



Colorado Foundation for
Public Health and the Environment

Public Health is Everyone's Business

Award Manual for CCTSI Community Engagement Pilot Grantees

May 2015

Your award is a cost reimbursable award. That means you pay for project expenses first and CFPHE reimburses what you paid upon receipt of an invoice. This document is intended to help you ensure your invoices are reimbursed as quickly as possible and in full.

YOU MUST:

- Invoice as often as you like, but at least monthly. Submit invoices to CFPHE, at finance@cfphe.org or 1385 S. Colorado Blvd, Suite 622, Denver, CO 80222.
- Include all necessary back-up documentation along with each invoice. Copies are acceptable. Back-up documentation must show that expenses are allocable to your award, reasonable for the type of expense, necessary for completing the scope of work defined in your award, and allowable under Federal cost principles 2 CFR 200 Subpart E or 48 CFR 31.2.
- Ensure the line items in your invoice match (as closely as possible) the line items agreed to in your approved budget and budget justification, including details that match the supporting documentation.
- Seek approval in writing from CFPHE if you would like to change more than 10% of any one line item in your approved budget.
- Take the time to understand the budget designations for each line item to ensure your invoices accurately reflect expenditures.
- Use the CFPHE Administration Toolkit to find appropriate templates, examples, other resources and more detailed information.

DON'T:

- Assume or guess. Please contact Sarah Lampe, Program Director, at slampe@cfphe.org or 303-910-4682 if you have any questions or uncertainties.

Other rules to abide by:

- Alcohol, tobacco and other drugs are not allowable expenses and will not be reimbursed.
- Any individual paid \$600 or more in a calendar year by your organization must be issued a 1099 for their tax purposes. It is your responsibility to obtain and provide appropriate tax documentation from and to these individuals. If you are using CFPHE as a fiscal agent, this will be included as part of our services to you.
- All travel expenses must fall within the federal per diem rates for the area traveled in: <http://www.gsa.gov/portal/category/100120>.
- Awardees can follow their own travel policies, or CFPHE's travel guidelines if they don't have their own, but will not be reimbursed beyond the Federal standards. Please reference CFPHE's travel guidelines attached on the following pages.
- All food provided for meetings must:
 - Fall within the per diem rate for the area the meeting is held in. Go to <http://www.gsa.gov/portal/category/100120> to find the daily per diem for the meeting location. Then use this table www.gsa.gov/mie to determine how much can be spent per person for the type of meal you are providing.
 - Have the proper documentation for reimbursement. You will need an itemized receipt for the cost of the food, the meeting agenda to ensure the meeting was a legitimate business expense and a sign-in sheet of attendees. Each attendee must sign their own name on the sheet to prove how many people were in attendance at the meeting so that any potential auditors can clearly see that the proper per diem amount was reimbursed.
- CCTSI honors the NIH salary cap. More information about the current NIH salary cap can be found here: <https://grants.nih.gov/grants/policy/policy.htm>.
- CCTSI receives all of its funding from Federal sources. For profit businesses and individuals are expected to follow 48 CFR 31.2. Non-Profit organizations, State, Local, and Indian Tribal Governments, and Universities are expected to follow 2 CFR 200.

TRAVEL GUIDELINES

Colorado Foundation for Public Health and the Environment

Purpose.

The Colorado Foundation for Public Health and the Environment recognizes that board members, officers, and employees (“Personnel”) and contractors of CFPHE may be required to travel and/or incur other expenses from time to time to conduct business and to further the mission of this non-profit organization and its programs and projects. The purpose of this guidance is to ensure that (a) adequate cost controls are in place, (b) travel and other expenditures are appropriate, and (c) to provide a uniform and consistent approach for the timely reimbursement of authorized expenses incurred by anyone traveling on a CFPHE program or project’s behalf. It is the policy of CFPHE to reimburse only reasonable and necessary expenses actually incurred and directly attributable to the conduct of business in support of the CFPHE mission and the program or project goals. When incurring business expenses, CFPHE expects everyone to:

- Exercise discretion and good business judgment with respect to those expenses;
- Be cost-conscious and spend business money as carefully and judiciously as an individual would spend his or her own funds; and
- Report expenses, supported by required documentation, as they were actually spent.

Expense Report.

Expenses will not be reimbursed unless the individual requesting reimbursement submits a written Expense Report. The Expense Report, which shall be submitted at least monthly or within two weeks of the completion of travel if travel expense reimbursement is requested, must at a minimum include:

- The individual’s name and address where the reimbursement will be sent.
- If reimbursement for travel is requested, the date, origin, destination and purpose of the trip.
- An itemized list of all expenses for which reimbursement is requested.
- When required, documentation of the approval for the trip (usually when source of funding is Federal).
- Itemized receipts and documentation of all expenses.
- Signature of requestor.

Receipts.

