

# Employee Travel Expense Processing Policy

<b>Policy:</b>	Employee Travel Expense Processing Policy	
<b>Business Area:</b>	Operations, Travel, Fiscal	Last Updated: 02/14/2023
<b>Description:</b>	Directions for processing encumbrances and invoices for payment of employee travel expenses.	
<b>Timing:</b>	Before and after any travel for which reimbursement will be sought from the City	
<b>Responsibility:</b>	Travelers, Fiscal Staff and Department Directors	

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## I. Introduction & Definitions

The City of Columbus provides for officials and employees to travel at City expense within the scope of their service or employment, unless otherwise provided by law. This document furnishes guidance to City travelers and governs the travel approval process, the use of vehicles, types of travel and authorized expenses. It is the traveler's responsibility to adhere to this policy for approval by the Auditor's office of payments. Departments may have additional specific processing requirements and policies for travel that is not addressed in this document. It is the Department Director's responsibility to develop departmental policy that adheres to this processing policy and provides required internal procedures to department employees for travel.

This policy strives to ensure that those who travel on City business suffer no financial loss nor realize any financial gain from the travel. This policy is intended to provide fair standards and appropriate levels for reimbursement while providing controls to prevent abuse, foster accountability and maintain cost effectiveness. This policy is not intended to address every possible issue, exception or contingency that may arise in the course of travel or individual department processing requirements or approved expenses.

No employee or official of the City of Columbus shall solicit or receive travel expenses from a party that is interested in doing business with the City.

The City Auditor has the authority to question any item of expense for which reimbursement is requested and may modify or refuse to pay any item which is unreasonable or incompatible with present travel costs. (Reference Ordinance 1187-60)

### Definitions:

- A. Activity: Any conference, convention, seminar, training, meeting or similar municipal affair will henceforth be referred to as an activity.
- B. BRTE (Budget Reservation Travel Encumbrance): Reserves funds to pay for estimated travel expenses with a warrant. The BRTE must be certified by the Auditor's Office prior to incurring obligation for payment. Do not include in the BRTE amounts any expenses to be paid using a department Pcard, instead note those expenses in the notes or explanation portion of the BRTE form.
- C. Local Transportation: Includes taxi, shuttle, bus, ride sharing (Uber, Lyft, etc.) or use of other local transportation network.
- D. Meals and Incidentals Expense (M&IE) – The federal General Services Administration (GSA) sets rates for meal and incidental expense allowance based on destination location. See <https://www.gsa.gov/travel/plan-book/per-diem-rates/mie-breakdown> for more information. The City of Columbus is adopting these rates, including the daily incidental rate for all domestic travel. The adoption of these rates also includes the policy of allowing 75% of meals and incidentals on first and last day travel and the requirement that the allowance be reduced at the GSA meal rate for any meals included in lodging or registration or provided by the host.

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- a. The GSA describes incidentals as fees and tips given to porters, baggage carriers and hotel staff.
- E. Procurement Card (Pcard) – Some divisions have obtained a City procurement card to use for payment of certain travel expenses. Each Division with a Pcard must have an internal PCard Policy for how the Pcard is to be used for travel purchases.
- F. Travel: Travel on City business where overnight lodging is required.
- G. Travel Expenses: Expenses incurred by the traveler to reach and return from their destination and those expenses necessary and appropriate during the travel period. This includes but is not limited to airfare, lodging, registration fees, ground transportation, communication, parking, tolls, meals, etc.
- H. Traveler: Any elected or appointed City officer or other employee of the City who is attending an activity on behalf of the City of Columbus will henceforth be referred to as a traveler.

## II. Approval and Reporting

- A. The benefit of the activity to the City must be approved by the appropriate Department Director or Designee prior to any obligation for payment or attendance and the funds encumbered for payment. Additional department specific approval procedures may be required in addition to this policy at the discretion of the Department Director.
- B. In order for all actual, necessary and reasonable expenses to be reimbursed the responsible department shall have the BRTE certified by the City Auditor prior to travel and prior to any obligation being incurred by the City. The City Auditor is required to verify that the monies have been appropriated and not encumbered for any other purpose in an amount sufficient to pay the estimated expenses. Any travel expenses incurred by a traveler prior to obtaining required department approvals and certification of availability of funds will be at the traveler's own expense. Exceptions may be made for special circumstances only with a signed memo from the Department Director.
  - 1. The BRTE is not intended to be used for local mileage or to report mileage for same day trips.
  - 2. In order to meet charter requirements that funds are certified as available prior to obligation being incurred, departments may set up BRTE's for a portion or all of their anticipated annual travel budget or for individual specific trips.
  - 3. Expenses paid using a Pcard will be encumbered on the Pcard BRDI and do not need to be encumbered on the travel BRTE. Individual BRTE Forms should detail the expenses to be paid on the Pcard in the notes/explanation. The department Pcard administrators should develop internal policy for traveler use of Pcards. The Pcard Administrator should confirm sufficient funds are available on the Pcard BRDI prior to purchases. It is best practice and recommended that department travel and Pcard policies address that the travel

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request (BRTE) noting anticipated Pcard charges should be approved prior to processing purchases on the Pcard and address any required communication with the PCard Administrator or Custodian. Expenses paid with a Pcard should never be submitted for reimbursement.

