

EXECUTIVE ORDER NO. 32 (Revised)

EFFECTIVE DATE: July 1, 1992

SUBJECT: TRAVEL EXPENDITURES

This Order defines the procedures for requesting authorization and reimbursement for travel expenditures. The procedures outlined apply to all departments requesting travel authorization, expenditures and reimbursement for employees under Section 16 of the Metro Personnel Rules.

I. TRAVEL EXPENSES -- GENERAL

Each department head is hereby charged with the responsibility of determining the reasonableness of, necessity for, and the method of, travel for their employees -- provided that funds are available within the appropriate budget. Once such necessity has been determined, disbursement of funds for travel expenses shall be governed by these rules.

Any individual traveling for the benefit of Metro has the responsibility to keep accurate and complete cost documentation and to submit requests for prepayment and reimbursement in accordance with this procedure. It is not permissible for one employee to receive funds for an advance or reimbursement of expenses incurred or to be incurred by another Metro employee.

No reimbursement for lodging or per diem will be allowed for any additional travel time charged to vacation nor shall reimbursement be allowed for any transportation costs which are solely vacation related.

A. Local Travel

Local travel is defined as travel within a fifty-five (55) mile radius of Metro Center (downtown office). Local travel will use the same accounting guidelines as established for out-of-town travel except that meals, per diem and lodging costs are not paid, unless included in the cost of conference (seminar) registration. Appropriate department head (or his/her designee) authorization is required for reimbursement of expenses.

B. Out-of-Town Travel

Out-of-town- travel is defined as any trip with a destination outside of a fifty-five (55) mile radius of Metro's (downtown office). Employees who are authorized to take out-of-town travel are allowed per diem and lodging expense reimbursement as described in Section III. Any employee who pays all of his/her own expenses may be reimbursed upon completion of the travel by submitting a completed "Travel Authorization and Payment" form with proper supporting expense documentation (as defined below) and approval signatures.

## II. APPROVAL AUTHORITY

Authorization to incur travel-related expenditures must be received (from the same individuals as outlined below) in advance of travel arrangements being made by the employee. This authorization will be evidenced, in writing, by the appropriate approval signature(s) appearing on travel expenditure or employee reimbursement requests submitted to the Accounting Division. The appropriate approval signatures are as follows:

- A. Department head approval shall be required for each employee travel expenditure or expenditure reimbursement request.
- B. Executive Officer or Deputy Executive Officer approval shall be required for each department head travel expenditure or expenditure reimbursement request
- C. Executive Officer, Deputy Executive Officer, or Director of Finance & Management Information approval shall be required for any out-of-town (as defined above) travel prior to arrangements being made for the trip.

Failure to comply with these provisions shall result in Metro not paying for the travel expenditures incurred.

## III. ADVANCE PAYMENT REQUEST PROCEDURES

### A. Procedure

If an employee requests a travel expense advance, the "Travel Authorization and Payment" form is submitted to the Accounting Division after all applicable approvals are obtained. The employee is responsible for completing the form in a timely manner to ensure that the form, with all applicable approvals is submitted to the Accounting division in order to have the payment processed within the normal cash disbursements processing cycle.

Accounting will process the form and return a check to the traveler in the amount of the advance. The amount so drawn will be considered an indebtedness owed to Metro by the payee from the date the check is made available to the employee.

If the amount of expected travel expenses does not exceed \$25 the traveler is requested to meet the expenses and, upon return, request reimbursement.

B. Accounting for Advance Payments

Metro conducts its business expense reimbursement process under an IRS "Accountable Plan." To comply with IRS regulations, employees shall submit to the accounting division appropriate documentation for travel advances within sixty (60) days of the advance. This requires that all expense documentation be attached to a copy of the originally completed and signed "Travel Authorization and Payment" form kept by the employee at the time of the advance.

"All expense documentation" is defined as all receipts for which expenses are being claimed and a written and legible summarization that totals the receipts by expenditure category shown on the "Travel Authorization and Payment" form.

C. Sixty-Day Limit

If no accounting has been received by the Accounting Division within the sixty-day period, the employee will be notified in writing of his or her delinquency.

Should the employee fail to provide the necessary documentation to the Accounting Division within a reasonable time, the amount of the undocumented advance will be treated as a "non-accountable plan" transaction. IRS requires such transactions to be treated as taxable wages and subject to federal withholding taxes.

D. Actual Expenses Over/Under Estimate

If actual documented travel expenses are less than the amount of the advance, the employee shall owe Metro the difference and shall make payment within sixty (60) days of completion of travel.

If actual documented travel expenses exceed the amount of the advance, reimbursement will be made to the employee from information supplied by the employee on the "Travel Authorization and Payment" form accompanied by all expense documentation as defined above, necessary for a determination of the reimbursement amount.

If reimbursement is requested for local travel (as defined in Part I) a "Payment Authorization" form should be submitted attaching all necessary expenditure documentation.

If there are significant changes in the original travel cost estimates (ie. increases in the number of days to be reimbursed for lodging or per diem) the changes must be approved in accordance with these procedures outlined in Section 2 above, "Approval Authority."

#### IV. USE OF DESIGNATED TRAVEL AGENT

- A. A travel agent shall be designated by the Executive Officer following a competitive selection process. The name of Metro's designated travel agent, and all other pertinent information regarding such agent shall be distributed in writing to all departments upon appointment of such agent. Further information is available from the Department of Finance and Management Information.
- B. Because of contractual and payment arrangements, reservations not made through Metro's designated travel agent may not be reimbursable.
- C. Special discounted air fare or hotel rates negotiated by a conference or professional association may be available. Metro's travel agent should be contacted to compare this special rate to other discounted rates meeting the traveler's needs. Permission to use a conference or professional association designated travel agent may be granted should substantial savings be available.

#### V. TRAVEL EXPENSE ALLOWANCES

Reasonable travel expenses are generally allowable if they have been budgeted and are considered necessary to carry out the lawful business of the District. Commercial transportation should not be paid for with advance money. The travel agency or transportation company should bill Metro directly. Specific travel allowances are provided below.

##### A. Transportation

Transportation may be authorized as follows:

1. Public Carrier or Metro Vehicle. For local travel, use of public carrier or Metro car is encouraged, but reimbursement for use of a private vehicle may be allowed if authorized by the employee's department head. If it is practical for the employee to use a public carrier or Metro vehicle, but the employee chooses to use a private vehicle, the department shall not authorize reimbursement for use of the private car. Arrangements to use a Metro vehicle can be made with the receptionist. Receipts will be required for all reimbursements (except cases where receipts are not commonly provided, such as bus fare).

