

**City of Revere
Office of the City Auditor**

Created: March 15, 2018

Effective: January 1, 2018

Revised:

Approved by:

Replaces: _____

Richard Viscay, City Auditor

** This policy is applicable to all municipal employees of the City of Revere.
For those employees of the School Department, or those covered by Collective Bargaining Agreements, the provisions of
the CBA, which are subject to negotiation, prevail over the language in this policy.*

1.0 Purpose

The purpose of this administrative directive is to outline the City of Revere's payment and reimbursement policy for municipal business travel.

2.0 Organization(s) Affected

All City Municipal departments.

3.0 Definitions

3.1 Travel –Travel is defined as temporary assignment to duty outside of the City of Revere.

3.2 Mileage – Mileage resulting from travel as defined in 3.1 above using an employee's personal vehicle shall be defined as the distance from the regular work location to the destination and return to the regular work location, unless mileage from home to the destination is less. Employees provided with transportation from the city to a temporary work location may not self-elect to use their own transportation and seek reimbursement for mileage. Employees who receive car allowance are not eligible for mileage reimbursement.

3.3 Unallowable Travel Expenses – Travel expenses incurred for the sole benefit of the employee, such as valet service, entertainment, laundry service, etc., shall not be reimbursed. Finance charges associated with credit card purchases for travel arrangements or other travel-related expenses are not reimbursable. Additionally, reimbursement for alcoholic beverages and tobacco products is prohibited by M.G.L. Chapter 44, Section 58.

4.0 Meal and Travel Guidelines

4.1 Reimbursement:

4.1.1 It is the policy of the City to reimburse employees for reasonable expenses. Employees are expected to use transportation and travel costs that are least expensive to the City and which are in the interest of economy. In circumstances where reasonableness of expenses are questionable, such expenses will be at the sole discretions of the City Auditor.

- 4.1.2 In the event there is not an appropriate mechanism for the City to be billed directly, employees may use personal credit cards for acceptable travel costs.
- 4.1.3 Out-of-state employee business travel **must** be pre-approved by the Department Head, or the Mayor in the case of Department Heads, on a *Claim for Travel/Mileage Reimbursement Form (Appendix A)*.
- 4.1.4 **Original detailed receipts** are required for all travel transactions and must be submitted to the Auditor's Office on a *Claim for Travel/Mileage Reimbursement Form (Appendix A)*. Receipts must indicate the date and time, location, amount paid, and business purpose (handwritten by employee). Credit card receipts are not acceptable without the back-up detailed receipts.
- 4.1.5 Travel expenses incurred in a prior fiscal year shall not be eligible for reimbursement unless funds were encumbered to cover such costs.

4.2 Personal Vehicles:

- 4.2.1 The City will reimburse for mileage, tolls and parking fees for employees who drive their personal vehicles while on approved municipal business. Reimbursement is paid once the employee has submitted the *Claim for Travel/Mileage Reimbursement Form (Appendix A)* along with original receipts for tolls and parking.
- 4.2.2 Mileage shall be reimbursed at the applicable IRS rate as established by the Auditor for trips defined in 3.2 above.

4.3 Meals:

- 4.3.1 The meal reimbursement for in-state travel, with receipts shall be limited to \$65 per day for all meals, inclusive of taxes and tip. Any amount in excess of \$65 per day shall not be reimbursed.

Note: All same day meal reimbursements are considered income per IRS regulations and will be taxable to you on your compensation.

Meals for partial day travel will be reimbursed at:

- a) up to \$15 for travel through 11:00 a.m. (\$15 for breakfast)
- b) up to \$35 for travel through 2:00 p.m. (\$20 for lunch)
- c) up to \$65 for travel through 6:00 p.m. (\$30 for dinner)

Original meal receipts showing a detailed breakdown of items purchased must be provided to the Auditor's Office along with the credit card receipts. If you are paying for multiple municipal employees or officials, please list each employee with the receipt.

- 4.3.2 For out-of-state travel, you may use the "per-diem" rate for meal reimbursements without having to submit receipts. The "per-diem" rate for out-of-state travel will be reimbursed at:

- a) \$17 for breakfast (includes incidental charges)
- b) \$23 for lunch (includes incidental charges)
- c) \$34 for dinner (includes incidental charges)

On the first and last day of travel, the per diem rate will be reimbursed at:

\$40 for the day entire day maximum (without receipts).

If using receipts on travel days, please revert to 4.3.1 for reimbursement rates.

- 4.3.3 Meals provided as part of the registration of a conference must be reduced from your per diem reimbursement as listed referenced under 4.3.2. A copy of the complete agenda for the conference that you attend must accompany the travel/mileage reimbursement.
- 4.3.4 Ancillary events directly related to municipal business travel, such as banquets, special luncheons, etc., not included in the program registration will be reimbursed with proper documentation.
- 4.3.5 Conference events for the sole purpose of entertainment shall not be reimbursed.

4.4 Accommodations:

If an employee is required to obtain overnight accommodations while on business travel, reimbursement will cover only the employee's cost of lodging. Ancillary costs for additional travel companions are not eligible for reimbursement.

5.0 Violation of this Policy

Employees who violate travel policies will be held responsible for their actions. Consequences of disregarding the City travel regulations may include revocation of travel privileges, reparation of reimbursement payments, suspension or termination. Moreover, improper documentation of otherwise valid travel expenditures creates the appearance of fraud, waste or abuse and may result in similar consequences. Misrepresenting expenses and intentionally submitting false claims is fraudulent and could result in criminal penalties.

**City of Revere
Acknowledgement of Receipt of
Meal and Travel Reimbursement Policy**

Name: _____

Department: _____

Division: _____

Job Title: _____

This form acknowledges that I have received and reviewed a copy of the City of Revere's Meal and Travel Reimbursement Policy and that this signature sheet will be placed in my personnel file.

I understand that I will be held responsible for complying with the provisions of this policy and understand that any actions which are found to violate the terms of this policy may result in disciplinary action*, up to and including termination of employment.

Employee's Signature : _____

Date: _____

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Appendix A

City of Revere: Travel/Mileage Request Form

Employee: _____ Date: _____

Department: _____

Section I: Workshop/Conference

Workshop/Conference Title: _____

Location (City/State): _____ Workshop Date(s): _____

Item	Estimated Expenses (Out-of-State Travel)	Actual Expenses*	Payment Source	Reimbursement Request
Registration	\$	\$		
Hotel	\$	\$		
Travel	\$	\$		
Meals	\$	\$		
Misc. (<i>explain</i>)	\$	\$		
Total	\$	\$		
I anticipate incurring the expenses listed above for attending this event. (<i>Please submit program registration materials with this approval request.</i>) Employee Signature:		I certify that the expenses listed above are complete and correct. (*Original receipts must be attached to this form.) Employee Signature:		
Approved - Department Head Signature:		Approved - Department Head Signature:		
Mayor Signature: (<i>if necessary</i>)		Mayor Signature: (<i>if necessary</i>)		

Section II: Mileage Reimbursement

Mileage for Month/Year: _____

Date	Purpose	Miles

Total Miles:	
Rate per mile: <i>(contact Auditor's Office for current IRS rate)</i>	
Amount claimed:	
I certify the above mileage to be correct. Employee Signature:	
Approved – Department Head Signature:	

