


Policy Title:		Business Travel and Training Expense	
	OFFICE OF THE CHIEF FINANCIAL OFFICER	Category	Business Travel and Training Expenses
		Administrative Policy #	200-FIN-Business Travel & Training Expense
		Revision #	N/A
		Review Frequency	As Needed – no less frequently than triennially
Administrative Division	General Accounting	Reviewed By	Chief Financial Officer, Financial Controller
BOWC Approval	9/6/2019: _____	Last Reviewed/Update Date	9/6/2019: amd. _____
Implementation Date	9/6/2019: _____	Resolution #	19-00155: _____

1. OBJECTIVES

- 1.1. To establish standard procedures to be followed for payments and reimbursement for travel and training expenses.

2. PURPOSE

- 2.1. The purpose of this policy is to ensure that all travel and/or training on behalf of DWSD is properly authorized and reimbursement is within DWSD guidelines.

3. DEFINITIONS

“Approving Manager” means DWSD employees, including members of Executive Management, who exercise management authority and responsibility over travel approval in each division for work groups, supervisors, and/or employees.

“Credit Card Authorization Form” is the form that may be required by the hotel, if Traveler is using a ~~third-party-Corporate~~ eCredit eCard to pay for hotel stay.

“Division Head” means the Director or a member of the Executive Management team who is in charge of an Operating Unit such as the Chief Financial Officer, Chief Operations Officer, Chief Strategy and Process Improvement Officer, Chief of Staff and Customer Service Officer, and Chief General Counsel.

“Division Travel Coordinator” is the Administrative Assistant in each division, sub-department or business unit.

“DWSD Travel Coordinator” is a designee of the Chief Financial Officer (CFO) who is the final liaison with the Travel Agency for all airfare travel matters.

“Mileage and Business Expense Reimbursement Forms” are the forms the Traveler must complete and have approved by their Manager in order to get reimbursed for travel costs paid by the Traveler. All original receipts must be attached to this form.

“Reservation Request Form” is the form that the Division Travel Coordinator must complete and submit to the Travel Agency in order to book airfare, ~~hotel, and rental cars~~ for the Traveler.

“Training Coordinator” means the DWSD employee who exercises authority and responsibility over approval of all training.

“Travel Agency” means the third party travel agency that the Division Travel Coordinator uses when making travel arrangements in order to ensure utilization of preferred rates.

“Traveler” means a current DWSD employee.

4. SCOPE

- 4.1. This policy applies to all employees whose travel and training expenses are being paid and/or reimbursed by DWSD.

5. RESPONSIBILITIES

5.1. Traveler Responsibilities – A Traveler must:

- Be knowledgeable of this policy before registering for training or departure for traveling.
- Obtain prior written approval in a Travel Request Memo from the Approving Manager, the Division Head, CFO and Director for the trip and/or training ~~more than 30 days prior to the trip date or receiving written documentation of an exception to this policy for approval under 30 days.~~ Approval may be obtained by email. Any exception will have to be approved by the CFO or his/her designee.
- Submit travel and/or training expense claims with necessary supporting documentation including original receipts and explanations to the Approving Manager. This must be submitted within 7-10 business days after returning from travel.

5.2. Approving Manager Responsibilities – Management must:

- Determine whether travel or training is a qualifying event.
- Pre-authorize travel and/or training.
- Ensure that any expenses reimbursed or paid for by DWSD to the Traveler or on-behalf of the Traveler for training are in compliance with this policy.
- Submit travel request in a Travel Request Memo.
- Approve expenses as submitted by the Traveler on the Mileage and Business Expense Reimbursement Forms in accordance with this policy.

5.3. Division Travel Coordinator Responsibilities

- Complete the Reservation Request Form and coordinate with the Travel Agency to book the airfare, ~~hotel, and rental car~~ for the Traveler.
- ~~Coordinate with Payables to~~ Register and pay for training/conference fees through the training/conference website.
- Review and approve the Mileage and Business Expense Reimbursement Forms.
- Submit the approved Mileage and Business Expense Reimbursement Forms to the DWSD Travel Coordinator for final approval.

5.4 DWSD Travel Coordinator Responsibilities

- Review the Travel Request Memo for completion and business purpose and inclusion of appropriate approval signatures.
- Review and approve the Mileage and Business Expense Reimbursement Form.
- Review the Reservation Request Form for reasonableness.

6. POLICY

- 6.1. It is the policy for DWSD to reimburse DWSD employees for any reasonable expenses incurred in connection with DWSD business purposes.
- 6.2. Executive Management, including the Director, ~~Deputy Director, Chief Engineer,~~ Chief Financial Officer, Chief Operations Officer, Chief of Staff and Customer Service Officer, ~~Administrative Officer,~~ Chief General Counsel, and Chief Strategy and Process Improvement Information Security Officer, may book travel directly through a travel website with use of their corporate card. Use of the Travel Agency is not required.
- 6.3. Employees who are required to travel or participate in training on behalf of DWSD must obtain and provide the Division Travel Coordinator written approval at least 30 days prior to the date of departure from their Approving Manager, the Division Head with approval of the CFO and Director. Failure to submit the authorized travel request within this time-period may result in a delay in arranging travel accommodations.
- 6.4. Employees must plan ahead, and be prepared to financially incur out of pocket expenses for meals, parking, mileage, incidentals and local transportation such as ~~rental car,~~ taxi fare, bus fare, rail passes, rideshare, and subway tokens.
- 6.5. DWSD will not provide advances for travel expenses.
- 6.6. Traveler requested expense reimbursement must be submitted to the Approving Manager for approval on the Mileage and Business Expense Reimbursement Form. Once approved, expense reimbursements will be processed, and disbursed to employees no later than 2 weeks from expense report submission to the Finance Division.
- 6.7. An employee will be reimbursed for actual expenses incurred. For food and beverages, please see guidelines in the Corporate Credit Card Policy, ~~up to the rates established by the General Services Administration (GSA).~~
- 6.8. The Traveler will not be reimbursed for the following expenses:
 - Alcoholic beverages
 - Entertainment, gifts, or other expenditure which are prohibited by ~~polices and~~ Federal, State, or Local laws or regulations
 - Personal or non-business expenditures of any kind
- 6.9. Prior to departing for any travel or registering for any training on behalf of DWSD, the Traveler must seek approval in writing from their designated Approving Manager, the Division Head, CFO and Director ~~or their designee~~. Approval may be obtained by email