Use of a Metro vehicle for travel outside the State of Oregon or Clark County, Washington is not allowed without the prior permission of the Executive Officer and Risk Management.

2. Private Car. When out-of-town travel is authorized, the use of the employee's private car may be authorized. Reimbursement will be made at the rate published by the IRS.

Employees are responsible for providing their own personal auto insurance coverage.

If a circumstance exists where several employees are to attend the same function and the transportation is to be by automobile (whether a Metro-owned or private car), the ride shall be shared if practical and mileage (in the case of private car use) shall be requested for only one vehicle. If mileage is requested for more than one vehicle, the request must be approved separately by the department head or Executive Officer, as applicable.

If Metro travel is combined with a vacation trip and private vehicle is used for transportation, reimbursement will be at the lower rate of commercial (common carrier) transportation or mileage.

If airline rates are used for comparison the coach rate, 14 day advance payment, and Saturday layover will be used. The employee should adequately document the quoted airline rate.

3. Rail. Metro will approve overnight rail accommodations for out-of-state trips based upon Amtrak's coach fare rate and minimum distance requirement. Rail fare should be ordered and paid for directly by Metro.
4. Air. To take advantage of significant savings in airfare, Metro employees will be expected to arrange their travel itinerary to take advantage of the lowest available fare. This generally involves a Saturday layover. Exceptions to this requirement must be approved by the Executive Officer.

Employees including additional destination(s) in their travel purchase order for non-Metro business shall reimburse Metro for the difference between the direct lowest available fare and the airfare containing their personal travel portion.

5. Ground Transportation at Destination. Taxi fares, rental cars and other transportation to and from terminals and necessary to conduct the matters relating to approved out-of-town travel will be reimbursed only upon receipts submitted (except bus, ferry fares, etc.) Rental car expenses will be allowed only if specifically authorized by the department head, Executive Officer or Deputy

Executive Officer. Reimbursement will be made on actual cost only, as supported by receipts.

6. Local Ground Travel. Airport parking and transportation between traveler's office and Portland International Airport will be reimbursed only for reasonable charges and if authorized by the department head.

B. Per Diem

When an employee is required to travel outside the District to conduct official Metro business (including attendance at conferences and seminars), the employee is entitled to a meal per diem. The amount of per diem requested shall be indicated on the "Travel Authorization and Payment" form and approved per procedures outlined in Section II above. The per diem allowance is made for the purpose of reimbursement for meals. No accounting or receipts are required for this portion of the reimbursement. If meal costs exceed the established per diem allowance, the employee will be required to submit all meal receipts. Approval, as outlined in Section II, shall be required. No meal of a lavish or extravagant nature will be reimbursed. The purchase of alcoholic beverages with Metro funds is prohibited.

The daily per diem allowance shall be the allowance as published by the IRS. On the initial day of travel, if the employee finds it necessary to leave:

<u>On or Before:</u>	<u>Per Diem Allowance Is:</u>
6:00 a.m.	Breakfast at $\frac{1}{2}$ daily amount
11:00 a.m.	Lunch at $\frac{1}{2}$ daily amount
5:00 p.m.	Dinner at $\frac{1}{2}$ daily amount

On date of return, if the employee has:

<u>Returned On or After:</u>	<u>Per Diem Allowance Is:</u>
9:00 a.m.	Breakfast at $\frac{1}{2}$ daily amount
2:00 p.m.	Lunch at $\frac{1}{2}$ daily amount
7:00 p.m.	Dinner at $\frac{1}{2}$ daily amount

Under no condition shall an employee be entitled to a meal per diem allowance if such meal is provided as a cost of meeting or conference (registration), air fare or other travel expense. If such meals are provided, a corresponding reduction in the per diem allowance shall be made. The primary responsibility for adjustments of this nature rests with the employee and shall be approved by the department head, however, the Accounting Division will review the documentation and adjust these items if determined to be appropriate.

C. Lodging

When out-of-town travel requires absence overnight, reimbursement will be made for the actual cost of reasonable priced lodging not to exceed the single occupancy rate established by the hotel. Receipts are required for reimbursement.

When requesting advance payment for hotel or motel, the amount requested must be the rate quoted when the reservation is made. Only this rate plus any local tax will be allowed on the final accounting, unless good cause is shown why the rate was exceeded.

Employees shall submit an occupancy exemption certificate when checking into the hotel for potential tax exemption. Copies of the exemption form may be obtained from the Accounting Division.

D. Telephone Expenses

Business-related long distance and local phone calls made at the destination are a reimbursable expense only if cost documentation is available (e.g., included on hotel receipt). Two personal calls per trip are allowed, but shall be kept to a five dollar maximum limit each.

E. No Personal Benefit from Metro-paid Travel

If a spouse/dependent accompanies a Metro employee on official travel, reimbursements for lodging shall not exceed that of the single occupancy government rate. Sufficient documentation will be provided to indicate the difference between the single and multiple occupancy rate. The employee will be personally responsible for any additional lodging costs.

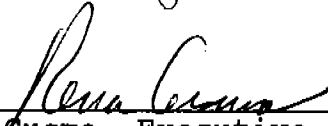
V. EXCEPTIONS

Exceptions to the travel expenditure procedures included in this Executive Order may be granted in exceptional circumstances (and for good cause shown) by the Executive Officer, and must be in writing.

VI. INTERPRETATIONS

From time to time instances may arise which require an interpretation of this Executive Order be made in writing. Such interpretations are incorporated herein by reference, provided the Executive Officer's signature appears thereon.

ORDERED this 22 day of July, 1992

  
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Rena Cusma, Executive Officer

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**METRO**

2000 S.W. First Avenue  
Portland, OR 97201-5398  
503/221-1646

# Memorandum

DATE: July 8, 1992

TO: Rena Cusma, Executive Officer

FROM: Jennifer Sims, Director of Finance and  
Management Information

RE: PROPOSED REVISIONS OF EXECUTIVE ORDERS NO. 31 AND NO.  
32

The following Executive Order revisions have been drafted by my department and reviewed by the Financial Management Team. I recommend their adoption.