4. If using individual trip BRTE encumbrance in D365 - it should be completed and submitted to the City Auditor's office as soon as possible (and no later than 15 days prior to travel) for certification.
- C. Requests for reimbursement outside of established guidelines should be rare. They should be included on the BRTE form and will be addressed on a case by case basis. These require approval from the Department Director and the Auditor's Office and may require the Director of Finance and Management's approval. These approvals should be obtained as soon as possible and included on the image attached to the BRTE when submitted to the financial system.
  - D. Given the ease with which travel arrangements can be made it is expected that employees will use the most cost-effective means to book their own travel. The use of travel agencies is discouraged due to the added fees, but will be considered on a case-by-case basis. Please note that although blind travel sites, such as Hotwire or Priceline, may appear to offer the lowest price, they often have added charges and provide limited information. The use of these sites is strongly discouraged because they may not provide the information the City needs to approve a reimbursement. Therefore, any costs incurred on these sites may be at the traveler's own expense.
  - E. Travelers may be reimbursed for registration, airfare and any required hotel deposits prior to travel if payments are made at least 15 days prior to the trip and with department approval and proper receipts. The reimbursement must relieve the BRTE set up for the trip. These expenses must be reported and deducted as prepaid on the final expense reimbursement report. Timing of payment is subject to normal payment processes.
  - F. Upon return from an eligible activity, each traveler shall promptly (within 45 days) file an accurate and detailed travel expense report with the City Auditor. Each traveler shall claim only his own expenses unless otherwise specifically approved by the City Auditor.
    1. Reimbursable items shall be actual, reasonable and necessary expenses incurred while attending an eligible activity.
    2. Receipts should be obtained whenever practicable:
      - a. Itemized receipts are required for reimbursement of **lodging, airfare, registration fees, and extraordinary expenses** that are an integral part of the activity. Credit card statements or confirmation emails without detail of what is included in the total charged does not meet this requirement.
      - b. Receipts are generally required for ground transportation including taxi fares, airport shuttles and other local transportation or ride sharing

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companies such as Uber and Lyft. Receipts are encouraged but not required in the use of local bus, subway, trolley, scooter, etc. when the cost is de minimis and obtaining a receipt would be impractical.

- c. Travelers are not required to submit receipts for meals and incidentals. The City will reimburse at the meal and incidental expense rates established by the GSA.

G. The City of Columbus will **not** reimburse the traveler for expenses of entertainment or alcohol or for expenses incurred on behalf of any guests of the traveler for any reason.

H. The City will not reimburse trip or travel insurance.

### III. International Travel

City travelers may be reimbursed for authorized expenses for international travel in the performance of duties including transportation, lodging, meals, registration fees, parking, tolls and miscellaneous expenses.

All international travel in any amount requires approval of the City Auditor’s office prior to incurring travel costs. The City Auditor (or designee) may request additional information and approval from the Director of Finance and Management. The BRTE and expense report should be submitted using U.S. Dollars. As with any destination, lodging and transportation expenses are expected to be reasonable, actual and necessary.

Reimbursement rates for meals during international travel will be set by the U.S. Department of State. See the US Department of State, Office of Allowances website. <https://aoprals.state.gov/>

### IV. Transportation Expenses

#### A. Air Travel (or other Common Carrier)

The City, in conjunction with the Columbus Regional Airport Authority (CRAA), is encouraging the use of non-stop flights when practicable in order to support economic expansion at the Columbus Airports. Supporting these non-stop routes helps the City retain and attract additional business for our airports. These flights often have a lower total cost when factoring in the cost of an employee’s time. Note, the non-stop rate is **not** to be used for driving cost comparison purposes. The City is only allowing the non-stop rates to encourage air travel for the economic benefit of the City.

1. The lowest logical rate for a seat, one (1) carry-on bag, and one (1) checked bag is reimbursable as the actual amount paid. Seat assignment fees and early-bird check in fees are also reimbursable. However, upgrades to higher-end seats, including exit row and premium economy seats, will not be considered for reimbursement. Personal rewards points should not be used to book City travel.

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2. Consult the department Pcard Administrator and internal Pcard policy for using the Pcard to purchase airfare.
3. The traveler is personally liable for any charges assessed for unused travel reservations which are not released within the time limits specified by the carriers unless such non-use resulted from the Department Director's instructions. Exceptions to this policy due to a traveler's illness or other emergency shall be considered on a case-by-case basis.
4. Request for reimbursement for airfare may be submitted immediately upon evidence of payment. Any refunds representing unused travel charges must be returned to the City.
5. Upon return from a trip involving air travel, the traveler should properly submit for reimbursement travel expenses incurred, including applicable normal baggage charges for up to one (1) carry- on item and one (1) piece of checked baggage. A receipt for the charge, including baggage fees, should also be attached to the travel expense report.
6. Overnight parking at Columbus airports will be reimbursed at a maximum rate of the lowest priced airport parking lot. Exceptions to this may require that Department Director written approval be attached to the PO.
7. Miles driven to John Glenn Columbus International Airport are not considered a reimbursable travel expense and should not be requested for reimbursement. This mileage is deemed the alternative to the normal daily commute while in travel status. Exceptions may be granted by the Auditors' Office on a case by case basis, providing an explanation and Director's approval are present on the BRTE.

