



CITY OF LODI

COUNCIL COMMUNICATION

AGENDA TITLE: Travel and Business Expense Policy and Procedures

MEETING DATE: January 5, 1993 1994

PREPARED BY: Finance Director

RECOMMENDED ACTION: By motion approve and adopt the attached Travel and Business Expense Policy and Procedures.

BACKGROUND INFORMATION: During the 1993-94 Budget Hearings the City Council requested staff to prepare a Travel and Business Expense Policy for Council review in response to concerns expressed by the local press and citizens as to staff and Council business and travel expenses. Accordingly, the following goals were established by the City Council for use by staff in preparing a "travel and business expense" policy:

- * Employees and City officials should be fairly and equitably compensated for the cost of official travel and business expenses at meetings, conferences or activities which require overnight travel, day trips or other business activities.
- * That the recommended policies should control and limit City costs to those expenses necessary and essential for the conduct of City business based on the purpose, nature and circumstances of the travel, business meeting or activity.
- * That when employees and City officials authorize, travel or incur business expenses in accordance with these policies, they should feel comfortable that their expenses can be scrutinized closely by the City Council, the press and other concerned persons without fear of personal criticism.
- * That the City's travel and business expense policies should be documented and available for review by staff, the City Council, the press and other interested persons.

Staff also considered the following criteria in preparing this policy: use of per diem as a cost control measure; the need to establish individual accountability and responsibility for cost of travel; Internal Revenue Service policies and regulations; practices of other cities and agencies; and, ease of administration.

APPROVED: _____

THOMAS A. PETERSON
City Manager



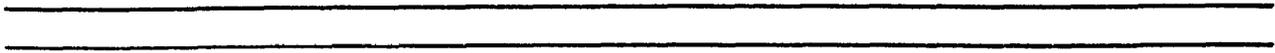
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The recommended policy was presented to the City Council at a "Shirt Sleeve" on November 2 for review and comment, subsequently revised based on Council comments and suggestions and is now presented for approval and adoption.

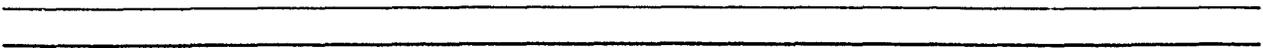
FUNDING: None. One objective of this policy is to reduce the City's cost of travel and business expenses.


Dixon Flynn
Finance Director

Attachment



CITY OF LODI
TRAVEL AND BUSINESS EXPENSE
POLICY AND PROCEDURES



**TRAVEL AND BUSINESS EXPENSE
POLICY AND PROCEDURES**

**Jack A. Sieglock, Mayor
Stephen J. Mann, Mayor Pro Tempore
Ray G. Davenport, Council Member
Phillip A. Pennino, Council Member
John R. (Randy) Snider, Council Member**

Thomas A. Peterson, City Manager

**Prepared by the Department of Finance
H. Dixon Flynn, Finance Director**

**CITY OF LODI, CALIFORNIA
January 1994**

TABLE OF CONTENTS

SECTION	DESCRIPTION	PAGE
I	GENERAL	
	Overview	1
	Definitions	2
	General Policies	2
	Basic Policy	
	Employee and Supervisor's Responsibility	
	Authorization Required	
	Authorizing Officials	
	Authorizing Officials Responsibilities	
	Basic Expense Standard	
	Personal Expenses	
	Business Expense Report and Claim Voucher	
	Spouses	
	Transportation	
	Business Meals	
	City Manager's Authority	
	Proof of Expenses	
	Reimbursement from Other Agencies and Persons	
	Per Diem	
	Mileage Rate	
	Auto Allowance	
	City Council Budget	
II	ADVANCES AND DIRECT PAYMENTS	
	Advances	7
	Direct Payments	7
III	OVERNIGHT TRAVEL AND MEETING EXPENSES	
	General	8
	Summary of Allowances	8
	Business Expense Report and Claim Voucher	8
	TABLE - Summary of Allowances	9
IV	LOCAL TRAVEL AND BUSINESS MEALS	
	General	10
	Summary of Allowances	10
	Credit Card Charges, Petty Cash and Cash Advances	10
	Transportation of Material	10
	Business Expense Report and Claim Voucher	10
	TABLE - Summary of Allowances	11

TABLE OF CONTENTS

V	REPRESENTATION EXPENSES	
	General	12
	Summary of Allowances	12
	Authorization and Approval	12
	Substantiation	12
	TABLE - Summary of Allowances	13
VI	ACCOUNTING FOR EXPENSES	
	General	14
	Tax Withholding	14
VII	BUSINESS EXPENSE REPORT AND CLAIM VOUCHER	
	Authorization	16
	Claim	17
VIII	SAMPLE VOUCHERS	19