The following policy changes are being proposed:

1. Linking Metro's mileage and per diem reimbursement rates to the Internal Revenue Service rates and having any change automatically taking effect following IRS publication.
  - a. The financial impact of this change will be minor in that most of the travel expenditures are for airfare and hotel costs. Metro's current mileage rate is \$0.26 a mile; the IRS rate (announced December 1991 for calendar year 1992) is \$0.28. The per diem rate is currently \$24.00 and would be increased to \$26.00. An allocation of  $\frac{1}{2}$  per diem to dinners and  $\frac{1}{4}$  to breakfast and lunch is proposed.
  - b. It is assumed that these changes would take effect immediately after your approval.
2. Bringing Metro's travel and entertainment policies into compliance with Internal Revenue Service and Oregon Bureau of Labor regulations.
  - a. Currently, Metro employees sign a statement on the Travel Authorization form granting permission to "dock" their paycheck should they not make proper accounting for any travel advance funds. Oregon Bureau of Labor regulations do not permit this type of arrangement. However, recent IRS regulations require employers to receive proper

documentation within 90 days of travel and reimbursement of excess advance monies within 120 days. If these conditions are not met, employers are required to include these amounts as taxable income on the employees paycheck and to withhold appropriate taxes.

- b. Wording as to what constitutes a "business meal" and proper documentation under IRS §1.162 is written into the proposed revision.
3. Adding the requirement that employees submit an occupancy tax exemption certificate (provided by the Accounting Division) when checking into their hotel. Many hotels will honor this exemption saving the agency the occupancy taxes.
4. Changing the limit on personal phone calls to \$5.00 per call rather than the current five minute maximum. Hotels often do not list the number of minutes on their billings; the dollar limit approximates the current rate for five minutes.
5. Limiting the use of Metro vehicles to travel inside the state of Oregon (with the exception of Clark County, Washington). Our risk management staff has requested this change as a result of case law voiding the ceiling for Oregon municipal liability for accidents occurring outside our state.
6. Changing the current requirement of Executive Officer approval for payment of any professional organization dues to Executive Officer approval only for individuals requesting more than two (2) professional memberships.

Minor editorial changes are added to bring currently accepted procedures within the Executive Orders. The various interpretations associated with each Executive Order are pulled into the body of the revisions.

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enclosures

EXECUTIVE ORDER NO. 32

INTERPRETATION NO. 32-2

EFFECTIVE DATE: MARCH 13, 1989

SUBJECT: REQUIREMENT THAT METRO-PAID AIR TRAVEL BE AT THE "SUPER-SAVER" RATE; CALCULATING THE PERSONAL TRAVEL PORTION OF METRO-PAID AIR TRAVEL.

Travel expense allowance, as described in Executive Order No. 32, Section IV - A, provides that Metro will pay for tourist class airfare for employees on official Metro business.

To take advantage of significant savings in airfare, Metro employees will be expected to arrange their travel itinerary to take advantage of the lowest available fare. This generally involves a Saturday layover. Exceptions to this requirement must be approved by the Executive Officer.

Employees including additional destination(s) in their travel purchase order for non-Metro business shall reimburse Metro for the difference between the direct lowest available fare and the airfare containing their personal travel portion.

This interpretation is incorporated by reference into Executive Order No. 32.

ORDERED this 13<sup>th</sup> day of March, 1989.

  
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Rena Cusma, Executive Officer

EXECUTIVE ORDER NO. 32

INTERPRETATION NO. 32-1

EFFECTIVE DATE: MAY 1, 1988

SUBJECT: TRAVEL EXPENDITURES - DESIGNATED TRAVEL AGENT

"The travel agency" noted in Executive Order No. 32 is defined further in this interpretation. In addition, all out-of-town travel must be arranged through such designated travel agent.

1. A travel agent shall be designated by the Executive Officer for a three-year period following a competitive selection process.
2. Passport Travel, Inc. at 1122 N. E. 122nd Avenue, Suite A-109, Portland, Oregon 97230, is hereby designated Metro's travel agent for the period May 1, 1988, though April 30, 1991.
3. Only arrangements made through such designated travel agent shall be eligible for payment or reimbursement by Metro. Arrangements are defined as transportation and lodging needs such as air fare, car rental, hotel/motel reservations.
4. Any individual traveling for the benefit of Metro shall make travel arrangements through the designated travel agent when such services are required:
  - a. Because of contractual and payment arrangements, reservations not made through Metro's designated travel agent may not be reimbursable.
  - b. Special discounted air fare rates negotiated by a conference or professional association are available through Metro's designated travel agency. The travel coordinator (employee) must inform Metro's agency that such a rate exists.

Metro's agent will compare this rate to other discounted rates meeting the traveler's needs and will book the lowest rate available.

- c. Use of another travel agency will be on an exception basis only and must be a conference or professional associations designated travel agency.

Metro should recognize a substantial savings if another agency is used. This savings must be documented and available for management review.

Authorization for use of this alternative agency must be approved in writing by the Executive Officer,

Deputy Executive Officer or Director of Finance & Administration prior to arrangements being made, and shall be attached to the Travel Authorization and Payment Forms.

The name of Metro's designated travel agent, and all other pertinent information regarding such agent shall be distributed in writing to all departments upon appointment of such agents. Further information is available from the Department of Finance & Administration.

This interpretation is incorporated by reference into Executive Order No. 32.

ORDERED this 19<sup>th</sup> day of April, 1988.

  
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Rena Cusma, Executive Officer

DRC/sm  
9003C/519

EXECUTIVE ORDER NO. 32

EFFECTIVE DATE: MAY 11, 1987

SUBJECT: TRAVEL EXPENDITURES

This Order defines the procedure for requesting authorization for travel expenditures. The procedures outlined apply to all departments requesting travel authorization, expenditures and reimbursement for employees under Section 16 of the Metro Personnel Rules.

I. TRAVEL EXPENSES -- GENERAL

Each department head is hereby charged with the responsibility of determining the reasonableness of, necessity for, and the method of, travel for their employees -- provided that funds are available within the appropriate budget. Once such necessity has been determined, disbursement of funds for travel expenses shall be governed by these rules.

Any individual traveling for the benefit of Metro has the responsibility to keep accurate and complete cost documentation and to submit requests for prepayment and reimbursement in accordance with this procedure. It is not permissible for one employee to receive funds for an advance or reimbursement of expenses incurred or to be incurred by another Metro employee.

No reimbursement for lodging or per diem will be allowed for any additional travel time charged to vacation nor shall reimbursement be allowed for any transportation costs which are solely vacation related.

Local Travel

Local travel is defined as travel within a fifty-five (55) mile radius of Metro Center (downtown office). Local travel will use the same accounting guidelines as established for out-of-town travel except that meals, per diem and lodging costs are not paid, unless included in the cost of conference (seminar) registration. Appropriate department head (or his/her designee) authorization is required for reimbursement of expenses.

Out-of-Town Travel

Out-of-town travel is defined as any trip with a destination outside of a fifty-five (55) mile radius of Metro's (downtown office). Employees who are authorized to take out-of-town travel are allowed per diem and lodging expense reimbursement as described in Section III. Any employee who pays all of his/her own expenses may be reimbursed upon completion of the travel by submitting a completed "Travel Authorization and

Payment" form with proper supporting expense documentation (as defined below) and approval signatures.

