

1405 - TRAVEL AND MEETING EXPENSE POLICY

I. PURPOSE

The purpose of this Travel and Meeting Expense Policy ("Travel Policy") is to provide a clear and readily available reference on the procedures for reporting and recording travel expenses.

II. APPLICABILITY AND AUTHORITY

- A. This policy applies to all City employees and volunteers, constitutional officers and their employees, City Council appointees, and Judges, acting within an official City capacity. For convenience, all such persons are referred to herein as "travelers."
- B. Where used in this policy, "travel" shall mean overnight travel as defined in Section V. Local meetings and trainings shall mean any meeting, training or other event where the attendee does not stay overnight. Local meetings and trainings may also include meetings or functions held by the City for City employees.
- C. The Director of the Department of Finance is responsible for administering the requirements of this Policy including issuing administrative procedures to accompany it.

III. ADMINISTRATIVE POLICY

- A. It is the Policy of the City to pay all legitimate and necessary expenses incurred while traveling on City business if funds are available. Travel costs shall be limited to only those expenses that are reasonable and necessary for providing essential services to the City's citizens. The use of City funds to accommodate personal comfort, convenience, and taste is not permitted. All City expenditures are open to the public pursuant to the Freedom of Information Act (FOIA) and must be able to sustain the test of public review.
- B. When planning travel and incurring travel expenses, economy, prudence and necessity should be our primary concern. The traveler and the authorizing official shall ensure that the best possible rates are obtained.
- C. Generally, the City requires the same level of support and documentation for travel and meeting expenses as required by the Internal Revenue Service. Documentation should demonstrate that each expenditure is a necessary business expense and indicate WHO the expenditure was to, WHAT the expenditure was for, WHEN the expense was incurred, WHERE the expenditure took place, and WHY the expenditure was made. Receipts or appropriate documentation is required regardless of payment method as provided within this Policy.
- D. The City Travel and Meeting Expense Policy will be made available to each traveler. Each traveler will acknowledge receipt and understanding of the City Travel and Meeting Expense Policy. It is the traveler's responsibility to comply with the provisions of the policy.

- E. All travel, meeting and training expenses must have appropriate authorization before they are incurred. Travel forms must be completed within the times specified within this Policy and must be signed by authorized officials for the traveler's department. Department Directors or their designees are responsible for determining that expenditures are appropriately justified, verifying there is sufficient funding for anticipated expenses; ensuring compliance with this Policy; and reviewing, authorizing and approving travel and meeting-related payments and reimbursement requests. Department Directors or their designees may grant or deny authorization for City travel, travel advances, and travel reimbursements. City travel outside the continental United States requires approval by the City Manager or designee.
- F. Payment of expenses by City contractors is subject to the City's policy on receipt of gifts. Employees shall not solicit nor accept nor receive any personal gift, favor, service, discount, entertainment, hospitality, or other item having monetary value of \$20 or greater from a bidder, offeror, contractor or subcontractor of the City. This includes gifts of transportation, lodgings and meals, whether provided in-kind, by purchase of a ticket, payment in advance or reimbursement after the expense has been incurred. The City's policies are aligned with the State and Local Government Conflict of Interests Act, Code of Virginia, Section 2.2-3100 et seq. and the ethics in public contracting ordinances contained in the City Code, Sections 2-580 through 2-584.
- G. Travel advance and/or reimbursement requests may be denied. Multiple outstanding claims, excessive dollars requested, insufficient processing time, insufficient justifications, and incomplete request forms are some of the criteria that will be used in the denial decision.
- H. Travelers shall not duplicate travel reimbursement requests from different funding sources. All unauthorized, improper, duplicate, or mistakenly paid travel advances or reimbursements shall be immediately reimbursed by the traveler to the City. Failure to do so may result in disciplinary action, as well as deduction from one's PPL if it remains unpaid past fifteen (15) business days of being notified of the need to reimburse. All travelers hereby consent to such deduction by participation under this Policy. Travelers with a delinquent account will not be permitted additional advances.
- I. Violations of the policy may result in disciplinary action up to and including termination. Other applicable administrative practices and policies, including the reporting of injuries, accidents or illness, are in force during travel. If clarification of, and/or assistance with, existing policies and procedures is needed, the traveler should contact the Finance Department.
- J. Any exceptions to this Policy must be approved by the City Manager or designee.