Receipts are required for all expenditures billed directly to CFPHE, such as airfare, ground transportation, parking, meals, hotel charges, etc. Itemized receipts are requested for all meals and are not to exceed the current Federal per diem rates for the area of travel. No expense in excess of \$15.00 will be reimbursed unless the itemized receipt is provided.

Personal and Family Travel Expenses.

Individuals traveling on behalf of CFPHE programs or projects may incorporate personal travel or business with their Company-related trips; **however**, the traveler shall not arrange travel at a time that is less advantageous to or involving greater expense to CFPHE in order to

accommodate personal travel plans. Any additional expenses incurred as a result of personal travel, including but not limited to extra hotel nights, additional stopovers, meals or transportation, are the sole responsibility of the individual and will not be reimbursed by CFPHE. Expenses associated with travel of an individual's family or other travel companions will not be reimbursed by CFPHE.

Travel Reimbursement Documentation Requirements.

- The purpose for the travel is explained in clear, concise terms.
- The city(s) visited are entered and correspond with the dates of departure and arrival to the destination(s). CFPHE recognizes that individuals may choose to spend personal time before or after official CFPHE travel. When this extension does occur, explanation is provided for the difference. Individual shall pay the difference.
- Daily food rates, hotel rates and allowable expense limits vary by funding source. Before you plan your travel, contact CFPHE to find out which rates and limits apply to your travel. If you go over the agreed upon rates and limits, you will be responsible for the excess.
- Airline or train ticket receipts are required, and boarding passes requested for all public transportation expenses. Receipts for cab fares and public transportation are required.
- The detailed car rental receipt and itemized billing is required.
- Reimbursement for lodging is made up to a maximum of per diem or budgeted amount and is only allowable for overnight travel of 50 miles or more; less than 50 miles should not require an overnight stay. Exceptions can be made for travel that requires late night or early morning meetings.
- Daily food rates and allowable expense limits are reduced by food, beverage, and other expenses paid for directly by CFPHE or any other third party.
- Airfares, train, and other mass transportation costs are reserved at coach travel rates; not business or first class. If reserved above that, individual will pay the difference of costs.

Specific Guidance on Travel Expenses.

Rates of reimbursement are typically based on the rate approved by the approved program budget, unless otherwise instructed. The following procedures will govern the authorization of travel and the reimbursement of expenses incurred on behalf of a CFPHE program or project.

Transportation

All reservations for air travel, rail travel, rental cars, and local transportation should be made with as much advance notice as possible so that the travel can be made at cost-effective rates.

Airline Travel

Domestic Airfares – For domestic travel, the lowest applicable coach fare should be purchased.

(*Guidance Note:* Travelers are not required to travel at inconvenient times, to accept additional stops or to accept a non-refundable ticket to receive a lower fare if it does not meet their business requirements; however, non-refundable tickets are strongly encouraged when plans are firm to take advantage of the additional savings.)

First class and business class (or upgrades to these classes) are not reimbursable. Charges for extra leg room, preferred seating, and any other surcharges are considered to be a personal expense. Exceptions will be made for a medical or disability accommodation. The request for the consideration of a medical or disability exception should be documented in the accounting records in a way so as to protect the privacy of any medical or other personal information.

Departure Taxes – In some countries and/or airports, the airline arrival and/or departure taxes must be paid separately from the airline ticket by the individual traveler. CFPHE deems these travel-related taxes as a reimbursable expense.

Airline Receipts – Receipts for all airline flights are required. If a paper receipt is not provided to the traveler, the passenger receipt for e-tickets will be an electronic transmission to the traveler via e-mail. This receipt is IRS approved and is unalterable.

Baggage Receipts – The passenger must obtain receipts for baggage fees. One bag is allowed without justification. If more than one bag is required, a written justification is required for the additional bag. Examples of allowable reasons include extended trips, special equipment or supplies required for the business purpose of the trip, and medical supplies or devices required for the traveler.

Frequent Flyer Miles – Individuals traveling may accept and retain frequent flyer miles and compensation for denied boarding for their personal use. Individuals may not deliberately patronize a single airline to accumulate frequent flyer miles if less expensive comparable tickets are available on another airline.

Personal Cars

Individuals traveling on behalf of CFPHE programs or projects are compensated for use of their personal cars when used for business. When individuals use their personal car for such travel, including travel to and from the airport, mileage will be allowed at the maximum of currently approved IRS rate per mile or the approved budget allowance.

Automobile Rentals and Rental Insurance

Automobile rentals are reimbursable for out-of-town travel or when the expense can be warranted for other legitimate business purposes. Travelers may use a rental car for transportation to/from the airport when it is more cost-effective than other forms of ground transportation. Individuals shall maintain the proper insurance, at their own expense, required by law to rent a vehicle. Travelers will not purchase unnecessary additional rental insurance.

Travelers must rent an intermediate or smaller vehicle unless there are three (3) or more people traveling together. If weather is an issue, and a four wheel drive vehicle is required, please provide explanation in the traveler reimbursement request.

