Administrative Board Rule #2[1]

Rules Governing Expenses for Which Officers and Employees May Be Reimbursed

2.1 EXPENSES INCURRED OUTSIDE PHILADELPHIA

2.11 AUTHORIZATION

2.111 BY WHOM

Travel outside the City of Philadelphia by any officer or employee shall be upon the following authorization basis:

2.1111 For the head of any office or department, upon his own responsibility.

2.1112 For the Chairman, Board or Commission member or Chief of Administrative Officer of any independent Board or Commission, by the Board or Chairman.

2.1113 For the Chairman, Board or Commission member or any employee of a Departmental Board or Commission, by the Board or Commission and the Commissioner of the Department with which such board or commission is connected.

2.1114 For any other officer or employee, in the case of offices, departments, independent boards or commissions with a total number of employees less than five hundred, the authorization may be by the head of the office or department or his/her deputy or by the chief of staff of such independent board or commission, and in the case of offices, departments, independent boards and commissions with a total number of employees in excess of five hundred, the authorization may be by such persons as the head of the office, department, independent board or commission shall designate to the Director of Finance in writing. The Director of Finance may reject such designation of an officer or an employee of inappropriate rank.

2.1115 Prior approval from the next higher level of authorization is required for all personnel when the estimated cost of such travel and other expenses exceeds $500 or when more than two (2) persons from the same department or agency are to attend the same conference (even if the estimated cost for each person is less than $500).

2.112 FORM OF AUTHORIZATION

Authorization shall be executed upon forms and in the manner prescribed by the Director of Finance.

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[1]Established June 4, 1959. Amended February 4, 1971, February 13, 1974, June 7, 1974, August 27, 1975, July 13, 1978, July 17, 1979, September 26, 1979, September 30, 1980, August 13, 1982, March 3, 1983, June 10, 1983, April 17, 1984, September 2, 1986, May 11, 1992, November 18, 1996, October 26, 2005.

2.113 TYPES OF AUTHORIZATION TO BE SPECIFIED

The authorization for travel shall specify the form of transportation for which reimbursement is to be made.

2.12 **PURPOSES**

2.121 Travel shall be authorized only for purposes germane to the performance of the function of the office, department, board or commission authorizing the travel.

2.122 All expenses are subject to review by the Director of Finance to determine the official character of the expense. If the Director approves, the expense shall be allowed. If the Director disapproves, it shall not be reimbursable.

2.13 **EXPENSES CHARGEABLE TO THE CITY**

2.131 TRANSPORTATION

Chargeable transportation expense shall consist of:

2.1311 Taxi fares as paid plus one dollar or fifteen percent of the fare as tip, whichever is greater.

2.1312 Railroad fare at coach rates, provided that if business is ceremonial in character or if the officer or employee is traveling in company with persons other than City employees who are traveling first class, then fare at first class rates shall be chargeable.

2.1313 Bus or airplane fare at coach rates.

2.1314 Reasonable tips for carrying baggage.

2.1315 Rental automobile expenses if justification can be provided showing that the use of a rental automobile is more economical than taxi fares, that there are a number of locations or trips involved thus making the use of a taxi impractical, or that the officer or employee is carrying materials for the meeting which would make travel by taxi or other modes difficult.

2.1316 If travel is by private automobile, set to the rate established in the Federal Travel Regulations. This rate shall cover all costs, but not necessarily be limited to the following: gasoline, oil, lubrication, etc., license and registration fees, depreciation and insurance. In addition, tolls and parking fees incurred will be fully reimbursed upon proof of the expenditure. Mileage shall be computed on either shortest distance between points, or if toll roads are used, official mileage points. The use of a private automobile should not be authorized, however, when it is more feasible to use public or other means of transportation. Proof of mileage and insurance coverage shall be in accordance with rules prescribed by the Director of Finance.

2.1317 If transportation is by City vehicle, actual expense for gas, oil, repairs, tolls and parking upon proof of expenditure.

2.132 FOOD AND LODGING

Food and lodging expenses will be reimbursed on a separate per diem basis for food and a separate per diem basis for lodging depending upon the travel destination. Reimbursement will be governed by the guidelines established and updated by the federal government, entitled: "Federal Travel Regulations: Maximum Per Diem Rates: Final Rules" and published in the latest Federal Register.[2]

When a meal or meals are furnished to the employee without charge, the Meals and Incidental Expenses rate shall be reduced by the following: ¼ for Breakfast, ¼ for Lunch, and ½ for Dinner.

In order to qualify for meal allowance, a person must be in a travel status during at least one-half hour between the time limits shown below. Such partial allowance shall be ¼ of the Meals and Incidental Expenses rate for Breakfast, ¼ for Lunch, and/or ½ for Dinner.

