of days approved for business travel, less allowance for travel days to and from the travel destination, and meals provided by the conference, convention, seminar, etc.

C. It is the responsibility of the employee preparing the Travel Expense Estimate and Report Forms to ensure the purchase order has been submitted for an advance payment if one is requested.

6. TRAVEL EXPENSE REPORT

A. Upon returning from a trip, the Travel Expense Report must be completed electronically and forwarded to the appropriate supervisor for review and approval. It will then be forwarded to the Department of Finance to be audited for compliance with the established standards. To comply with IRS guidelines for an accountable plan, the report must be filed within 60 days from the date of return. If the Travel Expense Report is not received, and any money due to the City is not paid within 60 days (and an advance was made to the employee) then requests for future advances will be denied and the amount previously advanced to the employee may be included as taxable income on the employee's W-2. In addition, no further advances will be made until the Travel Expense Report is audited and any money due is paid.

B. Following the review and approval of the Travel Expense Report by the Department of Finance, final settlement will be made with the employee. The employee will receive a copy of the approved Travel Expense Report with notification as to the amount to be reimbursed to the employee or the amount owed to the City.

7. STANDARDS FOR REIMBURSEMENT

Reimbursement of expenses will be based on the following standards:

A. Lodging

(1) The City will permit payment of lodging expenses at reasonable single occupancy or standard business room rates for both commercial and non-commercial lodging. Non-commercial lodging rates should be comparable to commercial rates. Receipts must be retained and submitted with the Travel Expense Report Form.

(2) When room reservations are made, the hotel/motel should be made aware of the City's tax-exempt status. However, the tax-exempt status, especially for local hotel/motel taxes, may not be recognized. Taxes not waived will be reimbursed. Tax exemption forms are available on DubNet and will be completed by the Department of Finance upon request.

(3) Lodging expenses may be paid through the employee's city purchasing card. If traveling outside the United States, the charge for lodging should be paid by purchasing card because of varying exchange rates.

(4) Traveling with family members is discouraged, however, the cost of lodging shared with members of an employee's family will be limited to a single room rate, which must be obtained from the hotel for use in the expense report.

B. Meals and Incidentals

(1) The federally established per diem rate schedule will be used as the basis for meals and incidental allowance. If neither the city nor county travel destination is listed in the federal schedule, the standard continental United States (CONUS) rate for meals and incidental expenses will be used. See www.gsa.gov for per diem rates by year and travel destinations.

(2) The federal per diem allowance is for a full 24-hour day of travel. The per diem rate includes meals and incidental expenses, which include, but are not limited to, fees and tips given to porters, baggage carriers, bellhops, hotel maids, flight attendants and shuttle drivers. For travel days, three-fourths of the per diem rate will be paid.

(3) The per diem allowance will also be adjusted for meals provided as part of the conference/training program. Continental breakfasts, receptions, and hors d'oeuvre are not considered meals. The per diem allowance will be reduced by twenty-five percent

for each meal provided. Employees are responsible for payment of any expenses incurred above the per diem rate.

- (4) Meal expenses shall not be paid by the employee's City purchasing card.

C. **Transportation**

(1) The method and class of travel to be selected shall be the most cost effective for the City. It should be practicable and commensurate with the nature and purpose of the travel. Additionally, energy efficiency and total cost to the City should be considered. If an alternative method of transportation is chosen by the employee that does not meet the requirements of these regulations, any additional costs will be borne by the employee or require City Manager approval.

(2) The method and class of travel will be stated on the Travel Expense Estimate and Authorization Form and approved before departure.

- (3) Travel by airline carrier:

a. Air travel is presumed to be the most advantageous method of transportation and must be used when reasonably available. Reimbursement is authorized at the lowest rate available. City funds will not be expended to pay for unused reservations unless the City Manager has determined that failure to cancel or use the reservation was unavoidable. Employees must take action to change or cancel reservations in a timely manner as to prevent any losses to the City. Failure to do so may subject the employee to liability for any resulting losses. Any fees incurred to change a reservation for the employee's convenience will be the responsibility of the employee unless authorized by the City Manager.

b. Under Ohio law, a public official or employee shall not accept, solicit, or use the influence of his or her position to secure for personal use, a discounted or free frequent flyer airline ticket or other benefit from an airline if he or she has obtained the ticket or other benefit from the purchase of airline tickets for official travel.

c. It is preferable for an employee to charge airfare on a City purchasing card. Receipts must be retained and presented with the employee's Travel Expense Report Form.

- (4) Travel by City-owned vehicle:

a. City-owned vehicles, when available, may be used for official travel. Reimbursement is authorized for expenses necessary to the efficient and safe operation of the City-owned vehicle. Receipts must be maintained for expenses to be reimbursed.

City-owned vehicles should be filled with gasoline at the City's pumps prior to leaving for the travel destination, as this is most advantageous for the City. Any gasoline purchased en-route to or from the travel destination must not be paid by the employee's City purchasing card. Gasoline receipts paid by the employee should be retained and presented for reimbursement with the employee's Travel Expense Report.

b. Only City employees or their representatives are authorized to travel via City-owned vehicles.

c. Personal use of a City-owned vehicle during the course of travel on official business is discouraged.

