

CONTROLLER'S OFFICE

TRAVEL PROCEDURE

Overview:

The [Fiscal Accountability Rule 10.8 – Travel](#), establishes the travel rule for the City and County of Denver. This procedure provides travel guidelines for officers, employees, and contractors conducting business on behalf of the City and County of Denver.

The City's travel expense reimbursement program meets the Internal Revenue Service (IRS Publication 463) definition of an accountable plan. As a result, expenses and reimbursements that conform to this policy are not reported as taxable income to the individual unless the expenses exceed the recommended per diem or if a reconciliation is not submitted timely by the person traveling.

Travel for which the City pays, including payment by travel advance, reimbursement, or by any other method, must be for travel on official City business that is for the benefit of the City. Travel shall be at the most reasonable cost and means under the circumstances. The determination of reasonableness of cost and of the means of travel shall be at the discretion of the Expending Authority, who shall consider economic factors and circumstances, including but not limited to number of days of travel, advance notice, possibility of cancellation of trip, distance of travel, travel alternatives, and hours of arrival or departure. Expending Authorities are encouraged to consider cost saving opportunities such as ride sharing and double occupancy lodging when two or more Travelers are attending the same conference.

Agencies may not adopt internal travel policies and reimbursement allowances that deviate from those contained in [Fiscal Accountability Rule 10.8 – Travel](#), or this procedure. Agencies under the Mayor shall follow any additional directives which may include Executive Orders, policies, or memos, as they relate to travel.

This procedure is divided into the following sections:

Section 1 – Travel Requirements and Restrictions

1. Who must comply?
2. Is approval required to travel?
3. Can hourly paid (non-exempt) employees travel?
4. Is the City exempt from paying sales tax?
5. What are the Department and Agency responsibilities?
6. What are the Traveler's responsibilities?
7. Can business and personal travel be combined?
8. Will the City reimburse for conference or professional meeting registration fees?
9. Can I request a Travel Hardship if the per diem allowance will not accommodate my travel needs?
10. How do I ensure compliance with the American with Disabilities Act (ADA)?

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11. Will the City permit and pay for travel outside of the continental United States (OCONUS)?
12. Will the City reimburse for travel OCONUS?
13. What if a scheduled trip is cancelled and the employee was given travel advance funds?
14. What if I my employment with the City is terminated prior to my traveling?
15. My agency is paying for travel using grant funds; are there different limitations?

Section 2 – Travel Program

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5. How do I obtain a TCard?
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7. What are the allowable purchases on a TCard?
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10. Who do I contact if I have questions or concerns with regard to the use of the TCard?
11. What do I do if my TCard is lost or stolen?
12. Who receives and pays the TCard bill?
13. What do I do if I need to dispute a charge on my TCard?
14. Do I get to keep my TCard if I transfer or promote to a different Department or Agency?
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2. When am I eligible to receive a per diem allowance?
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9. If I travel to multiple locations during the day do I have to use a different per diem for each location?
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11. Will I be reimbursed for per diem expenses on weekends, holidays, or other scheduled non-workday while I am traveling?

Section 4 – Lodging

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2. Do hotels have to honor the per diem rate?
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5. May I be reimbursed actual expense and per diem on the same trip?
6. What is the federal government's lodging rate and is it available to me?
7. What do I do if I cannot find lodging available at or below the per diem rate?
8. May I be reimbursed for an advanced room deposit when the lodging facility requires the payment of a deposit prior to the beginning of my travel?
9. When two or more employees share a room who claims the lodging reimbursement?
10. Can I be reimbursed for room service, a beverage from the mini fridge, and/or a movie rental or other entertainment while traveling?
11. Can a family member(s) stay with me in my hotel room?
12. I lost my itemized receipt statement from my hotel; can I submit my statement from my credit card company?
13. What do I do if I need to cancel my lodging reservations?
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Section 5 – Transportation

1. What methods of transportation can be used for travel?
2. What are the rates for Travelers with physical disabilities when using their personal vehicle?
3. Will I be reimbursed if I am charged a baggage fee?
4. What must I do with compensation an airline gives me if I am denied a seat on a plane?
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Section 6 – Travel Advances

1. How do I request a travel advance?
2. When can a travel advance be issued?
3. What do I do if I do not use all of the money issued to me in the travel advance?
4. What do I do if I received a travel advance and my trip was cancelled?
5. Can a new travel advance be issued if I have an outstanding travel advance?

Section 7 – Travel Reimbursement Principles

1. How soon after my trip is over do I need to submit a [Travel Authorization and Expense Form](#)?
2. What travel costs are eligible for reimbursement?
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4. What do I do if I have lost a receipt(s)?
5. When can I expect to receive my reimbursement check?

Section 8 – Required Documentation for Reimbursement

1. What do I need to submit so that I get reimbursed?

Section 9 – The Travel Expense Reconciliation Voucher

1. To whom do I need to submit my [Travel Authorization and Expense Form](#)?
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Definitions:

CONUS is the acronym for the 48 continental United States, including the District of Columbia.

City is the City and County of Denver.

Expending Authority is the manager, elected official, cabinet member, department head, or agency head identified in the appropriating ordinance (long bill) which appropriates funds to pay the expenses for conducting public business each year. Each Expending Authority is responsible for management of funds in their organization and for assuring that all expenditures are reasonable, necessary, and consistent with all city charter, ordinances, policies and procedures, and other applicable laws.

FAR is the abbreviation for the Fiscal Accountability Rules

GSA is the abbreviation for the General Services Administration

IRS is the abbreviation for the Internal Revenue Service

OCONUS is the acronym for regions outside of the continental United States and includes:

- Alaska
- Hawaii
- U.S. Territories and Possessions
 - ✓ Puerto Rico
 - ✓ American Samoa
 - ✓ Guam
 - ✓ Midway
 - ✓ Northern Mariana Islands
 - ✓ U.S. Virgin Islands
 - ✓ Wake Island
- Foreign countries

Official city business (for the purpose of travel only) is that which is required or useful for the benefit of the City to carry out the responsibilities of the traveler or agency or to enhance the traveler's or agency's effectiveness in the performance of city business.