Breakfast	Lunch	Dinner
7:30 AM	11:30 AM	5:30 PM
9:30 AM	1:30 PM	7:30 PM

2.1321 CONFERENCE RATES

If an expense for food and/or lodging must be incurred by virtue of attendance at any scheduled function of a professional or trade association or educational meeting in excess of the rates hereinabove set forth, the actual cost of such food and/or lodging shall be reimbursable.

2.133 REGISTRATION FEES

Registration fees at professional or trade association or educational meetings will be reimbursed upon proof of expenditure.

2.134 OTHER EXPENSES

Other actual official expenses, viz. telephone and telegraph, and for police investigatory personnel, meals and transportation costs for witnesses and prisoners and other jurisdictional personnel who assist in gathering information, and other similar type of expenses incurred while outside the City while in line of assigned duty.

2.135 ENTERTAINMENT

Entertainment expenses including reimbursement for meals and other related expenses shall be allowable only for official business and on ceremonial occasions and then only upon the personal approval of the responsible elected official or cabinet officer. The name(s) and official capacity(ies) of the person(s) being entertained and the purpose of the entertainment shall be specifically stated.

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[2]Reference to 2001 Federal Per Diem Rates removed by the Law Department.

2.14 **EDUCATION AND TRAINING EXPENSE ALLOWANCE**

Education and training expense allowance is authorized only to personnel properly approved for educational and/or training leaves as set forth in Civil Service Regulation 22.09. A maximum expense allowance equal to that provided in Sections 2.132 and 2.133 of this rule is authorized. This allowance, in addition to cost of tuition or training fees and travel only when such arrangements are financially beneficial to the City. (See appendices 1, 2, and 3.)

2.2 **EXPENSES INCURRED WITHIN THE CITY OF PHILADELPHIA BY OFFICERS AND EMPLOYEES PAID FROM THE CITY TREASURY**

2.21 **AUTHORIZATION**

Approval of a requisition for payment of local travel and other expenses shall constitute authorization for such travel, except that evidence of prior approval from the next higher level of authorization is required when the cost of such expenses exceeds $250.

2.22 **TRANSPORTATION**

2.221 BY COMMON CARRIER

Actual cost of transportation by common carrier shall be reimbursable. Records of such transportation shall be kept in such form as the Director of Finance shall prescribe.

2.222 BY TAXI OR CONTRACT CARRIER

Actual cost of transportation by taxi cab or other contract carrier shall be reimbursable if approved by the proper person in the office, department, board or commission affected. Tips shall be allowed at one dollar or fifteen percent of the fare, whichever is greater.

2.223 BY PRIVATE AUTOMOBILE

Persons using privately owned automobiles for local transportation shall be entitled to the following allowances:

2.2231 For certain employees of the Police Department up to 100 gallons of gasoline per month for those determined by the Department to be eligible to use their privately owned vehicles for departmental business. These allowances shall be in lieu of all other allowances for travel by such vehicles.

2.2232 Mileage at the rate set by the Federal Travel Regulations. This rate shall cover all costs, but not necessarily be limited to the following: gasoline, oil, lubrication, etc., license and registration fees, depreciation and insurance. In addition, tolls and parking fees incurred will be fully reimbursed upon proof of the expenditure. Mileage shall be computed on either shortest distance between points, or if toll roads are used, official mileage points. The use of a private automobile should not be authorized, however, when it is more feasible

to use public or other means of transportation. Proof of mileage and insurance coverage shall be in accordance with rules prescribed by the Director of Finance.

2.224 BY CITY VEHICLE

Persons using City owned vehicles for local transportation shall be reimbursed for parking fees upon proof of expenditure.

2.23 FOOD

2.231 MEALS ALLOWED

2.2311 For employees (excluding uniformed and investigatory employees of the Police Department and the District Attorney's Office) who receive overtime pay:

For each meal required by virtue of overtime work, the actual cost of the meal including tips, but not to exceed $3.50 per meal, shall be reimbursed. No allowance for meals shall be provided unless overtime exceeds three hours and no allowance shall be made for meals unless uncompensated time within the overall work period of at least one half hour is taken for the meal, provided that the foregoing requirements for uncompensated time may be waived by the heads of the Police Department, Streets Department, Water Department or Department of Public Property for non shift employees upon each occasion used. For the purpose of this section, overtime work shall mean actual work in excess of eight hours on any day.

For uniformed and investigatory employees of the Police Department and District Attorney's Office who receive overtime pay:

For each meal required by Virtue of overtime work, the actual cost of the meal including tips, but not to exceed $7.00 per meal, shall be reimbursed. No allowance for meals shall be provided unless overtime exceeds three hours and no allowance shall be made for meals unless uncompensated time within the overall work period of at least one half hour is taken for the meal, provided[3] that the foregoing requirements for uncompensated time may be waived by the Police Commissioner or District Attorney upon each occasion used. For the purpose of this section, overtime work shall mean actual work in excess of eight hours on any day.