CITY OF LODI
Travel and Business Expense Policy

Section I

General

A. Overview

This Policy and Procedure Manual has been developed to provide overall policy and procedural guidance for payment and/or reimbursement of travel and business expenses incurred by city employees, board members, commissioners, official representatives, and City Council Members when conducting official city business. Accordingly, the City Council established the following goals on which these policies and procedures were developed:

1. Employees and city officials should be fairly and equitably compensated for the cost of official travel and business expenses at meetings, conferences or activities which require overnight travel, day trips or other business activities.
2. That the recommended policies should control and limit city costs to those expenses necessary and essential for the conduct of city business based on the purpose, nature and circumstances of the travel, business meeting or activity.
3. That when employees and city officials authorize, travel or incur business expenses in accordance with these policies, they should feel comfortable that their expenses can be scrutinized closely by the City Council, the press and other concerned persons without fear of personal criticism.
4. That the City's travel and business expense policies should be documented and available for review by staff, the City Council, the press and other interested persons.

In developing these policies and procedures, the City also considered the following criteria to guide in their preparation: use of per diem as a cost control measure; the need to identify individual accountability and responsibility; Internal Revenue Service policies and regulations; practices of other cities and agencies; and, ease of administration. After several reviews and changes, this document represents the collective thoughts of City staff, management and concerns expressed by the public.

The end result of these policies is to assure the public that the City is a good steward of the City's resources.

B. Definitions

For the purposes of this policy the following definitions will be used:

1. **Business Expense** - expenses incurred by employees for transportation, meals, lodging, incidental expenses and registration expenses at conferences, training and meetings in the conduct of official City business.
2. **Employee** - includes permanent, part-time, seasonal, temporary and contract employees, members of the City Council, commissioners and board members.
3. **Official Representatives** - includes persons under contract or designated by the City Council to represent the City when in the best interest of the City.
4. **Official Guest** - a person designated by either the Mayor, City Manager or Department Head as an "official guest" for whom City funds may be charged to offset their expenses when conducting official City business.
5. **Honorarium** - a payment, reimbursement or gift to honor or recognize services of a person(s).
6. **Business Meal** - a meal expense incurred by a City employee in the conduct of official City business. Normally, this is a lunch expense but could be a breakfast or dinner expense for the employee and official guest.
7. **Day Travel** - travel within and around the City of Lodi within a distance not greater than 200 odometer miles from Lodi.
8. **Business Meeting** - generic name used in this Manual to describe a meeting, conference, training seminar and business lunch within a distance not greater than 200 odometer miles in one day.
9. **Per Diem** - a daily rate paid for overnight travel calculated not to exceed ordinary and necessary expenses for meals and incidental expenses which is reduced by one-quarter of the daily per diem rate for pre-paid meals included in the transportation cost or registration cost.

C. General Policies

Basic Policy

The City will pre-pay, advance funds and/or reimburse employees for all reasonable travel and business expenses when conducting official City business in accordance with these policies to include per diem, transportation, lodging, registration fees, business meals, incidental expenses, and representation expenses.

Employee and Supervisor's Responsibility

Every employee and official who travels on city business or who supervises others who do, is responsible for knowing these policies and procedures.

Authorization Required

Attendance is considered to be in the best interest of the City and is authorized by the Mayor, City Manager, Department Head or in the case of the Library Board, the President of the Board or in the case of Councilmembers, the Councilmember prior to incurring the expense. Authorization may be verbal or in writing. The "Authorization" section of the Business Expense Report and Claim Voucher should be completed prior to travel or incurring business expenses to protect the interests of both the City and the employee. However, the Finance Department is not authorized to pre-pay business expenses or advance monies for travel without an approved Business Expense Report and Claim Voucher.

Authorizing Officials

The Mayor, Councilmembers, the City Manager, Department Heads or in the case of the Library Board the President of the Board have the authority to authorize employees and City officials to travel and incur business expenses on behalf of the City of Lodi. Only the Mayor, Councilmembers and City Manager may authorize City funds to be used for "representation expenses", and/or reimbursement of official representatives or guests for travel and business expenses incurred on behalf of the City of Lodi.

Authorizing Official's Responsibilities

Officials who authorize travel and business expenses are responsible for determining that the cost is reasonable and justified. They should be certain that:

- a) The purpose of the meeting cannot be accomplished by mail or telephone.
- b) The minimum number of people needed are going
- c) The itinerary ensures effective accomplishment of the purpose at the lowest reasonable cost.
- d) The employee understands and follows these policies and procedures
- e) There is enough money in the budget to cover the costs.

