



POLICY: Travel DEPARTMENT: All Departments

APPROVED: Robert W Stevenson REVIEWED / REVISED: 05/10/17

**Description:**

Hannibal Board of Public Works (HBPW) will provide reimbursement or make direct payments for costs of HBPW employees' business related travel.

**Purpose:**

The purpose of this policy is to define the rules, limits and reporting requirements applicable to HBPW travel expenses to avoid IRS taxable events associated with business travel.

**Scope:**

This policy applies to all HBPW employees and Board Members who travel for training or other approved business related purposes.

**Reference Documents:**

For additional information refer to the latest policy of the HBPW Credit Card policy.

**Guidelines:**

1. Travel Expenses are the ordinary and necessary expenses of traveling away from home for HBPW business.
2. The Travel Authorization Form must be submitted and approved for all HBPW travel. This form is located in the HBPW Forms folder located on the G Drive.
3. All travel must be approved by the General Manager in advance, or in the case of travel for the General Manager, by the HBPW Board of Directors.
4. The HBPW travel policy is based on IRS guidelines for reimbursements so as not to create a taxable event for the employee.
5. On trips between major cities involving 500 miles or more one way, airline travel is recommended. Employees with HBPW issued credit cards are encouraged to make their own travel arrangements. The Executive Board Secretary will be available for assistance. It is recommended that the employee use Orbitz.com or a similar site to obtain the lowest available airfare. A copy of quoted fares first page should be attached to the employee's expense report showing the range of fares available and that prudent care was exercised. Employees are expected to use prudent care in obtaining the lowest feasible fare. Only economy fares will be allowed.
6. For those employees that haven't been issued a HBPW credit card, travel arrangements must be made through the HBPW Executive Board Secretary. These employee will be issued a temporary company credit card for allowable expenses related to business travel.
7. A HBPW vehicle should be used for driving trips. If a HBPW vehicle cannot be made available and an employee uses a personal vehicle, mileage will be paid at the IRS approved cents per mile. If a HBPW vehicle has been made available, but the employee chooses to use a personal vehicle, fuel tickets for the trip must be submitted for reimbursement and no additional cost for mileage will be paid.
8. Meal allowance should be a reasonable customary charge based on location and availability. **Itemized receipts are mandatory for reimbursement in all instances per IRS Pub. 643**

9. If the employee is accompanied by their spouse or children, the HBPW will pay the cost of the hotel room. **All other expenses incurred by the spouse and/or children will be the responsibility of the employee, which includes airfare, meals, etc.**
10. The following items are Allowable Expenses:
- a. Transportation Expense – including airfare, taxi and/or shuttle service
  - b. Baggage Fees – Limit 1 (One)
  - c. Lodging
  - d. Car Rental - if applicable – (Decline insurance coverage as this is covered by our policy)
  - e. Meals
  - f. Parking
  - g. Toll Charges
  - h. Reasonable Tips
11. The following items are Non-Allowable Expenses:
- a. Laundry, cleaning or valet services
  - b. Tobacco
  - c. Alcoholic beverages
  - d. Entertainment
  - e. Fines or penalties
  - f. Loss or Damage of personal property
  - g. Barber, beauty parlor, shoe shine or toiletries
  - h. Any other transactions that are not authorized or needed to carry out HBPW business
12. Expense reports, with all receipts and Approved Travel Authorization Form, must be submitted within seven days of completed travel to the Executive Board Secretary for review. The Expense Report form is located on the G Drive in the HBPW Forms folder.

**Originated / Revised History**

Originated – 1991  
Revision 1 – 1996  
Revision 2 – 2002  
Revision 3 – 07/31/09  
Revision 4 – 05/19/11  
Revision 5 – 05/10/17