IV. PROCEDURES

A. OVERNIGHT TRAVEL

1. The Travel Request Form must be used for any overnight travel as defined in Section V. The traveler and/or the designated travel coordinator for their department shall submit

the Travel Request Form along with all required supporting documentation to the Department of Finance as far in advance as possible and at least ten (10) business days prior to traveling. For travel with less than ten (10) days' notice, contact the Department of Finance for travel arrangement options. Approved travel advances will be issued via check to travelers approximately five (5) business days prior to the traveler's departure date.

2. Upon return from overnight travel, the traveler and/or the designated travel coordinator for the department shall submit the Final Travel Expense Report along with all supporting documentation and receipts (which had not been previously provided with the Travel Request Form) to the Department of Finance within fifteen (15) business days of return. Requests for reimbursement received after the deadline may be denied.
3. If a trip is canceled or shortened for any reason, any travel advance must be returned to the City within fifteen (15) business days of the cancellation or trip shortening.
4. Travel expenses to be reimbursed by any entity must be included on the Final Travel Expense Report. Until the travel expenditure reimbursement is received, all expenditures will be recorded within the department's operating budget.

B. LOCAL MEETINGS & TRAININGS

1. The Travel Request Form and Final Travel Expense Report are not required for local meetings and trainings. Reimbursement requests related to local meetings and trainings may be submitted directly to Accounts Payable with required documentation in accordance with this policy.

C. OFFICIAL PROCEDURES AND FORMS

Official procedures and forms have been developed and are maintained by the Department of Finance on the City's intranet site at www.portal.nngov.com and internet site at www.nnva.gov. The official procedures and forms are considered part of this Policy.

V. OVERNIGHT TRAVEL

Overnight travel includes any travel when an employee is on business away from home that requires an overnight stay. Overnight travel may only be authorized if the location of the meeting/training event is more than fifty (50) miles away from the City (as measured from Deer Park Elementary located at 11541 Jefferson Avenue, Newport News, VA 23606), unless an exception is approved by the City Manager. All overnight travel requires advance approval following the procedures outlined in Section IV.

A. TRAVEL AGENT

The City has a Travel Agent to provide flexibility to departments for City-related travel. When needed, the City's Travel Agent is available for handling arrangements for lodging and transportation.

B. REGISTRATION

1. Registration fees for conferences, conventions, workshops, seminars, educational and training courses, forums and other business activities related to the administration of municipal government are allowable expenses. Travelers must justify how the event is related to their current position and supports or enhances City operations. The registration costs associated with overnight travel must be included on the Travel Request Form along with a conference agenda and any other supporting documentation.
2. Costs to attend politically affiliated or sponsored events or conferences are prohibited under 5 USC Sec. 1502(a)(2) of the Hatch Act.

C. TRANSPORTATION

Costs to travel to and from the business destination as well as transportation costs related to official business while at the destination are allowable expenses which may be paid using City funds or reimbursed to the traveler upon return. Travelers should justify the mode of travel on the basis of the most economical use of time, the cost of the various travel options, and the requirements of the trip. Receipts and/or documentation is required for all transportation expenses.

1. CITY VEHICLES

- a. The Motor Pool provides vehicles that are available for business travel. Travelers who use department-assigned vehicles for overnight or long-distance travel are encouraged to schedule a pre-travel inspection.
- b. Reimbursements for gasoline, parking, garage fees, tolls, and emergency repairs to City vehicles will be provided. When possible, gasoline and service should be obtained from City facilities.
- c. Family members or other riders are not permitted in City vehicles unless on City business. The Department Director must be notified when family members are planning to accompany the traveler on a City-related trip.

2. PRIVATELY-OWNED VEHICLES

- a. Travelers are encouraged to use a City vehicle when available. The use of a private vehicle for authorized travel may be reimbursed if a City vehicle is not available, if use of a private vehicle is the most economical based on the requirements of the trip or if otherwise approved by the Department Director in accordance with the City's Vehicle Use Policy, Section 1401.
- b. Generally, if a traveler elects to travel by private vehicle rather than air, rail or motor coach, the total expenses reimbursed, including meals and lodging, may not exceed the cost of the most economical travel mode available. Documentation is required to support the cost of the most economical possible air, rail or motor coach fare available.

