

DEPARTMENTAL MEMO NO. 03-24

TO: All Department/Division Heads

FROM: James D. Couch
City Manager

DATE: October 20, 2003

SUBJECT: City-Wide Business Expense Policies

The enclosed manual contains the City's adopted business expense policies. The policies are the result of a collaborative effort between many City departments which included the City Auditor's Office, the City Manager's Office, the Finance Department, the Municipal Counselor's Office and representatives from several operating departments.

The Business Expense Policies will be available on the City's Intranet, along with IRS rates and other information referenced in the policies. The Finance Department will be responsible for the periodic revisions/addition to the Business Expense Policy Manual as issues arise which need to be addressed.

The Business Expense Policies apply to all City employees. Departments and divisions may adopt internal policies on the same matters provided the internal policies are not in conflict with the City's policies. Questions about interpretation or implementation of the Business Expense Policies should be directed to the Finance Director.

Attachment

Introduction to Oklahoma City Business Expenses Policy Manual

This manual contains the City's adopted business expense policies. Work on this project began in 2000, when the City Auditor, the City Manager and the Finance Director identified the need to update the City's travel policy and to issue clear policies on a number of other issues. A Business Expense Policy Committee was formed, consisting of representatives of the City Manager's Office, the City Auditor's Office, the Municipal Counselor's Office, the Finance Department and the operating departments.

The Committee's work resulted in a new Travel Policy, which became effective February 1, 2001. The Committee then formed subcommittees to consider the remaining issues. Subcommittee recommendations were considered by the full committee.

The Business Expense Policies are also available on the City's Intranet, along with IRS rates and other information referenced in the policies. The Business Expense Policy Manual will continue to be updated as issues arise which need to be addressed with specific policies. Updates to the manual will be posted on the Intranet.

The Business Expense Policies are binding upon all City employees. Departments and divisions may adopt internal policies on these same matters provided that the internal policies are not less restrictive than and not in conflict with the City's policies. Questions about interpretation or implementation of the policies should be directed to the Finance Director.

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SECTION 1

TRAVEL POLICY

Effective February 3, 2002
City Manager Departmental Memo 02-03

I. Purpose

This policy is designed to assist City employees or Council appointed officials, and members of City trusts, boards, and commissions, when traveling for public business purposes. It is also designed to be an accountable plan under the Internal Revenue Service (IRS) guidelines. The IRS requires all travel advances or expense reimbursements to be included in wages and are subject to FICA, FUTA, and income tax withholding **unless** certain requirements are met. The following three conditions must be met for an accountable plan:

1. **Business connection.** This requirement is satisfied if the expenses are incurred in connection with the performance of services as an employee or appointed official.
2. **Substantiation.** The employee or appointed official must submit information to the employer sufficient to meet IRS guidelines of substantiation requirements for an accountable plan. This includes a log of expenses and appropriate documentation to substantiate the amount, time, place and business purpose of the expenses paid or incurred in traveling away from home.
3. **Return of excess amounts if applicable.** The employee or appointed official must return amounts received in excess of those substantiated or deemed substantiated within a reasonable period of time. This situation only applies to claims involving a Travel Advance issued to a City employee or appointed official.

II. Application

This policy governs reimbursements for conferences, seminars, training sessions, and other beneficial situations where common expenses are for transportation, registration, lodging, and meals during overnight stay and appropriate incidental expenses. Nothing contained herein shall prohibit the City Manager or designee from modifying or approving exceptions to this policy to meet the needs of a unique situation; provided however, that no such modification will result in a detriment to the City when traveling for a public business purpose.

Additionally, this policy pertains to the reimbursement of business related travel expenses incurred while traveling away from home for a period substantially longer than an ordinary workday and is reasonable to need sleep or rest. Mileage reimbursement claims pertaining to business related travel within the Metropolitan Statistical Area (MSA) are to be filed in accordance with established City policies for vehicle mileage reimbursement. The MSA is defined to be the following six counties: Oklahoma, Canadian, Cleveland, Logan, McClain and Pottawatomie.

III. Policy

A. GENERAL REQUIREMENTS

1. Departmental directors are responsible for informing claimants of travel policies and procedures and ensuring adherence and compliance. The department submitting the travel claim is responsible for determining the reasonableness and business purpose of the requested reimbursement for travel expenses.
2. The City Manager's Office must be advised by memo of the absence of a departmental director; including location, purpose and dates of the trip, person in charge of the department during the departmental director's absence, and a telephone number where he/she can be reached while out of the City.
3. Any expenses related to a traveling companion of a claimant are not reimbursable by the City.
4. The Travel Expense Voucher (see Attachment A) must be completed for reimbursement of any travel-related expenses. Each employee or appointed official must complete a separate Travel Expense Voucher.
5. The claimant may not authorize or otherwise approve their own Travel Expense Voucher, justification for rental car or other expenditure. Such authorizations must be made at the level of that claimant's supervisor or higher. In the event of a reimbursement claim being filed by the City Manager, City Auditor, Municipal Counselor, a Municipal Judge or a departmental director, another individual having signature authority within the same department must apply such authorization or approval.
6. Failure to comply with the City's travel policy or falsification of expense reports, may result in denial of reimbursement, the loss of travel privileges and/or disciplinary action, including possible termination and criminal prosecution.

7. The standard mode of out-of-state travel is by commercial airline.
8. Travel time is defined to be 24 hours before and after the times in the official conference registration information.

B. REGISTRATION

1. The City may reimburse claimants for registration for City-related workshops, conferences and seminars. Special events and tours that are not job-related and are leisure activity are **not** reimbursable. If meal(s) have been included on the registration, the City will not reimburse for additional meals during that time, except if special dietary needs are required. Refer to Section II. E.1.c.
2. In the event of pre-paid registration, checks payable to the sponsoring organization may be issued prior to the departure date. The sponsoring department is encouraged to pre-register if savings to the City can be realized.
3. In the event the sponsoring department is unable to complete the timely registration, the employee or appointed official may elect to register by using a corporate or personal credit card.

The employee or appointed official may seek personal reimbursement prior to the completion of the Travel Expense Voucher. A Direct Pay Claim Voucher, a copy of the official conference registration and a confirmation of payment from the sponsoring organization can be submitted to the Accounts Payable Section to seek personal reimbursement before the travel has commenced. The personal payment of registration will be noted in the prepaid section of the Travel Expense Voucher upon return.

C. TRANSPORTATION

1. **Commercial Airline** - Airfare must be purchased following the established Purchasing Policies and Procedures. When airfare is purchased under open market authority resolution or by competitive quotes, the three documented quotes must be submitted with the Travel Expense Voucher. The airline itinerary, ticket stubs or electronic ticket information must be submitted with the Travel Expense Voucher. If the sponsoring organization has provided for discount airfare, a request should be made to obtain the lowest possible fare. Coach class or less if any special fares are available, is the maximum reimbursable fare. The department is responsible for ensuring that the claimant utilizes the lowest airfare available. The

City Manager or Assistant City Manager may grant an exception to this policy upon advance written justification from the department for air travel beyond coach class. Claimants are encouraged to consider using special travel times, fare discounts, or senior citizen rates if the savings in airfare is greater than the cost of any additional meals and lodging that would be required or claimed for reimbursement.

An Expense Documentation Form (Attachment "B") is required as written justification supporting travel times outside the conference dates. The Expense Documentation Form must clearly show the savings in airfare is greater than the additional cost of meals and lodging if these costs are to be reimbursed by the City.

Frequent flyer miles accumulated on City business must be used for a City business purpose. In the event frequent flyer miles are transferable or assignable to the City, they shall be so transferred or assigned.

2. **Oklahoma City Ground Transportation and Parking** - Transportation expenses, including private vehicle mileage and/or limousine/shuttle service, to and from Will Rogers World Airport is not reimbursable.

Off-airport parking is not reimbursable. A receipt is required for reimbursement of on-airport parking for short or long term parking expenses, other than metered parking totaling \$2 or less.

3. **City Vehicle** - City employees are encouraged to use a City-owned vehicle when traveling on City business within the State of Oklahoma. The use of any City-owned vehicle for travel out-of-state requires approval by the departmental director and must be documented as the most economical method of travel on the Expense Documentation Form.

Reimbursements for use of a City-owned vehicle are limited to tolls, gasoline, parking, and other related expenses en route to and from destination. Reimbursement will be made only for expenses justified with receipts.

In the event a City-owned vehicle is not available or circumstances dictate otherwise, a private vehicle can be utilized for travel. An Expense Documentation Form must be completed and approved by departmental director. Private vehicle mileage reimbursement will be paid at the current IRS rate. A link to the standard mileage

reimbursement rate will be included within the policy on the City's Intranet policy web site.

4. **Private Vehicle** - A claimant may elect to use a private vehicle when traveling outside the State of Oklahoma. Private vehicle mileage will be compensated at the current IRS rate, but only to the extent of the most economical air coach fare or mileage, whichever is less. Due to fluctuations in airfare, the comparison rate shall be established, documented in writing on the Expense Documentation Form and approved by the department at the time other reservations are made. This documentation must be provided with the Travel Expense Voucher. A link to the standard mileage reimbursement rate will be included within the policy on the City's Intranet policy web site.

Reimbursement for the use of a private vehicle and related lodging and meals shall not exceed what is most economical considering such factors as lowest available airfare, car rental, number of people traveling, mileage for local travel, and related expenditures. The savings from utilization of a private vehicle must be documented by including airfare quotes on the Expense Documentation Form.

If a private vehicle is utilized, no reimbursements will be allowed for additional ground transportation at the destination site.

Prior to authorizing use of a private vehicle, the department is responsible for obtaining a copy of the claimant's valid driver's license and a vehicle insurance verification form demonstrating adequate liability coverage for a private vehicle.

5. **Rental Car** - The expense of a rental car for a claimant may be reimbursed only if written justification is provided by the claimant on the Expense Documentation Form and approved by the department prior to travel. Claimants must submit the rental agreement, receipt and the written justification, approved by the department, with the Travel Expense Voucher.
6. **Commercial Rail Service** - The claimant may choose the option of utilizing rail travel. Reimbursement will be to the extent of the most economical mode of travel in comparison to air travel. The justification must be documented using the Expense Documentation Form and documented at the time other reservations are made. The documentation must be provided with the Travel Expense Voucher.

