

CITY OF SPOKANE ADMINISTRATIVE POLICY AND PROCEDURE	ADMIN 5600-24-04 LGL 2006-0018
TITLE: <b>BUSINESS EXPENSE REIMBURSEMENT</b> EFFECTIVE DATE: April 11, 2006 REVISED EFFECTIVE DATE: April 17, 2024	

## 1.0 GENERAL

1.1 The purpose of this policy is to identify and provide guidelines regarding valid business expenses for which an employee or quasi-employee may qualify for reimbursement of reasonable expenses while on official City business. It is assumed and expected that expenses incurred under this policy will be appropriate to the circumstances and consistent with the best interests of the City and its citizens.

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## 2.0 DEPARTMENTS/DIVISIONS AFFECTED

This policy shall apply to all City divisions and departments.

## 3.0 REFERENCES

Admin Travel Policy 0410-24-4  
SMC section 3.07.040  
SMC section 3.07.010  
RCW 43.03.050

## 4.0 DEFINITIONS

4.1 **“Excessive light refreshments”** is purchasing significantly more food or beverage than is reasonable. For example, providing 3 bottles of water for each person in attendance and providing an unreasonable amount of snack options. This concept will vary depending on the meeting time, meeting length, and number of attendees.

- 4.2 **"Hosting"** includes, but is not limited to, those activities that are intended to lobby a governmental official or are a social rather than governmental business event.
- 4.3 **"Light refreshments"** are non-alcoholic beverages and edible items frequently given between meals but not meant to replace meals. Coffee/tea, soda/bottled water, cookies, pieces of fruit, or packaged snacks are examples of light refreshments. Departments are strongly encouraged to incorporate healthy foods and beverages.
- Coffee and coffee supplies found in departmental breakrooms and consumed primarily by employees are not considered light refreshments.
- 4.4 **"Private celebrations"** include birthdays, receptions for new, existing, and/or retiring employee or officials, and other events that are social in nature and are not a government business event.
- 4.5 **"Reasonable expense"** means a cost incurred that is prudent and fair and do not exceed what a prudent person would have taken under the circumstances prevailing at the time of the decision to incur the cost that was made.
- 4.6 **"Service Club"** is a voluntary nonprofit organization where members meet regularly to perform charitable works either by direct hands-on efforts or by raising money for other organizations.
- 4.7 **"Quasi-employees"** include members of boards, commissions, citizen committees, volunteers, and others who are participating in City business without compensation.

## 5.0 POLICY

### 5.1 Non-Travel Meals

- 5.1.1 The City shall provide reimbursement on a per diem basis to City employees for reasonable and necessary meal expenses incurred when conducting City business. Reimbursements shall be made for expenses incurred for non-travel meals and must be pre-approved by the appropriate department head or division director by filling out the *Request for Prior Approval for Allowable Expenses /Meal & Light Refreshment Expense Voucher* and providing all documentation to be an allowable business expense.

- 5.1.2 This authority is not intended for use with normal daily business of employees or officials, but rather for special situations or occasions.
- 5.1.3 The purpose of the meeting is to conduct official city business or to provide training to city employees or city officials; AND
- 5.1.4 The meals are an integral part of the business meeting or training session. Integral is defined as: "essential to completeness; part of the of the curriculum; formed as a unit with another part." AND
- 5.1.5 The meeting or training is a special situation or occasion outside of the normal daily business of city employees. City funds may not be used to provide meals for routine staff/departmental meetings or any event deemed to be social in nature.
- 5.1.6 Instances where the cost of meals are reimbursable include:
- a. Meals in connection with authorized attendance at conventions or conferences in accordance with the City's ADMIN Travel Policy 0410-24-4.
  - b. Meals incurred in the necessary discharge of the employee's official duties and takes place away from the regular workplace. Reimbursement will be made only in those instances when a clearly official function is performed. Casual or routine meals with individuals, consultants, volunteers, employees of the City or other local agencies where the purpose is primarily social are not eligible for reimbursement. For the mayor and his/her staff, council members, and department directors, attending service club meetings is considered an official function for purposes of meal reimbursement.
  - c. Meals for employees engaged at emergency scenes where the employees are directed to not leave their post by the department director.
  - d. Meals for board and commission members and related staff at official and other City business related meetings such as retreat meetings.
  - e. Meals for interviewers, staff, and non-employee job candidates involved in all-day job interviews and assessment centers.
- 5.1.7 The City recognizes there are occasions when it may be necessary for a group of public officials or staff members to work through a meal in order to meet a deadline or to keep a group convened in order to accomplish the task. To be considered for reimbursement as a

working meal, the meeting must span over a three-hour period, which includes the group's normal mealtime.