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Per diem allowance (also referred to as subsistence allowance) is a daily payment for actual expenses for lodging, meals, and related incidental expenses. The per diem allowance is separate from transportation expenses and other miscellaneous expenses. The per diem allowance covers all charges, where applicable for:

- **Lodging** – Includes expenses, for overnight sleeping facilities, baths, personal use of the room during daytime, telephone access fee, and service charges for fans, air conditioners, heaters and fireplaces furnished in the room when such charges are not included in the room rate. Lodging taxes in the CONUS are excluded from the per diem allowance and are reimbursed as a miscellaneous expense. OCONUS, lodging taxes are part of the per diem allowance and are not a miscellaneous expense. Lodging does not include accommodations on airplanes, trains, buses, or ships. Such cost is included in the transportation cost and is not considered a lodging expense.
- **Meals** – Expenses for breakfast, lunch, and dinner including related tips and taxes (specifically excluded are alcoholic beverage and entertainment expenses, and any expenses incurred for other persons).
- **Incidental expenses** – Fees and tips given to porters, baggage carriers, bellhops, hotel maids, stewards or stewardesses, and others on ships, and hotel servants in foreign countries.

Receipt is an original document itemizing the good(s) or service(s) purchased. The receipt must provide a named payee and date that confirms payment has been made for a stated purchase.

Travel advance is money advanced to the Traveler in an amount reasonably estimated to cover some or all of authorized travel expenses. Advances are considered to be loans to the Traveler. Travel advances shall not exceed the per diem City allowance for meals and incidental expenses (M&IE), the actual cost of lodging, plus actual cost of other allowed travel expenses related to the travel on official City business.

Travel Card is an individual liability credit card that is available to city employees as an alternative method of payment for travel expenses while on official city business.

Travel expenses are reasonable, appropriate, and necessary travel and business related expenses(s) that are incurred while carrying out official city business. Travel expenses include costs that cover per diem expenses; transportation expenses; meals and/or coffee and light miscellaneous refreshment; and miscellaneous business expenses related to official City travel.

Traveler is an Expending Authority, Officer, City Employee, or Contractor who incurs travel expenses on official city business and is entitled to reimbursement of those expenses (for the purpose of travel only).

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Section 1 – Travel Requirements and Restrictions

Business travel creates unique issues relative to other aspects of the workplace. Those who travel on behalf of the City hold a position of trust and responsibility. They work independently, represent the City to the outside community, and are authorized to spend City funds for travel. In contrast to this independence is the need to be accountable for spending City funds, which requires that the Traveler demonstrate integrity and expect all travel expenses to be scrutinized.

1. Who must comply?

- a. All Expending Authorities, officers and employees must comply with [Fiscal Accountability Rule 10.8 – Travel](#), and this procedure.
- b. Contractors, unless there are specific contractual arrangements modifying travel reimbursement.

2. Is approval required to travel?

Yes. Obtaining prior authorization from the Expending Authority for travel is required for all travel within the CONUS and outside of the CONUS on official City business which necessitates the Traveler's absence from his or her normal workplace for any period of time. Trips on official City business which may be paid from funds other than City funds must also receive prior authorization from the Expending Authority.

3. Can hourly paid (non-exempt) employees travel?

The Payroll Manager must be contacted to discuss provisions regarding overtime during travel before permission to travel is granted for hourly paid employees.

4. Is the City exempt from paying sales tax?

The City is a tax-exempt organization and employees should request that taxes not be collected. However, the travel industry (e.g., airlines, rail, hotel, car rental, restaurants) frequently will not recognize this status and insist that taxes be paid. In these instances, the employee will be reimbursed for the taxes paid. If the supplier requests a tax-exemption document, a tax exemption letter can be obtained from the Controller's Office web site.

5. What are the Department and Agency responsibilities?

Agencies/Departments shall limit the number of officers and employees attending the same out-of-state business meeting and, to the extent possible, develop information sharing for reporting and other aspects that have benefits to more than one person and/or agency.

Expending Authorities are required to pre-approve out-of-state travel. Expending Authority pre-approval is not necessary for out-of-state travel on official business when the travel is not overnight.

- A. Expending Authorities or their designees for directing travel and approving reimbursement, shall ensure that any travel costs incurred are:
 1. directly work related;

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- 2. obtained at the most economical price; and
- 3. critical and necessary for City business.
- B. Exercise prudent judgment in approving travel-related costs.
- C. Ensure Travelers are not treated differently under like travel circumstances.
- D. Properly recorded in the City's financial system of record, including travel advances and reimbursements.

6. What are the Traveler's responsibilities?

A Traveler on official City business is responsible for:

- A. Obtaining prior authorization from their Expending Authority for travel.
- B. Being familiar with the Travel Fiscal Rule and the Travel Procedure before traveling.
- C. Avoiding excess costs, indirect routes, delays, or luxury accommodations unnecessary or unjustified in the performance of official City business travel.
- D. Paying any excess costs and any additional expenses incurred for personal preference or convenience.
- E. Returning as promptly as possible to the official workstation or home when the travel is completed.
- F. Preparing and submitting the [Travel Authorization and Expense Form](#) and the appropriate receipts and documentation.

7. Can business and personal travel be combined?

At times a Traveler may wish to combine personal activity in connection with a business trip. The City accommodates such activity provided that the personal related time and expense are paid by the individual, and the business objective for the travel is unaffected.

In submitting a trip's expense report the Traveler is responsible for excluding all expenses of a personal nature from the [Travel Authorization and Expense Form](#) when seeking reimbursement.

8. Will the City reimburse for conference or professional meeting registration fees?

The City will reimburse employees for approved conference or professional meeting registration fees. If a Traveler pays for the registration fee from personal funds, reimbursement may be made after the travel is complete.

A receipted bill or registration confirmation with the fee noted and a copy of the fee sheet detailing the conference itinerary (or brochure) are required to substantiate the business purpose, the time period of the trip and the amenities provided by the conference or meeting.

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9. Can I request a Travel Hardship if the per diem allowance will not accommodate my travel needs?