D. LODGING

1. The claimant will be reimbursed for the hotel bill upon submission of an **itemized** hotel receipt and a copy of the complete registration form including the applicable room rate if published. In the event a registration form is not available or does not include publication of hotel room rates; the claimant is responsible for obtaining written documentation of the single occupancy room rate from the hotel. Failure to adhere to this policy may result in a lodging reimbursement less than the amount claimed. Claimants are encouraged to inquire about discounted or government lodging rates.
2. The City will not reimburse for non-business expenses charged to the room.
3. The City will reimburse for lodging costs actually incurred while conducting City business. The City will not reimburse a claimant for lodging expenses beyond the documented single occupancy rate and/or beyond the dates of travel as defined in Section III.A.8.
4. In the event that a lodging deposit is required, this expense should be paid in accordance with the City's Purchasing Policies and Procedures. In the event the sponsoring department is unable to complete the timely payment processing of a lodging deposit, the employee or appointed official may elect to pay the lodging deposit by using a corporate or personal credit card.

The employee or appointed official may seek personal reimbursement for the lodging deposit prior to the completion of the Travel Expense Voucher. A Direct Pay Claim Voucher, a copy of the official conference registration and a confirmation of lodging deposit can be submitted to the Accounts Payable Section to seek personal reimbursement before the travel has commenced. The personal payment of the lodging deposit will be noted in the prepaid section of the Travel Expense Voucher upon return.

E. MEALS

1. General Provisions
 - a. Meal expenses include reasonable tips.
 - b. Alcoholic beverages are not reimbursable.

- c. Meal(s) that have been included as part of the registration will not be reimbursed, except for special dietary needs. Special dietary needs must be justified on the Expense Documentation Form and approved by the Departmental Director.
 - d. Meal(s) will not be reimbursed unless overnight stay is required.
2. **Actual Expenses up to the Per Diem Rate** are required for City employees or appointed officials as follows:
- a. No meal receipts are required to be submitted with the Travel Expense Voucher. However, sponsoring departments may retain actual receipts in their respective departmental files.
 - b. Reimbursement will be made for the actual amount claimed **up to the per diem rate** as published by the IRS. The maximum allowable will be the Meals and Incidental Expenses (M&IE) rate of the IRS.
 - c. Expense for each meal must be itemized on the Travel Expense Voucher.
 - d. A link to the IRS M&IE per diem rates will be included within the policy on the City's Intranet policy web site.
 - e. Reimbursement is prorated for partial days of travel. Travel departing Oklahoma City after 1:00 p.m. or arriving in Oklahoma City before 5:00 p.m. is reimbursed as a half-day.

F. MISCELLANEOUS EXPENSE INFORMATION

- 1. The City will not reimburse for personal items, services, or entertainment, including without limitation toiletries, medicine, clothing, grooming, laundry, dry cleaning, movies, snacks or alcoholic beverages.
- 2. Receipts are not required for reasonable tips, bus/taxicab fare, or business telephone calls; however, they must be itemized on the Travel Expense Voucher.
- 3. Other expenses noted on the Travel Expense Voucher must be justified by the claimant in writing on the Expense Documentation Form, and also be accompanied with a receipt and approved by the department.

G. FOREIGN TRAVEL

1. In the event of foreign travel, the claimant is responsible for providing documentation from a bank, financial institution, or Internet of the currency exchange rate in effect at the time of exchange. The exchange rate information must be obtained during the dates of the travel.
2. The City will not reimburse the Goods and Services Tax (GST) or any other foreign tax that may be refunded to the claimant. The claimant is responsible for submitting a claim to the appropriate country for any tax refund.

IV. Travel Payment and Reimbursement Procedures

A. CORPORATE CREDIT CARDS

1. Corporate credit cards are available to qualifying employees in lieu of cash travel advances. All qualifying employees who travel for a City business purpose are encouraged to apply for a corporate credit card. Qualifying employees who wish to apply for a corporate credit card must obtain an application from the City Treasurer's Office.
2. The corporate cardholder is responsible for all charges on the card and is expected to pay the bill in full every month. **The City is not liable to the card issuer.**
3. Reimbursement for business travel related expenses charged to the corporate credit card must be itemized on the Travel Expense Voucher.
4. Cardholders must turn in their corporate credit cards to the City Treasurer's Office upon termination from the City or if the cardholder is in a position that does not require traveling for a City business purpose.
5. The cardholder shall notify the corporate credit card issuer or the City Treasurer's Office immediately of a lost or stolen corporate credit card.
6. Failure to comply with the corporate credit card policies of the City or the issuer may result in cancellation of the corporate credit card and possible disciplinary action up to and including termination.

7. Corporate cardholders may review their accounts online by using the following Internet address:

<http://www.americanexpress.com/expressnet/register/>

8. In order to conform to the corporate credit card agreement, personal use is not allowed. The card should be used for City-related business purposes.

B. PROCESSING REIMBURSEMENT CLAIMS

1. The claimant or administrative representative must send an e-mail request to the Procurement Division to establish the claimant's social security number as a vendor number. The e-mail must include the claimant's social security number, name, home address, department, agency and office telephone number. The claimant may also enroll and elect to be reimbursed by electronic fund transfer (EFT) method of payment.
2. Claims for reimbursements of travel expenses must be filed with the Accounts Payable Section within ten (10) working days following a claimant's return from a trip. Justification for late claims must be documented on the Expense Documentation Form.
3. The following must be submitted for reimbursement of travel expenses to the Accounts Payable Section to determine compliance with this policy:
 - a. Direct Pay Claim Voucher
 - b. Travel Expense Voucher
 - c. airline itinerary, ticket stubs or electronic ticket information
 - d. official Conference brochure and registration
 - e. itemized hotel receipt
 - f. receipts as required
 - g. Expense Documentation Form, if applicable
 - h. other documentation, rental car agreement, as necessary
 - i. City Treasurer's receipt from a Travel Advance, if applicable

The Travel Expense Voucher shall reflect all expenditures of the trip, including prepaid airfare, registration or lodging deposits. The purchase order number and amount of all prepaid expenses must be entered appropriately on the Travel Expense Voucher.

4. For conferences, include a copy of the official conference brochure and completed registration form, which indicates the meeting location, dates of the conference and costs.
5. For non-conferences provide justification and details on the Expense Documentation Form.
6. Claimants should allow ten (10) working days from date of submission to the Accounts Payable Section for the processing of complete, correct claims. Reimbursement checks will be mailed directly to claimant's address as provided on the e-mail request or directly deposited to the claimant's bank if enrolled in the EFT program.

C. CITY TRAVEL ADVANCE

1. In accordance with Article IX, Division 3, Section 2-841 of the Oklahoma City Municipal Code, 1999, the City Manager may approve a petty cash draw also referred to as Travel Advance, of no more than \$2,499. In an emergency, a department may submit a Travel Advance Agreement (Attachment "C") to the City Manager for approval of a cash advance from the City Treasurer. Other departmental petty cash funds may not be used for travel advances.
2. The department will enter on PeopleSoft a base system purchase order using the claimant's name and vendor number 0000006972.
3. Upon return, unspent money must be returned to the City Treasurer's Office **immediately**. The City Treasurer's Office will issue a receipt for the money that is returned from the Travel Advance.
4. Failure of any claimant to submit a complete Travel Expense Voucher within **ten (10) working days** could result in a suspension of any Travel Advance for the department, loss of travel privileges and/or disciplinary action up to and including termination.

Claimant cash advances for travel, other than allowed herein, will not be allowed. Corporate credit cards are available to qualifying employees in lieu of cash travel advances.

5. Only one Travel Advance is allowed to be outstanding per employee. Additional advances will not be issued to the employee by the City Treasurer's office until the outstanding advance is reimbursed in accordance with this policy.

V. Additional Information

A. ATTENDANCE AND CONDUCT

1. Traveling on behalf of the City and using public funds is a privilege. As a City employee or appointed official, the claimant is expected to attend the conference and training sessions.
2. An employee found to be absent from a substantial portion of the conference, seminar, sessions or other activity without good and justifiable cause will be subject to disciplinary actions in accordance with the applicable Personnel Policies and may be personally liable for all travel expenses.
3. Any City employee who performs any action that reflects discredit upon the City of Oklahoma City; is involved in any conduct that is offensive; violates the common decency or morality of the community; or whose conduct is unbecoming of a City employee will be subject to disciplinary actions in accordance with the City's Personnel Policies.

B. CANCELLATIONS

1. If the registration, lodging and/or transportation has been prepaid by the City and the claimant is unable to complete the intended travel, the claimant and sponsoring department are required to follow-up on the cancellation policy of the sponsoring organization and lodging site. All possible means are to be explored to obtain refunds, partial refunds, or options for substituting another employee.
2. The claimant must provide written justification, which is approved by the departmental director, to explain and justify the reason for the inability to travel as previously arranged. This written justification must be submitted on the Expense Documentation Form with the Travel Expense Voucher.

C. REFUNDS

1. The sponsoring department and the claimant have the responsibility for the oversight and administration of seeking refunds to the City and depositing those refunds with the City Treasurer's Office.

2. Any refunds due the City obtained due to cancellations or overpayments must be deposited with the City Treasurer's Office. Any such refund received can be credited back to the department's budget by providing the original funding information to the City Treasurer's Office with the refund.
3. If the City refund is payable to the employee or appointed official, it must be endorsed to the City, delivered to, and received by the City Treasurer's Office.
4. If the refund is credited to the claimant's corporate card or personal credit card, the claimant is responsible for reimbursing the City Treasurer's Office for any amount due the City.

VEHICLE USE AND REIMBURSEMENT

I. Purpose

To establish a Take-Home Vehicle, Vehicle Mileage Reimbursement, and Vehicle/Car Allowance Policy for employees of the City of Oklahoma City and to ensure the City is in full compliance with applicable IRS regulations.

II. Scope

This policy provides guidelines for the assignment of take-home vehicles, use of City vehicles, and reimbursement for the use of personal vehicles in conducting official City business. Excluding public safety departments, this policy applies to employees in City Departments and Divisions, including executives. Public Safety Departments will establish internal policies governing the assignment and use of take-home vehicles.

The responsibility for the administration of this policy is assigned to the City Manager. **The responsibility for the enforcement of this policy is assigned to the Department Directors.**

When a City employee must travel on approved official business, the City will either provide the employee with a vehicle or provide reimbursement for the use of a personal vehicle or for the use of public transportation.