Basic Expense Standard

Attendance is limited to the minimum number of employees required to represent the City, obtain information and/or maintain skills and professional qualifications.

These policies are not to be construed to require employees to obtain the cheapest possible accommodations, transportation or meals when conducting official business. Employees are expected to exercise good judgement and incur only those expenses which would be incurred by a "reasonable person" in the conduct of business at their own expense.

Personal Expenses

Personal business expenses should not be mixed with official business expenses. Accordingly, the City will not reimburse employees for those expenses which are of a personal nature unless

specifically authorized in this policy. The following expenses are normally considered to be personal expenses: expenses incurred by a spouse, family member or adult guest; pay TV; room bar; meals in room; valet service; entertainment; bar tabs; repairs to a personal car; and expenses incurred to carry on a business enterprise.

Business Expense Report and Claim Voucher

- a) Cash advances or pre-paid expenses will not be made by the Finance Department without an approved Business Expense Report and Claim Voucher.
- b) On completion of travel and/or after incurring a business expense, employees will complete a Business Expense Report and Claim Voucher to report their expenses whether prepaid, paid or to be reimbursed.

Spouse

Employees will not be reimbursed for the expenses incurred on behalf of a spouse, family member or adult guest except on those occasions when an invitation expressly includes spouses and attendance is approved by the Mayor or City Manager as necessary and appropriate. It is not the intent of this policy to preclude spouses, family members and adult guests from accompanying an employee to a business meeting at their own expense.

Transportation

- a) Employees are expected to use commercial air common carrier as the preferred means of transportation to and from meetings which are greater than 200 miles (one way) from Lodi unless travel by city vehicle, private automobile or other means of transportation is authorized. Normally employees will not be reimbursed for transportation expenses greater than the cost of commercial air common carrier to and from their destination plus taxi fares.
- b) When local travel is necessary to conduct official business, employees are expected to use a city car as the preferred means of transportation unless travel by commercial carrier or private automobile is authorized. Employees will be reimbursed odometer mileage for travel by private automobile at mileage rates published by the Internal Revenue Service for business miles.
- c) Travel should be by the most direct, usually travelled route. Travel by city or private automobile should be coordinated and shared when more than one employee is travelling to the same meeting.

d) When driving a privately owned vehicle on city business, employees must meet the following conditions:

- 1) Have a valid California driver's license
- 2) Understand that any damage to the car, needed service or repair occurring on the trip will be the employees responsibility with no reimbursement from the City as a travel and/or business expense. This does not preclude the employee from filing a claim for damages, injury or other costs through the City's "risk management" program.
- 3) Comply with California statutory requirements for vehicle insurance.

Business Meals

Employees, officials and business guests may be reimbursed for the cost plus tip of a business meal when approved by their Department Head as necessary in the conduct of City business. The City will purchase meals when necessary to maintain an "arm's length" relationship with developers, contractors and vendors. A list of guests must be attached to the Business Expense Report and Claim Voucher indicating all guests for whom their meal was purchased by the City.

City Manager's Authority

From time to time, the City Manager is authorized to change and/or modify the policies and procedures in this document which are ministerial and do not substantively change the intent of these policies to ensure compliance with Federal and State tax regulations and to ensure employees are reimbursed for reasonable expenses incurred in the conduct of official city business.

Proof of Expenses

Employees will be required to provide receipts for all expenses greater than \$15.00. On those occasions when it is impractical to provide a receipt or when the receipt is lost, a memo signed by the employee and approved by the Department Head must be attached to the Business Expense Report and Claim Voucher.

Reimbursements from Other Agencies and Persons

Any amount paid by others to reimburse the City for the cost of travel, business expense or representation expense will be reported on the Business Expense Report and Claim Voucher if the revenue is directly tied to the expenses reported. The name and address of the agency to be billed must be shown. Typically, the City receives reimbursement from POST for POST sponsored training of police.

Per Diem

Per diem is paid only to employees who require overnight accommodations. Per diem is \$50.00 per day for meals and incidental expenses and will be paid in increments of \$12.50 per quarter day or 6 hours beginning at 12:01 am and ending at 12:00 pm for time when travel begins to time travel ends as shown on the "Business Expense Report and Claim Voucher".

Employees and officials will be paid \$50.00 per day for meals and incidental expenses when away from Lodi greater than 10 hours and required to obtain overnight accommodations. Per Diem will be paid from time of departure to time of return in increments of \$12.50 per quarter day (6 hours) beginning at 12:01 am and ending at 12:00 pm.