Any employee requesting approval for advance travel funds should submit the "Travel Authorization and Payment" form including a signed travel expense deduction authorization to the appropriate department head and/or Executive Officer at least two weeks prior to the anticipated date of travel. After receiving department head or Executive Officer approval the employee shall forward the signed form(s) to the Accounting Division in order to have the payment processed within the normal cash disbursements processing cycle. Specifically, the request must be submitted by Tuesday of the week prior to the week of travel or ten (10) days prior to the date of travel, whichever is later.

## II. APPROVAL AUTHORITY

Authorization to incur travel-related expenditures must be received (from the same individuals as outlined below) in advance of travel arrangements being made by the employee. This authorization will be evidenced, in writing, by the appropriate approval signature(s) appearing on travel expenditure or employee reimbursement requests submitted to the Accounting Division. The appropriate approval signatures are as follows:

- A. Department head approval shall be required for each employee travel expenditure or expenditure reimbursement request.
- B. Executive Officer or Deputy Executive Officer approval shall be required for each department head travel expenditure or expenditure reimbursement request.
- C. Executive Officer, Deputy Executive Officer, or Director of Finance & Administration approval shall be required for any out-of-town (as defined above) travel prior to arrangements being made for the trip.

Failure to comply with these provisions shall result in Metro not paying for the travel expenditures incurred.

## III. ADVANCE PAYMENT REQUEST PROCEDURES

### A. Procedure

If an employee requests a travel expense advance, the "Travel Authorization and Payment" form is submitted to the Accounting Division after all applicable approvals are obtained. The employee is responsible for completing the form in a timely manner to ensure that the form, with all applicable approvals, is submitted to the Accounting Division in order to have the payment processed within the

normal cash disbursements processing cycle. Specifically, the request must be submitted by Tuesday of the week prior to the week of travel or ten (10) days prior to the date of travel, whichever is later.

Accounting will process the form and return a check to the traveler in the amount of the advance. The amount so drawn will be considered an indebtedness owed to Metro by the payee from the date the check is made available to the employee.

If the amount of expected travel expenses does not exceed \$25 the traveler is requested to meet the expenses and, upon return, request reimbursement.

B. Accounting for Advance Payments

Within thirty (30) days after completion of travel, an accounting for the advance must be submitted to the Accounting Division for appropriate charges to expenditure accounts. This requires that all expense documentation be attached to a copy of the originally completed and signed copy of the "Travel Authorization and Payment" form kept by the employee at the time of the advance.

"All expense documentation" is defined as all receipts for which expenses are being claimed and a written and legible summarization that totals the receipts by expenditure category shown on the "Travel Authorization and Payment" form.

C. Thirty-Day Limit

If no accounting has been received by the Accounting Division within the thirty-day period, the employee will be notified in writing of his or her delinquency. The amount of the advance shall be deducted from the next paycheck of the person to whom the advance is charged unless the individual has fulfilled the appropriate accounting and reimbursement requirements.

D. Actual Expenses Over/Under Estimate

If actual documented travel expenses are less than the amount of the advance, the employee shall owe Metro the difference and shall make payment within thirty (30) days of completion of travel.

If actual documented travel expenses exceed the amount of the advance, reimbursement will be made to the employee from information supplied by the employee on the "Travel Authorization and Payment" form accompanied by all expense documentation as defined above, necessary for a determination of the reimbursement amount.



If an advance was not made, reimbursement can be obtained by completing a "Payment Authorization" form and attaching all supporting expenditure documentation.

If there are increases in the number of days to be reimbursed for lodging or per diem from the amount originally approved, the change must be approved in accordance with those procedures outlined in Section 2 above, "Approval Authority."

#### IV. TRAVEL EXPENSE ALLOWANCES

Reasonable travel expenses are generally allowable if they have been budgeted and are considered necessary to carry out the lawful business of the District. Specific travel allowances are provided below.

##### A. Transportation

Transportation may be authorized as follows:

1. **Public Carrier or Metro Vehicle.** For local travel, use of public carrier or Metro car is encouraged, but reimbursement for use of a private vehicle may be allowed if authorized by the employee's department head. If it is practical for the employee to use a public carrier or Metro vehicle, but the employee chooses to use a private vehicle, the department head shall not authorize reimbursement for use of the private car. Arrangements to use a Metro vehicle can be made with the receptionist or Support Services Supervisor. Receipts will be required for all reimbursements (except cases where receipts are not commonly provided, such as bus fare).
2. **Private Car.** When out-of-town travel is authorized, the use of the employee's private car may be authorized. Reimbursement will be made at the rate of twenty-one (21) cents per mile.

If a circumstance exists where several employees are to attend the same function and the transportation is to be by automobile (whether a Metro-owned or private car), the ride shall be shared if practical and mileage (in the case of private car use) shall be requested for only one vehicle. If mileage is requested for more than one vehicle, the request must be approved separately by the department head or Executive Officer, as applicable.

If Metro travel is combined with a vacation trip and a private vehicle is used for transportation, reimbursement will be at the lower rate of commercial (common carrier) transportation or mileage.

3. Rail. Metro will approve overnight rail accommodations for out-of-state trips based upon Amtrak's coach fare rate and minimum distance requirement. Rail fare should be ordered and paid for directly by Metro.
4. Air. Metro will not pay for first class accommodations unless tourist class is unavailable. Air fare should be ordered and paid for directly by Metro.
5. Ground Transportation at Destination. Taxi fares, rental cars and other transportation to and from terminals and necessary to conduct the matters relating to approved out-of-town travel will be reimbursed only upon receipts submitted (except bus, ferry fares, etc.). Rental car expenses will be allowed only if specifically authorized by the department head, Executive Officer or Deputy Executive Officer. Reimbursement will be made on actual cost only, as supported by receipts.
6. Local Ground Travel. Airport parking and transportation between traveler's office and Portland International Airport will be reimbursed only for good cause and if authorized by the department head.

Note: Commercial transportation should not be paid for with advance money. The travel agency or transportation company should bill Metro directly.