For policy and procedures related to travel expense reimbursement for out-of-town business trips, please refer to the Employee, Boards and Commission Travel Policy issued by the Finance Department.

III. Policy

A. GENERAL PROVISIONS

1. **Safety.** The City reserves the right to prohibit employees with unsatisfactory safety or traffic violation records from operating City vehicles or using personal vehicles for City business.
2. **Licensing.** A valid State of Oklahoma driver's license is required for an employee to drive a City vehicle or a personal vehicle used in the conduct of City business for which mileage reimbursement is received. The employee will be required to submit evidence of his/her driver's license to his/her department annually, or upon request.

3. **Accidents.** All accidents occurring while on City-related business involving City-owned vehicles or personal vehicles in use on City business must be immediately reported by the employee operating the vehicle to the appropriate law enforcement agency and then through the established departmental and City-wide accident reporting procedures.

The City requires all vehicle accidents that occur while on City related business, whether on private or public property, be reported to Risk Management within five (5) working days following the day of the accident. The report must be made using the City's "Vehicle Accident Report" accompanied by a "Supervisor's Investigation Report".

B. TAKE-HOME VEHICLES

1. **Purpose.** Take-home Vehicles are provided to respond to emergency situations posing an immediate threat to the safety of the public. Take-home Vehicles will be authorized when the additional response time required for an employee to travel to the regular work location to pick up a vehicle would significantly increase the threat to public safety.

No vehicle assignments are made for the personal use or convenience of the employee and assignment of vehicles is considered a responsibility rather than a privilege. Any employee who uses a City-owned vehicle for personal reasons such as commuting between his/her residence to his/her primary work location will be subject to having the value of such personal use included on his/her W-2 Form. A memo will be sent to the employee explaining the calculation of the value of such personal use.

2. **Initial Assignment.** When an employee is first assigned a City-owned take-home vehicle (and annually thereafter if the employee continues to use the same vehicle) the employee and his/her supervisor will prepare an EQS-5 or similar form. At that time, the employee will be notified as to whether Federal and State income taxes will be withheld on the value of any personal use of the vehicle. A new EQS-5 form will be prepared each time a vehicle is assigned to a different employee. EQS-5 forms may be obtained from Equipment Services.
3. **Time Sheet Accuracy.** Each department, division, agency, and work location is responsible for ensuring the accuracy of its own time sheets and payroll reconciliation, including all entries relating to vehicle usage and mileage.

C. VEHICLE REIMBURSEMENTS AND ALLOWANCES

1. **Logs.** Employees receiving mileage reimbursements will be required to prepare and submit complete and accurate trip logs to their payroll officers as documentation for mileage reimbursement.

Information provided in the request for reimbursement should include date, starting mileage, ending mileage and total miles driven, origin and destination.

The City will not reimburse employees for mileage accumulated commuting between their homes and their normal work locations.

2. **Personal Vehicle Responsibilities.** The owner/operator of a personal vehicle assumes responsibility for all costs involved in the operation and maintenance of his or her vehicle while conducting City business. The only compensation shall be the predetermined mileage payment for use while conducting City business or vehicle allowance. Miles commuting between the employee's home and normal work location are excluded from reimbursement.
3. **Department Responsibilities.** Individual departments are responsible for maintaining vehicle insurance records on all employees applying for vehicle mileage reimbursement or vehicle allowance for use of a personal vehicle for City business. Department Directors have the authority to withhold payment from any employee who has not provided proof of required insurance coverage. Departments are responsible for maintaining driver's license records and for authorizing the withholding of payment if an employee does not provide a valid driver's license.
4. **Compensation.** Reimbursement for the use of a personal vehicle will be paid at the rate prescribed by IRS regulations. A qualified and properly insured employee upon the recommendation of his/her Department Director will be considered for mileage reimbursement. Reimbursements must be authorized in advance by the City Manager. Requests for authorization should be routed through the Fleet Services Division and must include a statement describing the City business to be conducted while on mileage reimbursement and the anticipated mileage.

A vehicle allowance of \$250 per month will be considered for qualified and insured drivers whose jobs require them to travel at least 11,000 miles per year. To obtain the vehicle allowance authorization, the Department Director must submit a description of the intended City business use to the Fleet Services Division. The request must include an estimate of the number of miles of travel the job requires

each year. Vehicle/car allowance should be reviewed by Fleet Services and authorized by the City Manager.

5. **Mileage Rate.** The Payroll Section of the Accounting Services Division is responsible for distributing the IRS mileage rate to departments. A memo will be forwarded to departments annually when the new IRS mileage rate is announced and the rate will be posted on the City's Intranet web site.

D. **REPORTING UNAUTHORIZED PAYMENTS AND LOSS OF VALID DRIVER'S LICENSE**

1. **Reporting.** Employees who receive vehicle mileage reimbursements or allowances will be responsible for reporting any unauthorized payments or overpayments. Should an overpayment occur for any reason, the employee is required to reimburse the City for the overpayment. Employees are required to sign a statement acknowledging they understand the policy regarding reporting and repayment of unauthorized mileage reimbursement or car allowance payments, and they agree to comply. The department shall maintain this statement.

All motor vehicle operators utilizing City vehicles or personal vehicles in the course of employment are required to report to their immediate supervisor, by the close of business the next business day, if their driver's license is suspended, revoked, or cancelled.

2. **Disciplinary Action.** An employee who fails to report an unauthorized payment or to report the loss of a valid Oklahoma driver's license or loss of liability insurance is subject to appropriate disciplinary action, up to and including termination. Department Directors are responsible for communicating this policy to employees approved for vehicle reimbursements, allowance, or use of City-owned take-home vehicles.

E. **EXECUTIVE CAR ALLOWANCES**

Car allowances approved for executives and other specified management employees may be awarded by the City Manager as part of a total compensation package. Other economic factors may be considered in approving car allowances to these employees. In such cases, the approval and review procedures will follow applicable guidelines described in sections IV C and D.

IV. Procedure

A. TAKE-HOME VEHICLE REQUESTS

A Department Director must initiate take-home vehicle requests.

A written request justifying the need for an after-hours vehicle must be routed through the General Services Department for review and endorsement. Final approval or denial will be granted by the City Manager's Office.

It is the responsibility of the Department Directors to assure such vehicles are used for the purpose granted on the original authorization.

Department Directors will be notified of the approval or denial of each request.

B. REQUESTS FOR REIMBURSEMENT OR VEHICLE ALLOWANCE

An employee may request authorization for mileage reimbursement or vehicle allowance through his/her Department Director. The request must include the following information:

1. Oklahoma Driver's License number and expiration date
2. proof of liability insurance coverage; including name of insurance company, policy number, and expiration date
3. a description of the intended City business use of the employee's vehicle
4. anticipated annual mileage

Upon approval by the employee's Division and Department Director, the request is to be forwarded to the Fleet Services Division for a cost assessment and recommendation.

Requests will be approved in writing and, to be valid, must bear the signature of the City Manager or the City Manager's designee.

C. EXECUTIVE CAR ALLOWANCES

Car allowance authorizations for executives and other specified management employees may be negotiated and approved by the City Manager's Office. Approvals for these employees will be sent from the City Manager's Office to the Fleet Services Division and to the Personnel Department and be subject to all other subsequent procedures and control reviews as applicable.

D. DISCONTINUANCE OF AUTHORIZATION

In the event a Department determines authorization for the use of a take-home vehicle, vehicle allowance or mileage reimbursement should be discontinued. The following process is to be followed:

1. The Department Director will notify the employee authorization has been discontinued.
2. The Department Director will initiate a written notice of discontinuation of authorization to the General Services Department.
3. The discontinuation will be recorded in the authorization database maintained by the Fleet Services Division.
4. General Services will return a written receipt of the notice to the Department Director, and provide copies of the notice to the Personnel Department, HRIS Section, and to the City Manager's Office. The HRIS Section is responsible for stopping the monthly car allowance payment upon receipt of written notice including effective dates.
5. Discontinuance of car allowances for executives and other specified management employees will follow modified procedures. The City Manager's Office will notify employees and the Fleet Services Division of the discontinued authorization. Subsequent procedures will follow "Discontinuance of Authorization" procedures outlined in this section.

E. VEHICLE USE REVIEW PROCESS

At the end of each month, the Fleet Services Division will review the status of take-home vehicle use, vehicle allowances, and mileage reimbursement levels to ensure consistency with current authorizations. Equipment Services will provide notice of exceptions and questionable items to the Department Directors or the City Manager's Office for their review and follow-up.

A copy of the quarterly report will be provided to the Personnel Department, HRIS Section and to the City Manager's Office.

TO: (Name of Employee)
FROM: Fleet Services Division
DATE:
SUBJECT: Use of City Vehicle

Within the last 30 days you were issued the City-owned vehicle described below:

Please be advised this vehicle is intended to be used only for business purposes or for commuting to and from work.

In the event this vehicle is used inappropriately for any personal activities the estimated value of the personal use will be considered taxable income to you and will be included on your W-2 form. The value of the personal use will be determined by the Commuting Valuation Method (estimated value is \$1.50 per one-way commute or \$3.00 per day).

If and when an estimate of value of personal use of a City-owned vehicle is included in your compensation, the City will withhold Federal and State income taxes on the estimated amount.

If you have any questions please consult IRS Publication 535 and Publication 15B or call the Payroll Section at 297-2732.

cc: Payroll Supervisor

SECTION 2 CASH ASSIGNMENTS

CHANGE FUNDS

I. Purpose

The Oklahoma City Municipal Code allows for remote-location change funds (Chapter 2, Article IX, Section 2-842) authorized by the City Treasurer's Office. The provisions of the Code and the procedures established in this policy address the operational responsibilities for the requesting department and for the custodial employee to establish, maintain, and relinquish change funds.

II. Definition

Change funds are cash assignments of public funds for the purpose of providing change for customer cash transactions. Change funds cannot be used for any other purpose.

III. Scope

This policy and the procedures established herein govern the assignment and remote location of change funds.

IV. Establishment

A Departmental Director may request establishment of a change fund by submitting a Change Fund Agreement (Attachment "D"). One form must be completed for each departmental employee responsible for a change fund. The form must be approved by signature of both the Departmental Director and City Manager/designee.