#### B. City-owned Vehicle Usage

1. The City will reimburse tolls and parking fees and the actual cost of gasoline if a Fleet Services gas card is unavailable. Receipts are required.
2. If emergency service or repair is necessary on out-of-town trips in connection with a City-owned vehicle and it is not available through normal departmental procedure, any expense claimed must be itemized, explained and receipted. The City equipment number should appear on any receipt.
3. No insurance is carried by the City on City-owned vehicles. The City is self-insured, which means the City maintains funds to cover costs of damages to city vehicles.

#### C. Personal Automobile Usage

Ordinance 1739-94 provides that travelers may be reimbursed at a rate equal to the IRS allowable rate for business mileage for use of privately owned vehicles for transportation on any City business in or out of the City of Columbus.

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Use of private vehicles is authorized when it is within 300 miles of the City of Columbus, when it is the lowest logical travel fare or for the convenience of the City.

1. If approved to use a private vehicle for convenience of the traveler, the City will limit reimbursement to the lower of either lowest available coach airline fare, the fee for one piece of checked baggage, airport parking and local ground transportation at destination; or the number of miles driven on City business multiplied by the current mileage rate.
  - a. Parking and road and bridge tolls are reimbursable so long as the sum of such tolls and the mileage reimbursement do not exceed the coach air fare, baggage, airport parking and local transportation allowance.
  - b. The BRTE Cost Comparison Worksheet must be submitted if using a personal automobile. Supporting documentation of the anticipated costs used for the comparison must be attached and must be obtained as soon as the traveler is aware of the trip and no later than 15 days prior to the flight date.
  - c. When reimbursement for mileage in lieu of airfare is claimed, no allowance will be paid for lodging or meals or other expenses incurred en route that would not have been incurred if commercial transportation had been used.
2. Mileage is payable to only one City traveler per vehicle traveling on the same trip (in other words the driver should submit the reimbursement requests but the passengers should not). City travelers are expected to car pool when practicable to minimize expense.
3. No insurance is carried by the City on privately owned vehicles driven on City business. Each traveler must carry coverage for their own personal protection.
4. Costs resulting from illegal parking, traffic violations, and driver negligence are not reimbursable.

#### D. Automobile Rental

1. Automobile rental at the destination city when air travel is used is not at the discretion of the traveler and must be a necessary and cost effective mode of transportation for the benefit of the City. Reimbursement for such rentals require preapproval by submission of an explanatory memo signed by the Department Director containing a detailed breakdown of the cost and explanation of the benefit to the city. Supporting materials for the cost estimate must be attached to the BRTE.
  - a. The City does not pay for liability, accident or personal effects insurance on rental cars. Drivers are expected to carry their own insurance. However, the city requires and will reimburse travelers for the daily Collision Damage Waiver (or Loss Damage Waiver) if the rental is required for the benefit of the City.

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- b. Receipts are required for all expenses the traveler seeks to be reimbursed.
2. If the traveler chooses to rent an automobile for the purpose of driving to a destination city, reimbursement will be limited to the lower of cost of flying or mileage driven, just as if driving a personal vehicle. The Airfare/Mileage cost comparison must be submitted with the BRTE.

#### E. Other Approved Transportation Expenses

1. Airport/hotel local transportation services, taxi or rideshare fares, parking garages, transportation network company fares or other local transportation.
  - a. Reasonable, customary gratuity amounts for these services are reimbursable
  - b. Expenses should be properly itemized on the reimbursement request and should be accompanied by receipts where possible.
2. Bridge, tunnel and highway tolls (receipts required where practicable).

#### V. Other Approved Expenses

##### A. Lodging

1. Reimbursement for lodging will be made only if submitted with an itemized receipt that clearly reflects the room description and rate, taxes and all other charges. Receipts must accompany the travel expense report. Please note, some travel websites do not provide adequate itemized information as required. If the City cannot determine the breakdown of costs, the City cannot reimburse the expense. Therefore, for their own protection travelers should verify they can obtain itemized information before booking.
2. No lodging expenses may be claimed within Franklin County, within the traveler's county of residence or within fifty miles of either the traveler's residence or regular work location.
3. Reasonable, actual, single room rate only is reimbursable. If a traveler chooses to upgrade a room or add an occupant, associated charges are not reimbursable.
4. If a traveler chooses to use lodging other than a single hotel room such as short term rentals (e.g. Airbnb or VRBO), the total cost of both options must be submitted on the BRTE Cost Comparison Worksheet and the traveler will be reimbursed the lower amount.
5. Travelers who extend a trip for personal reasons will not be reimbursed for meals or lodging for any extended stay. Reported departure and return dates and times should be within a reasonable time frame for the event being attended and not include the off duty extension of time.



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#### B. Meals and Incidentals Expense (M&IE)

The GSA meal and incidental expense allowance (M&IE) is designed to offset the additional cost of travel, not to entirely pay for the traveler’s meal and incidentals expenses and is generally only authorized when overnight lodging is required.

