

RESOLUTION NO. 1369

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DES MOINES, WASHINGTON, adopting an Expense Approval and Reimbursement Policy for employees and officials for local travel and non-travel meal and related expenses.

WHEREAS, an Expense Approval and Reimbursement Policy is an important tool for managing expenses, and

WHEREAS, an Expense Approval and Reimbursement Policy increases internal control, and

WHEREAS, it is the responsibility of the Des Moines City Council to provide policy direction through the adoption of resolutions and final approval of the budget, and

WHEREAS, the City Council has set general guidelines for travel, training and meal expense reimbursements in chapter 2.16 DMMC, and

WHEREAS, the City Manager has approved "Travel and Purchase Card Policies and Procedures" effective July 1, 2011, and

WHEREAS, the City does not currently have a detailed policy for meal and related expenses incurred in a non-travel or local travel situation, and

WHEREAS, an Expense Approval and Reimbursement Policy for local travel and non-travel meal and related expenses establishes appropriate methods for approval of expenditures made by P-Card and reimbursement of expenses; now therefore,

THE CITY COUNCIL OF THE CITY OF DES MOINES RESOLVES AS FOLLOWS:

The City Council adopts the Expense Approval and Reimbursement Policy as follows:

Sec. 1. General purpose.

(1) This document is the policy of the City of Des Moines for non-travel or local travel meal and related expenses incurred by authorized persons while conducting City business or providing a service for the City. To qualify for approval of P-Card expenditures or expense reimbursement, expenses must be reasonable

and prudent under the circumstances and directly related to the conduct of business or service for the City. Reimbursement will be made subject to the rules contained in this policy, previously adopted City policies including the "Travel and Purchase Cards Policy," and with chapter 2.16 DMMC.

(2) It shall be the responsibility of individual employees for becoming knowledgeable about appropriate expenditures and documentation requirements. It shall be the responsibility of the Finance Department to ensure that these policies are adhered to and to provide the forms and instructions necessary for their implementation. Exceptions to the rules set forth herein may be made only for unusual or extenuating circumstances when such expenses reasonably relate to a benefit or service received by the City and compliance was not feasible. Policy exceptions may be authorized in writing by the City Manager or the City Manager's designee.

Sec. 2. Local travel expenses (No overnight stay). This Policy covers expenses related to meals for trips not requiring an overnight stay. The City will follow the US General Services Administration (GSA) schedules that provide for maximum reimbursement rates for meals and related expenses for authorized staff while on official business. Amounts exceeding those rates may be deducted from reimbursement claims or repaid by the employee. These rates are adjusted by the General Services Administration.

Sec. 3. Reimbursable meal costs. All City employees and officials shall be entitled to reimbursement for the actual cost of qualifying meals consumed while on City business. In order to be eligible for approval or reimbursement, justification must be provided which describes the public purpose, a list of people included in the meal claim and an agenda or details of the meeting to support the public purpose.

(1) Requests for P-Card approval or reimbursement of actual meal costs may not exceed the M&IE (Meals and Incidental Expenses) rate for the area. These rates are set by the General Services Administration and are adjusted annually. Current rates can be found at www.gsa.gov/perdiem or by calling Accounts Payable (Ext. 6511).

(2) Examples of allowable meal expenses include:

(a) Meal expenses incurred while attending trade or professional association sponsored events (WFOA, APWA, WSAMA, etc.), conferences, business-related functions or approved professional training.

(b) When a City employee or official conducts business with a customer or employee during a meal, P-Card approval or reimbursement may be claimed for the cost of both meals; however, business meetings should not be scheduled during meal times unless another time is not practical. The practice of the City providing meals to non-City staff member is discouraged. However, for department directors and above, the City recognizes there are situations where non-City staff members provide an unpaid service to the City during a mealtime. The costs of meals while conducting City business with persons other than City staff members, are authorized for reimbursement subject to the limitations described in this Policy. In the event of a group meeting during a meal involving employees and invited business guests (more than 4), per diem rates should be kept in mind; however, the City will absorb a reasonable amount of excess cost.

(3) An itemized restaurant receipt is required. Meal ticket stubs alone are not considered adequate documentation for P-Card approval or reimbursement.

(4) Payment for table service at a restaurant, commonly referred to as a tip, not to exceed twenty percent (20%) of the restaurant prices of the meal, is approved or reimbursable as a reasonable and necessary cost for such service and as a reasonable and necessary part of the cost of the meal. Tips are included in the GSA per diem rates as referenced above and may not exceed twenty percent (20%) whether or not the total cost of the meal exceeds the rate.

(5) Payment for meals picked up or delivered may include a tip of ten to twenty percent (10-20%) of the price of the meal, depending on the circumstances; for instance, difficulty of delivery.

(6) Any planned meals, the cost of which is included in a City-paid registration fee, whether or not the employee or official

actually partakes of the meal, will not be reimbursable or eligible for per diem. Planned meals include box lunches and banquets. Receptions at which hors d'oeuvres are the primary offering are not considered meals.

(7) When a meal is included in a meeting and the costs cannot be segregated, the actual cost of the event is reimbursable. A vendor receipt or copy of the meeting agenda is required as documentation.

(8) The purchase of snacks, refreshments, and related food items is authorized for consumption by the public when the City is hosting an event such as a planning event seeking citizen input, an open house, or an economic development event, etc. when the event is for a public purpose that would assist the City in official business and the cost of the items is reasonable.

Sec. 4. Working meals. The City recognizes there are occasions when it may be necessary for a group of public officials and/or staff members to work through a meal in order to meet a deadline or to keep a group convened in order to accomplish the task. To be considered for reimbursement as a working meal, the meeting must span over a two-hour period, which includes the group's normal mealtime.

Sec. 5. Expenditures not allowed as actual meal costs. Unauthorized expenditures include, but are not limited to:

(1) Liquor (including beer and wine), and

(2) Expenses of a spouse or other persons not authorized to receive reimbursement under this Policy.

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Sec. 6. Expense reimbursement procedures. The Travel and Purchase Card Policies and Procedures, as currently written or as subsequently amendment, shall apply to reimbursement requests and the usage of P-cards for purchases made under this Resolution.

ADOPTED BY the City Council of the City of Des Moines, Washington this 26th day of October, 2017 and signed in authentication thereof this 26th day of October, 2017.



M A Y O R

APPROVED AS TO FORM:



City Attorney

ATTEST:



City Clerk