#### B. Per Diem

When an employee is required to travel outside the District to conduct official Metro business (including attendance at conferences and seminars), the employee is entitled to a meal per diem. The amount of per diem requested shall be indicated on the "Travel Authorization and Payment" form and approved per procedures outlined in Section II above. The per diem allowance is made for the purpose of reimbursement for meals. No accounting or receipts are required for this portion of the reimbursement. If meal costs exceed the established per diem allowance, the employee will be required to submit all meal receipts and document why it was necessary to exceed the established allowance and detailing that expenditures in excess of per diem were reasonable under the circumstances. Approval, as outlined in Section II, shall be required. Meals of a lavish or extravagant nature will be reimbursed at the standard allowance amount. The purchase of alcoholic beverages with Metro funds is prohibited.

The daily per diem allowance is \$24.00. On the initial day of travel, if the employee finds it:

<u>Necessary to Leave On or Before:</u>	<u>Per Diem Allowance Is</u>
6:00 a.m.	Breakfast at \$6.00
11:00 a.m.	Lunch at \$6.00
5:00 p.m.	Dinner at \$12

On date of return, if the employee has:

<u>Returned On or After</u>	<u>Per Diem Allowance Is</u>
9:00 a.m.	Breakfast at \$6.00
2:00 p.m.	Lunch at \$6.00
7:00 p.m.	Dinner at \$12.00

Under no condition shall an employee be entitled to a meal per diem allowance if such meal is provided as a cost of a meeting or conference (registration), air fare or other travel expense. If such meals are provided, a reduction in the per diem allowance shall be made. The reduction shall be, for breakfast -- \$6.00; lunch -- \$6.00; dinner -- \$12.00. The primary responsibility for adjustments of this nature rests with the employee and shall be approved by the department head, however, the Accounting Division will review the documentation and adjust these items if determined to be appropriate.

C. Lodging

When out-of-town travel requires absence overnight, reimbursement will be made for the actual cost of reasonably priced lodging not to exceed the single occupancy rate established by the hotel. Receipts are required for reimbursement.

When requesting advance payment for hotel or motel, the amount requested must be the rate quoted when the reservation is made. Only this rate plus any local tax will be allowed on the final accounting, unless good cause is shown why the rate was exceeded.

D. Other Expenses

Business-related long distance and local phone calls made at the destination are a reimbursable expense only if cost documentation is available (e.g., included on hotel receipt). Two personal calls per trip are allowed, but shall be kept to a five-minute maximum time limit.

Note: It is not permissible for one employee to request reimbursement of any expenditure incurred by another Metro

employee. Such requests shall not be processed for payment.

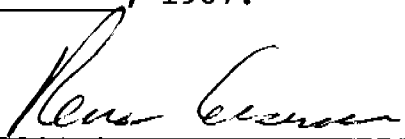
V. EXCEPTIONS

Exceptions to the travel expenditure procedures included in this Executive Order may be granted in exceptional circumstances (and for good cause shown) by the Executive Officer, and must be in writing.

VI. INTERPRETATIONS

From time to time instances may arise which require an interpretation of this Executive Order be made in writing. Such interpretations are incorporated herein by reference, provided the Executive Officer's signature appears thereon.

ORDERED this 11 day of May, 1987.

  
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Rena Cusma, Executive Officer

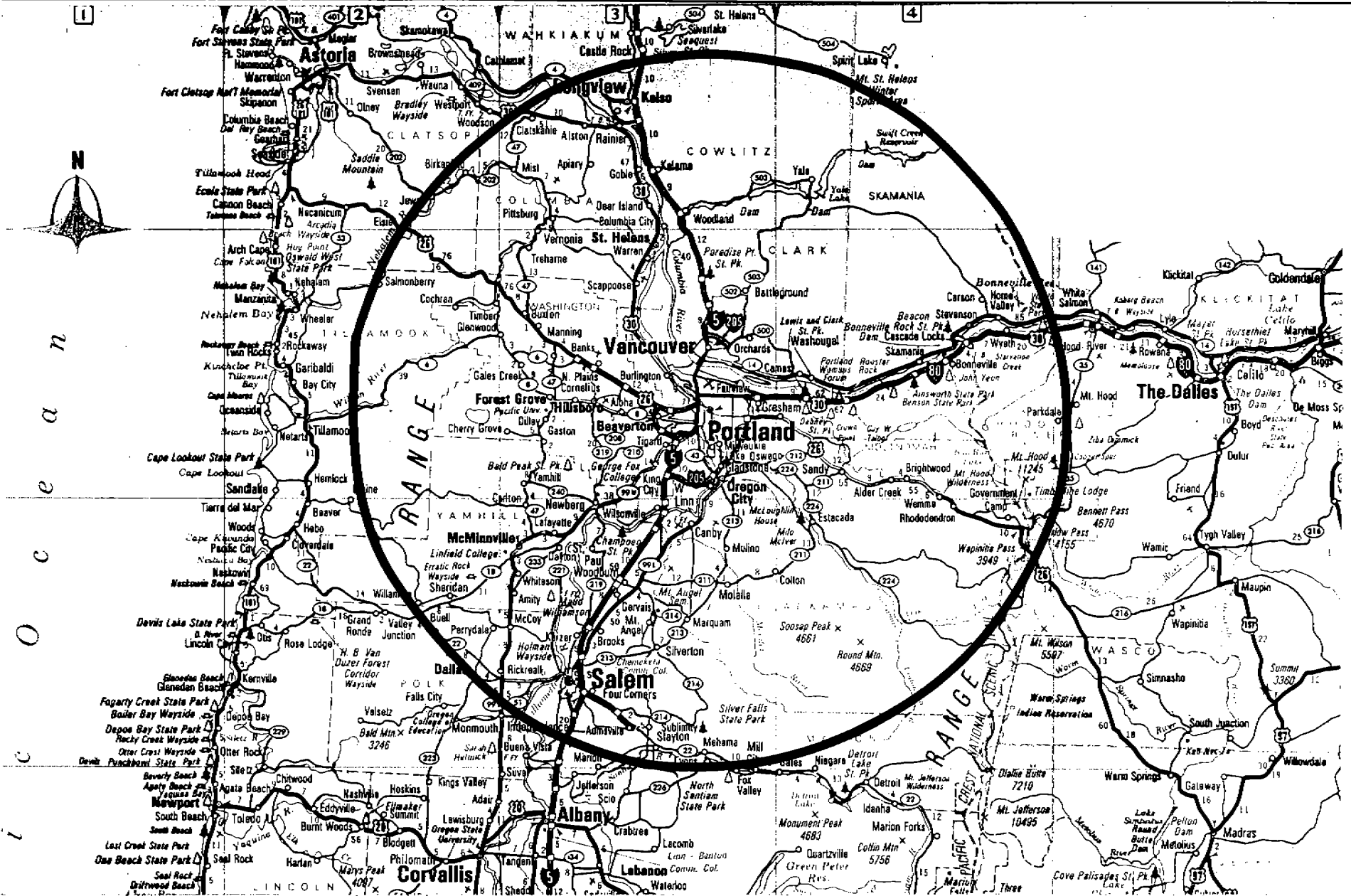
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7071C/495-4