1. Travelers may only receive reimbursement for M&IE in accordance with the rates established by the GSA, which are based on lodging location. Refer to [www.gsa.gov/travel](http://www.gsa.gov/travel).
2. On the days the traveler begins or ends travel, the GSA reimbursement for M&IE is set at 75% of full day allowance.
3. If meals are included as part of the registration or lodging expenses, the normal allowance for that meal will not be paid and should be deducted on the BRTE and expense report for the appropriate amount.
  - a. Special meals that exceed the reasonable cost allowance are only reimbursable when they are an integral part of the activity and are itemized and explained on the BRTE. Specific Department Director written approval may be requested and should then be attached to the BRTE. Receipts are required for reimbursement or payment may be paid directly to the vendor with proper supporting documentation.

#### C. Miscellaneous Expense

1. Expenses incurred for baggage, internet connections, faxes, copies, express mail services or telephone calls on official City business, and for rental of equipment or temporary office facilities for meetings necessary for the conduct of official City business may be reimbursed. Such items must be itemized and receipted.
2. Expenses incurred for laundry and dry cleaning may be reimbursed if the traveler is in continuous travel status in excess of five days without returning home during that time. These items must be receipted and itemized.

#### D. Registration Fees

Every effort should be made to take advantage of early registration and group rate discounts.

1. The City will pay vendors directly or reimburse a traveler for approved registration and materials related to attending conferences, workshops, trainings etc. An agenda and/or schedule of events that include the associated costs must be attached to the BRTE.
2. Expenses for optional recreational activities (tours, golf outings, etc.) that are not included in the base registration fee will not be reimbursed and must be paid by the traveler.

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- Registration fees should be encumbered on the BRTE and charged to the division’s Registration and Training account (OC 03, Main Account 63970), unless they are paid using the department Pcard. See section on Pcard and department internal Pcard policy.

## VI. Travel Expense Reimbursement Processing Guidelines

### A. Overview

All required forms can be found on the Auditors Intranet site.

Prior to any expenditure, City Charter and the Ohio Revised Code require that funds first be encumbered. This is done for travel on a BRTE (Budget Reservation Travel Encumbrance) in the financial system. Departments may choose to have a budget travel BRTE which will not require a form as it is to encumber sums of money for various future travel needs. However, a completed BRTE Form must be attached to each individual trip specific BRTE entered. It is best practice to include documentation to support estimates. Once the traveler has a posted BRTE number provided to them by department the traveler will make travel arrangements. Reservations that are 100% cancelable (such as cancellable lodging) may be made prior obtaining a BRTE.

The BRTE amount encumbered should NOT include payments made using the City’s Pcard. These funds are encumbered on a specific BRDI for Pcard usage. Payments that will be made using the PCard for airfare or lodging should be included on any individual BRTE form notes, but do not need to be included in the total to be encumbered on the BRTE. The department should have policy in place to address processing requirements for use of the PCard for travel.

The BRTE will be used generate a PO to reference on a vendor and/or employee invoice. It is important that the BRTE amount be sufficient to cover those expenses. On occasion unanticipated costs are incurred that exceed the amount of the original BRTE. If this occurs, and no available is in place and an increased encumbrance amount is needed, please complete the Travel Encumbrance – Increase Request and submit it in D365 to the approval workflow. The Auditor’s Office will determine if the added costs require additional approvals from the Department, Director of Finance and Management or City Council and provide guidance after review.

Travelers may request reimbursement for prepaid airfare, registration and required lodging deposits prior to travel by submitting appropriate receipts to the department fiscal office.

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## B. Budget Reservations

### 1. Budget BRTE

No form is required. Departments may enter a BRTE for a general anticipated amounts needed for registration expense (M.A. 63970) and travel expenses (MA 63965). This will fulfill charter by ensuring funds are encumbered, eliminate the need for individual BRTE documents in D365 and make processing more efficient. The existence of a budget BRTE will help ensure travel expenses can be paid, provided expenses are within travel policy requirements and approved per department policy. BRTE's of this nature will be entered with an end date no later than 3/31 of the following year and any balances will be canceled.

Many individual PO's can get generated from the budget travel BRTE to pay vendor or reimburse employees. PO's referencing this type of BRTE will go through normal approval process and must be approved by Director or Designee. Invoices for payment may be processed once the PO is confirmed. It is both the traveler and the submitting department's responsibility to ensure only approved expenses per policy are submitted for payment. Departments must monitor the balance of the budget travel BRTE to ensure the availability of funds for approved travel expenses.

### 2. Individual Trip BRTE

Departments may choose to use individual BRTE's per traveler per trip for added controls. The BRTE is an estimate of expenses and must be done prior to incurring expenses. The end date should be no later than 90 days from travel date and not extend beyond 3/31 of the following fiscal year. The BRTE Form is structured to calculate totals. Fill in all required fields including information about the trip, financial codes and estimated costs. The GSA Meals and Incidental (M&IE) per diem for the destination city must be obtained from [www.gsa.gov](http://www.gsa.gov).