The per diem allowance may be reduced by the Department Head up to \$12.50 per meal to offset the cost of meals purchased by the City on behalf of the employee. This normally occurs when meals are purchased as part of the registration fees.

Mileage Rate

Employees and officials will be paid the mileage rate set by the Internal Revenue Service (IRS) for business miles when authorized to use a personal automobile to conduct City business. The current rate will be published annually by the Finance Department.

Auto Allowance

Employees entitled to an auto allowance will not be reimbursed mileage for use of a private automobile except for travel greater than 200 odometer miles in one round trip.

City Council Budget

The City Council budget for travel and business expenses will be allocated to each Councilmember. Within each allocation, the Councilmember will have discretionary authority to incur travel and business expenses. For amounts greater than the initial allocation for special meetings, conferences or activities, a special appropriation must be made by the City Council.

Section II

Advances and Direct Payments

A. Advances

Employees may (1) pay their travel and business expenses with personal funds and be reimbursed after the fact or (2) request monies in advance.

A cash advance is a lump sum payment made to an employee before travel begins based on estimated costs. Cash advances are to be used for expenses of travel, lodging, per diem and meetings in the conduct of official city business. Cash advances are not to be used to pay personal living expenses.

Cash advances must be reviewed by the authorizing official to ensure the advance is reasonable.

On return to Lodi, employees have 30 days to file a "Business Expense Report and Claim Voucher" to account for their expenses. Any unused advance will be returned to the Finance Department. The employee will be reimbursed the difference if actual, authorized expenses exceed the amount advanced.

The amount which may be requested in advance can be determined by referring to the "Summary of Allowances".

B. Direct Payments

Employees may request the Finance Department to make direct payment to vendors for lodging, conference fees and/or commercial transportation.

Direct payments to vendors will be paid on a standard "Claim Voucher" and not a "Business Expense Report and Claim Voucher".

All direct payments will be reported on the Business Expense Report and Claim Voucher under "Total Cost" and a copy of the standard "Claim Vouchers" will be attached as proof of expenses.

Section III

Overnight Travel and Meeting Expenses

A. General

The City will reimburse, advance by cash and/or prepay the expenses of employees when conducting official city business away from Lodi for periods greater than 10 hours which require overnight accommodations.

B. Summary of Allowances

See Summary of Allowances - Overnight Travel and Business Expenses

C. Business Expense Report and Claim Voucher

1. Travel advances will be paid on the Business Expense Report and Claim Voucher.
2. Pre-paid expenses for lodging, commercial carrier, meetings and conferences will be paid on a standard "Claim Voucher" and later attached to the Business Expense Report and Claim Voucher when the final report is submitted to the Finance Department.
3. Within 30 days of completing travel, each employee is required to submit an individual Business Expense Report and Claim Voucher reporting total cost of travel and business expenses, whether pre-paid, advanced or to be reimbursed. Receipts and standard "Claim Vouchers" showing prepaid expenses will be attached to the Business Expense Report and Claim Voucher.

Summary of Allowances

Overnight Travel and Business Expenses

1. **COMMERCIAL TRANSPORTATION**
Airplanes, buses, trains, public transit,
rental vehicle to and from destination, etc
Cost, receipts required for individual expenses
greater than \$15.00 per purchase
2. **LODGING**
Room at motels, hotels, bed and breakfast, etc
Cost, receipts required

Valet, maid service, room bar, pay television,
personal telephone calls, tips and meals in room
Not reimbursed
3. **MILEAGE**
Reimbursed for use of private automobile
Reimbursed at mileage rate published by IRS
to owner/operator. Passenger(s) not
reimbursed.

Employees with an auto allowance will not be
reimbursed for mileage.
4. **PER DIEM**
Meals, personal telephone calls, tips, etc
\$50.00 per day and/or \$12.50
per quarter day
5. **INCIDENTAL TRANSPORTATION EXPENSE**
Airport limousines, buses, taxi's, tolls, parking fees
tips, etc
Cost, receipts required for individual expenses
greater than \$15.00 per purchase.
6. **CONFERENCE/REGISTRATION EXPENSE**
Registration fees; purchase of printed material,
tapes and other training material directly linked to
program or conference; meals and activities for
banquets and activities directly linked to program
or conference.
Cost, receipts required
7. **OTHER EXPENSES**
Official telephone calls and other expenses
Cost, receipt required for individual expenses
greater than \$15 per purchase

Section IV

Day Travel and Business Meals

A. General

The City will reimburse, advance by cash or credit card or prepay the expenses of employees and official guests when conducting city business in and around Lodi. For purposes of this section, local travel is considered to be travel which does not require overnight accommodations and is within a 200 mile radius of Lodi when authorized by a Department Head:

The City will pay the expenses of city employees when attending meetings or conferences held locally which do not include overnight accommodations. When there meetings include meals or other expenses, the City will reimburse the employee for their meal expense plus tip.