A change fund is established in an amount relevant to its purpose as requested by the Department Director and approved by the City Manager/designee. The City reserves the right to prohibit individual employees from obtaining change funds.

The department is responsible for providing safe locations for the custodial employee to secure funds in locked areas. These funds must be accounted for at all times and available for inspection by approved designated authorities (i.e. Auditors or Treasury). Departmental Directors shall be responsible for communicating this policy to their employees who are approved to hold change funds.

The Departmental Directors are responsible for assuring that employees with access to or responsibility for handling cash have appropriate experience or training. The City Treasurer's Office provides cash handling training through the Personnel Department.

V. Reconciliation

Cash register change funds must be reconciled at least once each day. Reconciliation of other change funds may occur as often as necessary but must occur no less than once monthly. The custodial employee is personally responsible for the change fund in their possession. The custodial employee must immediately report any shortage(s) or overage(s) and itemize the deduction from or addition to the deposit accordingly. Shortages resulting from theft must be immediately reported to the Police Department and immediately reimbursed from the department's budget with a police report as support for the claim.

VI. Relinquishment

In the event a department determines there is no longer a valid purpose for a change fund, or when the custodial employee transfers to a different position or terminates employment, the Department Director shall notify the City Treasurer. The City Treasurer will determine the appropriate actions to relinquish or transfer the funds and provide final accounting.

VII. Violations

No employees shall maintain or operate any change fund not authorized by the City Treasurer. An employee charged with responsibility for a change fund shall maintain and operate the fund in accordance with City policy. Change funds must never be used to cash or give back change on personal checks, to pay any type of expenses, or make loans. Violations of this policy may adversely affect a department from obtaining the City Treasurer's authorization for establishment of a change fund or continued possession of such.

VIII. Disciplinary Action

Any employee found to be acting in violation of this policy is subject to disciplinary action, up to and including termination.

The City Treasurer shall annually provide Department Directors with lists of change funds and the employee(s) responsible for them.

EMERGENCY PETTY CASH

I. Purpose

The Oklahoma City Municipal Code 2-841 provides for those departments/divisions who do not have a petty cash assignment to request an emergency petty cash advance. The advance is available to enable employees to pay **cash** for services and fees that cannot be utilized by following traditional purchasing processes and where use of a purchasing card is not feasible.

II. Definition

The advance is for specific purchases requiring a **cash** payment at the point of sale or when the service or fee is transacted. Emergency petty cash purchases include but are not limited to various filing fees at county and state agencies, tagging of City vehicles, emergency postage needs, etc.

III. Scope

This policy and the procedures established herein govern emergency petty cash advances.

IV. Establishment

A Departmental Director may request an advance by submitting an Emergency Petty Cash Advance Agreement (Attachment “E”) to the City Treasurer. A form must be completed for each request. The form must be approved by signature of both the Departmental Director and City Manager/designee.

Emergency petty cash advances may be requested in an amount not to exceed \$2,499 during normal office hours. The City reserves the right to prohibit individual employees from obtaining emergency petty cash advances.

The Departmental Directors are responsible for assuring that employees with access to or responsibility for obtaining cash have appropriate experience or training.

The requesting employee is personally responsible for any emergency petty cash advance in his/her possession. Theft must be immediately reported to the Police Department and reimbursed from the department’s budget with a police report as support for the claim. The custodial employee must immediately reimburse any shortage(s) not resulting from theft; otherwise, the Departmental Director is ultimately responsible for collecting shortages of funds.

V. Expenditure of Funds and Reimbursement to City Treasurer's Office

The emergency petty cash advance is to be used for the emergency purchase of allowable items, in situations where employees are restricted from following traditional purchasing processes, where a purchasing card is not available (see Purchasing Card Policy) and when a **cash** payment is the only accepted form of payment to the service provider.

As a governmental entity, the City is not required to pay sales tax. Employees are expected to inform vendors/suppliers that the City is exempt from sales tax (Oklahoma Statutes, Title 68, Section 1356(A)). A tax exemption letter is attached (Attachment "F"). Sales tax will not be reimbursed.

The department shall make a basic encumbrance in the amount of the emergency petty cash advance. The department shall prepare and submit proper documentation (direct pay claim form encumbered to 000008486) and the Emergency Petty Cash Advance form (Attachment "E") to the City Treasurer's Office in order to receive the cash. Cash will only be released by the City Treasurer's Office to the employee whose name is on the form. The City Treasurer expects signed and dated return of receipts and/or unspent cash from the requesting employee on the same day or within 24 hours of issuance of the emergency petty cash. The City Treasurer's Office forwards all original documentation to Accounts Payable. Claims are subject to review by the Accounts Payable, Procurement Division and the City Treasurer's Office.

VI. Violations

Emergency petty cash advances shall not be used for personal items, to pay unauthorized expenses, or make loans. Violations of this policy may adversely affect a department from obtaining the City Treasurer's authorization for requesting emergency petty cash advances or obtaining emergency cash advances in the future.

VII. Disciplinary Action

An employee found to be acting in violation of this policy is subject to disciplinary action, up to and including termination.

PETTY CASH

I. Purpose

The Oklahoma City Municipal Code allows for remote location petty cash funds (Chapter 2, Article IX, Section 2-841 (b)) authorized by the City Treasurer's Office. The provisions of the Code and the procedures established in this policy are to address the operational responsibilities for the requesting department and for the custodial employee to establish, spend, reconcile, replenish, and relinquish petty cash funds.

II. Definition

Petty cash is for purchasing inexpensive non-contract items of an urgent or critical need or in situations where it is not cost effective or efficient to follow traditional purchasing processes and where use of a purchasing card is not available.

III. Scope

This policy and the procedures established by this policy govern the assignment and remote location of petty cash funds.

IV. Establishment

A Departmental Director may make a request to establish a petty cash fund by submitting a Petty Cash Fund Agreement (Attachment "G"). One form must be completed for each departmental employee responsible for a petty cash fund. The form must be approved by signature of both the Departmental Director and City Manager/designee.

Petty cash funds may be established in the amount of \$500 or less. The department is responsible for providing safe locations for the custodial employee to secure funds in locked areas. These funds must be accounted for at all times and available for inspection by approved designated authorities (i.e. Auditors or Treasury). Departmental Directors are responsible for communicating this policy to employees responsible for petty cash funds. The City reserves the right to prohibit individual employees from obtaining petty cash funds.

The Departmental Directors are responsible for assuring employees with access to or responsibility for handling cash have appropriate experience or training.

Once the cash is released from the City Treasurer's Office, the custodial employee is personally responsible for petty cash fund accounts in his/her possession. Shortages resulting from theft must be immediately reported to the Police Department and reimbursed from the department's budget with a police report as support for the claim. The custodial employee must immediately reimburse any shortage(s) not resulting from theft; otherwise, the Departmental Director is responsible for collecting shortages of funds from the custodial employee.

V. Expenditure of Funds

Cash may be expended from a petty cash fund for the purchase of an allowable inexpensive non-contract item of an urgent or critical need or in situations where it is not cost effective or efficient to follow traditional purchasing processes and where a purchasing card is not available (see Purchasing Card Policy). When petty cash funds are expended for contract items, they must be purchased from the contract vendor.

The City is not required to pay sales tax. Employees are expected to inform vendors that the City is exempt from sales tax (Oklahoma Statutes, Title 68, Section 1356(A)). A tax exemption letter is attached (Attachment "F"). Sales tax will not be reimbursed.

VI. Reconciliation/Replenishment

Reconciliation of petty cash funds may occur as often as necessary but no less than once monthly. To replenish the petty cash funds, custodial employees will submit a Petty Cash Reconciliation and/or Request (Attachment "H"). Replenishment may occur as often as necessary but at least once each quarter or within 30 days following the end of each fiscal year. Employees are required to prepare and submit proper documentation for the replenishment of the cash fund. The documentation must include itemized receipts for the items purchased and such receipts must be signed and dated by the employee who made the purchase. Reimbursements require an original receipt, paid invoice or Departmental Director justification memo for lost receipts. Claims are subject to review by the Accounts Payable Division, the Procurement Division and the City Treasurer's Office.

VII. Relinquishment

If a department determines there is no longer a valid purpose for the petty cash fund, or when the custodial employee transfers to a different position or terminates employment, the Department Director will notify the City Treasurer. The City Treasurer will determine the appropriate actions to relinquish or transfer the funds and provide final accounting.

VIII. Violations

No employee shall use a Petty Cash funds to cash personal checks or make loans. Violations of this policy may adversely affect a department from obtaining the City Treasurer's authorization for establishment of a petty cash fund or continued possession of such.

IX. Disciplinary Action

An employee found to be acting in violation of this policy may be subject to disciplinary action, up to and including termination.

The City Treasurer shall annually provide Department Directors with lists of petty cash funds and the employee(s) responsible for them.

SECTION 3 PROFESSIONAL EXPENSES

PROFESSIONAL CERTIFICATION AND LICENSE

I. Purpose

Professional development and certifications enhance employee job skills and contribute to professional work culture and work product credibility. The City provides continuing professional education, employee training programs, and other incentives to encourage employee development toward the achievement and maintenance of professional certification and licenses. This policy addresses professional education and training, examination and occupational license fees, and use of leave related to professional certification and licenses and occupational licenses.

II. Scope

This policy governs professional certification and licenses and occupational licenses:

1. required for job performance; and
2. not required for job performance, but enhance job performance

Additional City policies are in place that provide opportunities to encourage employees to improve job skills through pursuit of professional certification and licenses. These policies include the Customer Service Incentive Program (Management Bulletin 90-3) and the Tuition Reimbursement Program (Personnel Service Bulletin 00-02). Refer to those policies for applicable procedures for qualifying employees.

III. Policy

Professional certification and license training and examinations involving time away from regular job duties require prior supervisory notification and approval. Options as to date, time, and/or place for training and examinations are at the discretion of the Department.

