

<b>CITY OF WINONA WINONA, MINNESOTA</b>  <b>ADMINISTRATIVE PROCEDURE</b>	<b>NUMBER:</b> 108-1	<b>PAGE</b> <u>  1  </u> <b>OF</b> <u>  5  </u>
	<b>SUBJECT: TRAVEL</b>	

**1.0 POLICY**

The purpose of this directive is to document the City Administration's policy of dealing with attendance at conferences, conventions, training sessions, and other important meetings by City employees, and to provide administrative control over travel expenses incurred by such attendance.

**2.0 ORGANIZATIONS AFFECTED**

All departments/divisions.

**3.0 PROCEDURE**

**3.1 Travel Request**

3.1.1 Department Heads will have the authority to approve travel requests by employees of their individual departments as approved in the current year's budget.

3.1.2 Department Head travel requests shall be submitted to the City Manager for approval on the appropriate Travel Request Form. Department Head shall submit an original of this form to the City Manager's Office. A copy will be returned to Department Head indicating approval/disapproval of request.

**3.2 Expense Guideline**

3.2.1 All commercial transportation shall be tourist or coach. First-class fare will not be reimbursed.

3.2.2 Maximum compensation for use of a private automobile effective January 1, 2015, will be 57 cents per mile. Mileage paid for direct route with no deviations.

3.2.3 If mileage expense for transportation by personal vehicle (automobile expense, lodging, and meals) exceeds airline or train fare, the lower of travel expense will be reimbursed.

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3.2.4 Actual costs for lodging will be reimbursed, but charges shall be reasonable and consistent with the facilities available. In order to keep cost at a minimum, employees shall stay at host hotel or motel, or one at lesser cost at the discretion of the employee's department head.

3.2.5 The City will pay for one personal phone call (length of call within reason) to your family or friend during the duration of your absence, other telephone and telegram expenses will be permitted only when necessary for City purposes and fully accounted for in the expense report.

3.2.6 Meal and Incidental Expenses Effective **January 1, 2015**:

Meal reimbursement from the City available if overnight stay.

If no overnight stay, IRS requires meal to be with someone which business was discussed (best to state both the business purpose and who the meal was with on the reimbursement form) and is available for reimbursement only at the actual meal cost. Reimbursement is not taxable income to the employee.

If no overnight stay, and the meal is not with someone in which business was discussed, the employee will be reimbursed at a rate of \$1.00 more than the rates which are not taxable per meal. (Receipts are not required.) However, the reimbursements will be included as gross wages on the employee's Form W-2, subject to employment tax withholding. (Taxable Reimbursement Form)

Maximum reimbursement for meals (including tips not to exceed 15%) shall be: (See list of "High Cost Localities")

Non-taxable income reimbursement:

\$52 per day for all **but** "high cost localities":

Breakfast & Incidentals	\$ 11.00
Lunch & Incidentals	\$ 11.00
Dinner & Incidentals	\$ 30.00

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Non-taxable income reimbursement:

\$65 per day for a “high cost locality”:

Breakfast & Incidentals	\$15.00
Lunch & Incidentals	\$15.00
Dinner & Incidentals	\$35.00

Incidental expenses include fees and tips for services.

Alcohol is not considered an eligible expense; therefore no reimbursement will be provided for any alcohol purchased with or without a meal.

Attach itemized receipts to Expense Report for all non-taxable reimbursements.

Above rates do not apply when meal expenses are reimbursed through the Mayor’s Contingency Fund.

Individual meal rates for a single day’s meals may be transferred between breakfast, lunch and dinner. Exception to maximum would be when a meal is served at a meeting for a set ticket price for all attendees. Employees shall take advantage of all meals that are provided for and included in the registration fee. Itemized receipts shall be presented for all meals.

- 3.2.7 No reimbursement will be made for breakfast if the employee is able to leave after 6:00 am to reach the destination on time. No reimbursement will be made for the evening meal if the employee is able to return home by 6:00 pm
- 3.2.8 No reimbursement will be made for meals within the city limits unless the meal is part of the authorized meeting the employee is attending. If no overnight stay, IRS requires meal to be with someone in whom business was discussed (please state business purpose and whom meal was with on reimbursement form). Only actual meal cost will be reimbursed.
- 3.2.9 Other expenses, such as transportation, parking fees, etc., are eligible for reimbursement only if properly accounted for on the Expense Report.

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3.2.10 If an employee wishes his/her family to accompany him/her while a representative of the City of Winona, the employee shall accurately distinguish that part of expense incurred which is attributed to himself and will be reimbursed for that part. Reimbursement for lodging under these circumstances will be limited to the single room rate and limited to the minimum number of days to conduct City business.

3.2.11 Special approval of any unusual expenses not covered in the general guidelines must be obtained from the City Manager in advance of the travel anticipated.

**3.3 Cash Advance Policy**

3.3.1 An Accounts Payable request order with a copy of the approved Travel Request Form shall be processed for an advance for anticipated travel expenses. A check will be issued to the individual requesting the advance. There will be no advance travel expenses unless the employee is staying overnight.

3.3.2 Within five working days after his/her return, the employee shall submit to the Department Head an itemized claim for the actual and necessary expenses incurred and paid by him/her in attending such meeting using the attached Travel Expense Report form.

3.3.3 If excess funds are advanced, the excess shall be returned to the City. If expenses exceed the advance, the City shall reimburse the claimant.

**3.4 Expense Report**

3.4.1 Each employee is to submit his/her own expense claims for reimbursement.

3.4.2 Upon completion of employee's trip, employee must file the Travel Expense Report with properly executed receipts for all expenditures such as transportation, hotel accommodations, meals, taxi fare, and all other items of expense to the Department Head. All expense reports must show the amount of each expense (mileage, meals and incidentals, and lodging), dates of travel, place (city) or travel, and business purpose for travel.

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- 3.4.3 All receipts should be issued upon the letterhead of the person or firm furnishing the service to the employee.
- 3.4.4 When a receipt is lost or cannot be obtained, an affidavit shall be made to that effect stating the purpose for the expenditure. The City Manager may, at his discretion, refuse to reimburse an employee without proper receipts.
- 3.4.5 Upon approval of the Travel Expense Report by the Department Head and signed by the employee, an Accounts Payable request may be prepared and sent to the Finance Department for payment with a copy of the Travel Expense Report.

#### **4.0 FORMS**

Forms are available as follows:

H:\forms\2015 Travel Forms\TRAVEL\_2015.xlsx (different worksheet for each form)

Travel Requests Form  
Travel Expense Report

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