Yes. If the per diem allowance creates an undue hardship on the Traveler, the Traveler may submit a written justification to the Expending Authority requesting approval of a **Travel Hardship** for a reimbursement or advance above the per diem allowance provided that the hardship is reasonable, is for documented actual expenses, and is for official City business. Travel Hardships may include, but are not limited to, travel to cities where the costs of lodging and meals are higher, such as travel to high-cost localities of Washington, D.C., New York City, San Francisco, or travel outside of the continental United States.

If a Travel Hardship is approved the Traveler will be required to attach the written justification that has been approved by the Expending Authority. Receipts are required for all reimbursements and advancements upon completion of travel requested under a Travel Hardship. Any expenses meals and incidentals at a rate that is higher than the federal M&IE rate will be reported as taxable income on the employee's W-2.

10. How do I ensure compliance with the Americans with Disabilities Act (ADA)?

All agencies must comply with the ADA and all personnel are to be afforded equal opportunity to perform travel for official city business even if the travel costs will exceed that which would normally be most economical to the state. Travel authorizations and claims should include a brief notation that the extra costs were required to comply with the ADA. ADA supporting documentation must remain confidential.

11. Will the City permit and pay for travel outside the continental United States (OCONUS)?

Yes, the City will permit and pay for travel OCONUS if it is in the best interest of the City. Officers and employees should not travel to countries for which a travel advisory has been issued by the State Department of the United States. Traveling OCONUS requires the Traveler to present a valid passport.

12. Will the City reimburse for travel OCONUS?

Travelers traveling OCONUS may seek reimbursement for reasonable expenses associated with their travel. Receipts are required for reimbursement. The amounts must be stated in U.S. dollars, with the Traveler providing the conversion rate. Such expenses may include, but are not limited to:

- A. visa, passports and other travel documents;
- B. photographs for travel documents;
- C. approvals for access for some countries;
- D. physical examinations and inoculations; and
- E. currency conversion.

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13. What if a scheduled trip is cancelled and the employee was given travel advance funds?

The Traveler must remit to the City the full amount of the travel advance within five working days of notification of cancelation. If the funds are not returned the advance will be considered an overpayment and the Expending Authority shall notify the Controller's Office. The City will follow [Fiscal Accountability Rule 10.2 – Overpayments to Employees and Contract Employees](#) to recover the funds owed.

14. What if employment with the City is terminated prior to traveling?

Upon submitting the personnel action terminating employment, the Expending Authority shall submit to the Controller's Office a statement detailing any unreconciled or unreimbursed travel advances to or reimbursements by the employee. The employee must remit to the City any amount due, and it shall be the duty of the Expending Authority to notify the Controller's Office if such remittance is not made. The City will follow [Fiscal Accountability Rule 10.2 – Overpayments to Employees and Contract Employees](#) to recover the funds owed.

15. My agency is paying for travel using grant funds; are there different limitations?

In situations where the travel expenses are going to be paid from a grant, the allowable reimbursement amounts should be based on the grant requirements or this fiscal rule, whichever is more restrictive.

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Section 2 – Travel Program

The City participates in the State of Colorado's Travel Management program. This program is offered through the Purchasing Department and managed by the Administrator of the Travel Management Program. This program offers many benefits to the City which include:

- secured airfares that are fully refundable or fully changeable without additional fees;
- car rental rates to include liability insurance coverage for employees of official City business;
- lodging benefits; and
- discounted fee for travel agencies.

Agencies/Departments are encouraged to participate in the program, but participation is not mandatory. In order to participate in the program a Travel Card Coordinator (TCC) must be appointed and attend a training session. The TCC will be the key point of contact for all issues related to the travel program for their agency.

Agencies that participate in this program may provide employees a travel card (TCard) to use while traveling on City business. **The TCard is the property of the City and is only available to agencies that participate in the travel program.** The TCard provides City employees an alternative to using personal credit cards, personal funds, or obtaining cash advances with the travel advance form. Employees can use the card to purchase travel related reimbursable expenses while on official City business such as airline tickets, rental cars and associated fuel costs, ground transportation (e.g. airport shuttles), lodging, and meals.

There are several TCard options for the agency to choose from to meet their needs. Participating agencies will work with the Administrator of the Travel Program in the Purchasing Department to review and select the appropriate TCard. TCards will not be issued without the approval of the Expending Authority.

1. Does my agency have to participate in the Travel Program?

No. Agencies/departments are not required to participate in the Travel Program. Ask your supervisor if your agency is participating in the Travel Program and to identify your TCC.

2. Why are only certain airlines available in the Travel Program?

The participating airlines are awarded the contract because of their prices and favorable cancellation policy and their change and standby terms that provide substantial benefits to the traveler.

3. What is the TCard?

The TCard is a credit card. The TCard may be issued to employees who travel on behalf of the City in their name for their use only. A TCard is not issued to all employees. The card may be used only for reimbursable travel related expenses.

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4. What are the benefits of using a TCard?

The TCard enables you to conduct business as efficiently as possible when traveling on behalf of the City and can alleviate the need to use personal funds for business travel expenses. The TCard provides not only travel efficiencies, but allows for quick payment to the providers of travel services and accommodations. Other benefits include:

- lost baggage insurance.
- travel accident insurance.
- roadside assistance.
- collision, damage, and waiver insurance coverage up to the full value of the rental vehicle when renting a vehicle for business travel. You get full coverage when you use the TCard and a vendor from the approved list.

(If you are in an accident when you are traveling you must notify your Expending Authority and the Risk Management Office. [See Section 5 – Transportation.](#))

5. How do I obtain a TCard?

If your agency is a participant in the Travel Management Program you may obtain an application and Travel card agreement from your TCC. It must be completed, signed and notarized. Your agency TCC will submit the documentation to the Administrator of the Travel Management Program in the Purchasing Division.

6. Who is responsible for the charges on the TCard?

The Traveler, or agency, whose name appears on the TCard is responsible for all charges on the TCard. The bill must be paid in full each time it is used on official City business. It is the responsibility of every cardholder to safeguard the card and card number against use by unauthorized individuals.

7. What are the allowable purchases on a TCard?

The TCard may be used to purchase airfare, reserve and pay for lodging, purchase meals, rent a car, and any other reimbursable travel expense. The TCard may **not** be used to pay for registration prior to the event or when not actually travelling. It may be used, however, to pay for your registration while travelling if you did not do so before the event.