It is best practice to attach documentation in support of the BRTE estimated amounts. Examples of good supporting documentation for the activity includes a copy of registration materials, marketing materials or an agenda. Transportation documentation may include airfare estimates from airline websites or mileage estimates from driving directions on a map website. Lodging costs documentation should include base single room daily rate and anticipated taxes.

In order to ensure the most efficient use of funds, travelers choosing to drive instead of fly or use lodging other than single rate hotel rooms must submit the Travel Cost Comparison Worksheet using the lowest reimbursable allowance amount. This form must be included with supporting documentation for both costs with the BRTE form and attached to the BRTE in the financial system.

Additional information is available on the Auditor's intranet site for details on how to enter the BRTE into the financial system. Once submitted, the BRTE will route to pre-determined approvers. When the BRTE is approved and posted by the Auditor's Office, the traveler may proceed with travel arrangements.

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C. BRTE Increase Request – Individual Trips

Occasionally travel costs exceed expectations. Reasons might include underestimating ground transportation costs, changes due to weather and other emergencies. If this occurs, fill out the BRTE Increase Request and submit a second BRTE in D365. The Auditor’s Office will determine if more than typical approvals or additional documentation are needed and will request as necessary. Any increase request over \$150.00 must have attached an explanatory memo approved and signed by the Director.

D. Prepaid Expense Reimbursement – Prior to Travel

Some expenses that require payment from the traveler prior to the trip may be reimbursed prior to travel if the traveler pays those expenses. If the department has a Pcard, the traveler may want to consult with internal policy and Pcard Administrator about using the Pcard. Registration and airfare are commonly paid prior to travel. On occasion a hotel may require the payment of a deposit. Travelers must be aware that they may owe the City reimbursement for these expenses if they do not attend the event unless specifically approved by Department Director.

The department policy may allow a traveler to submit the receipts for prepaid expenses paid by the traveler to the fiscal officer for processing of an invoice. The documentation required to serve as an invoice should include the itemized receipt for expenses paid and the name, vendor number and department of the traveler. The total amount to be paid should be clear and circled on the receipt. Evidence of payment is required. An invoice is not considered evidence of payment.

Examples of acceptable documentation include:

- Email confirmation of airfare itinerary with charges itemized and evidence of the amount paid.
- A credit card receipt, canceled check or email confirmation of payment of registration fees which matches documentation detailing event and cost.
- A receipt from a hotel with itemized information on the required deposit and evidence of paid status.

**NOTE** - Credit card statement line items or screenshots of totals alone are not considered sufficient documentation.

E. After Travel-Submission of Final Travel Expense Request for Reimbursement

Within forty five (45) days of return from the trip, the traveler should complete and submit the **Travel Expense – Request for Reimbursement**. This form is designed to be used electronically and will assist with calculations.

1. Enter the traveler name, vendor number, destination city and the purpose of the trip (name of conference, training etc.). Enter the four digit division number and name and the BRTE number to be used to pay the expenses.
2. For each day in travel status enter a trip date across the Trip Dates row.

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3. Enter miles driven on City Business (if applicable) for each day. The form will calculate the mileage amount based on # of miles entered and the mileage rate on the form. This rate should always be the IRS rate as of the date of travel. Do not report mileage when using lower cost of flying for reimbursement (enter the lower cost under Airfare/Other).
4. For each day, enter expenses incurred for lodging, parking and ground transport eligible for reimbursement. Enter the daily M&IE for which reimbursement is due, reducing the allowance by the GSA meal rate for any meals provided in the lodging or registration charges.
5. Airfare and registration may be entered in summary on the first day. Even if reimbursement has already been paid, it should be included on this form.
6. Under the Other Expenses section, enter additional approved expenses or needed adjustments (i.e. laundry if allowable, internet connection fees, equipment rental, etc.)
7. The form will calculate the total expenses for the trip.
8. Enter any payments made for registration, airfare or hotel deposits to the vendors (by Pcard or warrant) and any prepayments made to the traveler for registration, airfare or hotel deposits.
9. The form will calculate the amount due to the traveler while capturing all costs associated with the trip.
10. The Auditor's Office requires all travelers to sign this form for reimbursement. There is also a space for a supervisor signature if needed per department policy.
11. Include receipts as required by the Travel Policy. They must be included with the signed request and attached via .pdf to the invoice processed in the financial system.
12. When the invoice has been submitted to the financial system, it will be sent on a workflow approval path. After it has been approved and posted and the checks printed, the reimbursement will be mailed to the address on the invoice.
13. Once the final expense reimbursement has been processed, the fiscal staff at the division should request any remaining BRTE balance be canceled per the usual GBR cancelation process.

## **VII. Procurement Card (Pcard) Use**

Some departments participate in the Procurement Card program and may develop internal policy that allows it to be used for employee travel. Travelers should consult with the department Pcard Administrator or Custodian and refer to department PCard policy for specific procedure to follow before using the Pcard. The department Pcard Administrator must ensure funds are encumbered on the PCard BRDI prior to purchases. It is best practice that the BRTE for other (non Pcard paid)

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expenses, noting the anticipated PCard amount on it, be approved and posted prior to any expenses being paid using the PCard.

