



PHDC Expense Reimbursement Policy

Purpose: This PHDC Expense Reimbursement Policy is established by PHDC to provide guidelines for the reimbursement of reasonable and necessary expenses incurred by employees, volunteers, and authorized representatives while conducting official business on behalf of PHDC.

Scope: This policy applies to all individuals who incur expenses on behalf of the organization, including employees and authorized representatives.

Eligible Expenses: PHDC will reimburse eligible expenses that are incurred and submitted in accordance with this policy. Eligible expenses include, but are not limited to:

- Travel expenses (e.g., airfare, lodging, meals)
- Transportation expenses (e.g., mileage, public transportation)
- Business-related meals and entertainment
- Office supplies and equipment, when pre-approved
- Conference and training fees
- Other expenses deemed necessary and appropriate for conducting official business

Approval Process: All expenses must be approved in advance by the relevant supervisor or department head. For travel-related expenses, a travel request should be submitted and approved before making any reservations or arrangements. Failure to obtain proper approval may result in the denial of reimbursement.

Submission of Expense Reports: An email (expense report) must be sent within 30 days of incurring the expense, accompanied by original receipts, invoices, and any necessary documentation to the Accounts Payable email address (AccountsPayable@phdc.phila.gov). Electronic copies of receipts are acceptable if they are clear, legible, and provide all relevant details. Additionally, the employee's ACH information should be supplied so that a direct deposit payment is made to the employee.

Reimbursable Limits: PHDC will reimburse expenses up to a reasonable determined limit. For specific categories of expenses (e.g., meals, lodging), PHDC may establish per diem rates to simplify the reimbursement process. Any expenses exceeding these limits must be pre-approved by the relevant supervisor or department head.

Non-Reimbursable Expenses: The following expenses will not be reimbursed by the organization:

- Personal expenses unrelated to official business

- Alcoholic beverages
- Entertainment expenses with no clear business purpose
- Expenses incurred by individuals not authorized to conduct business on behalf of PHDC
- Expenses that violate any local laws or regulations

Travel and Meal Allowance

- Mileage Reimbursement
 - The Employer agrees to pay mileage reimbursement for use of personal vehicles for approved PHDC business by all Employees at the standard mileage rate as determined by the Internal Revenue Service.
 - Reimbursement requests must be submitted to Human Resources no later than thirty (30) days after the end of the month in which the expense occurred and the Employer will process reimbursement requests in a timely manner.
 - It is further understood and agreed that the Employer shall also pay any additional expenses incurred by the Employee for parking while on PHDC business.
- Meal Expenses
 - When an Employee is authorized by the Employer to travel outside the City of Philadelphia, Employees shall be reimbursed for meal expenses in accordance with the following:
 - Employees who are in approved travel status will be reimbursed for meals in accordance with the Federal Travel Regulations (General Services Administration (GSA) rates). The actual amount of reimbursement is capped at the established GSA per diem rate. The GSA establishes per diem rates for destinations within the continental United States at (www.gsa.gov/perdiem) per host city. Employees are not required to submit receipts.
 - Per Internal Revenue Services (IRS) rules, an employee must be in a travel status for a minimum of 12 hours on a single day travel to be eligible to receive a per diem allowance.
 - Extended Day Travel is travel that is at least 12 hours and does not require an overnight stay. Employee may receive the dinner per diem only for such travel (no breakfast or lunch reimbursement).
 - Overnight travel per diem starts on the day an employee departs his/her home, office, or other authorized point and ends on the day he/she returns to his/her home, office, or other authorized point.
- Amount of Allowance
 - When a meal or meals are furnished to the Employee as part of a registration cost, an event, and/or as part of a hotel rate, the Meal(s) and Incidental Expenses rate shall be reduced by the following: 25% for breakfast, 25% for lunch, and 50% for dinner.
 - Meal allowances on the first and last day of travel will be reimbursed at $\frac{3}{4}$ of the standard per diem rate for that location.
 - Employees shall be reimbursed for meal expenses incurred within the City of Philadelphia in accordance with the following:
 - The Employer agrees that for those Employees covered by this Agreement, they shall be paid up to a maximum of \$3.50 (reimbursable upon producing a receipt)

for meal expenses if they perform overtime work for three (3) or more hours and provided the Employee takes at least a thirty (30) minute uncompensated break.