# METRO

2000 S.W. First Avenue  
Portland, OR 97201-5398  
503/221-1646

## Local Travel Distance





# Memo

METROPOLITAN SERVICE DISTRICT 527 S.W. HALL ST., PORTLAND, OREGON 97201 503 221-1646  
Providing Zoo, Transportation, Solid Waste and other Regional Services

Date: June 6, 1985  
To: Department Heads and Division Managers  
From: Donald E. Carlson, <sup>D.E.C.</sup> Deputy Executive Officer  
Regarding: GENERAL EXPENSE POLICY GUIDELINES

The attached document, entitled General Expense Policy Guidelines, establishes appropriate handling and processing of certain expenses. These guidelines include:

- Travel Expense
- Approval Authority
- Documentation of Expenses
- Meal Per Diem and Standard Mileage Rate
- Disallowed Expenses

Specific policy guidelines have been included for:

- Allowable Meal Per Diem Expenses
- Personal Long-Distance Phone Calls while Traveling
- Mileage Allowance for Personal Auto Usage

The effective date of these guidelines is immediately. A copy of these guidelines will be placed in each department's Accounting Reference Manual.

DEC/CC/srs  
3693C/D5-2

Attachment

GENERAL EXPENSE POLICY GUIDELINES

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## GENERAL EXPENSE GUIDELINES

### Travel Expenses

Section 16 of the Metro Personnel Rules authorize expenditures for travel as follows:

#### "Section 16 Travel Expense:

(a) When employees are required to travel on official business, Metro will pay the actual cost of travel and the actual cost of meals or per diem as set by the Executive Officer, whichever is less. No such payment shall be made without receipts for actual expenses. Reimbursement for expenses incurred shall be determined and paid as follows:

(1) Travel on official business by a single individual should be via public carrier or Metro-owned vehicle. If the employee is authorized to use a private vehicle, mileage shall be paid at the rate set by Council. This rate includes insurance, but not storage expense of the vehicle, which is an eligible expense.

(2) When travel by Metro-owned vehicle or by public carrier is practical, but the employee elects to use his/her own vehicle the employee shall not be reimbursed.

(3) Reimbursement for travel and subsistence on official trips outside the metropolitan area by bus, train or airplane shall only be the amount of actual and reasonable expense incurred during the performance of official duty as a Metro employee for the benefit of Metro. Metro will pay the actual costs of travel and meals or per diem as set by the Executive Officer. The actual costs of conference registration fees will be paid. The actual costs of accommodations will be paid as well as taxi or bus fare. Metro will not pay for first class air travel unless tourist class is not available. Airline tickets should be ordered and paid for directly by Metro. Advances for anticipated trip costs may be made upon approval of the Executive Officer or his/her designee."

The principal criteria for travel expenditures is for the employee to be "on official business" of the organization. All travel should be by the most reasonable means. For example, if it is less expensive to use air fare the employee should use air transportation and not a personal auto. It is the responsibility of the department head to prioritize travel requests taking into account work program and available resources. Included in the Travel line item budget request should be expenses for transportation, lodging, food and other expenses incurred while an employee travels. Be specific in making a request, identify trips to be made, the reason for each trip and the individual proposed to travel.



Travel expenses are further defined to include out-of-district travel, in-district travel and other expenses. In all cases sufficient funds must be budgeted for such expenditures before reimbursement will be made.

Out-of-District travel includes expenses incurred when traveling outside the boundaries of the Metropolitan Service District. When such travel will cause the employee to be absent from their regular work station during a normally scheduled meal period, the employee shall be entitled to reimbursement of a meal per diem allowance.

The breakfast meal will be allowed if the employee is absent from the District by 7:00 a.m. and the dinner allowance if the employee cannot expeditiously and safely return to the District by 6:00 p.m. Such meals shall be deducted from the reimbursement request based upon the allowable proportions described in the section on meal per diem.

In-District travel includes expenses incurred when traveling within the boundaries of the Metropolitan Service District. In no cases shall a meal per diem be allowed for employees traveling within the District.

Each employee traveling within the District is encouraged to use a public carrier or a Metro car while traveling in the District, but may be reimbursed for use of a private vehicle when authorized by their department head. If it is practical for the employee to use a public carrier or a Metro vehicle, but the employee chooses to use a private vehicle, the employee shall not be reimbursed.

Other Expenses for which employees are allowed to expend funds and seek reimbursement are expenses which have been budgeted and are considered necessary to carry out the lawful business of the District. Under no condition shall the expenditure of District funds be authorized nor reimbursement made for the purchase of items/services considered to be of a personal nature. These include, but are not limited to: alcoholic beverages, entertainment, flowers, gifts, parking fines, traffic citations and not more than two, five-minute personal long-distance phone calls per trip.

The Travel Authorization and Payment form (copy on following page) is to be completed prior to travel by an employee out of the District, if related travel expenses are to be incurred. This form must also be used to request a travel advance by an employee. In order to receive a timely advance, this form, with all appropriate signatures, must be received in Accounting not less than seven (7) days prior to the employees departure. Specific instructions for completing this form are as follows:

#### Approval Authority

Guidelines for the approval of expenditures are set forth in existing Metro purchasing procedures.



# Travel Authorization & Payment

METROPOLITAN SERVICE DISTRICT

SEE INSTRUCTIONS ON THE REVERSE SIDE

DATE \_\_\_\_\_

FUND/DEPT (DIV) \_\_\_\_\_

TRAVELER AND PAYEE \_\_\_\_\_

DESTINATION(S) \_\_\_\_\_

PROJECT OR ACTIVITY \_\_\_\_\_

PURPOSE OF TRAVEL \_\_\_\_\_

WAS TRAVEL AUTHORIZED IN ADOPTED BUDGET?

YES

NO

DATES OF TRAVEL \_\_\_\_\_ TO \_\_\_\_\_

DAYS OF TRAVEL:

BUSINESS + PERSONAL = TOTAL

DOES THIS REQUEST INCLUDE YOUR SPOUSE OR GUEST?