B. Summary of Allowances

See Summary of Allowances - Local Travel and Business Meals

C. Credit Card Charges, Petty Cash and Cash Advances

Credit card changes, use of petty cash and cash advances will be reported on the "Business Expense Report and Claim Voucher" when submitted. Credit card charges (City credit cards) will be considered advances to the Department Head or employee named on the Credit Card.

D. Transportation of Material

The cost of transporting material by private or City auto in lieu of using commercial carriers may be reimbursed to employees as follows:

1. City Automobile - not reimbursed except for the purchase of gas/oil and emergency repairs.
2. Incidental Transportation Expenses - actual cost of tolls and fees.
3. Private Automobile - mileage rate authorized by the Internal Revenue Service for odometer miles for vehicle owner.
4. Employees entitled to an "automobile allowance" - not reimbursed mileage

E. Business Expense Report and Claim Voucher

The Business Expense Report and Claim Voucher must be completed for all expenses charged to local travel and business meals. For business meals paid by credit card, the Bank Statement from the City's bank will be attached to the Business Expense Report and Claim Voucher with the required receipts.

Summary of Allowances

Day Travel and Business Meals

1. **COMMERCIAL TRANSPORTATION**

Buses, public transit, rental vehicle
to and from destination, etc

Cost, receipts required for individual expenses
greater than \$15 per purchase.

2. **MILEAGE**

Reimbursed for use of private automobile

Reimbursed at mileage rate published by IRS
to owner/operator. Passenger(s) not
reimbursed.

Employees with auto allowance will not be
reimbursed for mileage.

3. **INCIDENTAL TRANSPORTATION EXPENSE**

Tolls, parking fees

Cost, receipts required for individual expenses
greater than \$15.00 per purchase.

4. **CONFERENCE/REGISTRATION EXPENSE**

Registration fees; purchase of printed material,
tapes and other training material directly linked to
program or conference; meals and activities for
banquets and activities directly linked to program
or conference.

Cost, receipts required

5. **BUSINESS MEALS**

Meals of employees and official guests

Cost plus tip, receipts and list of guests
required

6. **OTHER EXPENSES**

Official telephone calls and other expenses

Cost, receipt required for individual expenses
greater than \$15 per purchase.

Section V

Representation Expenses

A. General

City officials, employees, guests or designated individuals are occasionally asked to represent the City or participate in events, celebrations, or special meetings to promote the interests and traditions of the City. Such events and activities normally celebrate National, State or local holidays. However, they may include promotional events, celebrations recognizing individuals for service to the City and/or participation in activities of organizations with a State-wide or regional goal to represent, promote or advocate good government and policies of the City.

To ensure that City representatives are appropriately reimbursed for participation in these events or reimbursed for sponsoring these events, the Mayor, Councilmembers or the City Manager may authorize employees, guests and officials to be reimbursed for the representation expenses provided in this Section.

When authorized "representation expenses", the City's representative(s) is expected to use good judgement and incur only those expenses that are reasonable and appropriate based on the occasion or event, place, time, setting and participants involved.

Representation expenses may be authorized to:

- * Reimburse officials and employees for expenses of a spouse, family member or other adult guest when they are official guests of the City at events, meetings, celebrations or activities sponsored by the City of Lodi.
- * Pay for the cost of sponsoring or participating in State-wide or regional activities and events to promote good government, business, or activities in the City of Lodi.
- * Pay for the cost of hosting sister city events and activities.

B. Summary of Allowances

See Summary of Allowances - Representation

C. Authorization and Approval

Prior authorization must be given by either the Mayor or City Manager to incur representation expenses. Under no circumstance will payment be made for representation expenses without written approval.

D. Substantiation

A "Business Expense Report and Claim Voucher" must be submitted within 30 days after incurring representation expenses. A list of all guests must be attached to the "Business Expense Report and Claim Voucher".

Receipts must be provided if appropriate and must be attached to the "Business Expense Authorization and Claim Voucher" except as provided in the Summary of Allowances.