(Guidance note: travelers are strongly encouraged to refuel their rental car prior to returning it to the rental car agency. This will avoid the much higher refueling charge offered by the car rental agency.)

Local Mileage Reimbursement

Mileage is reimbursable when a personal vehicle is used *if* the business purpose requires such usage. The mileage reimbursement rate and calculation are based on the current year IRS reimbursement rate for business mileage or the approved budgeted allowance.

Taxi Cabs and Shuttles

Taxi cabs or shuttles, as opposed to chauffeured transportation (car service), must be taken where available as the lowest cost option for ground transportation.

Exceptions are permitted in the following situations:

- The use of chauffeured transportation is permitted when the cost of car service is equal to or less than other reasonable options such as driving, taxis, shuttles or public transportation.
- The use of chauffeured transportation is permitted when taxis or shuttles are not readily available or reliable in a location. Justification must be provided with the expense report when chauffeured transportation is used in lieu of a taxi or shuttle.

Receipts for all ground transportation expenses must be submitted with the expense report. Itineraries will not be accepted.

Entertainment and Business Meetings.

Reasonable expenses incurred for business meetings or other types of business-related entertainment will be reimbursed only if the expenditures are approved in advance by the Executive Director of CFPHE, or through an approved budget and qualify as tax deductible expenses. Detailed documentation for any such expense must be provided, including:

- date and place of entertainment.
- nature of expense.
- names, titles and corporate affiliation of those entertained.
- a complete description of the business purpose for the activity including the specific business matter discussed.
- vendor receipts (not credit card receipts or statements) showing the vendor's name, a description of the services provided, the date, and the total expenses, including tips (if applicable).

Lodging and Meal Expense

Lodging

Personnel traveling may be reimbursed at the single room rate at the current Federal per diem rate for the area of travel. The Federal Travel Regulation (FTR) §§301-11.300 (see below) notes that if lodging is not available at your temporary duty location, CFPHE may authorize or approve the maximum per diem rate of up to 300% of per diem for the location where lodging is obtained.

§301-11.300 When is actual expense reimbursement warranted?

When:

- (a) Lodging and/or meals are procured at a prearranged place such as a hotel where a meeting, conference or training session is held;*
- (b) Costs have escalated because of special events (e.g., missile launching periods, sporting events, World's Fair, conventions, natural or manmade disasters); lodging and meal expenses within prescribed allowances cannot be obtained nearby; and costs to commute to/from the nearby location consume most or all of the savings achieved from occupying less expensive lodging;*
- (c) The TDY location is subject to a Presidentially-Declared Disaster and your agency has issued a blanket actual expense authorization for the location (see [§301-70.201](#));*
- (d) Because of mission requirements; or*
- (e) Any other reason approved within your agency.*

Justification for any rate above Federal per diem rate must be provided when requesting reimbursement. Prior authorization is encouraged.

Meals

A daily allowance (i.e., per diem) will be approved by CFPHE for the individual to spend on meals as desired. Meals provided by a conference or registration fee will not be eligible for per diem reimbursement. Exceptions will be made on a case-by-case basis.

Individuals traveling are reimbursed for the reasonable and actual cost of meals (including tips) subject to a maximum per diem meal allowance for the trip (as articulated by the program director or as indicated in the approved budgeted allowance). In general, Federal per diem rates apply. Unless otherwise instructed, prior written approval for exceeding Federal per diem rates must be obtained.

Non-reimbursable Travel Costs

CFPHE maintains a strict policy that expenses in any category that could be perceived as lavish or excessive will not be reimbursed, as such expenses are inappropriate for reimbursement by a nonprofit, charitable organization. Expenses that are not reimbursable include, but are not limited to:

- Travel insurance.
- First class tickets or upgrades.
- When lodging accommodations have been arranged by the program and the individual elects to stay elsewhere, reimbursement is made at the amount no higher than the rate of the original accommodation. Reimbursement shall not be made for transportation between the alternate lodging and the meeting site, unless preferred accommodations are sold out or are no longer available.
- Limousine travel.
- Movies, liquor or bar costs (which are not preapproved by the program director).
- Membership dues at any country club, private club, athletic club, golf club, tennis club or similar recreational organization.
- Participation in or attendance at golf, tennis or sporting events, without the advance approval of the chairman of the board or his designee.
- Purchase of golf clubs or any other sporting equipment.
- Spa or exercise charges.
- Clothing purchases.
- Business conferences and entertainment which are not approved by a designated officer or director of CFPHE.
- Valet service.
- Car washes.
- Toiletry articles.
- Expenses for family, friends or travel companions. If a family, friend or travel companion accompanies the traveler on a trip, it is the responsibility of the traveler to determine any added cost for double occupancy and related expenses and to make the appropriate adjustment in the reimbursement request.

These Travel Guidelines may be amended at any time. Amended copies will be made available to all users at the time of adoption.