YES

NO

EXPENSES

DESCRIPTION	ACCOUNT CODING	ESTIMATED	ACTUAL
TRANSPORTATION	7100	\$	\$
LODGING	7100	\$	\$
MEALS (PER DIEM-\$24.00/DAY)	7100	\$	\$
MEETINGS & CONFERENCES	7110	\$	\$
TRAINING & TUITION	7120	\$	\$
A. OTHER (DESCRIBE)		\$	\$
B. OTHER (DESCRIBE)		\$	\$
C. OTHER (DESCRIBE)		\$	\$
TOTAL EXPENSES		\$	\$
EXPENSES PAID BY METRO		\$	\$( )
TRAVEL ADVANCE		\$	\$( )
DUE TO (REIMBURSEMENT FROM) EMPLOYEE		\$	\$

**SIGNATURES**

EMPLOYEE \_\_\_\_\_ DATE \_\_\_\_\_

SUPERVISOR \_\_\_\_\_ DATE \_\_\_\_\_

DEPARTMENT HEAD \_\_\_\_\_ DATE \_\_\_\_\_

EXECUTIVE OFFICER (IF NECESSARY) \_\_\_\_\_ DATE \_\_\_\_\_

**DISTRIBUTION:**

WHITE COPY - TO ACCOUNTING WITH ESTIMATED EXPENSES OR UPON DEPARTURE

YELLOW COPY - TO ACCOUNTING WITH ACTUAL EXPENSES WITHIN 30 DAYS OF RETURN

PINK COPY - EMPLOYEES COPY

# Instructions

**Date:** Date the Travel Authorization and Payment form was completed. This form must be received in Accounting seven (7) days prior to the intended travel.

**Fund/Dept. (Div.):** Indicate the fund and department (division) of the individual requesting the travel.

**Traveler and Payee:** Indicate the full name (first, M.I. and last) of the individual who will be traveling. This name will also appear on any advance payments made to the employee.

**Destination(s):** List the major city and state (country) that the travel will include.

**Project or Activity:** If the travel is associated with specific project or activity, list the project (i.e., construction of a new facility).

**Purpose of Travel:** Give a brief description of the purpose of the travel (i.e., to attend conference about federal assistance programs).

**Authorized in Adopted Budget:** Indicate if this specific conference or convention was authorized in the Adopted Budget. If it was not, the Executive Officer must sign this form.

**Dates of Travel:** Indicate the dates you will be traveling and away from your work station.

**Days of Travel:** Indicate the total number of days you will be away from your work station. Of these total days, indicate the days that will be paid as regular payroll days and list all other as personal. Personal days may include vacation days, personal and regular holidays, weekends, sick leave or other days as described in the Personnel Rules.

**Spouse or Guest:** Indicate whether your spouse or a guest will be accompanying you at the conference or while you are traveling. If additional expenses are incurred for this person, you will be required to document these expenses and reimburse Metro.

**Transportation:** The principal mode of transportation to and from the destination should be listed here (i.e., airfare, personal auto, etc.).

**Lodging:** List the hotel or motel where the individual will be staying, if it is known. If the traveler will be staying at several locations, list various.

**Meals:** A per diem rate of \$24.00 per day has been set by the Executive Officer. If a traveler is absent from work only part of a day a pro rata amount will be compensated. See Deputy Executive Officer memo dated September 27, 1983, for more information.

**Meetings and Conferences** Registration fees paid for meetings and conferences connected with the travel should be listed here.

**Training and Tuition:** Fees paid for training and tuition connected with the travel should be listed here.

**Other:** Describe all other costs incurred while traveling which do not fall into one of the major categories previously listed. For example: phone calls, gasoline, parking, etc.

**Account Coding:** Account numbers should be entered here for the *actual* amounts to be charged to the expense accounts.

**Expenses – Estimated:** Enter the total estimated expenses to be incurred for the conference and while traveling. Total estimated expenses less expenses paid directly by Metro (i.e., airfare, lodging, registration fees) is the maximum allowable travel advance paid to an employee. Forward the white copy to Accounting.

**Expenses – Actual:** Enter the actual expenses for the conference and travel. Total expenses less expenses paid by Metro and less any travel advance should equal the amount due to or reimbursement from an employee. An employee has thirty (30) days to complete the yellow copy of this form and return it to Accounting along with the appropriate receipts and documentation. If a travel advance is not timely cleared from the accounting records, the advanced amount may be withheld from the employee's paycheck.

**Signatures:** All appropriate signatures and dates must appear on this form before Accounting will process for payment.

Travel expenditures and employee reimbursements shall be approved as follows:

1. Department head approval shall be required for each employee travel or expenditure reimbursement request.
2. Deputy Executive Officer approval shall be required for each department head travel or expenditure reimbursement request.

The Accounting Department shall not process any travel or expenditure reimbursement request without the proper approval. If requests are made without proper approval, such requests shall be returned.

#### Documentation of Expenses

No travel expenditure or employee reimbursement shall be paid without the following documentation:

1. Receipts where practical for each item of expenditure which clearly show the amount of expenditure ("where practical" should be construed very narrowly, for example, it does not appear practical to get a receipt for use of local bus service but receipts are generally available for most other expenditures);
2. A brief statement of the time, place and purpose of the expenditure; and
3. A listing of all persons in attendance or for which the expenditure was made and the business relationship to the employee for which the expenditure was made.

To ensure that points 1, 2 and 3 are satisfied, a copy of a Meals and Meeting Voucher (see copy on following page) must be attached to each reimbursement request for business meetings where a meal is purchased. Any deviation from this requirement, such as lost receipts, will require a written explanation and approval by the Deputy Executive Officer before any reimbursement will be made.

#### Meal Per Diem and Standard Mileage Rate

Meal per diem allowance is established by the Executive Officer from time-to-time. The Executive Officer has set the daily allowance at \$24.00 per day. An employee who leaves their work station after 1:00 p.m. or returns to the District by 6:00 p.m. is eligible for only one-half of the per diem for that day.

When an employee is required to travel outside the District to conduct official Metro business the following procedures are established. If the employee is to be absent from their regular work station during a normally scheduled meal period, the employee shall be entitled to reimbursement of a meal per diem allowance. This allowance shall be allocated at 25 percent for the breakfast meal, 25 percent for the lunch meal, and 50 percent for the dinner



## Meals & Meetings Voucher

Date \_\_\_\_\_ Time \_\_\_\_\_ Amount \_\_\_\_\_

Place \_\_\_\_\_

Purpose \_\_\_\_\_

\_\_\_\_\_

Attendees \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Signed \_\_\_\_\_

meal. The breakfast meal will be allowed if the employee is absent from the District by 7:00 a.m. and the dinner allowance if the employee cannot expeditiously and safely return to the District by 6:00 p.m. Under no condition shall an employee be entitled to a meal per diem reimbursement if such meal is provided by another individual or as a cost of a meeting, conference, airfare or other travel expense.