- c. In accordance with the City's Vehicle Use Policy, Section 1401, VI, 1a, Authorized Use, City Council appointees, Constitutional Officers, Judges and Department Directors are exempt from the approval provision for the use of their personal vehicles to conduct official City business.
- d. Reimbursement of private vehicle expenses is at the Standard Mileage Rate set forth by the Internal Revenue Service www.irs.gov for miles traveled on official City business, plus parking, garage and toll fees when documented.
- e. When travel is from home directly to the destination without going to the workplace, the traveler will be reimbursed for the shorter of: (1) the distance from the workplace to the destination or (2) the distance from home to the destination.
- f. A traveler receiving an annual car allowance may be eligible to use a City vehicle or receive a travel mileage reimbursement for long distance travel. In accordance with the City's Vehicle Use Policy, Section 1401, V, 3, Car Allowances, long distance travel is defined as a one-way travel distance over 50 miles, and round trip travel over 100 miles.
- g. In cases where reimbursement for mileage is requested, a Mileage Log and Reimbursement Form is required. The log provides details on the exact mileage traveled and the destination points. The driving directions that show the distance in miles to and from the location must be attached to any mileage reimbursement request.
- h. All procedures and guidelines outlined in the City's Vehicle Use Policy, Section 1401, VII, Use of Personal Vehicle for Official City Business, must be followed.

3. RENTAL VEHICLES

- a. The use of a rental vehicle must be justified as a reasonable need and not a matter of personal convenience. The rental vehicle chosen must be the most economical available, given the purpose for which the vehicle will be used. When traveling together, travelers should share vehicles to minimize costs. Estimated costs for rental vehicles must be included on the Travel Request Form along with any supporting documentation.
- b. The City will not provide additional pay for the use of a rental car to accommodate family members or non-business associates traveling with the member.
- c. Travelers shall accept optional insurance for collision and comprehensive coverage offered by the car rental agency. The collision and comprehensive coverage costs are reimbursable by the City.
- d. Travelers are encouraged to fill the gasoline tank prior to returning the vehicle to the rental company whenever possible.

4. AIR, RAIL AND MOTOR COACH TRAVEL

- a. When travel by air, rail or motor coach is necessary, the City will authorize travel by coach/economy class. The costs must be included on the Travel Request Form along with any supporting documentation.
- b. The City will reimburse a traveler for any fees associated with carry-on luggage and the cost for one piece of checked luggage if not included in the coach fare. If the bag exceeds weight or size limits and the traveler is charged by the airline for additional fees associated with overweight or oversized bags, the City will only reimburse for the standard fee to check the bag.
- c. Travelers are generally expected to begin and end their travel at Hampton Roads or Richmond area facilities. Exceptions may be approved when the traveler can demonstrate the cost to travel to an alternate location is less than or equal to costs which otherwise would have been incurred. The comparison must be attached to the Travel Request Form.
- d. Generally, optional travel charges, such as fees for expedited airport security screening (TSA PreCheck, Clear, etc.), expedited boarding, seat selection, additional leg room, in-flight amenities, airline or trip insurance are not allowable expenses; however, travel charges incurred to accommodate medical needs may be permitted upon request.

5. TRANSPORTATION AT DESTINATION

- a. Expenses for public conveyance, taxicabs, airport limousine and ride share (Uber, Lyft, etc.) including reasonable tips, are reimbursable when justified.
- b. When necessary, reasonable efforts must be made to obtain the most economical transportation to and from airports, train stations, or similar transportation facilities.

6. INCIDENTAL TRANSPORTATION EXPENSES

Incidental transportation expenses, including ferry fares, bridge, road and tunnel tolls, fees for storing or parking motor vehicles, and other reasonable expenses are reimbursable when necessary for official business.

D. LODGING

1. The City shall pay or reimburse the cost of lodging for overnight travel.
2. All lodging rates are governed by the U.S. General Services Administration (GSA). Lodging costs, to include taxes and fees, will be approved up to 225% of the applicable GSA rate for the zip code of the location of the event. Exceptions may be approved by Department Directors when reasonable. Estimated lodging costs must be included on the Travel Request Form along with any supporting documentation.