If the Pcard is used, detailed itemized receipts to document the purchase must be provided to the PCard custodian for upload to the bank’s website as soon as possible after the charge is made. The documentation required for Pcard purchases is the same as if submitting for employee reimbursement. Receipts should be itemized showing clearly the individual amounts that make up the total charge. Summary or total receipts are not acceptable.

If a purchase is made using a Pcard, the amount should not be encumbered on the trip BRTE. The traveler should not request reimbursement for charges made using the Pcard. Department Pcard and travel policy should address the approval process for travelers to use the department PCard for travel purchases. Abuse, misuse or fraud may result in disciplinary action or other consequences per the citywide and department Pcard policies.

**VIII. Online Resources:**

Auditor Intranet home page has a TRAVEL folder which contains this policy, links to required forms and D365 processing directions. All four travel forms are on the same FORMS workbook.

<http://cbus/sites/auditor/Pages/Default.aspx>

Find M&IE allowance amounts at:

<https://www.gsa.gov/>

Click on the TRAVEL tab and then on Per Diem. Enter the State or Zip Code and follow directions to look up rates for a trip by dates or fiscal year. Follow prompts and look for the M&IE Total daily per diem to be used in the BRTE form or meal amounts to deduct as necessary.

The screenshot shows the GSA Travel Resources website. The 'Per Diem' tab is selected. A search prompt asks to 'Choose a location or use the old rate look up'. Below this, there are fields for 'State' and 'City (Optional)'. To the right, a table displays M&IE rates for various destinations. The table has columns for Primary Destination, County, M&IE Total, Continental Breakfast/Breakfast, Lunch, Dinner, and Incidental Expenses. The first row is for Akron, Summit, with an M&IE Total of \$55 and other meal amounts. Other rows include Canton, Cincinnati, Cleveland, and Columbus.

Primary Destination	County	M&IE Total	Continental Breakfast/Breakfast	Lunch	Dinner	Incidental Expenses	First & Last Day of Travel
Standard Rate	Applies for all locations without specified rates	\$55	\$13	\$14	\$23	\$5	\$41.25
Akron	Summit	\$56	\$13	\$15	\$23	\$5	\$42.00
Canton	Stark	\$56	\$13	\$15	\$23	\$5	\$42.00
Cincinnati	Hamilton / Clermont	\$76	\$18	\$19	\$34	\$5	\$57.00
Cleveland	Cuyahoga	\$66	\$16	\$17	\$28	\$5	\$45.50
Columbus	Franklin	\$61	\$14	\$16	\$26	\$5	\$45.75

<b>Policy</b>	Employee Travel Expense Processing Policy	
<b>Business Area:</b>	Operations, Travel, Fiscal	Last Updated: 02/14/2023

**Exhibit 1 - BRTE Comparison Example & Documentation**

**City of Columbus**

**Travel Cost Comparison Worksheet**

**Traveler Name/Date** John Smith

**Destination City & State** Chicago IL

**Departure Date** 9/22/2019

**Return Date** 9/25/2019

Transportation			
Cost of Flight		Cost to Drive	Mileage Rate: 0.58
Lowest Airfare including Tax & Fees (price must be checked no later than 15 days prior to travel and copy included with BRTE):	\$ 213.98	Miles Round trip:	700 \$ 406.00
Baggage (limit one checked bag if not included in airfare)	NA	Parking:	\$ 160.00
Local transportation and airport parking at lowest rate.	\$ 116.00	Tolls:	\$ 10.00
<b>Cost to Fly:</b>	<b>\$ 329.98</b>	<b>Cost to Drive:</b>	<b>\$ 576.00</b>

**The amount submitted on BRTE and for reimbursement should be the lower of the two amounts above.**  
Fields in gray are auto calculated.  
Attach supporting documentation for cost estimates.

When driving but total flight cost is lower, enter total cost to fly in the Other Transportation cost field on the BRTE and on the reimbursement request instead of reporting actual mileage and parking. If driving is less than flying, itemize expenses on the reimbursement request for actual costs of mileage, parking, tolls etc.

Lodging			
Standard Single Room		Other Lodging	
Total cost of single room rate at hotel including taxes and fees:		Total Cost of lodging including taxes, fees, cleaning etc:	

**The amount submitted on BRTE and for reimbursement should be the lower of the two amounts above.**  
Attach supporting documentation for cost estimates.

---

Airport parking \$9 per day at 4 days = \$36.00, Blue lot is cheapest lot, transport from Airport to hotel and back, estimated Uber with tip = \$80

---

Driving mileage estimate, hotel parking at \$40 per day.

---

<b>Policy</b>	Employee Travel Expense Processing Policy	
<b>Business Area:</b>	Operations, Travel, Fiscal	Last Updated: 02/14/2023



**Trip & Price Details**

Southwest Airlines flight details for a round trip from Columbus, OH to Chicago, IL and back to Columbus, OH.

