



Luke A. Bronin
Mayor

POLICY NO: 015
DATE: February 20, 2019
DISTRIBUTION: Affected Personnel
SUBJECT: Travel and Employee Reimbursement

I. PURPOSE

To establish a policy governing travel authorization and reimbursement procedures for all City employees and elected officials who travel for official City business, approved conferences, workshops and/or seminars, and to establish guidelines for reimbursement of reasonable and justifiable expenses after the submission of appropriate documentation.

II. RESPONSIBILITY

The Mayor is the issuing authority for this policy. The Finance Department is responsible for ensuring departmental compliance with this policy. It shall be the responsibility of all City personnel to comply with these provisions.

III. POLICY

A. Preauthorization

1. Approval Authority

- a. Department heads shall act as the authorizing party for travel authorizations submitted by their respective department staff.
- b. The Chief Operating Officer shall act as the authorizing party for travel authorizations submitted by any department head except the Chief Auditor.
- c. The Internal Audit Commission shall serve as the authorizing party for the Chief Auditor.
- d. The Town Clerk shall serve as the authorizing party for travel authorizations for the Court of Common Council.
- e. All travel is subject to pre-approval by the authorizing party, except for the travel of elected officials.
- f. Prior to approving a travel request, the authorizing party is responsible for determining that there are sufficient funds within the department's budget for a p-card purchase or to reimburse all expected costs of the travel. For reimbursement of travel and meetings, the employee must complete the *Estimated Cost* column of the *Travel Expense Reimbursement* form providing an estimate of the costs associated with the travel, along with all relevant documentation to establish costs. The City of Hartford is a tax exempt municipality. Prior to travel, the traveling employee must contact the City's Procurement Division for a tax exempt

certificate in order to potentially avoid tax charges. Please note that not all states or vendors accept tax exempt certificates

B. Travel

For payment of transportation, cost of hotel lodging, meals, and out of state car rental, the employee's department should first attempt to utilize the department's purchasing card (p-card) in lieu of reimbursement. If the p-card is not accepted, personal funds may be used and be subject to reimbursement in accordance with this policy. Travel arrangements that include air, lodging and or/car rental should be made as far in advance as possible, prior to the travel, to ensure the most economical and desirable arrangements. Unless otherwise stated, itemized receipts are required for all travel related expenses.

1. Transportation - Modes of transportation selected by the traveling employee shall be the most economically feasible, taking into consideration the value of time. When traveling overnight, a reimbursement shall be provided for travel expenses such as public transportation, ride hailing apps, short or long term parking, taxi, etc.
 - a. Airfare – the City will pay the cost of the most economical class airfare. Costs associated with frequent flyer memberships, passenger screening programs, or other such costs where the benefit is strictly for the traveler will not be reimbursed. A valid receipt and passenger itinerary must be attached to the *Travel Expense Reimbursement* form.
 - b. Rental Car – expenses associated with rental cars, such as fuel and the rental car itself will be paid at cost based on valid receipts. Collision and personal accident insurance offered by the rental company must be purchased by the employee, and will be reimbursed as a regular travel expense.
 - c. Personal vehicle – the use of a personal vehicle for overnight travel will only be reimbursed if less expensive than alternate modes of transportation. Local travel is defined as a business related event(s) outside of the office and within a sixty (60) mile radius of the employee's workplace and/or travel that does not require overnight stay. Mileage relating to the use of a personal vehicle will be reimbursed in accordance with Section B.1.d
 - d. Mileage – miles traveled in a personally owned vehicle shall be reimbursed at a rate consistent with Federal IRS approved highway mileage guidelines. Mileage shall be calculated using the employee's place of work or employee's residence as the starting point to the intended destination. The employee's commute between home and primary job is not subject to reimbursement and will be deducted from total miles. For employees traveling to multiple locations for business purposes throughout the day, their normal commute mileage must be subtracted from the total mileage for the day to determine the reimbursable amount. If the normal commute mileage calculated is more than the actual business trip mileage no reimbursement should be requested. Gas purchases and normal wear and tear expenses associated with an employee's personal vehicle shall not be subject to reimbursement by the City, as they are already included in the IRS rate. In order to be reimbursed, the *Detailed Mileage, Tolls & Parking Reimbursement Request* form is required with a MapQuest printout reflecting all mileage traveled.
 - e. Tolls/Parking - Tolls and parking charges will be reimbursed.