- A. For employees whose job responsibilities require that they possess and maintain professional certification and licenses:

1. Required training provided by, sponsored by, and/or associated with the City will be considered regular work hours. Employees are required to give their full time and attention to the course work.
 2. Administrative leave may be made available to the employee for required training provided through programs or classes not associated with or sponsored by the City for certifications required to be maintained by the City for job performance. Such required training may be paid or reimbursed by the City. Administrative leave includes absences from the employee's job station that are not sick, vacation, or some other defined leave type. Administrative leave is leave for City-related business that does not fall into other specific leave categories.
 3. The City will pay examination and renewal fees for certifications required by the City for job performance as stated in the Personnel job description or applicable laws and regulations. Employees may be eligible for administrative leave to take a required examination.
- B. For employees whose job responsibilities are enhanced by the pursuit and maintenance of professional certification and licenses:
1. Training provided by, sponsored by and/or associated with the City will be considered regular work hours and should be undertaken by the employee with that perspective.
 2. With advance supervisory approval, administrative leave may be made available to the employee for training provided through programs or classes not associated with or sponsored by the City but related to or enhancing job performance at the City. Such external training may or may not be paid or reimbursed by the City. Other training, not related to City responsibilities, requiring leave from the employee's regular responsibilities requires use of pre-approved vacation leave.
 3. City work organizations may regularly provide continuing professional education or other employee training programs designed to meet requirements of professional certification and licenses. Employees are encouraged to participate in these programs to meet educational/training requirements rather than enrolling in classes outside the sponsored program.
 4. When employees achieve professional certification and licenses that contribute to the City's professional work culture and enhance the credibility of work products within the employees' City job responsibilities, Departments may elect to initiate a Customer Service Incentive award to reward this achievement.

5. Professional certification and license examinations and maintenance of professional certification and licenses that are not required to perform job responsibilities may or may not be reimbursable by the City.

IV. Procedures

Procedures to implement the Professional Certification and License Policy follow the established personnel actions and existing personnel pay and leave procedures with applicable authorizations. No additional forms, authorizations, or procedures are required.

PROFESSIONAL DUES AND MEMBERSHIPS

I. Purpose

Memberships in certain professional organizations and associations can enhance and benefit the City in many ways. City membership in a trade, industry or professional organization or association may make industry reports, statistics or analyses available to City staff that can enhance management decisions and contribute to operational efficiencies. Individual employee memberships in trade, industry or professional organizations or associations can provide the same benefits as well as providing peer association opportunities and the benefits that come from networking. This policy addresses the types of memberships and dues that are appropriate for City or employee participation.

II. Policy

Professional dues and memberships are appropriate if membership helps carry out the City's mission or in the case of an individual, the duties of his/her job.

- A. Membership in an organization or association must provide a direct benefit to the City. Examples of organizations that may be appropriate for City or employee membership include, but are not limited to:
 - 1. professional organizations
 - 2. trade associations
 - 3. chambers of commerce
 - 4. civic or public service organizations
 - 5. boards of trade
 - 6. business leagues

- B. Generally, inappropriate organizations are those organized for non-City business, pleasure, recreation or any other social purpose. Examples of organizations not appropriate for City or employee membership include, but are not limited to:
 - 1. country clubs
 - 2. golf and athletic clubs
 - 3. hotel clubs
 - 4. sporting clubs
 - 5. airline clubs
 - 6. social clubs

- C. No professional dues or memberships shall be paid to any organization whose membership is limited in any way due to race, creed, religion, color, sex, age, national origin, ancestry or disability as defined by the Americans with Disabilities Act of 1990, Section 3(2).

- D. Departmental Directors shall be responsible for determining the appropriateness of membership in any particular organization or association as set forth in these guidelines. Departmental Directors shall also be responsible for determining the usefulness or direct benefit to the City for employees to attend meetings, seminars or conferences of these organizations or associations.

RECRUITING EXPENSES

I. Purpose

It is sometimes in the best interest of the City to pay the costs associated with recruiting employees to work for the City. This policy addresses the criteria that must be met to enable payment of recruiting expenses.

II. Policy

A. RECRUITING EXPENSES

There may be occasions when a qualified applicant for a vacant City position resides outside the Oklahoma City metropolitan area. In cases where the applicant cannot be adequately tested, interviewed or otherwise considered for the position by other means (i.e., use of fax, email or telephone), it may be necessary to have the applicant travel to Oklahoma City to participate in the selection process. The City also sometimes uses individuals living outside of the City to participate in the selection process (Assessment Centers, Oral Review Boards, etc.). Qualified expenses may be paid directly by the City or reimbursed to the applicant or individual participating in the selection process provided the Personnel Director has given prior, written approval.

1. Qualified Recruiting Expenses

Recruiting expenses must be a proper municipal expenditure for the public good to be considered a qualified expense. Recruiting expenses, which may qualify for direct payment or reimbursement by the City, include:

- a. air travel
- b. overnight accommodations
- c. car rental
- d. mileage reimbursement (if personal vehicle used)
- e. meals
- f. other expenses that can be demonstrated to be for the public good

2. Payment of Qualified Recruiting Expenses

Payment of qualified recruiting expenses must be in compliance with established purchasing policies and procedures. If the applicant is to be reimbursed, a vendor registration form must be prepared and submitted. The hiring department must provide a justification memo.

The justification memo must have an approval signature line and be signed by the Personnel Director.

Departments are responsible for providing all necessary documentation to support payment of recruiting expenses or direct reimbursements to the applicant or an individual participating in the selection process.

3. Dollar Limitation for Reimbursement

The hiring department must have sufficient funds within its budget to pay the recruiting expenses.

MOVING/RELOCATION EXPENSES

I. Purpose

This policy establishes the criteria that must be met to enable reimbursement or direct payment of moving/relocation expenses, and is designed to be an accountable plan under the Internal Revenue Service (IRS) guidelines.

II. Policy

A. AUTHORITY FOR PAYMENT OF MOVING/RELOCATION EXPENSES

The following two references provide the authority to pay moving/relocation expenses on behalf of newly hired employees. The hiring department will need sufficient funds within their budget to pay the moving/relocation expenses.

Section 208 of The City of Oklahoma City Personnel Policies states that *The City Manager may authorize reimbursement of relocation expenses prior to employment.*

Article IV, Section 9 of the Oklahoma City Charter allows, *...the payment or reimbursement of authorized expenses incurred or to be incurred by City employees, the making to City employees of authorized payments in lieu of such expenses, and/or the making of authorized incentive or merit payments to City employees, to the extent not otherwise prohibited by the law of the State, and such payments or reimbursements shall in no event be deemed to be compensation for the purposes of this Section.*

B. CRITERIA FOR MOVING/RELOCATION EXPENSE REIMBURSEMENT

To qualify for reimbursement or direct pay of moving/relocation expenses, the following requirements must be met:

1. The position taken with The City of Oklahoma City must be a permanent, full-time position.
2. The hiring Department and/or employee must complete a *Request for Authorization of Payment of Moving/Relocation Expenses for New Employee* form (Attachment "I") and obtain prior approval from the hiring Department Director, Personnel Director and City Manager.
3. The new City job site must be at least 50 miles farther from the employee's former home than their previous job location.

4. The expenses must be incurred within the first 12 months of employment with the City.
5. Adequate accounting of moving expenses must be submitted to Accounts Payable within 60 days of incurred expense.

C. QUALIFIED MOVING/RELOCATION EXPENSES

Moving/relocation expenses must be a proper municipal expenditure for the public good to be considered a qualified expense. Moving/relocation expenses, which may qualify for direct payment by the City or reimbursement to the employee, include:

1. air travel (coach class or less if any special fares are available)
2. lodging while traveling to new destination
3. moving van or trailer rental
4. temporary storage of household goods and personal effects within a 30- consecutive-day period after moving from the previous residence
5. professional moving/relocation company (shipping costs of household goods, including insurance)
6. mileage reimbursement for use of personal vehicle (IRS mileage rate for moving is different from the IRS mileage reimbursement rate for business use of a personal vehicle)
7. pre-move house hunting expenses
8. other expenses that can be demonstrated to be for the public good and allowable

(Items 7. and 8. may be reported as wages on employees W-2)

D. SPECIFICALLY EXCLUDED EXPENSES

Expenses specifically excluded from reimbursement are:

1. meal expenses
2. the cost of moving furniture, appliances or other household belongings that the employee purchased on the way to his/her destination
3. temporary living expenses

E. SPENDING LIMITATIONS FOR QUALIFIED MOVING/RELOCATION EXPENSES

The City Manager may establish a maximum allowable expense for moving and relocation.

F. PAYMENT OF QUALIFIED MOVING/RELOCATION EXPENSES

Original receipts/invoices must be submitted to Accounts Payable with the "Request for Authorization of Payment of Moving/Relocation Expenses for New Employees" (Attachment "I") for payment of qualified moving/relocation expenses. The employee must complete a vendor registration form and submit the original receipts/invoices in an organized manner with sufficient documentation to substantiate the expense. Prior to moving, the hiring Departments should provide the employee a copy of this policy and assist in the preparation, completion and submittal of the moving/relocation expenses.

III. Reporting Moving and Relocation Expenses

The hiring department is responsible to report to the Payroll Supervisor the total actual amount paid or reimbursed by the City for moving/relocation expenses within 60 days of the moving event and prior to the end of the fiscal year. The expenses must be reported using the "Request for Authorization of Payment of Moving/Relocation Expenses for New Employee" form (Attachment "I").

Refer to the IRS, Publication 521, Moving Expenses for additional information.

SECTION 4 USE OF CITY RESOURCES

PERSONAL USE OF CITY RESOURCES

I. Purpose

The Oklahoma State Statute 21, O.S. 1998, SS. 341 prohibits the personal use of public assets. This policy establishes operational responsibilities of City departments and employees relating to City resources.

II. Scope

This policy and the procedures established herein govern use, prohibited use, misuse, exceptions and penalties for use of City resources, facilities and equipment, including but not limited to the use of fax machines, copiers, postage, computers, telephones, pagers, and the internet. Department Directors may establish internal departmental policies regarding the personal use of City resources as long as the departmental policy is not less restrictive than the City policy.