If your agency participates in the City's Purchasing Card (PCard) program you may be able to take advantage of early registration discounts using the PCard. Contact your agency TCC to coordinate the purchase with your agency PCard coordinator.

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8. Can I use the TCard for my personal expenses?

No, TCards are for business expenses only. Under no circumstances may the TCard be used for items of personal use. The TCard must never be used to purchase items that are not associated with a valid travel authorization, even if the cardholder intends to reimburse the City.

Intentional misuse or abuse of the TCard will result in immediate revocation of charging privileges and possible disciplinary action and criminal prosecution.

9. Do I need to save my receipts if I use the TCard?

Yes. You must still follow the travel rules and procedures and submit original receipts to be reimbursed.

10. Who do I contact if I have questions or concerns with regard to the use of the TCard?

You will need to contact your agency TCC.

11. What do I do if my TCard is lost or stolen?

You must report a lost or stolen TCard immediately to the issuing bank and to your agency TCC. Your agency TCC will notify the Administrator of the Travel Management Program in the Purchasing Division.

12. Who receives and pays the TCard bill?

The type of TCard that you have will determine where the statement is sent.

- ✓ If the TCard is issued to the Traveler the statement will be sent directly to the Traveler's home. The Traveler will be billed directly for all expenses charged to the TCard and the Traveler will be personally responsible for paying all charges and for keeping the card current.
- ✓ If the TCard is an agency account the statement will be sent to the TCC.

The City will not reimburse or pay late fee charges incurred in connection with the TCard. TCard payment delinquencies may result in the cancellation of the Traveler's card or other corrective action.

13. What do I do if I need to dispute a charge on my TCard?

Contact the vendor to resolve the issue. If this does not work file a dispute with the bank that issued the card.

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14. Do I get to keep my TCard if I transfer or promote to a different Department or Agency?

No. You must notify your agency TCC within two business days after you have given notice of the transfer or promotion. Your TCC will initiate the proper paperwork with the Administrator of the Travel Management Program.

You must surrender your TCard to your agency TCC prior to your last day of employment with the Department or Agency that you are leaving.

15. Do I get to keep my TCard if I am no longer employed with the City?

No. The travel card is valid only while you are employed by the City and it may be cancelled at the discretion of the City, and must be relinquished to the Traveler's department or agency upon termination of employment.

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Section 3 – Meal and Incidental Expenses Allowance (M&IE) Per Diem Rates

The City will reimburse Travelers for reasonable meal expenses at the meal and incidental expense (M&IE) per diem rates which are established through federal guidelines and IRS regulations. The per diem rate includes breakfast, lunch, and dinner. When reimbursing per the federal M&IE per diem rates, the Traveler does not have to break down individual meal costs, tips, and other incidental expenses or provide documentation.

The M&IE is separate from transportation expenses and other miscellaneous expenses and covers all charges and services, including any service charges where applicable. If the Traveler incurs other travel expenses that are ordinary and necessary but do not fall under the category of lodging or M&IE (e.g. airplane tickets, taxis to and from airport, car rentals, gas for rental car, parking, etc.), they will be reimbursed for these expenses, but only after they have adequately accounted for those additional expenses.

Travelers may request a **Travel Hardship** and be reimbursed for actual expenses, with the approval of the Expending Authority, for meals and incidentals at a rate that is higher than the federal M&IE rate, but, the amount that is above the federal M&IE rate will be reported as taxable income on the employee's W-2. Travel Hardship is explained in [Section 1 – Travel Requirements and Restrictions](#).

1. What is a per diem allowance?

Per diem is the allowance for lodging (excluding taxes), meals and incidental expenses. The [General Services Administration](#) (GSA) establishes per diem rates for destinations within the Continental United States (CONUS). The [State Department](#) establishes the foreign rates (for example, Russia, Aruba, Bahamas, Europe, etc.). The [Department of Defense](#) (DOD) establishes non-foreign rates such as Alaska, Hawaii, Puerto Rico, and Guam.

2. When am I eligible to receive a per diem allowance?

Per IRS rules, a Traveler must be in continuous travel status for more than twelve hours to be eligible to receive a per diem allowance.

3. Will I be reimbursed for per diem expenses if my official travel is twelve hours or less?

No. The IRS states that a Traveler is eligible for per diem allowance when you are in travel status for more than 12 hours.

4. May I be reimbursed actual expense and per diem on the same trip?

Only one method of reimbursement may be authorized. Your agency must determine the reimbursement method.

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5. When does per diem or actual expense privilege start and stop?

Your per diem or actual expense privilege starts on the day you depart your home, office, or other authorized point and ends on the day you return to your home, office or other authorized point.

6. What is the per diem rate on the first and last day of travel?

Based on the IRS and GSA guidelines, employees are only eligible for 75% of the total M&IE rate for the location to which they are traveling on the first and last day of travel. The per diem for travel days is always at a 75% rate and doesn't matter the time of departure or return.

7. What M&IE rate will I receive if a meal(s) is included in the registration fee?

Your M&IE rate will be adjusted for a meal(s) furnished to you by deducting the appropriate amount shown in the chart in this section for travel within CONUS. The GSA has a [Meals and Incidental](#) table on their web site that shows the dollar breakdown for breakfast, lunch, and dinner based on the maximum daily reimbursement (per diem) rates for meals and incidental expenses while on travel.

Meals included in conference registrations, or paid by others, are not eligible for reimbursement to the Traveler. If a meal is provided by conference registration, but the Traveler chooses to eat elsewhere, the added meal expense is not reimbursable.

8. What if a City is not listed on the per diem website?

If a City is not listed on the [GSA Domestic Per Diem Rates](#) site, find out the county where the City is located. The [National Association of Counties](#) web site can help determine the county where the destination is located. If the City is not listed, but the county is, then the per diem rate is the rate for that entire county. If the City and the county are not listed, then that area is considered to be a Standard CONUS location. The **current** Standard CONUS rate can be found at the [GSA – Domestic Per Diem Rates](#) web site in the **current** downloadable per diem rate table. In the following example the standard CONUS rate is \$70 for lodging and \$39 for meals and incidental expenses.