2.2312 For employees not eligible to receive overtime pay.

For each meal required by virtue of overtime work the actual cost of the meal, including tips but not to exceed $7.50 shall be reimbursed. No allowance for meals shall be provided unless overtime exceeds three hours and no allowance shall be made for meals unless uncompensated time within the overall work period of at least one half hour is taken for the meal. For the purpose of this section, overtime work shall mean actual work in excess of eight hours on any day.

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[3]"provide" changed to "provided" by the Law Department.

2.232 ENTERTAINMENT EXPENSES

Elected officials, cabinet officers, heads of departments and offices, and chiefs of staff of boards and commissions shall be entitled to reimbursement for meals and other related expenses in the entertainment of official guests or visiting dignitaries to the City or expenses incurred in attending functions at which such persons are the representatives of the City. Cabinet officials and department heads may, for specific functions, designate their employee representative to act for them on such occasions. The name(s) and the official capacity(ies) of the person(s) being entertained and purpose of the entertainment shall be specifically stated.

2.233 MEALS AT OFFICIAL FUNCTIONS

Elected officials, cabinet officers, heads of departments and offices, and chiefs of Staff of boards and commissions shall be entitled to reimbursement of actual expenses for food incurred by virtue of items at official functions, such as meetings of professional or trade associations. Such officials may for specific functions designate their deputies or employees to attend as official representatives of the City and, in such instances, such representatives shall be entitled to reimbursement for actual food costs.

2.234 MEALS ORAL EXAMINATION BOARDS

The Personnel Director upon invitation, or at his direction, may take members of oral examining boards, including the assigned Examination Technician, to lunch. Such luncheon expense shall be reimbursable to the Director or his designee.

2.24 **OTHER EXPENSES**

Other actual official expenses, e.g., telephone and telegraph, shall be reimbursable. The Director of Finance shall review to determine the official character of the expense. If he/she approves, the expense shall be allowed; if he/she disapproves, it will be disallowed.

2.25 **TRAVEL EXPENSES OF DEPUTY SHERIFFS USING PERSONAL CAR**

Monthly mileage allowance for the service of civil writs, subpoenas, warrants, and summonses and the performance of various other assigned services, including, but not limited to the transportation of prisoners, shall be paid to each Deputy Sheriff at the rate established by the Federal Travel Regulations for mileage driven in his/her personal car performing assigned duties.

The mileage rate shall cover all costs. The rate set to the rate established by the Federal Travel Regulations shall cover all costs, but not necessarily limited to the following: gasoline, oil, lubrication, etc., license and registration fees, depreciation and insurance. In addition, tolls and parking fees incurred will be fully reimbursed upon proof of the expenditure. Proof of mileage and insurance coverage shall be in accordance with rules prescribed by the Director of Finance.

Mileage allowance payable each calendar month to each Deputy Sheriff shall be computed by the Sheriff's office. The computation to support individual mileage allowance payable to each of the deputies shall be attached to an appropriately executed Form 71-73 and submitted to the Office of the Director of Finance for processing. The aggregate mileage allowance payable to all deputies for other than delivery of prisoners shall not exceed 90% of the total revenues collected and deposited with the City Treasurer by the Sheriff's office within the calendar month for which the mileage charge is to be paid, subject, however, to the following semiannual adjustments:

As of each June 30 and December 31, there shall be prepared a cumulative summary showing revenues collected and mileage traveled on City business for the immediate preceding six-month period. Based on these summaries, an adjustment may be made to reimburse the deputies for aggregate mileage covered at the rate established in the Federal Travel Regulations up to a maximum of 90% of revenue collected for the six-month period. If this computation results in additional mileage allowance due to deputies, same shall be reimbursed upon submittal of an appropriately executed Form 71-73.

2.3 **CREDIT BILLINGS**

The requirements of this rule shall apply to all expenses incurred by officers and employees on behalf of the City of Philadelphia and billed by the hotel agency, etc.

2.4 **RECORDS AND PROCEDURES**

Records of expenditures and reimbursements shall be in accordance with accounting procedures and on such forms as the Director of Finance shall prescribe.

2.5 **DEVIATIONS**

The Director of Finance is authorized to permit deviations from the foregoing standards upon the application in writing of persons who may authorize expenses to be reimbursed under the Rule if he/she approves the deviation and the reasons established there for in such written requests.

2.6 **EFFECTIVE DATE**

This revision supersedes as of the date of its approval all previous releases, amendments and addenda to Administrative Board Rule 2.