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~~6.9.~~~~6.10.~~ When seeking approval, the Traveler should identify the destination for the trip, the duration, the business purpose, as well as the approximate cost.

~~6.10.~~~~6.11.~~ Neither arrangements for travel, nor registration for training should be made until written approval has been received from the Approving Manager, the Division Head, CFO and Director.

~~6.11.~~~~6.12.~~ Upon return, the Traveler must complete and submit a Mileage and Business Expense Reimbursement Forms with receipts attached for all expenses within 7-10 business days to allow for timely processing, and reimbursement of incurred travel expense. Expenses not submitted within 30 days of travel will not be reimbursed.

~~6.12.~~~~6.13.~~ Approved expense reimbursements will be processed and disbursed to Employees within 2 weeks from expense report submission to the Finance Division.

~~6.14.~~ Depending on the purpose of the training, the supervisor may request a summary report after they have returned. This summary report should include accomplishments and findings that can be shared with others within the Department.

~~6.15.~~ When traveling for conferences, training or seminar, the card holder must stay in the hotel where the conference, training or seminar is held. For other stays on DWSD business, the card holder must obtain a government rate for hotel stay. If the hotel does not provide government rate, this must be documented in the Travel Request Memo. The per day hotel rate obtained must be reasonable based on where the hotel is located. Comparative hotel rates for similar hotels where the hotel is located must be provided to determine reasonableness.

~~6.16.~~ Meal charges are allowed while traveling on DWSD business. The charges will be based on current governmental "per diem" rates for food and beverages for all card holders except for the Director. The Director's charges may be based on actual expenditures provided all receipts in original form are submitted. The Program Administrator can provide the current per diem rates for the relevant City.

~~6.17.~~ Travel expenses outside the current governmental "per diem" rates must be justified by the card holder and pre-approved by the CFO.

~~6.18.~~ If meals are included in the conference, training or seminar registration fees, such meals should be availed and no per diem reimbursement will be provided for that meal.

~~6.19.~~ Rental car is not an authorized expense. If there is a need for a rental car while traveling on DWSD business, justification for such a need must be documented in the Travel Request Form and preapproved by the CFO and or the Director.

~~6.13.~~~~6.20.~~ Sales tax is not a reimbursable item. Sales tax exemption forms are available with the Finance Department and should be presented when paying for all goods and services being purchased by DWSD.

~~6.21.~~ Reasonable and Necessary Accommodations

~~6.13.1.~~~~6.21.1.~~ Management may take reasonable and necessary actions to accomplish the intent of this policy.

7. PROCEDURE

- 7.1. Once an employee identifies a needed training or conference, they must obtain written approval from their Approving Manager, the Division Head, CFO and Director. Approval may be provided by email.
- 7.2. The Training Coordinator may be asked to review and approve attendance to training events. Refer to the Training Policy for additional information.
- 7.3. The approval shall be submitted to the Division Travel Coordinator who will then complete the Reservation Request Form and send to the DWSD Travel Coordinator for review and approval and the Travel Agency to book and pay for the Traveler's airfare, ~~hotel, and rental car.~~
- 7.4. DWSD has an American Express credit card on file with the Travel Agency. This card is used to pay for airfare, ~~conference fees, etc. and to reserve the hotel room.~~
- 7.5. If the Traveler wishes to use their Division Head's Manager's, third party Corporate eCredit eCard to pay for their hotel, they must complete a Credit Card Authorization Form provided by the hotel and ensure the hotel has it on file before they arrive. Alternatively, the Traveler may pay for the hotel with a personal credit card and be reimbursed for the expense when they return.
- 7.6. The Division Travel Coordinator will coordinate the registration of the Traveler for the training or conference, ~~with Accounts Payable for payment.~~
- 7.7. While traveling, the Traveler is responsible for paying for all meals, local transportation, and other incidentals as noted within the policy. For expenses on food and beverages, the Traveler must follow the guidelines included in the Corporate Credit Card Policy.
- 7.8. Upon return, the Traveler must complete the Mileage and Business Expense Reimbursement Form and include copies of all original detailed receipts or documentation for mileage reimbursement, such as Google maps distance between DWSD office and destination. This must be approved and signed by the Approving Manager. If the Division Head's card was used to pay for the hotel, the Traveler must provide, upon return, to the Division Head or designee a detailed receipt of the stay.
- 7.9. The signed Mileage and Business Expense Reimbursement Form ~~are~~is routed to the Travel Coordinator for review and approval and then submitted to the DWSD Travel Coordinator for review and approval. Upon completion of review and approval, the DWSD Travel Coordinator will then submit the Form to Treasury for payment.
- 7.10. The Treasury Department will initiate reimbursement of the Traveler within two weeks of receipt of the Mileage and Business Expense Reimbursement Form~~expense report.~~
- 7.11. The Treasury Department provides the Accounting department with the reimbursement details to enter into the financial system. Accounting records the journal entry in the general ledger.