3. Alternative lodging arrangements, such as AirBnB, VRBO, or similar, are not generally permitted.

E. MEALS AND INCIDENTAL TRAVEL EXPENSES (M&IE)

1. Travelers may request a daily meal and incidental (M&IE) allowance for meals and certain incidental travel expenses while on overnight travel. M&IE allowances are intended to cover meals, tips, and fees for food, luggage-handling, laundry and cleaning services. M&IE is generally paid in advance.
2. The amount of the M&IE allowance is based on the per diem rates set forth by the United States General Services Administration, www.gsa.gov for the trip location. The zip code of the lodging location will be used to determine the appropriate per diem rate. If the zip code reflects two different per diem rates, the highest per diem rate will be used. The traveler may spend the allowance in any combination. No meal receipts are required if the per diem allowance is used.
3. The meal allowance will not include meals that are provided as part of a conference or meeting, provided by a vendor, or paid for by a third-party. When meals are provided at no cost in conjunction with travel events, the applicable M&IE rate must be reduced by the amount shown for the applicable meal in the M&IE Rate Table. Payments are allowable for those meals that are identified as "continental." If the traveler is unable to consume the meal because of medical requirements or religious beliefs the per diem will be provided upon request.

For example, if the M&IE rate allows a \$59 total reimbursement, and lunch is provided by the conference, the total allowable reimbursement for that day would be \$44 (\$59 - \$15 lunch).

	Standard Rate	M&IE when lunch provided
Breakfast	\$ 13	\$ 13
Lunch	\$ 15	\$ 0
Dinner	\$ 26	\$ 26
Incidental Expenses	\$ 5	\$ 5
M&IE Total	\$ 59	\$ 44

4. On the first and last day of travel, regardless of travel times, 75% of the per diem will be provided. The meal allowance for partial day travel including tax and tip will be based on the breakdown of per diem rates set forth by GSA. When meals are provided at no cost in conjunction with travel events on a travel departure or return day, the M&IE rate must be reduced by the amount of the appropriate meals.

For example, if the M&IE rate allows a \$59 total reimbursement, and lunch was provided on a travel departure or return day, the total allowable reimbursement for that day would be \$33.00.

	Standard Rate	First & Last Day of Travel (75% of rate)	First & Last Day M&IE when lunch provided
Breakfast	\$ 13.00	\$9.75	\$ 9.75
Lunch	\$ 15.00	\$11.25	\$ 0.00
Dinner	\$ 26.00	\$19.50	\$ 19.50
Incidental Expenses	\$ 5.00	\$3.75	\$ 3.75
M&IE Total	\$ 59.00	\$44.25	\$ 33.00

5. If the total amount paid for meals, including delivery costs and reasonable tips, during a trip exceeds the total meal allowance allotted based on the per diem rate, a traveler may submit all meal receipts from the trip with the Final Travel Expense report for review. Directors or their designee may authorize meal reimbursements up to 50% over the applicable per diem guideline with the original, itemized receipts. Meal reimbursements above 50% over the applicable per diem guideline are not permitted.
6. Registration at a banquet is considered an appropriate expense for an individual when traveler is attending the function on behalf of the City. Cost of the banquet is not subject to the meal allowance limitation as mentioned above.
7. Expenditures for incidentals, including tips and fees for luggage-handling, laundry, cleaning and other non-meal services, shall be limited to the amount allowed under the GSA Rate Table. Reimbursements for incidentals above the applicable per diem guideline are not permitted.

F. OTHER EXPENSES

1. Reasonable business-related copying, postage, telephone, fax or internet connection charges related to the business of the City may be paid or reimbursed.

G. PERSONAL TRAVEL

1. If travel is extended before or after the meeting or conference for personal convenience, the traveler must pay any additional expense related to the extended travel out of pocket.

