



TOWN OF MANSFIELD POLICY MEMORANDUM

To: All Town Employees
From: Matthew W. Hart, Town Manager *M. W. Hart*
Date: August 1, 2014 (Revised); May 9, 1995 (Revised); July 31, 1992 (Original)
Subject: Professional Travel Policy

I. Purpose

This policy shall govern all travel expenses incurred by employees who attend approved off-site professional development programs such as conferences, seminars, workshops, training, and certification programs.

The Town requires that all travel expenditures and related accountings must meet the Internal Revenue Service requirements of “ordinary, necessary and reasonable” and should be conservative and consistent with the nature of the business assignment. These policies safeguard the Town and protect the employee from being assessed additional taxable income. Reimbursements for actual and necessary expenses made to staff shall be consistent with the provisions of this Travel Policy.

II. Effective Date

This policy shall be effective immediately and shall remain in effect until revised or rescinded.

III. Approval Process

- A. **Overnight Travel.** All employees interested in attending a professional development program that requires overnight travel must seek authorization from their supervisor, department director, and Assistant Town Manager, in that order. Employees must use the Professional Travel Request Form (attached and located on the employee intranet). No commitments for registration, travel, lodging, etc, shall be made until the travel authorization has been approved by the Assistant Town Manager. When costs are incurred for the travel, the authorization form should be submitted to accounts payable in Finance with the payment voucher or PO back-up. When costs are not incurred for travel, the authorization form should be maintained by the supervisor or department head as part of an employee’s training record.
- B. **Same Day Travel.** All employees interested in attending a professional development program that requires same day travel must seek authorization from their supervisor and department director in that order. In the department director’s absence, an assistant department director is authorized to approve same day travel requests. Employees must use the Professional Travel Request Form (attached and located on the employee intranet). No commitments for registration or travel shall be made until the travel authorization has been approved by the department director or assistant department director in the department director’s absence. When costs are incurred for the travel, the authorization form should be

submitted to accounts payable in Finance with the payment voucher or PO back-up. When costs are not incurred for travel, the authorization form should be maintained by the supervisor or department head as part of an employee's training record.

IV. Types of Travel Expenses

Permissible travel costs may include registration fees, transportation (airfare, train fares, public transit fares, parking fees, tolls, taxi fares, rental car fees, mileage), lodging, meals and gratuities, and other reasonable incidentals. Expenses that are characterized as personal in nature are not eligible for reimbursement or payment by the Town.

- A. **Registration Fees.** Registration fees associated with attending approved professional development programs are permissible. Registration fees that are inclusive of meals and course materials are acceptable.
- B. **Transportation.** Permissible transportation expenses include airfare, train fares, public transit fares, parking fees, tolls, taxi fares, rental car fees, and mileage for travel associated with attendance to approved professional development programs. The most economical mode of transit and direct and practical route should be selected. For same day travel, a vehicle from the Town's fleet must be reserved and utilized for travel unless public transit or train travel is a reasonable option. If no Town vehicle is available, employees may submit for mileage reimbursement pursuant to the Town's Mileage Reimbursement Policy.
- C. **Lodging.** For professional development programs requiring an overnight stay, lodging accommodations in reasonable and economically priced rooms is permissible. Employees should inquire about government and/or conference rates at the time of making reservations. Miscellaneous personal expenses associated with lodging such as room service, fees associated with re-stocking in-room refrigerators, and fees associated with access to fitness facilities are not permissible for reimbursement or payment by the Town. Hotels often require evidence of the Town's tax-exempt status; employees should bring a copy of the Town's tax-exempt certificate with them to the hotel, or provide the certificate to the hotel in advance of the stay. The tax-exempt certificate can be obtained by contacting the Accounting Division of Finance.
- D. **Meals.** For trips requiring overnight stays, breakfast, lunch and dinner meals, including tips, are permissible. Alcohol purchases or meals for non-Town employees are not permissible for reimbursement or payment by the Town. Normally, for same day travel, if meals are not included in the registration fee, meals are not considered a permissible expense.
- E. **Incidentals.** Incidentals deemed to be reasonable and legitimate to the business travel may be considered permissible by the employee's department director or Assistant Town Manager, whichever is applicable. One such example is a wi-fi fee should an employee need to connect remotely into work and a business center is not available at the employee's hotel.
- F. **Personal Expenses.** Travel expenses deemed to be personal in nature will not be reimbursable or subject to payment by the Town. While not an all-inclusive list, examples of personal expenses include: entertainment; athletic events; books/periodicals for personal reading; fitness facility fees; damage to luggage; fines; room service; alcohol; travel costs for non-Town employees.

