

July 2017

PCORI Pipeline to Proposal Award Manual



For public health innovation

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INTRODUCTION

Trailhead Institute offers two types of contracts for Pipeline to Proposal awards. A cost reimbursable contract or fiscal sponsorship contract. Both are cost reimbursable contracts, the only difference is that Trailhead pays for the expenses as they occur under a fiscal sponsorship contract.

COST REIMBURSEABLE AWARD DEFINITION

If your award is a cost reimbursable award, it means you pay for project expenses first and Trailhead reimburses what you paid upon receipt of an invoice and proper back-up documentation.

Rules for All Awards

- 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 submit a W9 and will 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 Trailhead as a fiscal agent, this will be included as part of our services to you.
- Awardees can follow their own travel policies, or Trailhead's travel guidelines if they don't have their own, but will not be reimbursed beyond the Federal standards. Please reference Trailhead's travel guidelines attached on the following pages.

Rules for Cost Reimbursable Awards Only

- Invoice as often as you like, but at least monthly. Submit invoices to Trailhead, at finance@trailhead.institute or 1385 S. Colorado Blvd, Suite 622, Denver, CO 80222.



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- 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.
- Take the time to understand the budget designations for each line item to ensure your invoices accurately reflect expenditures.

PERSONNEL

Rules for Personnel

An individual is considered personnel if they are employed by the organization and/or receive benefits. The salary of one personnel member is not to exceed \$200,000 per year. Also, the salary and benefits of one personnel member is not to exceed 50% of the total award amount. The total personnel line item is not to exceed 60% of the total award amount.

NONPERSONNEL

Rules for Non-Personnel

An individual is considered to be nonpersonnel if they are hired (contracted) to do work specific to the award but is not hired as a member of the organization (nor offered benefits).

Non-Personnel expenses may also include, but are not limited to, the following: supplies, software, participant incentives and stipends, telecommunications, postage, shipping, printing and copying, and education outreach. These expenses must be directly related to the work being completed for the award within the award period.

TRAVEL INTRODUCTION

Purpose

Trailhead Institute recognizes that board members, officers, and employees (“Personnel”) and contractors of Trailhead 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 Trailhead program or project’s behalf. It is the policy of Trailhead to reimburse only reasonable and necessary expenses actually incurred and directly attributable to the conduct of business in support of the Trailhead mission and the program or project goals. When incurring business expenses, Trailhead 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 Trailhead, 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.

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). Trailhead recognizes that individuals may choose to spend personal time before or after professional 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 Trailhead 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 Trailhead 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

Personal and Family Travel Expenses

Individuals traveling on behalf of Trailhead 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 Trailhead 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 Trailhead. Expenses associated with travel of an individual's family or other travel companions will not be reimbursed by Trailhead.

TRAVEL GUIDELINES

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 Trailhead 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. Trailhead 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.

*Per Diem rates can be found at <https://www.gsa.gov/portal/category/26429>

Personal Cars

Individuals traveling on behalf of Trailhead 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.

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, Trailhead 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?

- (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.

*Per Diem rates can be found at <https://www.gsa.gov/portal/category/26429>

Meals

A daily allowance (i.e., per diem) will be approved by Trailhead 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).

*Per Diem rates can be found at <https://www.gsa.gov/portal/category/26429>

Non-reimbursable Travel Costs

Trailhead 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
- 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
- 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

MISCELLANEOUS EXPENSES

Miscellaneous expenses include, but are not limited to the following: website development, web hosted business tools, website hosting, advertising, and computers & equipment. Computers and equipment should not be purchased at the end of the project period for future use. Misc expenses must be directly related to the work being completed for the award within the award period.

INDIRECT FEES

Indirect fees are not to exceed 10% of the total direct costs of the award.

This Award Manual may be amended at any time. Amended copies will be made available to all users at the time of adoption.