2. Lodging - Employees shall use the Federal per diem rate for lodging by location (excludes taxes and fees) as guidance for lodging rates and shall not exceed the rate provided. Per diem rates are available at www.gsa.gov. The employee shall be responsible for any amount exceeding the established Federal GSA lodging rate by location unless the reason for the variance is indicated on the *Travel Expense Reimbursement* form and approved by the employee's Department Head. Employees shall seek non-profit or corporate rates when making reservations. If a GSA rate is not available for the exact location, employees should use the location closest to their destination. Room service and entertainment charges are non-reimbursable expenses. For lodging outside of the State of Connecticut, state and local taxes will be reimbursed to the employee if charged.
3. Meals/incidentals – Expenses associated with meals (breakfast, lunch and dinner) and incidentals (snacks and tips) for overnight travel shall be administered on a per diem basis by the City. Per diem amounts are derived by the GSA. Employees shall use the meal breakdown guidance provided by GSA based on location. Per diem rates shall be reduced when breakfast, lunch, or dinners are provided to the employee during their travel. Conference materials are required to attest to meals provided. For reimbursement of all incidentals up to \$5.00 per day receipts are not required. The first and last calendar day of travel is calculated at 75 percent of the per diem rates.

C. Post Travel Requirements

1. For reimbursement, employees must submit all relevant paperwork, receipts or other substantiating documents to the City within 60 days of travel.
2. For all travel, the actual cost column of the *Travel Expense Reimbursement* form must be completed and approved by the employee's authorizing party.
3. For P-Card transactions, the employee must submit their *Travel Expense Reimbursement* form, receipts and substantiating documents to their Department Administrator within a week of their return. Department Administrator's should refer to the City's *P-Card Policy & Procedures* for additional information regarding deadlines for submission of P-Card receipts.
4. In the event that any money is inadvertently reimbursed for expenses incurred for activities falling outside the scope of this policy, it will be considered taxable income to the employee. The City will report these funds on the employee's W2 unless repaid to the City within 60 days or by December 31st of that calendar year if travel falls within the months of November or December of that year.

D. Third Party Reimbursements

1. If a third party is supplementing the cost of the employee's travel, the employee should note the reimbursement on the *Travel Expense Reimbursement* form. All reimbursements must be paid to the order of the City of Hartford. It is the responsibility of the employee to follow up with the third party to ensure reimbursement.

E. Miscellaneous Expenses

1. All reimbursements claimed under this policy must relate to City business. Miscellaneous expenses related to City of Hartford business are reimbursable. However, these items should be incorporated within the department's budget and when possible purchased through the procurement process. The

expense should be pre-approved by the authorizing party, relevant documentation must be provided and the employee must complete the miscellaneous section of the *Mileage and Travel Reimbursement* form.

2. Expenditures for employee entertainment purposes and/or food for staff meetings are not subject to reimbursement unless pre-approved by the Chief Operating Officer or funded by a public safety or grant initiative.

F. False Reports

Intentionally falsifying the reporting of travel costs and any reimbursement request to the benefit of the employee will result in disciplinary action up to and including termination.

G. Exemption

1. Pension Fund: As an independent trust established for the benefit of its participants and beneficiaries as established by Hartford Code Section 2A-50, the Pension Commission has the sole authority to establish a budget for all of the administrative expenses of the fund. Once the budget is passed, the Treasurer acting as the Secretary of the fund is authorized and empowered to expend such sums as are approved by the Commission. Because travel is an authorized line item in the Pension Commission budget, and no monies expended are from the General Fund, the travel policy of the Pension Commission shall govern the travel of the Treasurer, the Deputy Treasurer and all other employees of the Pension Commission and said travel will be exempt from the City of Hartford Travel Policy.

Approved By:



Leigh Ann Ralls
Director of Finance

2/20/19

Date



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