	State	Primary Destination	County	Season Begin Date	Season End Date	Lodging	M&IE	Total
2								
3		Standard CONUS Rate applies to all destinations or counties not specifically listed				\$70	\$39	\$109
4	Alabama	Birmingham	Jefferson and Shelby			\$94	\$44	\$138
5	Alabama	Birmingham	Jefferson and Shelby			\$120	\$44	\$164

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9. If I travel to multiple locations during the day do I have to use a different per diem for each location?

No, you will use a single per diem rate for the entire day. If you travel to more than one location in one day, the per diem rates for each day are the rates for the location in which the Traveler will spend the night. However, on the final day of travel, the per diem rates are the rates for the location in which the Traveler last stayed the night, prior to returning to their official workstation and/or home. When travel in a single day (non-overnight travel) is to multiple locations (meaning, more than one work destination), **and** the travel is more than twelve hours, the highest per diem of the multiple locations is used.

10. What are per diem incidental expenses?

Incidental expenses are covered in [Section 7 – Travel Reimbursement Principles](#). *Original receipts are required.*

11. Will I be reimbursed for per diem expenses on weekends, holidays, or other scheduled non-workdays while I am traveling?

Yes, if your business requires you to travel on a weekend, holiday, or other non-workday you will be reimbursed.

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Section 4 – Lodging

Lodging per diem rates are established by the GSA to ensure that a sufficient allowance is given to a Traveler to stay at safe and comfortable rooms while traveling on official City business. These rates are established by location and are based on single occupancy room rate (not per person rates) for hotels that have a 2 and 3 star rating and are on the fire safety list maintained by the Federal Emergency Management Administration (FEMA).

1. What is the per diem lodging rate based on?

Lodging per diem rates are based on single occupancy room rates – not per person rates.

2. Do hotels have to honor the per diem rate?

Hotels are not required to honor per diem rates. It is a business decision.

3. Are lodging taxes included in the per diem rate?

No, lodging taxes are not included in the per diem rate in the CONUS. Lodging taxes paid by the Traveler are reimbursable as a miscellaneous travel expense. Even so, when making your reservation, identify yourself as City employee and ask them if the City's tax exempt status can be honored.

If you are traveling OCONUS lodging taxes are part of the per diem allowance and are not a miscellaneous expense.

4. Since the CONUS per diem rates do not include lodging taxes, do I have to pay a separate hotel tax?

The CONUS per diem rates exclude lodging taxes. Travelers must pay the taxes and request reimbursement under Miscellaneous Travel Expenses.

5. May I be reimbursed actual expense and per diem on the same trip?

Only one method of reimbursement may be authorized. Your agency must determine the reimbursement method.

6. What is the federal government's lodging rate and is it available to me?

The federal government has worked with the travel industry and established federal lodging per diem rates for military and federal government Travelers. Many hotels may extend these rates to local governments if requested at the time reservations are made and again during check-in. When making your reservation, identify yourself as a City government employee and request the government per diem rate.

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7. What do I do if I cannot find lodging available at or below the per diem rate?

If you travel to a location where the per diem rate is insufficient to meet the necessary expenses, submit a written request to your Expending Authority explaining the circumstances. The Expending Authority may approve lodging at a higher rate if the maximum per diem rate is inadequate and it is in the best interest of the City. The maximum per diem rate that can be claimed is up to 300% of per diem for the location where lodging is obtained. Any amount that exceeds the 300% will be reported as taxable income on the employee's W-2. The request and the approval must be attached to the [Travel Authorization and Expense Form](#).

8. May I be reimbursed for an advanced room deposit when the lodging facility requires the payment of a deposit, prior to the beginning of my travel?

Yes, you may be reimbursed for an advance room deposit if it is required to secure a room reservation.

9. When two or more employees share a room, who claims the lodging reimbursement?

When two or more employees share the same room, the lodging per diem may be requested by one employee or it can be divided between the employees. The total claimed for reimbursement must not exceed the total paid for the room.

10. Can I be reimbursed for room service, a beverage from the mini fridge, and/or a movie rental or other entertainment while traveling?

Room service and beverages and/or food from the mini fridge are reimbursable, but the cost will be included in the M&IE per diem allowance. The Traveler is responsible for entertainment costs such as a movie rental.

11. Can a family member(s) stay with me in my hotel room?

Yes, but additional room costs resulting from family or other non-business companions will not be paid by the City and are not reimbursable.

12. I lost my itemized receipt statement from my hotel; can I submit my statement from my credit card company?

No, a receipted, itemized statement furnished by the hotel or motel is required for all lodging expenses. Summary statements provided by credit card companies will not be accepted as backup for lodging reimbursement. If you have misplaced your itemized receipt, contact the hotel, and obtain a copy.

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13. What do I do if I need to cancel my lodging reservations?

It is the Traveler's responsibility to cancel reservations by the required cancellation policy time of the hotel. When canceling the hotel reservation the cancellation number and the name of the person accepting the cancellation call should be noted. Room costs due to failure to cancel are the responsibility of the Traveler and will be deducted from subsequent reimbursement.

14. Can I stay with a colleague, friend or relative in their private residence when I travel?

Yes, a colleague, relative or friend may host a Traveler in a private residence. In these instances, the Traveler may give a non-cash gift such as flowers, or groceries, or a restaurant meal may be provided to the host. The actual cost of such a gift may be reimbursed up to \$75. Under IRS regulations, a receipt must be provided for gifts costing \$25 or more. Only one gift per stay may be provided to a host.

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Section 5 – Transportation

If a Traveler prefers a method of travel that is less economical than other methods, the agency may choose to reimburse the Traveler up to the amount of the less expensive option.

1. What methods of transportation can be used for travel?

A. Commercial Airlines

Authorization will be given for the most economically available flight to and from the destination location. Reservations shall be requested as far in advance as possible to aid the City in taking advantage of discounted airfares having an advance purchase requirement, and whenever possible, air travel should be accomplished at the most reasonable fare available at the time of booking and before commencement of travel.