If such meals are provided, they must be deducted from the reimbursement request. The basis for this deduction is the allowable meal percentages described earlier in this section. Under no circumstances shall an employee receive a meal per diem allowance if the official Metro business is conducted within the District.

If an employee elects to receive a meal per diem allowance it is not required to save and present meal receipts to document expenses. If meal costs exceed the established per diem allowance, the employee will be required to submit all meal receipts and document why it was necessary to exceed the established allowance. Meals of a lavish or extravagant nature will be reimbursed at the standard allowance amount. The purchase of alcoholic beverages are specifically prohibited with Metro funds.

The Standard Mileage Rate, for reimbursement of personal auto use, is that amount established by the Federal Government and allowed under I.R.S. guidelines. This rate will fluctuate from time to time and at this writing the established rate is 20.5¢ per mile.

Each employee is encouraged to use public carrier or a Metro car while traveling in the District but will be reimbursed for use of a private vehicle when authorized by their department head. If it is practical for the employee to use a public carrier or a Metro car, but the employee chooses to use a private vehicle, the employee shall not be reimbursed.

#### Disallowed Expenses

Metro policy specifically disallows certain expenditures from District funds. These include but are not limited to:

- a. Alcoholic beverages;
- b. Office entertainment;
- c. Home entertainment;
- d. Flowers and floral decorations, office plants, plant containers, and gifts;
- e. Maintenance services for personally owned office plants;
- f. Office social functions including birthday and retirement parties, and holiday observances;

- g. Coffee for employees regular use;
- h. Parking and traffic citation fines;
- i. Christmas and other holiday cards, postage for holiday cards, gift wrapping, holiday decorations;
- j. Personal photocopying;
- k. Personal long-distance telephone calls (with exception of two, five-minute calls per trip mentioned in travel section);
- l. Employee monthly parking (unless allowed by employment agreement).
- m. Purchase of personal articles (briefcases, clothing, etc.), whether or not used for Metro business, unless otherwise provided by labor or employment agreement.

If such expenditures occur, the employee responsible for such expense, may be required to reimburse the District for these amounts.

CC/srs  
3407C/406-5  
05/31/85



# Memo

METROPOLITAN SERVICE DISTRICT 527 S.W. HALL ST., PORTLAND, OREGON 97201 503 221-1646  
Providing Zoo, Transportation, Solid Waste and other Regional Services

Date: January 31, 1984  
To: Department Heads  
From: Donald E. Carlson, Deputy Executive Officer  
Regarding: Clarification of Training and Travel Policies

During the FY 1983-84 budget discussions members of the Budget Committee requested information on Metro's policies regarding training and travel. More recently several Council members have expressed interest in understanding our policies as we approach preparation and consideration of the FY 1984-85 budget. The purpose of this memo is to express and clarify the existing policies set forth in the Personnel Rules so that you may utilize them in preparation of your FY 1984-85 budget requests.

## TRAINING POLICY

The Personnel Rules identify areas of authorized expenditures for employee training as follows:

"Section 41 Conferences, Membership and Conventions: Attendance at conferences, conventions or other meetings at Metro's expense shall be authorized by the Executive Officer. Permission shall be granted on the basis of an employee's participation in or the direction relation of his/her work to the subject matter of the meeting. Members of professional societies may be permitted to attend meetings of their society when such attendance is considered to be in the best interests of Metro. Metro shall pay for professional or trade memberships for employees when deemed appropriate by the Executive Officer or his/her designee.

### "Section 42 Education Opportunities:

(a) All regular and regular part-time employees are encouraged to pursue educational opportunities which are directly related to the



employee's work and which will enhance the employee's job-related skill level.

(b) Employees who register for courses which are judged to be of direct and significant benefit to Metro may receive some reimbursement for expenses incurred by the employee while taking approved courses. Procedures for application and amount awarded are contained in the Personnel Procedures Manual.

(c) Normally the cost of textbooks and technical publications required for such courses shall be the responsibility of the employee. If Metro purchases any of the textbooks and publications for such courses, said textbooks and publications shall become the property of Metro."

While training opportunities are available to all employees, it is the responsibility of each department head to prioritize such requests taking into account the department's work program for the year and available fiscal resources. When making requests for attendance at conferences and/or conventions, budget the fees for such meetings in the Meetings and Conference line item. Be sure to specify the name of the conference or convention and the attendee. Such requests included within the Executive Officer's proposed budget and included in the Adopted Budget will be considered as "authorized" by the Executive Officer. Any other request for attendance at a conference or convention must be approved in writing by the Executive Officer. Executive Officer authorization is not required for incidental lunch or dinner meetings which may be necessary from time to time.

Requests for course work or classes should be budgeted in the Training and Tuition line item. Again, in justifying your budget request, please be as specific as possible as to the type of training or course requested, the proposed participants and the amount of each course.

#### TRAVEL POLICY

The Personnel Rules authorize expenditures for travel as follows:

"Section 16 Travel Expense:

(a) When employees are required to travel on official business, Metro will pay the actual cost of travel and the actual cost of meals or per diem as set by the Executive Officer, whichever is less. No such payment shall be made without receipts for actual expenses. Reimbursement for expenses incurred shall be determined and paid as follows:

(1) Travel on official business by a single individual should be via public carrier or Metro-owned vehicle. If the employee is authorized to use a private vehicle, mileage shall be paid at the rate set by Council. This rate includes insurance, but not storage expense of the vehicle, which is an eligible expense.

(2) When travel by Metro-owned vehicle or by public carrier is practical, but the employee elects to use his/her own vehicle, the employee shall not be reimbursed.

(3) Reimbursement for travel and subsistence on official trips outside the metropolitan area by bus, train or airplane shall only be the amount of actual and reasonable expense incurred during the performance of official duty as a Metro employee for the benefit of Metro. Metro will pay the actual costs of travel and meals or per diem as set by the Executive Officer. The actual cost of conference registration fees will be paid. The actual costs of accommodations will be paid as well as taxi or bus fare. Metro will not pay for first class air travel unless tourist class is not available. Airline tickets should be ordered and paid for directly by Metro. Advances for anticipated trip costs may be made upon approval of the Executive Officer or his/her designee."

The principal criteria for travel expenditures is for the employee to be "on official business" of the organization. Again, it is the responsibility of the department head to

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January 31, 1984  
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prioritize travel requests taking into account work program and available resources. Included in your Travel line item budget request should be expenses for transportation, lodging, food and other expenses incurred while an employee travels. Be specific in your request, identify trips to be made, the reason for each trip and the individual proposed to travel.

DC/srb  
0608C/D3

cc: Rick Gustafson, Executive Officer  
Metro Council