Summary of Allowances

Representation

1. **COMMERCIAL TRANSPORTATION**
Airplanes, buses, trains, public transit,
rental vehicle to and from destination, etc
Cost, receipts required for individual expenses greater than \$15 per purchase.
2. **LODGING**
Room at motels, hotels, bed and breakfast, etc
Valet, maid service, room bar, pay television, personal telephone calls, and meals in room
Cost, receipts required
Not reimbursed
3. **MILEAGE**
Reimbursed for use of private automobile
Reimbursed at mileage rate published by IRS to owner/operator. Passenger(s) not reimbursed.
Employees with auto allowance will not be reimbursed for mileage.
4. **PER DIEM**
Meals, personal telephone calls, pay television, room bar, meals in room, entertainment, valet, room service, etc
See "Other Expenses" below
5. **INCIDENTAL TRANSPORTATION EXPENSE**
Airport limousines, buses, taxi's, tolls, parking fees
Cost, receipts required for individual expenses greater than \$15.00 per purchase.
6. **CONFERENCE/REGISTRATION EXPENSE**
Registration fees; purchase of printed material, tapes and other training material directly linked to program or conference; meals and activities for banquets and activities directly linked to program or conference.
Cost, receipts required
7. **OTHER EXPENSES**
Meals, official telephone calls, tips, and other expenses
Cost, receipt required for individual expenses greater than \$15 per purchase

Section VI

Accounting for Expenses

A. General

The following expense codes will be used to charge and budget expenses for city business expenses:

Object Code

314 Business Expense

Costs associated with day travel and business meals. Includes meals reimbursement, mileage, incidental transportation expenses, registration, supplies, materials, books, etc

315 Conference/Training

Costs associated with travel, transportation, training and meeting expenses. Includes meals, lodging, commercial transportation, mileage reimbursement, incidental transportation expenses, registration costs, supplies, materials, books, etc.

358 Representation

Costs associated with attending meetings, conferences, and celebrations to promote the City of Lodi, to recognize individuals or groups and/or to promote good government. Includes the costs of meals, lodging, transportation, gifts, decorations, for employees, guests, elected and/or appointed officials.

367 Transportation of Material

Costs associated with transporting material by private or city auto in lieu of using a commercial carrier to transport material. Include; mileage reimbursement and incidental transportation expenses. Not used to account for the cost of meals, lodging, conference, training or meeting expenses.

The following object codes will no longer be used to charge training, conference or meeting expenses: 309-Membership and Dues; 365-Post Training; 366-Training(Fire); and, 316-Auto Allowance

B. Tax Withholding

City Provided Vehicles

Personal use of a City owned vehicles is prohibited other than commuting to and from work and de minimis personal use. The value of commuting use will be included in the employee's income for tax purposes. Accordingly, employees will be required to maintain records to show personal miles for commuting purposes.

The employees that use the following vehicles for personal reasons (commuting) are not required to maintain records. For tax purposes these vehicles are considered tax-exempt.

- * Clearly marked police and fire vehicles
- * Unmarked law enforcement vehicles, provided personal use is officially authorized as assisting law enforcement
- * Any vehicle designed to carry cargo that has a loaded gross weight of more than 14,000 pounds.
- * Delivery trucks with seating only for the driver or only for the driver plus a folding jump seat
- * Special marked public works and utility vehicles used for emergency response

Travel and Business Expenses

The Finance Department will report advances, credit card charges, pre-paid expenses and paid expenses as taxable income unless the following conditions are met:

- * A business connection is established by a "Business Expense Report and Claim Voucher"
- * Receipts are provided for the expenses as provided in this policy.
- * Excess payments are not returned to the City within 30 days.

To qualify as a deductible expense, employees must submit a Business Expense Report and Claim Voucher within 30 days of completing travel or end of the month and submit supporting receipts as provided in these policies. Excess payment will be returned to the City.

Section VII

Business Expense Report and Claim Voucher

The following instructions are provided to assist in preparation of the "Business Expense Report and Claim Voucher".

AUTHORIZATION

- Date:** Enter the date authorization is prepared
- Name (Last, First, MI):** Enter name of employee, City official, official guest or representative to be paid.
- Employee Number:** Enter employee number, for official guests or representative give Social Security Number
- Department:** Enter employee Department, for official guests or representatives show City Manager's Office
- Destination:** Enter city and state to which employee/official will be traveling
- Purpose:** Enter purpose of travel or expenses
- Expense Authorization:** Check one of the expense categories which will be used to pay for official travel and/or business expenses
- Dates:** Enter dates that employee/official will be traveling
- Transportation Authorized:** Enter the type of transportation employee/official authorized to use. Passengers in City owned or private auto will not be authorized transportation to and from destination.
- Comments:** Enter special authorizations or restrictions such as "reimbursement for spouse authorized", "Room to be shared with Tim Stone", "Room expense to be paid by John Wayne", "Purchase of decorations and gift for guest speaker authorized", etc.
- Department Head Approval:** Signature and date of Department Head, City Manager, Councilmember Mayor or their designated representatives.