III. Proper Use of City Resources, Facilities and Equipment

City resources, facilities and equipment are intended for use in the performance of official City business. City employees may not use City resources for the personal benefit of any other person unless it is as part of the employee's official duties. The term "City resources" refers to City funds, property, supplies, equipment, and employee time. Use of City resources, facilities and equipment for other than official City job purposes is permitted only under very limited circumstances and only if the use meets all of the following criteria:

1. there is no cost to the City or the accumulated cost to the City is *de minimis* (i.e., a use that results in no actual cost to the City, or the cost to the City is so small as to be insignificant or negligible)
2. it does not interfere with the employee's official duties
3. it is brief in duration, including an accumulation of time used
4. it does not compromise the security or integrity of City information or software
5. it promotes organizational effectiveness or improves the employee's work-related job skills

IV. Prohibited Use of City Resources

City resources may not be used for any of the following:

1. conducting an outside business
2. supporting, promoting, or soliciting for an outside organization or group unless otherwise provided by law, permit or agreement with the City (e.g., City co-sponsored events)
3. political campaigning
4. commercial purposes such as advertising or selling unless otherwise provided by law, permit or agreement with the City (e.g., Civic Center events)
5. illegal activities

Personal use of City vehicles and field equipment (e.g., power tools, landscape maintenance equipment, etc.) is specifically prohibited.

V. Policy Exceptions

Limited personal use of City equipment may be permissible, if the following conditions are met:

1. advance supervisory approval
2. the accumulated cost to the City is *de minimis*
3. the use does not interfere with the employee's official duties
4. the use does not violate any laws, ordinances or City regulations

Examples of permitted limited personal use include the following:

1. use of a computer outside of work hours
2. use of a cell phone when the minimum minutes in the plan are not exceeded
3. use of a fax machine when the call is local and the accumulated printing cost is either *de minimis* or reimbursed to the City
4. use of the internet for personal e-mail or browsing during approved work breaks and outside of work hours when the e-mail content and internet sites visited do not violate City policy (i.e., Management Bulletin 00-01, dated March 6, 2000)
5. use of a pocket computer (e.g., palm pilot) for personal appointments, addresses, etc.
6. use of a telephone (e.g., to make a doctor's appointment, etc.)

Approval for the usage must be granted through normal departmental and supervisory processes. If the cost to the City does not meet the *de minimis* criteria, the fair value, including equipment/supply costs and City overhead as determined by the Department Director or supervisor, must be paid by the employee. Reimbursement to the City must be

made by making a personal check payable to the City of Oklahoma City and deposited with the City Treasurer.

Department Directors shall be responsible for maintaining appropriate documentation for employee reimbursement of approved personal use of City resources, facilities or equipment.

VI. Conflict of Interest

The following examples of City resources and identity may not be used by an employee to support or represent the employee's outside activities including businesses, hobbies, and political activities:

1. City telephone numbers, and office, e-mail or web addresses
2. City affiliations and titles may not be used for advertising
3. City stationery, office supplies, and/or equipment such as photocopiers
4. City computing resources and laboratory equipment

VII. Reporting Misuse of City Resources

The Personnel Policies address Fraud in Article 300, Section 307, and encourages City employees to report improper governmental action taken by City officers or employees. The term fraud refers to, but is not limited to: any dishonest or fraudulent act; forgery or alteration of any official document; misappropriation of funds, supplies or City materials; improper handling or reporting of money or financial transactions; profiting by self or others as a result of inside knowledge; destruction or intentional disappearance of records, furniture, fixtures, or equipment; accepting or seeking anything of material value from vendors or persons providing services or materials to the City for personal benefit; or any similar or related irregularities.

Under Section 307.02, an employee who has reason to believe that there may have been an instance of fraud, improper action, or other illegal act or misappropriation or misuse of City assets (i.e. equipment, including improper personal use of City resources; supplies; cash) as a "financial irregularity" that action must be reported to a supervisor or manager, the Department Director or the City Manager's Office as soon as possible. The City Auditor shall be notified by the City Manager or department contact of all such instances reported. The City Auditor will then investigate as deemed necessary.

Fraudulent or inappropriate activity may also be reported anonymously to the City Auditor's OKC 4Ethics Hotline at (405) 297-2227.

An employee who reports a suspected incident of fraud or illegality, or assists in an investigation may be protected from retaliation in accordance with the Whistleblower Policy, Section 308 of the Personnel Policies. However, the Whistleblower Policy does not protect an employee from disciplinary action for his/her own involvement if they are found to be in violation of the policy.

VIII. Penalties and Enforcement

Employees who violate published City policies regarding the personal use of City facilities and equipment, or policies regarding outside work and conflict of interest are subject to appropriate disciplinary or corrective action, up to and including termination.

SECTION 5 GENERAL BUSINESS EXPENSES

MEALS AND REFRESHMENTS

I Purpose

This policy provides general guidance for the use of City funds to purchase meals or refreshments for meetings, employee training, employee recognition meetings and/or other gatherings that provide a public benefit.

II. Scope

Meals or refreshments shall include food products purchased at a restaurant, catered at a City facility or at a remote location, or directly purchased and prepared by City employees for a meeting or function.

III. Policy

The purchase of meals or refreshments is appropriate only if it can be demonstrated to provide a public benefit. Meals and refreshments are not provided as a perquisite to City board members, commission members or employees.

IV. Conditions

Meals and refreshments should only be provided with the use of City funds where a public benefit can be demonstrated. The following is a list of examples where providing meals or refreshments would be appropriate. This list is not exclusive and is intended only to provide examples.

1. council, board, commission or other business meetings that extend through a normal meal period
2. meals or refreshments planned as part of a program relating directly to the performance of City business
3. recognition ceremonies or other City sponsored events
4. Employee retirement celebrations (not to exceed \$250). This does not include the purchase of tokens such as plaques, certificates, watches, and longevity pins which are authorized and available through the City's contracts for employee recognition items. The purchase of flowers, clothing, gift

certificates, and personal items are not authorized for retirement celebrations using City funds.

V. Documentation

A. ITEMIZED RECEIPTS

The Oklahoma City Municipal Code § 2-801 requires an itemized receipt with claims for payment for goods and services. An itemized receipt must include the vendor name and location, a list of items purchased, the quantity of the items, the cost for each item, and the total amount. It is the responsibility of the employee to ensure that vendors provide itemized receipts. These receipts serve as the receiver for goods and services purchased. Credit card and other receipts listing only the vendor name and total purchase price do not provide sufficient detail to meet the requirement for itemized receipts.

B. DEMONSTRATED PUBLIC BENEFIT

All claims submitted for purchases or reimbursements for meals or refreshments must describe the type, purpose and date of the meeting or function. If the public benefit is not obvious or easily explained on the claim form, a memo from the departmental director must be provided to demonstrate the public benefit.

C. FUNDING

Any department purchasing meals or refreshments is responsible for providing the necessary funds from the department's budget.

D. RESPONSIBILITY

Department directors are responsible for determining the appropriateness of purchases or reimbursements for meals or refreshments.

CORPORATE CREDIT CARD PROGRAM

I. Purpose

The City of Oklahoma City corporate credit card program provides full-time, qualifying employees and elected officials a credit card to be used when traveling for a public business purpose on behalf of the City.

II. Background

The City Council approved an agreement with American Express on March 26, 1991. The program was initiated in conjunction with a revision to the City's travel policy to assist in the elimination of travel advances.

III. Scope

This policy governs the corporate credit card program. It addresses how the card is to be used, who is eligible for a card, liability for the card, maintenance of the card program, and termination of the card.

How the corporate credit card is to be used.

The card is to be used by full-time, qualifying employees and elected officials when traveling on behalf of the City. The employee's or elected official's signature on the application form is his/her affirmation that the corporate card will be used in accordance with the provisions of this policy.

The corporate card is not to be used for items that can be purchased from City contracts or through the purchasing process.

The corporate card should not be used for personal use in order to comply with both the City's corporate credit card agreement and the application form of the corporate card provider.

When the corporate card is used for travel for a public business purpose on behalf of the City, reimbursement will be made in accordance with the Council/Employee Travel Policy currently in effect.

IV. Eligibility

A full-time, City employee or elected official is eligible to apply for a corporate card if the sponsoring department provides a travel and training opportunity.

The full-time, City employee or elected official is subject to a credit evaluation by the corporate card provider whenever an application is submitted. A corporate card can be denied based on the credit evaluation performed by the card company.

Members of trusts, boards, and commissions are not authorized to apply for a corporate card under the City's program.

Terminated employees, former elected officials and City retirees are not to be cardholders under the City's corporate card program.

V. Liability of Corporate Card

The City has no financial liability under the corporate card agreement. The corporate card is issued directly in the name of qualifying employees or elected officials. All charges made are the sole responsibility of the cardholder.

Effective June 1, 2003, American Express will charge an annual membership fee of \$55 to each individual cardholder. The annual membership fee is the sole responsibility of the individual cardholder and **will not** be paid by the City.

Payment for charges on the card is due upon receipt of the monthly statement. Charges and assessments for late or delinquent accounts are subject to the terms and conditions as stated on the application form and as promulgated by the corporate card provider and are the responsibility of the cardholder.

VI. Maintenance of Corporate Card Program

The City Treasurer's Office is the City's account administrator for the corporate card program. The City's administrator must sign all applications and the City's control number must be completed before the application can be submitted.

The Treasury Division will either fax or submit the application through the Internet.

Other functions the Treasury Division can provide are as follows:

1. name changes
2. reporting of lost or stolen cards
3. cancellation of cards
4. emergency card requests
5. access to a specific account representative

The cardholder can also perform maintenance activity, such as verifying balances, just as one would do with a personal credit card.

VII. Termination of Cards

Upon termination of employment from the City, the sponsoring department shall notify the Treasury Division. The City Treasurer will then cancel the card for the terminated employee.

The Treasury Division will periodically perform a review of active City employee cardholders. This review is performed at least twice a year for the purpose of identifying terminated employees who still have a corporate card under the City's program. When a terminated employee is found to possess an active card, a letter is forwarded to the last known address to advise that the City will cancel the card.

VIII. Other Information

The following general points are provided concerning the City's corporate card program.

Application forms available as attachment.

Cardholders can check their accounts online by using the following Internet address:

<http://www.americanexpress.com/expressnet/register/>

No cash advances are allowed under the City's corporate card program.

The cardholder's billing address should be his/her home mailing address. City Employee's will not use their office mailing address.

The Treasury Division, as the card administrator, is provided notification when an application is denied.

SECTION 6 MISCELLANEOUS EXPENSES

DEPARTMENTAL APPLIANCES

I. Purpose and Scope

Household appliances of various kinds are found in many City departments. This policy provides guidance as to what types of appliances are appropriate to purchase and/or maintain with City funds. Discretion regarding appliances purchased and/or maintained with private funds outside of the City purchasing system and placed in City facilities is left with Department Directors.