**Departing** 9/22/19 Sunday

- Depart 9:55 AM CMH (Columbus, OH - CMH) to MDW (Chicago (Midway), IL - MDW)
- Arrive 10:15 AM MDW
- Wanna Get Away fare: \$22.49
- Subtotal: \$82.49

**Returning** 9/25/19 Wednesday

- Depart 6:55 PM MDW (Chicago (Midway), IL - MDW) to CMH (Columbus, OH - CMH)
- Arrive 8:20 PM BNA (Nashville, TN - BNA)
- Stop 1: Nashville, TN - BNA
- Depart 9:40 PM BNA (Nashville, TN - BNA) to CMH (Columbus, OH - CMH)
- Arrive 11:50 PM CMH
- Wanna Get Away fare: \$81.86
- Subtotal: \$81.86

**Taxes & Fees:** \$49.83

**Flight total: \$213.98**

**No change fees.** Change your flight later without a fee. <sup>1</sup> Fees difference may apply.

**Summary:**  
 BAG FEE \* \$0.00  
 SUBTOTAL \$164.35  
 TAXES & FEES \$49.83  
 198\* TOTAL \$213.98

**Uber price estimator**

Chicago Midway International Airport to Hyatt Place Chicago/River North

Your options:

- Pool: \$22.88
- UberX: \$27.08
- Comfort: \$39.84

Request a ride

Navigation app showing route options from McCormick Place, Chicago, IL 60616 to Work (90 W Broad St).

Route options:

- via I-65 S and I-70 E: 5 h 31 min, 353 miles. Fastest route now, avoids slowdowns.
- via US-30 E: 5 h 40 min, 324 miles. This route has tolls. Your destination is in a different time zone.
- via US-30 E and US-30 E: 5 h 53 min, 339 miles.



<b>Policy</b>	Employee Travel Expense Processing Policy	
<b>Business Area:</b>	Operations, Travel, Fiscal	Last Updated: 02/14/2023

**Exhibit 2 – Completed BRTE Form & Documentation Example**

### City of Columbus - Travel Encumbrance - BRTE Form

Fiscal Year:  Traveler Name:

Date:  Traveler DAX Vendor #

Dept. # (2 digit)  Fund/ Subfund  Project & Detail #  Departure Date

Division # (4 digit)  Program  Sections & Opt  # of Days in Travel Status on City Business

Number of previous out of city trips by this employee this fiscal year

Number of persons from this agency making this trip

**Explanation: Must include destination city and business purpose**

TRANSPORTATION to Destination City:	Estimated Expense	EXPENSES:	# Days	Amount	Amount x Days = Total	
Airfare		First / last Day Per diem 75%	2	\$ 57.00	\$ 114.00	(1) Meal & Incidental Expense (M&IE) Allowance - use GSA meal rate for destination city from www.GSA.gov /travel. 75% rate to be used for 1st and last day will calculate based on GSA rate entered for full day. Enter full GSA rate including \$5.00 incidental.
(5) Personal Auto		(1) Full Day GSA M&IE Per Diem	2	\$ 76.00	\$ 152.00	
City Auto		(2) GSA Rate for total amount of meals included in registration or lodging (reduces per		\$ 38.00	\$ (38.00)	(2) Deduction for provided meals will calculate based on positive figure entered. Use individual meal GSA rates as needed.
Other	\$ 329.98	(3) Lodging	3	\$ 300.00	\$ 900.00	(3) Lodging Amount - Enter estimated daily amount including taxes and fees. Itemized hotel receipt will be required for payment.
<b>REGISTRATION:</b> Amount		(4) Misc. Cost Ex: local ground transportation, luggage, parking		\$ 150.00		(4) Misc. Costs - Include additional explanation if over \$ 50.00
Enter amount and attach supporting documentation (copy of registration or marketing material).		<b>Travel Expenses</b>			<b>\$ 1,607.98</b>	
<b>Registration 63970</b>	<b>\$ 725.00</b>	<b>63965</b>			<b>\$ 1,607.98</b>	
<b>TOTAL BRTE</b>					<b>\$2,332.98</b>	(5) Personal Auto - travel, include mileage estimate in

**Notes:**

Date: 6/27/2019

\*Supervisor Signature (optional for department use, Auditors Office accepts DAX electronic approval as Director Approval)  
See Auditor's Intranet site for policy and entry instructions to DAX.

<b>Policy</b>	Employee Travel Expense Processing Policy	
<b>Business Area:</b>	Operations, Travel, Fiscal	Last Updated: 02/14/2023

Screen shot of GSA form and hotel estimates are best practice and will speed approval, but will not be required on every BRTE.

**Meals & Incidentals (M&IE) Breakdown**

Use this table to find the following information for federal employee travel:  
**M&IE Total** - the full daily amount received for a single calendar day of travel when that day is neither the first nor last day of travel.  
**Breakfast, lunch, dinner, incidentals** - Separate amounts for meals and incidentals. M&IE Total = Breakfast + Lunch + Dinner + Incidentals. Sometimes meal amounts must be deducted from trip voucher. See More Information  
**First & last day of travel** - amount received on the first and last day of travel and equals 75% of total M&IE.