2. Cost of transportation to and from the travel destination will be paid by the city as long as the total cost does not exceed the cost which would otherwise have been incurred had the travel not been extended. The traveler shall obtain a quote for transportation costs for the business trip, which shall be compared to the cost of transportation of the extended trip. Such quotes shall be obtained as close in time as practical. Documentation of the cost comparison must be provided.
3. Transportation at the destination and incidental transportation expenses, including taxi, ride-share, parking, tolls and similar expenses, will only be paid on business travel dates.
4. Cost of lodging will be paid by the city only to the extent lodging would otherwise have been provided had the travel not been extended. The traveler shall obtain a quote for lodging costs for the business trip, which shall be compared to the cost of lodging for the extended trip. Such quotes shall be obtained as close in time as practical. Documentation of the cost comparison must be provided.
5. The city will not pay the traveler for meals and incidental expenses for days extended for personal travel. The city will only pay M&IE which would have otherwise been paid had the travel not been extended, to include the 75% reduction on the first and last day of business travel.
6. Any expenses incurred without proper documentation and authorization, including required cost comparisons, must be repaid by the traveler.

H. INTERNATIONAL TRAVEL

1. City travel outside the continental United States requires advance approval by the City Manager or designee prior to any travel booking.
2. All domestic overnight travel policies apply to international travel.
3. International lodging and M&IE rates from the U.S. Department of State for foreign locations shall be used in place of GSA rates where applicable.
4. Travel Request Forms and Final Travel Expense Reports shall be completed using U.S. Dollars. Statements showing U.S. Dollar charges or other documentation to support foreign currency conversion calculations are required.

I. INELIGIBLE EXPENSES

1. Approval for travel is not a blanket approval of all expenses incurred during travel. For example, the City will not pay the expenses of accompanying spouses (unless specifically authorized by the City Manager) or others, personal items, childcare, eldercare, pet boarding, or other indirect expenses.
2. In no case shall ineligible expenses, as provided in Section VII, be paid using City funds or reimbursed to the traveler.

VI. LOCAL MEETING AND TRAININGS

Local meetings and trainings include any meeting, training or other event where the attendee does not stay overnight. Local meetings and trainings may also include meetings or functions held by the City for City employees. Local meetings and trainings do not require a Travel Request Form or a Final Travel Expense Report. Reimbursement requests related to local meetings and trainings, including mileage reimbursements not associated with overnight travel, may be submitted directly to Accounts Payable with required documentation in accordance with this policy.

The City will pay reasonable expenses related to local meetings and trainings, including registration costs, mileage and incidental transportation costs, business meals, and other reasonable expenses related to the business of the City.

A. REGISTRATION

1. Registration fees for conferences, conventions, workshops, seminars, educational and training courses, forums and other business activities related to the administration of municipal government are allowable expenses. The event must be related to an employee's current position and support or enhance City operations. Registration costs where the attendee does not stay overnight do not require a Travel Request Form or a Final Travel Expense Report.

B. TRANSPORTATION

1. Transportation expenses for local meetings or trainings, such as mileage, parking and tolls, may be paid or reimbursed in accordance with Section V. C. and the City's Vehicle Use Policy, Section 1401.

C. NON-TRAVEL BUSINESS MEALS

1. Per diem M&IE allowances are not provided for local meetings and trainings.
2. Payment or reimbursement for meals for employees attending local meetings or trainings is only provided for business meals during which substantive and bona fide business relating to or affecting the City is discussed.
3. Business meals may only be purchased for City employees and other governmental agency employees. Employees may not purchase business meals for individuals who are not governmental agency employees, in accordance with Va. Code Section 15.2-953.
4. Payment or reimbursement for business meals must:
 - a. Be approved by the Department Director or designee.
 - b. Include the original, itemized receipt.
 - c. Include a meeting agenda or other documentation substantiating the discussion of

substantive and bona fide City related business during the meal.

- d. List by name all persons involved in the meal and the reason for the meal. If the reimbursement is for a large group of participants, identify the number of people fed and explanation of additional meals, if necessary (e.g., coverage of walk-ins).
5. Expenditures for business meals, including delivery costs and reasonable tips, shall be limited to 50% over the amount allowed under GSA Rate Table, excluding the Incidental allowance. Business meal expenditures above 50% over the applicable GSA rate are not permitted.
6. Registration at a banquet is considered an appropriate expense for an individual when the employee is attending the function on behalf of the City. Cost of the banquet is not subject to the meal allowance limitation as mentioned above.