CLAIM

- Check One:** Enter a check to indicate whether the voucher is for payment of an advance or for payment and reporting of final claim amount.
- Total Cost:** Enter the total cost of travel and/or business expense whether pre-paid by City or by City credit card. The only offset to this column is fees paid by participants or reimbursements from other agencies for expenses incurred by the City of Lodi
- Claim:** Enter the amount to be reimbursed employee/official not previously paid. The amount of the "cash advance" is not considered to be a pre-paid expense. When amount has been prepaid by City write in: "Prepaid by City". When amount has been paid by City credit card write in: "Paid by Credit Card".
- Commercial Transportation:** Enter total cost to City under "Total Cost" and amount claimed by employee/official to be reimbursed under "Claim". Receipts required and copy of standard "Claim Voucher" if prepaid by City and/or Credit Card Statement if paid by City credit card.
- Lodging:** Enter total cost to City under "Total Cost" and amount claimed by employee/official to be reimbursed under "Claim". Receipts required and copy of standard "Claim Voucher" if prepaid by City and/or Credit Card Statement if paid by City credit card.
- Mileage:** Enter the number of odometer miles from time of departure to time of return when private auto is authorized. Only vehicle owner may claim mileage.
- Days of Per Diem Claimed:** Enter number of days and quarter days for per diem giving the date and time of departure and return. Quarter days are from 12:01 am to 6:00 am, 6:01 am to 12:00 am, 12.01 pm to 6:00 pm, and 6:01 pm to 12:00 pm. Enter total per diem cost under "Total Cost" and amount claimed by employee/official to be reimbursed under "Claim". Total Cost and amount claimed should always be equal.

Incidental Transportation Expenses:

Enter total cost of incidental transportation expenses under "Total Cost" and enter the amount to be reimbursed to employee under "Claim". Incidental transportation expenses include: tolls; parking fees; purchase of gas and oil for city owned vehicles; taxi; and, rental vehicles at destination. Receipts required and copy of standard "Claim Voucher" if any amount prepaid in part or full by City and City Credit Card Statement if any part of cost paid by City credit card.

Conference/Registration Expense:

Enter total cost under "Total Cost" column and amount to be reimbursed employee/official under "Claim". Conference/registration expenses directly linked to the program or subject matter will be included on this line, included are: printed material; tapes; other training material; books and periodicals purchased at the conference; and banquets or other special gatherings. Receipts required and copy of standard "Claim Voucher" attached if any amount prepaid by City and/or copy of Credit Card Statement if any amount paid by City Credit Card.

Business Meals:

Enter total cost under "Total Cost" column and amount to be reimbursed employee/official under "Claim". Receipts required, list of guests paid for by City, a copy of the standard "Claim Voucher" if any amount prepaid by City and/or copy of Credit Card Statement if any amount paid by City Credit Card.

Other Expenses:

Enter total cost under "total Cost" column and amount to be reimbursed to employee.official under "Claim". Other expenses include: Receipts required

Less Amount To Be Paid By Others:

Enter the amount reimbursed or to be reimbursed by another agency or individual to offset the City's cost. This includes reimbursements for the cost of family members or guests not authorized travel, lodging, meals and incidentals at City expense.

Less Advance Paid:

Enter the amount paid by check or cash as an advance payment to offset the cost of travel and business expenses.

Accounting and Budget Data:

Enter account codes and amounts to be charged. To be completed by Department.

Section VIII

Sample Vouchers

Overview

The following sample vouchers are provided to assist in preparing claims for reimbursement, advances and reporting of travel and business expenses. If there are any questions as to preparation of the form or information required, you should contact your Department Secretary or supervisor.