If the ticket is not paid for by the City, the Traveler is required to submit the original receipt, showing proof of payment, amount, date, name of carrier, flight times, and destination with their [Travel Authorization and Expense Form](#).

While not mandatory, Travelers are encouraged to purchase airline tickets for City business using the Travel Card rather than using a personal credit card. Frequent flyer miles earned will be retained by the employee.

1. **Coach Class** – Coach Class or any discounted class shall be used in the interest of economy. This policy applies to all travel (domestic or foreign, or any combination thereof) regardless of the purpose or fund source. Travelers have the option to upgrade to business or first class by paying the difference with personal funds.
2. **Business or First Class** – Use of business or first-class or other higher-cost services may be authorized under the circumstances listed below.
 - (a) Business or first-class is the only service offered between two points. Documentation of the circumstance must be provided with the [Travel Authorization and Expense Form](#).
 - (b) The use of coach class would be more expensive or time consuming, e.g., when, because of scheduling difficulties, traveling by air coach would require an unnecessary hotel expense, circuitous routing, or an unduly long layover when making connections. Documentation of the circumstance must be provided with the [Travel Authorization and Expense Form](#).
 - (c) An itinerary involves overnight travel without an opportunity for normal rest before the commencement of working hours; or the use of business or first-class travel is necessary to reasonably accommodate a disability or medical need of a Traveler. Documentation of the circumstance must be provided on the [Travel Authorization and Expense Form](#).
 - (d) When a Traveler prefers to use a higher class than the one authorized for reimbursement, the Traveler must pay the incremental cost of the airfare.

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- (e) In cases other than those described above, a written justification to use business or first-class or other higher-cost service shall be obtained in advance from the Expending Authority. The Traveler shall submit such authorization with the [Travel Authorization and Expense Form](#).
3. Travel by chartered or private aircraft is prohibited.

B. Rental Car

1. The City will reimburse for a rental car when there is a business justification or when there is no other reasonably available means of comparable transportation. Car rentals may be used when the overall cost of the rental is less than the cost of other means of transportation (e.g., taxis, limousines, airfare).
2. Use of a rental car at an out-of-town destination for a Traveler traveling on official City business may be approved by the Expending Authority. The use of a rental car should be justified as an economical, business necessity and not as a matter of personal convenience. When traveling in groups, sharing of cars should be practiced to minimize costs. The use of rental cars is appropriate for those situations where other methods of transportation are unavailable or impractical.
3. All terms and conditions of the car rental agreement should be read and followed, particularly with regard to who is authorized to drive the vehicle and driving on non-paved roads. All authorized drivers must be listed on the car rental contract. Violations of the agreement or any driving regulation may leave the City responsible for additional damages.
4. Rental car companies hold the renter responsible for all damages to the vehicle, regardless of fault. Collision/Loss Damage Waiver insurance provides coverage for damage to the rental vehicle and loss of use. Liability insurance provides coverage if an individual is legally liable for damages as a result of their negligence.
 - (a) If you use the TCard and rent a vehicle from a contracted rental agency, coverage for damage to the vehicle and liability coverage is provided by the travel card issuer and you may decline to purchase collision, damage, and waiver insurance coverage through the rental car company.
(See [Section 2 – Travel Program](#).)
 - (b) You must purchase the collision/loss damage waiver and liability insurance from the rental car agency if your agency does not participate in the Travel Program and you do not use the Travel Card to rent a vehicle from a contracted rental agency.
 - (c) If you are in an accident when you are traveling you must notify your Expending Authority and the Risk Management Office.
5. If the Traveler uses the rental car for personal purposes in addition to official City business, then the Traveler is responsible for payment of any additionally incurred rental costs, including insurance, and the City shall not advance or reimburse funds for personal use of a rental car. In the event part of the car rental cost is not authorized or approved, the Traveler shall pay the difference as his or her personal cost.

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C. Travel by City-owned vehicles.

1. Travelers who use a City owned vehicle for City-related travel must comply with:
 - ✓ [Fiscal Accountability Rule 10.5 – City Vehicle Use](#);
 - ✓ [Fiscal Accountability Rule 10.6 – Take-Home Vehicles and Carpooling](#); and
 - ✓ [Executive Order 3, Motor Vehicle Program for the City and County of Denver](#).
2. Approval of such usage must be given by the Expending Authority prior to the trip.
3. All forms associated with [FARs 10.5](#) and [10.6](#) must be completed and copies attached to the [Travel Authorization and Expense Form](#).
4. If the Traveler pays for emergency automobile service or gasoline for the City-owned vehicle while traveling on official City business, those expenses will be reimbursed provided the claim for reimbursement is included on the [Travel Authorization and Expense Form](#) with receipts attached.
5. No mileage allowance shall be paid for travel in City-owned vehicles.

D. Travel by Personal Vehicle

1. Travelers who use a privately owned vehicle for City-related travel must comply with
 - ✓ [Fiscal Accountability Rule 10.5 – City Vehicle Use](#);
 - ✓ [Fiscal Accountability Rule 10.7 – Use of Personal Vehicles for City Business](#), and
 - ✓ [Executive Order 3, Motor Vehicle Program for the City and County of Denver](#).
2. Approval of such usage must be given by the Expending Authority prior to the trip.
3. All forms associated with [FARs 10.5](#) and [10.7](#) must be completed and submitted accordingly.
4. The City will reimburse employees per [10.7](#).
5. Travelers will be reimbursed for actual miles traveled at the published [U.S. Internal Revenue Service](#) rate for the period involved.
6. A rental car is not a "privately owned automobile" under this fiscal rule.

E. Courtesy transportation

You should use courtesy transportation service furnished by hotels/motels to the maximum extent possible as a first source of transportation. You will be reimbursed for tips when you use courtesy transportation service.

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F. Local Public Transportation, Shuttle Service, and Taxis

Local public transportation fares (e.g., buses, subway, streetcars) shall be allowed. The cost of shuttle service (including airport limousine service, if appropriate) to and from an airport or railroad station, plus reasonable tips, is allowable to the extent such service is not included in air or rail fares. Taxi fares, including tips, shall be allowed only when the use of public transportation or airport shuttle service is impractical or not available. The cost must be reasonable in relation to personal car use costs, including parking, tolls, etc.