II. Policy

It is recognized that certain household appliances, including but not limited to refrigerators, microwaves, and icemakers are useful in the work environment and contribute to employee well being. As such, it is appropriate to purchase and/or maintain appliances with City funds. However, employees are not guaranteed that appliances will be available at their work site. The availability of City purchased appliances will vary between work-sites depending on a number of factors such as available space and the capability of departments to fund purchases.

Departments should use discretion and good judgment as to the types, number and maintenance of appliances purchased. Appliances purchased and/or maintained with City funds must be available to all employees at the work site and should provide a benefit to the majority of employees. Safety should be a priority when installing and operating appliances. Failure to comply with all applicable codes or unsafe operation of an appliance may result in its removal.

III. Procedures

Purchases and/or maintenance of household appliances using City funds must comply with established City purchasing policies and procedures.

Building Management should be contacted if there is any question as to whether the current electrical outlets are capable of supporting the appliance, or if additional outlets are required.

BOTTLED DRINKING WATER

I. Purpose

Several City departments purchase bottled water for various reasons. Because the City is also a provider of drinking water to paying customers, the legitimacy of spending City funds on bottled water may be brought into question. Therefore, the purpose of this policy is to explain the purchase of bottled water by City departments and provide some guidelines for the purchase of bottled water.

In general, the purchase of bottled water by the City should be viewed as an exception, not a standard practice.

II. Scope

This policy provides guidance to City employees who believe there may be a need to purchase bottled drinking water. Employees should:

1. explain why the purchase of bottled drinking water is a concern to the City
2. provide examples in which the purchase of bottled water is appropriate
3. provide alternatives to the purchase of bottled water

III. Policy

City Management recognizes that in certain situations the City needs to purchase bottled water. The City should purchase bottled water **only** when potable water is unavailable.

The two primary issues that are raised by purchasing bottled water are the City's fiscal responsibility and its public image. Financially, providing tap water to City facilities is much less costly than bottled water and therefore a more efficient use of City funds. From a public relations standpoint, purchasing bottled water may create the appearance of a double standard when bottled water is purchased so that employees don't have to drink the same water the City is selling to its customers.

In most cases, City facilities have access to potable City water supplies and will refrain from purchasing bottled water whenever possible.

IV. Procedures

Realizing the importance of adequate drinking water, the City will make it a priority to address situations where potable water is not available. If there is a problem with the water quality in a City facility, the Water Department should be notified immediately. Other situations where the purchase of bottled water may be necessary include employees working in extreme conditions where potable water is not available. For example, workers

responsible for maintaining streets and roads, providing emergency services, or conducting other types of city business in the rural areas of Oklahoma City may require bottled water.

Alternatives for providing potable water should be pursued prior to purchasing bottled water for remote work locations. For example, large water coolers, filled at the base facility, can be used to provide water for work crews. Employees who do not like the taste of the water in their work area, even when it has been deemed potable, may choose to purchase bottled water on their own, not at City expense.

APPENDICES

<i>Attachment A</i>	<i>Travel Expense Voucher</i>
<i>Attachment B</i>	<i>Expense Documentation Form</i>
<i>Attachment C</i>	<i>Travel Advance Agreement</i>
<i>Attachment D</i>	<i>Change Fund Agreement</i>
<i>Attachment E</i>	<i>Emergency Petty Cash Advancement Agreement</i>
<i>Attachment F</i>	<i>Tax Exemption Letter</i>
<i>Attachment G</i>	<i>Petty Cash Fund Agreement</i>
<i>Attachment H</i>	<i>Petty Cash Reconciliation and/or Request</i>
<i>Attachment I</i>	<i>Moving / Relocation Expenses for New Employee</i>

Travel Expense Voucher

City Employee, Members of City Trusts, Boards and Commissions

Claimant's Name: _____ PO# _____

Address: _____ City: _____ State: _____ Zip Code: _____

Claimant's SSN: _____ Department & Division: _____

Destination: City- _____ County- _____ State- _____

Purpose of Travel: _____

Required: OKC Departure Date: _____ & Time: _____ OKC Arrival Date: _____ & Time: _____**NOTE: Travel Outside of Conference Dates requires an Expense Documentation form with departmental approval**

Prepays								Totals
(A)	Airfare:	(attach itinerary)					PO#	\$
(B)	Registration:	(attach complete brochure)					PO#	\$
(C)	Hotel/Lodging Deposit:	(attach deposit receipt)					PO#	\$
(D)		(attach receipt(s))					PO#	\$
Day (write in)								
Date (write in)								
(E) Transportation								
•	Airfare	Required -- Attach itinerary (if prepaid, enter above)						\$
•	Rental Cars /Commercial Rail	Required -- Attach Expense Document form, rental agreement & receipt						\$
•	Parking & Tolls							\$
	Taxis							\$
•	Gas (if City vehicle used)							\$
	Total Item (E) - (per day)							\$
(F) Private Vehicle Mileage Required: Attach Expense Documentation form								
	Actual Miles x							
	Rate per Mile							
	Pay Total Mileage Expense							\$
	OR Airfare, whichever is less Item (F)							\$
(G) Registration Required: Attach complete brochure with registration rates and dates								
	Total Item (G)	(If prepaid, enter above)						\$
(H) Lodging & Taxes Required: Attach hotel receipts & documentation of single occupancy rate								
•	Total Item (H)							\$
(I) Meals (must itemize) Actual Expense up to the Per Diem rate								
	Breakfast							
	Lunch							
	Dinner							
	Actual Expenses Total Per Day							
	Per Diem Rate							\$
	Total to Pay Item (I) (Lesser of Two)							\$

Travel Expense Voucher, continued

Claimant's Name: _____ PO# _____

Day (write in)										
Date (write in)										
(J) Miscellaneous (once at destination)										
Business Phone Calls										\$
Tips (other than meals)										\$
Taxis										\$
Total Item (J)										\$
(K) Other Required: Attach Expense Documentation form and receipts										
• 1.										\$
• 2.										\$
Total Item (K)										\$
Total Expenses, (A) – (K)										
										\$
										-
										-
<div style="display: flex; justify-content: space-between;"> Claimant Date </div>										\$
<div style="display: flex; justify-content: space-between;"> Authorized by (cannot be Claimant) Date </div>										\$
										\$
										\$

- **Receipts required for:** Airfare, Rental cars, Commercial Rail Service, Short or Long Term Parking over \$2.00, Tolls, Gas Receipts for City Vehicle Usage, Lodging and Other Expenses.

EXPENSE DOCUMENTATION FORM

This form must be completed and filed with the Travel Expense Voucher to claim reimbursement for: 1) Travel Beginning and/or Ending Outside Recognized Conference Meeting Dates; 2) Private Vehicle or Commercial Rail Service Travel Outside the State in Lieu of Air Travel; 3) Authorization for non-conference and documenting travel purpose, dates, times and destination; 4) Approval for Private Vehicle utilized for travel within the State; 5) Authorization for special dietary meals; 6) Authorization for Rental Car; and 7) Justification of Other Expenses.

I. General Information

Name: _____ Department: _____
 OKC Departure Date: _____ Time: _____ OKC Arrival Date: _____ Time: _____

II. Travel Outside Conference Dates:

- 1) Airfare Quote for Conference Dates obtained prior to travel on (date) _____ \$ _____
 _____ From (travel agency or internet) _____
- 2) **LESS:** a) Airfare Quote for Pre-Conference or Post Conference _____ \$ _____
 Extended Stay obtained on (date) _____
 From (travel agency or internet) _____
- b) Additional Lodging \$ _____
- c) Additional Meals \$ _____
- d) Additional Expenses (parking, tolls, etc.) \$ _____
- 3) **Net Savings to City** \$ _____
 OR
(Non-Reimbursable Expense to Claimant) \$ _____

III. Use of Private Vehicle, Commercial Rail Service or City Vehicle Vs. Air Travel (Outside State):

- 1) Airfare Quote obtained prior to travel on (date) _____ from _____ \$ _____
 (travel agency or internet) _____
- 2) **LESS:** a) Round trip vehicle mileage _____ \$ _____
 _____ miles X _____ mileage reimbursement
 rate **OR**
- 3) **LESS:** b) Round trip Commercial Rail Service cost \$ _____
- c) Additional Lodging \$ _____
- d) Additional Meals \$ _____
- e) Additional Expenses (parking, tolls, etc. or gas receipts if
 City vehicle is utilized) \$ _____
- 3) **Net Savings to City** \$ _____
 OR
(Non-Reimbursable Expense to Claimant) \$ _____

IV. Non-Conference Documentation:

Destination: City - _____ County: _____ State: _____
 Purpose of Travel: _____

V. Private Vehicle for Travel Within State in Lieu of City Vehicle:

1) Round trip vehicle mileage _____ miles X _____ mileage reimbursement rate \$ _____

Was City Vehicle available? YES _____ NO _____

Provide justification why private vehicle was utilized:

VI. Special Dietary Meals; Rental Car; Other Expenses; Late Claim; Cancellations and Other Comments:

Justification:

VII. Authorization

Signature of Claimant Date / /

Departmental Approval Date / /

TRAVEL ADVANCE AGREEMENT

Attachment C

Amount: \$ _____

PO#: _____

Name (Print or type)

Title

Department Name

Department #

Telephone

Purpose of Travel Advance: _____

Dates of Conference: _____ Date leaving: _____

Destination: _____ Date returning: _____

Department Director Approval-Signature

Title

City Manager's Approval (Required): Designation per 2-841 of the Oklahoma City Municipal Code.

City Manager/Designee

(Signature/Print)

Date

ACKNOWLEDGEMENT OF RECEIPT OF FUNDS

KNOW ALL PERSONS BY THESE PRESENTS:

That I, _____ (Print Name), in my capacity as _____ (Title), hereby acknowledge receipt of \$ _____ to me in hand paid this ____ day of _____, 20 ____, for the purpose(s) set out above, under authority of Section 2-841 of the Oklahoma City Municipal Code; in consideration of which I hereby agree to administer and account for said monies as provided in said ordinance only, and authorize The City of Oklahoma City, or its agents or assigns, to collect any monies unreconciled, including costs of collection and attorney's fees.