## 5.2 Ceremonies and Celebrations

- 5.2.1 Reasonable expenses, including food and beverage, associated with commemorating a dedication or an unveiling that is recognized as serving a public purpose are legitimate City expenditures, and are authorized. Reasonable expenses, including food and beverage, associated with all staff events such as All Staff Barbecue as to show employee appreciation is recognized as a legitimate City Expenditure and are authorized. Private celebrations rather than public celebrations are not generally considered as serving a public purpose. Therefore, food and beverage related costs for private celebrations would not be recognized as legitimate City expenditures.
- 5.2.2 Support of a local ceremony or celebration may not take the form of a gratuitous contribution of public funds to a private person, committee, or organization. Expenditures of public funds on a publicly sponsored event requires: (1) the existence of a recognizable public or municipal purpose that relates to the purpose of the City's existence, (2) proper authorization from the mayor for such public sponsorship, and (3) a reasonable relationship between the amount of the City's expenditure and "public" nature of the event.
- 5.2.3 If the ceremony or celebration is providing light refreshments, pre-approval by the department head or division director is required by filling out the *Request for Prior Approval for Allowable Expenses /Meal & Light Refreshment Expense Voucher* and providing all documentation to be an allowable business expense.

## 5.3 Light Refreshments

- 5.3.1 The serving of light refreshments in the conduct of official City business is permitted at certain City-sponsored meetings as defined in section 5.3.6 if pre-approved by the department head or division director.
- 5.3.2 This authority is not intended for use with normal daily business of employees or officials, but rather for special situations or occasions.
- 5.3.3 The light refreshments must be consumed during an integral part of the meeting.
- 5.3.4 City funds may not be used and no reimbursements will be allowed for coffee and coffee supplies found in departmental breakrooms and consumed primarily by employees. The purchase of coffee makers or similar equipment is not authorized, unless coffee is provided at locations that are predominantly customer-facing (Developer Services, My 311, Fire Training Facility or equivalent) and are allowed

to purchase nominal amounts of coffee for guests not to exceed \$200 excluding sales tax per year per location.

5.3.5 Purchasing excessive light refreshments is not in the best interests of the City and its citizens and is strictly prohibited.

5.3.6 Instances where the costs of light refreshments are reimbursable include:

- a. City sponsored meetings open to the public where the purpose of the meeting is to conduct City business, provide formal training sessions that benefit the City, or recognize City or employee accomplishments.
- b. Official public meetings of legally authorized boards and commissions.
- c. Training sessions or retreats where the meeting takes place away from the employees' or officers' regular workplace.

5.3.7 Expenditures for light refreshments are not reimbursable for:

- a. Anniversaries, receptions for new, existing, or retiring employees or officers, election celebrations, etc.
- b. Any "hosting" activities.

#### 5.4 Ineligible Expenses

5.4.1 Expenses ineligible for City reimbursement include, but are not limited to:

- a. Alcohol
- b. Personal expenses
- c. Expenses not authorized by the City Travel ADMIN Policy 0410-24-4.
- d. Hosting meals, beverages, refreshments, gifts or other forms of entertainment provided to guests, spouses, or other City employees, other than awards or incentives addressed in specific City policies.
- e. Meals, travel, lodging, beverages or any forms of entertainment for other persons, whether City employee or not, with the exception of non-resident job applicants and appointees under SMC 3.07.010.
- f. Holiday cards for other City departments or employees.

- g. City logo merchandise (t-shirts, pins, etc.) for employees or the public, other than uniforms required by the City.
- h. Household appliances relating to meals preparation which are located in the City designated breakrooms (microwaves, toaster ovens, etc.) are provided and therefore household appliances are not allowable for reimbursement.

## 5.5 Expenses Funded by Grants

5.5.1 Departments or programs funded by federal or state grants may have stricter guidelines and/or granter regulations that supercede this policy.