2. What are the rates for Travelers with physical disabilities when using their personal vehicle?

A Traveler with a physical disability who must use a specially equipped or modified automobile may claim reimbursement at the standard rate per mile. However, if the Traveler incurred higher than standard operating costs, the Traveler may seek reimbursement by submitting a statement with the Travel Expense Voucher certifying that he or she incurred higher operating costs. The actual fixed and variable costs must be specified in the statement.

3. Will I be reimbursed if I am charged a baggage fee?

The City will reimburse the Traveler for their first checked bag fee, each way. Airlines have specific travel baggage allowances and limitations, but most will allow a Traveler to carry onto the plane one personal item and to check one bag. The majority of airlines will allow oversize or overweight baggage or additional baggage for an additional fee which varies depending on the situation and the airline. Additionally, some airlines offer reduced baggage fees if you check-in online. Check with your airline and find out what the baggage limits are for your flight and if reduced baggage rates apply if you check-in online.

4. What must I do with compensation an airline gives me if I am denied a seat on a plane?

If you are performing official travel and a carrier denies you a confirmed reserved seat on a plane but compensates you, you may keep the compensation.

5. May I keep compensation an airline gives me for voluntarily vacating my seat on my scheduled airline flight when the airline asks for volunteers?

Yes, but only if you voluntarily vacate your seat and if the additional travel expenses incurred as a result of vacating your seat, are borne by you and not reimbursed. In addition, if volunteering delays your travel during work hours,; you will have time deducted from your leave bank.

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Section 6 – Travel Advances

Travel advances can be requested for transportation, lodging, meals, and incidentals.

1. How do I request a travel advance?

Requests for travel advances must be made on a [Travel Authorization and Expense Form](#) and must be approved by the Expending Authority. Employees may not approve a travel advance for themselves.

2. When can a travel advance be issued?

Travel advances will not be issued more than thirty calendar days prior to the departure date of a trip. If an emergency exists and funds are needed immediately the Controller's Office must be notified.

3. What do I do if I do not use all of the money issued to me in the travel advance?

Any unused funds must be returned to the City via the Cashier's Office in the Department of Treasury within thirty working days of completion of the trip. If the unused travel advance funds are not deposited with the Department of Treasury it will be reported as taxable income on the employee's W-2.

Each Expending Authority shall take steps necessary to assure that advances not expended on allowable travel expenses are recovered by the City at the conclusion of authorized travel.

4. What do I do if I received a travel advance and my trip was cancelled?

The funds advanced must be returned to the City within five working days of notification of cancelation.

(See [Section 1 – Travel Requirements and Restrictions – 13.](#))

5. Can a new travel advance be issued if I have not submitted a Travel Expense Voucher that reconciles a prior trip?

No, cash advances will not be issued to individuals who have not submitted a travel expense reconciliation voucher that reconciles an outstanding balance in the City's financial system from a previous travel.

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Section 7 – Travel Reimbursement Principles

The City's reimbursement policies are based on IRS guidelines, which allow reimbursement to employees for authorized business travel expenses with no effect on compensation. The City pays, or reimburses, reasonable and necessary expenses for City travel, with approval of the Expending Authority. Travel expense reimbursements shall not exceed the per diem allowance for lodging, meals and incidental expenses (M&IE) plus the actual cost of other allowed travel expenses related to travel on official City business.

The Traveler must complete the reconciliation section of the [Travel Authorization and Expense Form](#), reconciling actual and allowed M&IE per diem expenses with travel advances. Travel reconciliations are due to the Controller's Office within thirty calendar days of completion of the trip.

Travelers shall not seek reimbursement for goods or services (including transportation, lodging, etc.) that are provided free of charge, paid for by another source, or are not related to City business.

1. How soon after my trip is over do I need to submit a [Travel Authorization and Expense Form](#)?

Travel reconciliations are due to the Controller's Office within thirty calendar days of completion of the trip.

2. What travel costs are eligible for reimbursement?

Travelers may be reimbursed for the following type expenses incurred on official City business.

- A. **Lodging** – the actual cost of lodging up to a specific maximum. An original receipt is required.
- B. **Meals and incidental expenses** – Allowable per diem rate for M&IE expenses. If actual meal expenditures are reported instead of using the per diem rate, original receipts must be included for all meal expenditures submitted on the request for reimbursement. Amounts that exceed the allowable per diem will be recorded as taxable income on the employee's W-2.
- C. **Transportation** – Costs of necessary official City business travel on railroads, airlines, ships, buses, private motor vehicles, and other means of conveyance. An original receipt is required.
- D. **Miscellaneous Travel Expenses** – Other expenses essential to the transaction of official City business are reimbursable to the Traveler. An original receipt is required unless it is not feasible to obtain a receipt such as for parking and tolls. In this case an explanation explaining the situation would be required. Miscellaneous expenses include:
 1. Parking and tolls.
 2. Shipping of City materials not carried by the Traveler.
 3. Baggage expenses.

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4. Services of guides, interpreters, and drivers, typists, data processors, or stenographers.
5. Business expense such as use of computers, internet connections, printers, fax machines, and scanners for the purpose of administering City business.
6. Storage of property used on official City business.
7. Official telephone calls.
8. Lodging taxes.
9. Laundry if traveling status is more than five days.
10. Gratuities.
11. Fuel for City-owned vehicles or rental cars.
12. Emergency repairs for City-owned vehicles.
13. One personal phone call for each day of travel and of reasonable.