Primary Destination	County	M&IE Total	Continental Breakfast/Breakfast	Lunch	Dinner	Incidentals Expenses	First & Last Day of Travel
Chicago	Cook / Lake	\$76	\$18	\$19	\$34	\$5	\$57.00

Showing 1 to 1 of 1 entries

weftec 2019 the water quality event<sup>™</sup> McCormick Place Chicago  
 Conference: Sep 21 – 25, 2019  
 Exhibition: Sep 23 – 25, 2019

## Official 2019 Conference Hotels

MAP #	HOTEL	ADDRESS	RATE(S)
1	AC Hotel Chicago Downtown	630 N. Rush St.	\$209
2	ACME Hotel Company	15 E. Ohio St.	\$209
3	Best Western Grant Park	1100 S. Michigan Ave.	\$199
4	The Blackstone, Marriott Autograph Collection	636 S. Michigan Ave.	\$269
5	Chicago Marriott Downtown/Magnificent Mile	540 N. Michigan Ave.	\$279
6	Courtyard by Marriott Downtown/River North	30 E. Hubbard St.	\$219
7	Courtyard by Marriott Magnificent Mile	165 E. Ontario St.	\$219
8	DoubleTree Magnificent Mile	300 E. Ohio St.	\$215
9	Fairfield Inn & Suites Downtown/Magnificent Mile	216 E. Ontario St.	\$225
10	Fairmont Chicago	200 N. Columbus Dr.	\$269
11	Hampton Inn & Suites Downtown	33 W. Illinois St.	\$200
12	Hampton Inn & Suites North Loop	68 E. Wacker Pl.	\$199
13	Hilton Chicago (Headquarter Hotel)	720 S. Michigan Ave.	\$277
14	Hilton Garden Inn Downtown	10 E. Grand Ave.	\$217
15	Hilton Garden Inn North Loop	66 E. Wacker Pl.	\$219
16	Homewood Suites Downtown	40 E. Grand Ave.	\$219
17	Hotel Cass, a Holiday Inn Express	640 N. Wabash Ave.	\$195
18	Hotel Chicago, Marriott Autograph Collection	333 N. Dearborn St.	\$249
19	Hotel EMC2, Marriott Autograph Collection	228 E. Ontario St.	\$239
20	Hyatt Centric Magnificent Mile	633 N. St. Clair St.	\$239
21	Hyatt Regency Chicago	151 E. Wacker Dr.	\$266
22	Hyatt Regency McCormick Place	2233 S. Martin Luther King Dr.	\$299
23	InterContinental Chicago	505 N. Michigan Ave.	\$279
24	Kinzie Hotel	20 W. Kinzie St.	\$229

Attach information on event demonstrating business purpose, dates, location and cost to the BRTE where applicable.

weftec 2019 the water quality event<sup>™</sup>  
 92nd Annual Water Environment Federation Technical Exhibition & Conference  
 McCormick Place Chicago, Illinois | Conference: September 21 – 25, 2019 | Exhibition: September 23 – 25, 2019

### 2019 ATTENDEE REGISTRATION FEES

CONFERENCE REGISTRATION <small>*Membership Required</small>	WHAT'S INCLUDED			REGISTRATION FEES			
	Technical Sessions	Exhibition	Proceedings	BEST RATE by July 12		Standard Rate after July 12	
				Member	Nonmember	Member	Nonmember
Full Conference Registration (options listed below)							
Full Conference Attendee	✓	✓	✓	\$725	\$1,095	\$950	\$1,425
Academic/PWD/Young Professional Member*	✓	✓	✓	\$575	NA	\$675	NA
WEF Retired/Life/Honorary Member*	✓	✓	✓	\$150	NA	\$165	NA
Student (preper student ID required)	✓	✓	✓	Comp	\$35	Comp	\$55
One-Day Registration (select day you will attend)		Mon   Tue   Wed		\$525	\$700	\$690	\$865
Technical Exhibition Only Registration				Comp	\$50	Comp	\$75
Spouse/Guest Badge Registration			✓	N/A	\$50	N/A	\$75

<b>Policy</b>	Employee Travel Expense Processing Policy	
<b>Business Area:</b>	Operations, Travel, Fiscal	Last Updated: 02/14/2023

**Exhibit 3 – Completed BRTE Increase Request Example**

**City of Columbus**  
**Travel Encumbrance - BRTE Increase Request**

Fiscal Year:	2019	Traveler Name:	John Smith		
Date:	9/27/2019	Original BRTE #	BRTE001135		
Dept. # (2 digit)	22	Fund/ Subfund	1000/100010	Original BRTE TOTAL	\$ 2,332.98
Division # (4 digit)	2201	Program	AU001	Project & Detail #	NA
				Sections & Optional	NA

**Explanation for need of Increase Request**

Hotel estimate based on lower rates on provided sheet, which did not include taxes, chose lowest cost, available hotel at time of booking. See detailed hotel receipt.

  

Requested Increase

	Amount	Explanation
<b>Registration 63970</b>	[ ]	[ ]
<b>Travel Expenses 63965</b>	<b>\$ 12.48</b>	See above and attached.

  

\*Approved \_\_\_\_\_ Date: **9/30/2019**

\*Supervisor Signature Required for increase, Auditor's Office may also require specific Director approval after review.  
See Auditor's Intranet for policy and entry instructions to DAX.