- Employees shall be entitled to reimbursement of actual expenses for food incurred by virtue of attendance at official functions such as meetings of professional or trade associations.

Lodging

- The Employer will pay lodging expenses for approved work-related travel up to the maximum allowed by the Federal Travel Regulations (General Services Administration (GSA) rates) plus all applicable taxes.
- Employees must select the least expensive option available for a single occupancy room, taking into consideration proximity to the business destination and personal safety.
- The Employer will not pay for any additional items included on the bill (room service, mini bar charges, movies, etc.) except for internet service if it is not complimentary.

Conferences, Trainings, and Professional Events

- The Employer will pay for conference rates and lodging incurred by attendance at any approved scheduled function of a professional or trade association or education meeting in excess of the Federal guidelines.
- Event brochures and agendas are required to accompany the travel reimbursement to determine what meals are provided as part of the cost of the event.
- Full meal per diem will not be reimbursed when meals are included as part of a hotel or conference fee. If meals are provided at the event, the value of per diem for that meal is deducted from the overall per diem for that day.
- Expenses and/or fees associated with social and/or non-mandatory activities at conferences, such as tours, golf tournaments, personal sightseeing tours, sporting events, event tickets (movies, theater tickets), concerts, and/or events including alcohol, are not reimbursable expenses.
- Rates shall be automatically revised to reflect any revision to the City of Philadelphia's Administrative Board Rule #2.

Documentation and Record Keeping: All expense reports detailing expenses made and the expenses accompanying receipts must be accurately completed and submitted in a timely manner. PHDC will retain records of reimbursed expenses for auditing and accountability purposes.

Review and Approval: Expense Reports detailing the expenses will be reviewed by the appropriate Finance department personnel to ensure compliance with this policy. Reimbursement will be processed promptly upon approval by the Finance department.

Reporting Violations: Any suspected violations of this policy should be reported to Kevin Bane, April Samuels or Darren Williams for investigation and appropriate action.

Amendments to the Policy: PHDC reserves the right to amend or modify this policy as needed. Changes will be communicated via email to all relevant parties.

By submitting an expense report, individuals acknowledge their understanding and compliance with this Expense Reimbursement Policy.

Employee Understanding and Agreement

I hereby acknowledge that I have received, read, and understood PHDC Expense Reimbursement Policy. I understand that this policy outlines the guidelines and procedures for reimbursement of expenses incurred while conducting official business on behalf of the organization.

By submitting an expense report for reimbursement, I agree to abide by the terms and conditions stated in the PHDC Expense Reimbursement Policy. I understand that failure to comply with the policy's requirements may result in the denial of reimbursement for incurred expenses.

I also understand that it is my responsibility to obtain proper approval for expenses before incurring them and to submit complete and accurate expense reports, including original receipts and necessary documentation, within the designated time frame.

I acknowledge that the organization may retain records of reimbursed expenses for auditing and accountability purposes, as outlined in the policy.

Furthermore, I confirm that I will adhere to the non-reimbursable expenses list and will not submit expenses for items that are prohibited by the policy.

I am aware that any suspected violations of this policy should be reported to the designated department or individual for appropriate investigation and action.

I am fully aware that the organization reserves the right to amend or modify this policy as necessary, and I will stay updated on any changes communicated by the organization.

I acknowledge that this policy is effective as of 8/23/2023 and that my agreement to these terms remains in effect throughout the duration of my engagement with the organization.

By signing below, I affirm that I have read and understood the PHDC Expense Reimbursement Policy and agree to comply with its provisions.

Employee Name: _____

Employee Signature: _____

Date: _____