3. What travel costs are not reimbursable?

Although this is not a complete list, the following are examples of expenses that will not be reimbursed by the City:

- A. Alcoholic beverage expenses.
- B. The cost of the daily commute between the Traveler's official headquarters and official residence.
- C. Certain travel expenses considered personal and not essential to the transaction of official City business. Such non-reimbursable expenses include, but are not limited to:
 1. Valet services.
 2. Entertainment expenses, radio or television rental, and other items of a similar nature.
 3. Taxi fares, motor vehicle rental, and other transportation costs to or from places of entertainment and other non-City business locations.
 4. Costs of personal trip insurance (such as personal accident insurance, personal effects insurance and extended liability insurance) and medical and hospital services.
 5. Personal telephone calls other than those allowed in **Miscellaneous Travel Expenses**.
 6. Any tips or gratuities associated with personal expenses.
 7. All expenses related to the personal negligence of the Traveler such as parking tickets and fines, towing, traffic violations, damage to personal vehicles, clothing or other items.
 8. Out of pocket charges for vehicle service calls caused by the negligence of the Traveler. Examples include service charges for the delivery of fuel, retrieval of keys from locked vehicles, jump starting vehicles when the lights have been left on, etc.
 9. Meals included in the cost of conference/meeting fees.

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10. Travel expense, meals, or child care cost of other persons, such as spouse or family members, traveling with the employee.
11. Food in excess of the per diem daily allowance, except as authorized by the Expending Authority for actual expenses. Amounts that exceed the allowable per diem will be recorded as taxable income on the employee's W-2.
12. Expenses and/or fees associated with social or non-mandatory activities at conferences such as tours, sports activities, golf outings, event tickets (movies, theater tickets), in-rooms movies, in-flight movies, etc.
13. Additional transportation, hotel or other expense for personal vacation related travel in connection with business travel (taken before, during or after business trip)
14. Late payment penalties and interest on the City's Travel Credit Card or the Traveler's personal credit card, including personal credit card annual fees.
15. Theft or loss of advance funds, personal funds or other personal property including baggage and/or briefcases.
16. Personal items and services such as shoe shines, haircuts, manicures, saunas, massages, personal health and hygiene items, dues in private clubs, recreation expenses, pet care costs, souvenirs or personal gifts, and personal reading materials such as magazines, newspapers, unless specific business purpose is indicated

4. What do I do if I have lost a receipt(s)?

For any receipts that have been lost, the Traveler must seek a duplicate of the missing original receipt from the billing vendor.

- A. Include the duplicate invoice showing proof of payment and a memorandum or statement signed by the Traveler and Expending Authority, stating that:
 1. Original receipt is not available.
 2. Expense was on behalf of the City.
 3. Item and amount of the expense are accurate.
 4. No other reimbursement of expense has been or will be sought or accepted from any source.
- B. In those cases when all attempts have failed to yield an acceptable receipt, an explanation must also be included in the memorandum to demonstrate the efforts made. This statement must be signed by the Traveler and the Expending Authority.

5. When can I expect to receive my reimbursement check?

You can expect to receive your reimbursement check within 10 business days after the Controller's Office receives your [Travel Authorization and Expense Form](#) with the appropriate approvals and required documentation.

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Section 8 – Required Documentation for Reimbursement

1. What do I need to submit so that I get reimbursed?

Original receipts are required for all expenses except meal per diem. Photocopies of invoices, credit card statements or records of charge slips accompanying the monthly billing statements, receipts or restaurant stubs are not acceptable. The following support for reimbursement requests will be required for the following expenses and must be attached to the [Travel Authorization and Expense Form](#):

Expense	Required Documentation
Air transportation	Airline ticket "receipt" coupon and copy of invoice and proof of payment by credit card or method as long as the documentation includes the amount, date, name of carrier, flight times and destination. If the Traveler is approved for higher-cost services that request and approval must be attached and submitted with the Travel Authorization and Expense Form .
E-Tickets	A detailed invoice/itinerary (which may also be identified by the air carrier as a receipt), as long as it shows all times of departure, flight numbers, class of service, fare basis, ticket or confirmation number, and cost of ticket, along with proof of payment (i.e., credit card being charged), will also be accepted as an original receipt.
Rental Car	Car rental agreement and charge card receipt.
City-Owned Automobiles	Original receipts for gas, oil, and automobile-related expenses are required. The approval authorizing the use of the City-owned automobile and the required forms associated with Fiscal Accountability Rules 10.5 and 10.6 must be attached and submitted with the Travel Authorization and Expense Form .
Personal Vehicle	The approval authorizing the use of the City-owned automobile and the required forms associated with Fiscal Accountability Rules 10.5 and 10.7 must be attached and submitted with the Travel Authorization and Expense Form .
Lodging	An original itemized hotel noting the payment is required. Since hotel receipts may include charges that are not reimbursable, the Traveler shall not be reimbursed for lodging expenses unless the receipt presented by the Traveler contains itemized charges for the room, e.g. taxes, telephone, etc. If lodging was at a private residence and a non-cash gift was given to the host a receipt is required for the gift costing \$25 or more, up to \$75.
Meals and Incidental Expenses (M&IE)	A receipt is not required for meals that will be reimbursed per the M&IE allowance. However, if the Traveler is being reimbursed for actual expenses an itemized restaurant receipt is required.
Conference Registration Fees	A receipted bill or registration confirmation with the fee noted and a copy of the fee sheet detailing the conference itinerary (or brochure) is required (if paid by employee).
Miscellaneous Travel Expenses	An original receipt is required for all miscellaneous travel expenses.

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Section 9 – The Travel Expense Reconciliation Voucher

The travel expense reconciliation voucher presents all costs incurred and is to be accompanied by original receipts where required. Where receipts are missing, it is up to the individual to attach an explanation and to obtain duplicates before a request for reimbursement is submitted. The [Travel Authorization and Expense Form](#) must be approved by the Expending Authority.

1. To whom do I need to submit my [Travel Authorization and Expense Form](#)?

The agency must submit the approved and signed travel expense **Voucher** and [Travel Authorization and Expense Form](#) to the Controller's Office with all back-up documentation within thirty days of completion of travel.

2. What are the consequences if I do not submit the travel expense reconciliation voucher?

The [Travel Authorization and Expense Form](#) reconciling travel expenses and the approved and signed travel expense **Voucher** must be submitted to the Controller's Office within thirty days of completion of the trip. Travel that is not reconciled and submitted to the Controller's Office within forty-five days of completion of travel will result in the entire advance being reported through the payroll system as additional wages to the employee no later than the first payroll period following the end of the forty-five days and shall be reported as income on the Traveler's W-2. The income and applicable employment taxes on the additional wages are to be withheld from the employee's regular earnings