D. EMPLOYEE EVENTS AND OTHER MEALS PROVIDED TO CITY EMPLOYEES

1. Infrequent meals may be provided to employees for recreational, social or similar activities such as annual picnics or employee appreciation events, or to allow for overtime work in extenuating circumstances on an infrequent basis. Such events generally improve employee morale and facilitate team building. Meals purchased for these purposes must adhere to all non-travel business meal cost limitations, approval and documentation requirements.
2. Payment or reimbursement for other meals provided to City employees must:
 - a. Be approved by the Department Director or designee.
 - b. Include the original, itemized receipt.
 - c. List by name all persons involved in the meal and the reason for the meal. If the reimbursement is for a large group of participants, identify the number of people fed and explanation of additional meals, if necessary (e.g., coverage of walk-ins).
3. Expenditures for meals provided to employees, including delivery costs and reasonable tips, shall be limited to the amount allowed under GSA Rate Table, excluding the Incidental allowance. If the total amount paid exceeds the total meal allowance allotted under the GSA Rate Table, directors or their designee may authorize meal costs up to 50% over the applicable GSA allowance with the original, itemized receipts. Meal expenditures above 50% over the applicable GSA rate are not permitted.
4. With the exception of City-wide events offered to all employees (i.e. wellness activities, annual employee appreciation picnics), entertainment and recreation expenses for employees are generally not permissible use of City funds.
5. De minimis awards and prizes that are not cash or cash equivalent, such as hats, t-shirts, water bottles, pens, plaques, and other items of nominal value, may be provided

infrequently to employees in connection with employee appreciation events or to recognize performance, achievement, length of service, or for similar reasons. Cash and cash equivalent prizes or awards, including gift certificates, may only be purchased and provided to employees with advance approval from the Department Director and Finance Department.

E. OTHER EXPENSES

1. Meeting materials, service and supplies, as well as reasonable charges for copying, postage, telephone, fax or internet connection related to the business of the City are reimbursable with appropriate justification and itemized receipts.

F. INELIGIBLE EXPENSES

1. In no case shall ineligible expenses, as provided in Section VII, be paid or reimbursed.

VII. INELIGIBLE EXPENSES

A. Personal expenses including but not limited to the following are not permitted:


1. Alcoholic beverages and tobacco products
2. Personal entertainment not related to business such as movie rentals, premium cable fees, gym access fees, spa services, personal sight-seeing or shopping, night clubs, bowling, golfing or similar recreational activities
3. Personal clothing, toiletries, medicines, reading materials, barber or salon services or other personal items or services
4. Passports and other identification required to travel
5. Money orders, travelers checks, ATM or banking service fees, except reasonable foreign transaction fees when on international travel
6. Non-business telephone call charges and personal postage
7. Childcare, eldercare, babysitting, or pet care costs
8. Personal vehicle repairs or towing, parking or moving violation fines, bail, or legal fees
9. Loss of funds or loss/ damage to personal belongings
10. Donations
11. Medical expenses (Human Resources will need to be contacted if a work related injury occurs while on travel.)

VIII. PAYMENT METHOD

- A. All purchases must comply with all City Purchasing guidelines and policies, including the City's P-Card Policy and Procedure.
- B. The use of P-Cards is encouraged for authorized travel expenses including lodging, transportation, or other justifiable business-related travel expenses. City employees that do not have a P-Card but are going on travel can request a Temporary Travel P-Card in accordance with the P-Card Policy and Procedure.
- C. P-card may NOT be used for meals while on travel, unless travel has been unexpectedly extended or for emergency reasons. If the P-Card is used for meals due to unexpected extended travel or emergencies, the traveler is expected to remain within the per diem guidelines of this Policy. In no case may a P-card be used for meals and incidentals for which a per diem was provided.
- D. The City's P-Card may be used for non-travel local meeting and training expenses, including non-travel business and employee meals, in accordance with Section VI.
- E. The City of Newport News generally does not pay Virginia Sales and Use tax within the Commonwealth of Virginia. The City is not exempt from Sales and Use Tax or other local/state taxes for hotel rooms, car rental, air travel or most meals; however, catered meals for City sponsored functions/events may be tax exempt. See the City's P-Card Policy and Procedure for additional information.

Supersedes/Amends: 1405, 2/1/2023

Approved:



City Manager