I hereby certify, under penalty of perjury, that I have read said ordinance and agree to abide by the provisions thereof.

IN WITNESS WHEREOF, I hereunto set by hand this ____ day of _____, 20 ____.

Signature (Upon receipt of Travel Advance)

STATE OF OKLAHOMA

COUNTY OF _____

Before me, the undersigned, a Notary Public, in and for said County and State on this ____ day of _____, 20 ____, personally appeared _____ (Print Name), to me known to be the identical person who executed the within and foregoing instrument and acknowledged to me that they executed same as their free and voluntary act and deed for the uses and purposes therein set forth.

Given under my hand and seal the day and year last above written.

My Commission Expires: _____

(Seal)

NOTARY PUBLIC

CHANGE FUND AGREEMENT

Attachment D

Amount: \$ _____

Name (Print or type) Title

Department Name Department # Telephone

State *purpose* and *location* of change fund:

Purpose of change fund: _____

Physical Location: _____

Department Director Approval-Signature Title

City Manager's Approval (Required): Designation per 2-842 of the Oklahoma City Municipal Code.	
City Manager/Designee	Date

ACKNOWLEDGEMENT OF RECEIPT OF FUNDS

KNOW ALL PERSONS BY THESE PRESENTS:

That I, _____ (Print Name), in my capacity as _____ (Title), hereby acknowledge receipt of \$ _____ to me in hand paid this ____ day of _____, 20____, for the purpose(s) set out above, under authority of Section 2-842 of the Oklahoma City Municipal Code; in consideration of which I hereby agree to administer and account for said monies as provided in said ordinance only, and authorize The City of Oklahoma City, or its agents or assigns, to collect any monies unreconciled, including costs of collection and attorney's fees.

I hereby certify, under penalty of perjury, that I have read said ordinance and agree to abide by the provisions thereof.

INWITNESS WHEREOF, I hereunto set by hand this ____ day of _____, 20 _____.

Signature (Upon receipt of Change Fund)

STATE OF OKLAHOMA

COUNTY OF _____

Before me, the undersigned, a Notary Public, in and for said County and State on this ____ day of _____, 20____, personally appeared _____ (Print Name), to me known to be the identical person who executed the within and foregoing instrument and acknowledged to me that they executed same as their free and voluntary act and deed for the uses and purposes therein set forth.

Given under my hand and seal the day and year last above written.

(Seal)

My Commission Expires: _____

NOTARY PUBLIC

EMERGENCY PETTY CASH ADVANCE

Attachment E

Amount: \$ _____

PO # _____

Name (Print or type) Title

Department Name Department # Telephone

State *purpose, date needed* for emergency petty cash advance:

Purpose of advance: _____

Departmental Approval-Signature Title

City Manager's Approval (Required): Designation per 2-841 or 2-842 of the Oklahoma City Municipal Code.

City Manager/Designee **Date**

ACKNOWLEDGEMENT OF RECEIPT OF FUNDS

KNOW ALL PERSONS BY THESE PRESENTS:

That I, _____ (Print Name), in my capacity as _____ (Title), hereby acknowledge receipt of \$ _____ to me in hand paid this ____ day of _____, 20____, for the purpose(s) set out above, under authority of Section 2-841 or 2-842 of the Oklahoma City Municipal Code; in consideration of which I hereby agree to administer and account for said monies as provided in said ordinance only, and authorize The City of Oklahoma City, or its agents or assigns, to collect any monies unreconciled as provided in subsection 1 of said Section 2-841, including costs of collection and attorney's fees.

I hereby certify, under penalty of perjury, that I have read said ordinance and agree to abide by the provisions thereof.

INWITNESS WHEREOF, I hereunto set by hand this ____ day of _____, 20____.

Signature (When cash received)

STATE OF OKLAHOMA

COUNTY OF _____

Before me, the undersigned, a Notary Public, in and for said County and State on this ____ day of _____, 20____, personally appeared _____ (Print Name), to me known to be the identical person who executed the within and foregoing instrument and acknowledged to me that they executed same as their free and voluntary act and deed for the uses and purposes therein set forth.

Given under my hand and seal the day and year last above written.

(Seal)

My Commission Expires: _____ NOTARY PUBLIC: _____

1) For departments/divisions which do not have a petty cash fund, bring this completed form and a Direct Pay Claim Voucher to the City Manager's Office, (2) obtain signature from City Manager's Office and (3) take to the City Treasurer's Office to receive advance, and (4) return receipts within 24 hours to City Treasurer Office.

OKLAHOMA TAX COMMISSION

May 20, 1998

TAXPAYER ASSISTANCE DIVISION
Russ Nordstrom, Director
(405)522-0018

City of Oklahoma City
420 W Main St Ste 120
Oklahoma City OK 73102

TPL

TPA Ref. No. IF980774
FE/SSN 736005359

Dear Sir/Madam:

This is in response to your request for documentation concerning the sales taxability of purchases made by the City of Oklahoma City, Oklahoma City, Oklahoma. This entity of government is exempt from payment of state/local sales taxes pursuant to Title 68 O.S. 1996 Supp., Section 1356(1) which reads as follows:

There are hereby specifically exempted from the tax levied by this article:

(1) Sale of tangible personal property or services to the United States government or to the State of Oklahoma, any political subdivision of this state or any agency of a political subdivision of this state;

....

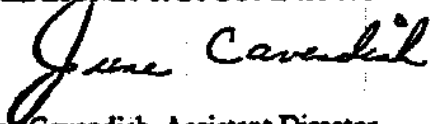
Because we do not issue "sales tax permits" to entities that are exempt by statute, you may provide vendors with a copy of this letter for documentation concerning your sales tax exemption. Travel expenses incurred on a reimbursable basis are not sales tax exempt.

The response contained in this letter applies only to the fact situation provided in your letter of May 20, 1998. Any change in the facts surrounding the transaction described, invalidates this letter. This letter may not be used by any entity other than the addressee.

If we can be of further assistance, please feel free to contact us at (405) 521-3279.

Sincerely,

OKLAHOMA TAX COMMISSION



June Cavendish, Assistant Director
Taxpayer Assistance Division

RN:LW:tls

PETTY CASH FUND AGREEMENT

Attachment G

Amount: \$ _____

Name (Print or type) Title

Department Name Department # Telephone

State *purpose* and *location* of petty cash fund:

Purpose of petty cash fund: _____

Physical Location: _____

Departmental Approval-Signature Title

City Manager's Approval (Required): Designation per 2-841 or 2-842 of the Oklahoma City Municipal Code.

City Manager/Designee Date

ACKNOWLEDGEMENT OF RECEIPT OF FUNDS

KNOW ALL PERSONS BY THESE PRESENTS:

That I, _____ (Print Name), in my capacity as _____ (Title), hereby acknowledge receipt of \$ _____ to me in hand paid this ____ day of _____, 20____, for the purpose(s) set out above, under authority of Section 2-841 or 2-842 of the Oklahoma City Municipal Code; in consideration of which I hereby agree to administer and account for said monies as provided in said ordinance only, and authorize The City of Oklahoma City, or its agents or assigns, to collect any monies unreconciled as provided in subsection 1 of said Section 2-841, including costs of collection and attorney's fees.

I hereby certify, under penalty of perjury, that I have read said ordinance and agree to abide by the provisions thereof.

INWITNESS WHEREOF, I hereunto set by hand this ____ day of _____, 20 ____.

Signature (Upon receipt of petty cash)

STATE OF OKLAHOMA

COUNTY OF _____

Before me, the undersigned, a Notary Public, in and for said County and State on this ____ day of _____, 20____, personally appeared _____ (Print Name), to me known to be the identical person who executed the within and foregoing instrument and acknowledged to me that they executed same as their free and voluntary act and deed for the uses and purposes therein set forth.

Given under my hand and seal the day and year last above written.

(Seal)

My Commission Expires: _____

NOTARY PUBLIC

PETTY CASH RECONCILIATION

Date: _____

Amount \$ _____

PO# _____

Departmental Cash Fund – Replenishment

To reimburse a remote petty cash account, forward this form, receipts and a Direct Pay Claim Voucher to the Accounts Payable Supervisor, Procurement Services Division. The reconciliation below must be completed:

Petty Cash on Hand \$ _____

Replenishment requested (receipts attached) _____

Other receipts on hand (not attached) _____

Outstanding replenishment requests _____

PO# _____

PO# _____

TOTAL (must equal petty cash authorized) \$ _____

Reconciliation

Attached receipts must state date, supplier, item(s) purchased, amount and must be signed by purchaser. Please retain copies for your files.

Prepared by:

Signature

Title

Printed Name

Telephone Number

**REQUEST FOR AUTHORIZATION OF PAYMENT OF
MOVING/RELOCATION EXPENSES FOR NEW EMPLOYEE**

EMPLOYEE'S NAME _____	POSITION TITLE _____
CURRENT ADDRESS _____	DATE OF HIRE _____
CITY, STATE, ZIP _____	() _____ - _____ TELEPHONE
DEPARTMENT/DIVISION/SECTION _____ P.O.# _____	
ACCOUNT NUMBER TO BE PAID FROM: Fund _____ Agency _____ Org _____ Activity _____ Object _____	

Authorization is requested for the following moving/relocation expenses:

Estimated	Actual	
\$ _____	_____	Air travel for employee
_____	_____	Air travel for employee's spouse
_____	_____	Lodging while traveling to new destination
_____	_____	Moving Van or trailer rental
_____	_____	Temporary storage of personal effects (30 consecutive days)
_____	_____	Professional moving relocation including insurance
_____	_____	Mileage reimbursement # of miles _____ x mileage rate
_____	_____	Pre-move house hunting expenses
_____	_____	Other (itemize) _____
 \$ _____ =====	 \$ _____ =====	

YES NO

- () () Were moving/relocation expense incurred within 12 months from your full-time City employment start date? Date of employment: ____/____/____.
- () () Was move at least 50 miles farther from your former home than your old main job location was from your former home?
- () () Was reimbursement requested within 60 days of the moving event? Date of moving event: ____/____/____.
- () () Reimbursement requested is less than the lesser of \$7,500 or one month wages of the beginning pay rate?

Employee Signature _____ Date _____

APPROVED

_____ Department Director	Date	_____ Personnel Director	Date
_____ City Manager	Date		

cc: Payroll Supervisor