(5) Travel by personal vehicle:

When travel must be performed by automobile, a City-owned vehicle is presumed to be the most advantageous method of transportation and must be used when reasonably available. Use of a private vehicle for travel within the state or out-of-state should be authorized only when a City vehicle is not available to the employee, at the prevailing rate per mile set by the Internal Revenue Service (IRS) based on actual mileage. The following regulations will be in place when a privately owned vehicle is used for travel:

a. When airfare is less than computed mileage reimbursement, the airfare will be used as a maximum reimbursement allowed for mileage reimbursement.

b. No vehicle-related expenses such as repairs, replacements, grease, oil, and antifreeze will be reimbursed when using a personal vehicle.

c. If less than airfare, reimbursable expenses in addition to mileage allowance include parking fees, ferry fees, bridge, road, and tunnel fees when receipts are presented with the Travel Expense Report Form. (Note: this applies when computed mileage reimbursement is less than airfare.)

d. Employees are urged to share transportation to conserve energy when possible. Only the vehicle owner will receive mileage reimbursement.

D. Registration Fees

Fees for registration, including meals and other programmed affairs sponsored by the conference or convention organization, will be reimbursed upon basis of employee's actual receipts for paid registration or documentation of the charge in the brochure or agenda submitted with the Travel Expense Estimate and Authorization form. It is preferred for an employee to pay registration fees on a City purchasing card. Receipts must be retained and presented with the employee's Travel Expense Report Form.

E. Airport Parking

Reimbursement of parking fees shall only be made upon presentation of receipts. The City will reimburse the employees for long-term airport parking in the Green or Red lot, or the uncovered Blue lot. Long-term parking in other locations, including the airport parking garage, will only be reimbursed up to the maximum daily fee of the airport's uncovered Blue lot. The fare for taxi service to and from the airport will be reimbursed to the employee at a maximum of the long-term parking rate when traveling by personal vehicle; the employee may request reimbursement for the lesser of 45 miles round trip or the round trip mileage from their residence to the airport. (Note: 45 miles represents the round trip mileage from City Hall to the Columbus Airport.) Receipts must be presented with the Travel Expense Report Form for reimbursement. Payments for parking should not be made through the employee's City purchasing card.

F. Taxis, Shuttles, Bus Fare, Ride Sharing, and Car Rental

(1) Normal use of taxis, shuttles, bus fares or ride sharing will be reimbursable for local connections or travel when such is necessary unless such expenses have already been reimbursed under the federal per diem rate.

(2) Unless prior approval is obtained from the City Manager, car rental expenses will be permitted only under unusual or emergency conditions. Such use will be explained and estimates for the rental fees and gasoline expenses will be presented on the Travel Expense Estimate Form before expenses will be allowed. Payments for gasoline expenses may not be paid through the employee's City purchasing card.

G. Internet Service

Internet service will be reimbursable for employees who routinely use the internet in their official City capacities, and do not have access to a City-provided cellular phone with internet capabilities or a City-provided laptop. Receipts must be presented for reimbursement with the Travel Expense Report Form.

H. Miscellaneous

Any other necessary expense, not otherwise provided, incurred for the benefit of the City or to accommodate an employee with special needs, should be listed and explained on the Travel Expense Report Form under "Miscellaneous". Receipts should be obtained and attached to the expense report.

I. Employee Responsibility

(1) The employee is charged with the responsibility to exercise the same care in incurring expenses that a prudent person would exercise if traveling on personal business.

(2) The employee is responsible for expenses over the reimbursable limits established in these regulations. The City will not pay for excess costs resulting from circuitous routes, delays, luxury accommodations or services unnecessary or unjustified in the performance of official business. This includes the use of travel agents. The use of travel agents is prohibited unless pre-approved by the City Manager, in writing. Should an employee find it necessary to use the services of a travel agent, any costs over and above the customary fees for on-line scheduling will be borne by the employee.

(3) The employee is responsible for providing (at their expense) a valid passport if international travel is required.

(4) If personal travel is added to business travel, any cost variance in expenses (e.g., airfare, vehicle rental, and/or lodging) must be clearly identified by the traveler and documented to validate that the personal travel does not add additional cost to the City.

J. Cost-Saving Initiatives

(1) Supervisors should use due diligence in determining the cost and related benefits to the City when authorizing travel. Total distance traveled, locations, number of travelers, and the cost of lost work time (and possible overtime) should be considered. All outcomes should be the most advantageous for the City. The following considerations should be made when determining travel plans:

a. Employees must use the most cost-effective method of travel with the least amount of lost work time possible.

b. Employees traveling to the same destination via City or personal vehicle are urged to consider sharing transportation when reasonably possible.

K. Exceptions

Any exceptions or unusual expenses not specified in these regulations must have specific approval of the City Manager, except as expressly permitted above.