BUSINESS EXPENSE REPORT AND CLAIM VOUCHER
CITY OF LODI

AUTHORIZATION DATE: November 1, 1993

1. NAME (Last, First, MI) Jones, Robert C

2. EMPLOYEE NUMBER 345687

3. DEPARTMENT / FUNCTION Police

4. DESTINATION Bakersfield, CA

5. PURPOSE POST TRAINING

6. EXPENSE AUTHORIZATION (Check one)

Conference/Training (Overnight) 315

Local Travel & Business Meals 314

Representation Expenses 358

7. DATES 11/5/93 to 11/8/93

8. TRANSPORTATION AUTHORIZED (Check)

Commercial

Private Auto

Rental Car

City Auto

Tax

Other

9. COMMENTS

Department Head Approval Larry Hanson

CLAIM Settlement Advance

1. COMMERCIAL TRANSPORTATION (receipt attached)

2. LODGING (receipt attached) 337.52

3. MILEAGE (private auto) (donor's miles) City Auto

4. DAYS OF PER DIEM CLAIMED (not less than qtr days) 3 1/4

Date and Time of Departure 11/5/93 10:30 AM

Date and Time of Return 11/8/93 6:30 PM

5. INCIDENTAL TRANSPORTATION EXPENSE (receipt attached) 20 -

6. CONFERENCE/REGISTRATION EXPENSE (receipt attached) 250 -

7. BUSINESS MEALS - LOCAL TRAVEL ONLY (receipt attached) 50 -

8. OTHER EXPENSES (receipts attached) 50 -

9. LESS AMOUNT TO BE PAID BY OTHERS POST

TOTAL COST OR ADVANCE 682.52

10. LESS ADVANCE PAID: Check or Cash (circle)

TOTAL CLAIM 232.52

* Expenses paid by credit card or prepaid by Finance Department are listed in this column (Claim Vouchers and Credit Card Statements attached)

** Expenses paid by credit card or prepaid by Finance Department are not listed in this column

I request payment of amount claimed above and hereby certify that the information provided above is correct and in conformance with the City's Business Expense Policy.

Signature of Employee Submitting Claim Robert C Jones

Date (Date) 11/16/93

Department Approval

Signature Larry Hanson

Date (Date) 11/16/93

ACCOUNTING AND BUDGET DATA

(To be completed by Department)

DATE PAID: Finance Department

(To be completed by Department)

WARRANT NO.

VOUCHER NO.

AMOUNT

SAMPLE

**BUSINESS EXPENSE REPORT AND CLAIM VOUCHER
CITY OF LODI**

AUTHORIZATION

DATE: *November 16, 1993*

1. NAME (Last, First, MI)
REEVES, Jim G

2. EMPLOYEE NUMBER
567891

3. DEPARTMENT / FUNCTION
FIRE

4. DESTINATION
Chico, CA

5. PURPOSE
*To RECEIVE National Award
for FIREFIGHTER of the YEAR*

Department Head Approval
Thomas R Peterson

6. EXPENSE AUTHORIZATION (Check One)

Conference/Training (Overnight)	315	
Local Travel & Business Meals	314	
Representation Expenses	358	<input checked="" type="checkbox"/>

7. DATES
Beginning Date: *11/5/93*
Ending Date: *11/5/93*

8. TRANSPORTATION AUTHORIZED (Check)

Commercial	
Private Auto	<input checked="" type="checkbox"/>
Rental Car	
City Auto	
Taxi	
Other	

9. COMMENTS
*Verbal authorization
on 11/5/93*

CLAIM Check One: Advance _____ Settlement *X*

	Total Cost *	Claim **
1. COMMERCIAL TRANSPORTATION (receipt attached)	\$	\$
2. LODGING (receipt attached)	\$	\$
3. MILEAGE (private auto) Odometer miles: <i>103 @ .284</i>	\$ <i>28.84</i>	\$ <i>28.84</i>
4. DAYS OF PER DIEM CLAIMED (not less than qtr days) Number of Days _____ Date and Time of Departure _____ Date and Time of Return _____	\$	\$
5. INCIDENTAL TRANSPORTATION EXPENSE (receipt attached)	\$ <i>3 -</i>	\$ <i>3 -</i>
6. CONFERENCE/REGISTRATION EXPENSE (receipt attached)	\$	\$
7. BUSINESS MEALS - LOCAL TRAVEL ONLY (receipt attached)	\$ <i>37 -</i>	\$ <i>37 -</i>
8. OTHER EXPENSES (receipts attached)	\$	\$
9. LESS AMOUNT TO BE PAID BY OTHERS: NAME: _____	\$ ()	
TOTAL COST OR ADVANCE:	\$ <i>68.84</i>	\$ <i>68.84</i>
10. LESS ADVANCE PAID: Check or Cash (circle)		\$ _____
TOTAL CLAIM		\$ <i>68.84</i>

* Expenses paid by credit card or prepaid by Finance Department are listed in this column (Claim Vouchers and Credit Card Statements attached)

** Expenses paid by credit card or prepaid by Finance Department are not listed in this column

I request payment of amount claimed above and hereby certify that the information provided above is correct and in conformance with the City's Business Expense Policy.

Jim Reeves *11/16/93*
Signature of Employee Submitting Claim (Date)

Department Approval
Larry Hughes *11/16/93*
Signature (Date)

ACCOUNTING AND BUDGET DATA
(To be completed by Department)

DATE PAID: *FINANCE DEPARTMENT*

WARRANT NO: _____

VOUCHER NO: _____

AMOUNT: _____