V. Payment for Travel Expenses and Reimbursement Process.

All requests for payment and reimbursement will be considered within the context of authorized budgets for travel, conference fees, mileage reimbursement, and professional improvement. Employees shall obtain itemized receipts for all travel expenses eligible for payment or reimbursement, exclusive of mileage reimbursement.

- A. **Payment for Travel Expenses.** When possible, eligible travel expenses associated with approved professional development programs should be paid with a Town purchasing card

or through the accounts payable process. Since the Town is a tax-exempt entity payments should not include taxes. If the vendor/business requires proof of the Town's tax-exempt status, the tax-exempt ID number is provided on Town purchasing cards. Tax-exempt certificates may be obtained by contacting the Accounting Division of Finance.

- B. **Expenses Requiring Reimbursement.** When an employee pays for permissible travel expenses with their personal funds, they will be eligible for reimbursement pending approval of their department director or Assistant Town Manager, whichever is applicable. Itemized receipts must be submitted to the department director or Assistant Town Manager, whichever is applicable, for approval for payment. Once approved, the eligible expenses will be reimbursed through petty cash for expenses under \$100 in aggregate, or through the accounts payable process for expenses \$100 or more in aggregate. Requests for reimbursement should be submitted within ten working days after the day the employee returns to work from the authorized travel.
- C. **Expenses Requiring a Cash Advance.** In the event that an employee needs a cash advance for eligible travel expenses, the employee must adhere to the Town's procedures for petty cash. Within ten working days after the day the employee returns to work from the authorized travel, he/she must submit the receipts for the expenses and return any unused cash.

VI. Business Leave Payroll Coding

- A. **Full Travel Days.** Employees should code their timesheet for their normal number of scheduled hours during the travel. For example, an employee who works at Town Hall is scheduled for two full days of travel from Monday-Tuesday. He/she should record 7.25 hours of business leave on their timesheet for both Monday and Tuesday. If travel time and the seminar/workshop/training hours exceed an employee's regularly scheduled hours for the day, he/she may opt to record the excess time as time worked.

Documentation may be requested by a supervisor, department director, assistant department director, or the Town Manager's Office to verify travel times; examples may include providing documentation from web based sources such as *Google Maps* or *Mapquest* to authenticate both the length and duration of the trip.

- B. **Partial Travel Days.** When a seminar/workshop/training session is not a full scheduled work day, employees should document the business leave only for the actual hours of the seminar/workshop/training session (excluding meal breaks) and travel time. For example, an employee who works at Town Hall is scheduled to attend a training session from 9am-noon on a Monday. Travel time is one hour each way. In this instance, it would be appropriate for the employee to record 5 hours of business leave, with the expectation that the employee would return to work and complete the rest of their scheduled shift (2.25 hours).

Documentation may be requested by a supervisor, department director, assistant department director, or the Town Manager's Office to verify travel times; examples may include providing documentation from web based sources such as *Google Maps* or *Mapquest* to authenticate both the length and duration of the trip.

VII. Exceptions

Exceptions to these travel and expense guidelines may only be authorized by the Town Manager when the circumstances warrant. Any such exception to these travel and expense guidelines should be documented.

**TOWN OF MANSFIELD
PROFESSIONAL TRAVEL REQUEST**

Employee Name: _____

Date of Request: _____ Date of Travel: _____

Location of Event: _____

Name of Event: _____

Purpose of Travel (Attach Event's Program to this Request):

Estimated Expenses:

Registration Fees	\$ _____	Lodging Fees	\$ _____
Transportation Fees	\$ _____	Meals	\$ _____
Other Fees	\$ _____	TOTAL FEES	\$ _____

Employee Signature *Date*

Supervisor Signature *Date*

Department Director Signature *Date*

Assistant Town Manager Signature *Date*
(Only required for overnight travel)