Section 2.14, APPENDIX 1

DEPARTMENTAL EDUCATION AND TRAINING PROGRAMS

Purpose

To provide a citywide training policy to ensure that training provided is based on the needs of the City in attaining its goals and objectives for delivering quality services to our citizens, and which governs expenditures for education/training.

This policy and subsequent procedure will serve to lay the foundation for training and development activities in operating departments that ensure our citizens have a skilled, confident and competent workforce through which its services are delivered.

Related Laws and Regulations

42 USC § 2000e-2 (Title 7)
Home Rule Charter, Section7-101
Civil Service Regulation 26
Civil Service Regulation 22.09
Administrative Board Rule #2

Policy

Departmental training plans must be generated each fiscal year, and submitted to the Agency Head, the Personnel Department, and the Budget Bureau.

The plan should analyze the cost involved vis-a-vis the training compared to the benefits, and indicate the return on investment derived from conducting the training.

Training will be provided based on the needs of the City and the department in attaining its goals and objectives.

Training must be based on an analysis of job performance requirements; germane to an employee's position; and to the accomplishment of tasks directly appropriate to the employee's position.

Mandatory training hours or continuing education units required for various job classifications (including, but not limited to law enforcement personnel, social workers, auditors, etc.) must be enforced and fulfilled within the prescribed time requirements.

The City of Philadelphia will provide training to its employees without regard to race, color, national origin, religion, gender, and sexual orientation.

Section 2.14, APPENDIX 2

TUITION REIMBURSEMENT – EDUCATION AND TRAINING LEAVE

Purpose

To provide a citywide policy to govern the expenditure of funds for education and training leave, and a procedure to monitor compliance between the City of Philadelphia and employees who have executed the "Certificate of Agreement".

Related Laws and Regulations

Civil Service Regulation 26

Civil Service Regulation 22.09

Administrative Board Rule #2

Policy

Departments that authorize leave with or without pay, and/or payment for tuition reimbursement, professional certification programs, and other external training programs not sponsored by the City, must have a published departmental policy in place governing expenditures and activities in this area. **Minimally**, the policy should ensure that:

- First consideration for education and training events be given to local colleges, universities and training institutions – the policy should indicate that the employee has to provide documentation of local programs explored, and why they were not selected;

- A procedure and process is in place to ensure that monies given to employees who do not adhere to the terms of the certificate of agreement are refunded to the City;

- Training and/or the college course, leadership program, etc., is directly appropriate to the employee's position;

- Designated funds are distributed in a fair and equitable fashion;

- The criteria for eligibility is established, published, and widely known;

- A nomination/selection process is established, published, and available indicating how employee requests for reimbursement are honored when

requests exceed available funding;[4]

- Information regarding the 'certificate of agreement' be furnished within the policy; and,

- What type of return on investment can be expected? What are the costs involved compared to the benefits of the tuition/course/certification reimbursement plan?

Copies of departmental tuition reimbursement policies must be furnished to the Personnel Department and the Budget Bureau. Education and training leave requests will not be reviewed, processed, and approved if there is not a current departmental reimbursement policy in place.

[4] “request” changed to “requests” and “exceeds” changed to “exceed” by the Law Department.

Section 2.14, APPENDIX 3

Name of Employee _____ Payroll #_____ Dept. #_____

FAILURE TO ADHERE TO THE TERMS OF THE CERTIFICATE OF AGREEMENT

During your tenure as a City of Philadelphia employee, you signed a **"Certificate of Agreement"** in which you agreed to **"reimburse the** City **in full, all said payments granted to you for education or training** at_____in the event that you:

Name of Institution (s)

Failed to successfully complete the training for which payment is granted; or

Failed to remain in active City employment for a continuous period of two years immediately following the termination of the training for which payment was granted.

(Payment shall be prorated if required)

Based on this agreement, you owe the City of Philadelphia $ _____ , as you:

(Check all that apply)

_____ Failed to successfully complete the training for which payment was granted.

_____ Failed to remain in active City employment for a continuous period of two years immediately following the termination of the training for which payment was granted.

(Repayment shall be prorated if required)

The Board of Pensions has been contacted to withhold any or all monies due until this debt has been repaid. All terminal leave payments due will also be withheld until this debt has been repaid.

Additionally, if the terms of the repayment agreement are not adhered to, this information will be reported to the appropriate credit agencies. A copy of your repayment agreement is attached, and will be entered into your Personnel file.

Failure to adhere to the terms of the repayment agreement shall be entered on your service record and may be cause for denying future employment by the City of Philadelphia. Additionally, failure to repay this debt may be indicated to any or all employers seeking verification of your employment, and a reference regarding your tenure with the City of Philadelphia.

_____	_____
Agency Head	Employee/Former Employee, Payroll #

_____	_____	_____
Human Resource Manager	Date	Department