## 5.6 Parking Expenses

5.6.1 City employees and quasi-employees whose normal workplace is not in City Hall may be reimbursed for parking expenses when attending authorized meetings at City Hall.

5.6.2 City employees and quasi-employees whose normal workplace is City Hall may be reimbursed for parking expenses when attending meetings not located at City Hall (i.e. Municipal Court).

## 6.0 PROCEDURE

### 6.1 Reimbursement Request

6.1.1 Departments must document the request and approval for meals and light refreshments using the *Request for Prior Approval for Allowable Expenses / Meal & Light Refreshment Expense Voucher*. This form will serve as the pre-approval with estimates and approval for reimbursement and must have all required documentation for reimbursement to be made. The documentation must provide support for the authorization, including:

- The names of the persons attending the meeting, conference, or training session.
- The purpose/agenda of the meeting for expenditure.

6.1.2 All expenses require itemized receipts showing details of the items purchased.

6.1.3 Light refreshments should be reasonable based on the number of people expected to attend and/or past attendance. The purchase of excessive refreshments will not be reimbursed.

6.1.4 Meal expenses are limited to the per diem amount as stated in the City's Travel Policy ADMIN Policy 0410-24-4.

6.1.5 Reimbursement will be made only to the employee or quasi-employee who incurred the expense.

## 7.0 RESPONSIBILITIES

The Accounting and Grants Department shall administer this policy.

## 8.0 APPENDICES

*Request for Prior Approval for Allowable Expenses / Meal & Light Refreshment and Expense Voucher*

### APPROVED BY:

  
Michael J Piccolo (Apr 16, 2024 12:14 PDT)  
\_\_\_\_\_  
City Attorney

*Matthew Boston*  
\_\_\_\_\_  
Division Director - Finance & Admin

  
Garrett Jones (Apr 17, 2024 09:08 PDT)  
\_\_\_\_\_  
City Administrator

*Michelle Murray*  
\_\_\_\_\_  
Director - Accounting & Grants



# Request for Prior Approval for Allowable Expenses & or Meal & Light Refreshment Reimbursement Voucher

1. Reasonable expenses as defined in Business Expenses policy ADMIN 0040-06-04.
2. Route this request to the Department Head or Division Director for their prior approval and signature. Route for additional approval as necessary.

Requestor \_\_\_\_\_ Contact \_\_\_\_\_ Date \_\_\_\_\_

Type of Activity:      Training                       Recognition                       Council Meeting

Other (Specify) \_\_\_\_\_

Business Nature and Purpose Details (MUST be accompanied by agenda):

Date \_\_\_\_\_ Time \_\_\_\_\_ Location \_\_\_\_\_

Estimated Attendees \_\_\_\_\_ Are meals being provided?      Yes                       No

GSA Per Diem Rate \_\_\_\_\_ Estimated Cost \_\_\_\_\_

Other Estimated Costs \_\_\_\_\_

Funding Source Notes \_\_\_\_\_

Department Head or Division Director Name \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

If policy exceptions are being requested, please obtain a signature from the City Administrator or Chief Financial Officer: \_\_\_\_\_ Date \_\_\_\_\_

**Actual Costs (MUST be accompanied by list of attendees AND itemized receipts in order to be reimbursed and document allowable expense if paid directly by the City )**

I, the undersigned, hereby certify under penalty of perjury that this is a true and correct claim for necessary expenses incurred by me in performance of official City business, that it is in accordance with the City policy, and that no payment has been received by me on account thereof.

Requestor's Signature \_\_\_\_\_ Date \_\_\_\_\_









# ADMIN 5600-24-04 (Business Expense Reimbursement)

Final Audit Report

2024-04-17

Created:	2024-04-16
By:	Daniel Rose (drose@spokanecity.org)
Status:	Signed
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-  Document created by Daniel Rose (drose@spokanecity.org)  
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-  Email viewed by mpiccolo@spokanecity.org  
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-  Signer mpiccolo@spokanecity.org entered name at signing as Michael J Piccolo  
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**Adobe Acrobat Sign**

 Document e-signed by Garrett Jones (gjones@spokanecity.org)

Signature Date: 2024-04-17 - 4:08:25 PM GMT - Time Source: server

 Agreement completed.

2024-04-17 - 4:08:25 PM GMT






# ADMIN 5600-24-04

Final Audit Report

2024-04-17

Created:	2024-04-17
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