

Community Services of Northeast Texas, Inc.

Personnel Policies & Procedures

512 Business Travel Expenses

Effective Date: 9/1/2003

Revision Dates: 6/24/2009, 5/24/2017

Policy Purpose

Community Services of Northeast Texas, Inc. (CSNT) (Agency) recognizes Board Members, Officers, and employees of the Agency may be required to travel or incur other expenses from time to time to conduct Agency business and to further the mission of this Community Action Agency.

The purpose of this policy is to ensure that adequate cost controls are in place, travel and other expenditures are appropriate, and to provide a uniform and consistent approach for the timely reimbursement of authorized expenses.

It is the policy of CSNT to reimburse only reasonable and necessary expenses actually incurred by Board Members, Officers and/or employees. Employee travel and the expenses associated with said activities shall be authorized only in circumstances, which are clearly consistent with the Agency's mission. Travel should be via the most reasonable and cost-effective alternative, consistent with good business practices. Neither luxury, nor sub-standard modes of transportation and accommodations shall be used.

Employees who are uncertain about a particular expense or policy will need to contact the supervisor prior to the expenditure. Those traveling are reminded to exercise good business judgment and discretion with respect to incurred expenses. Reported expenses must be supported by appropriate documentation.

Necessity of Travel

Travel must be reasonable and/or necessary to be considered allowable. Employees shall consider the ways in which the Agency will benefit from the travel and weigh those benefits against the anticipated costs of the travel. The same considerations shall be taken into account in deciding whether a particular individual's participation is necessary. In determining whether the benefits to CSNT outweigh the costs, less expensive alternatives, such as participation by telephone or video conferencing, or the availability of local programs or training opportunities, shall be considered.

Instances of travel should be as a result of one of the following situations:

- Attendance is required by a funding source
- Attendance is part of a planned, approved, and budgeted training schedule

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- Attendance is part of an employee's Agency-approved fulfillment of responsibilities as an Officer or Board Member of a county, regional, state, or national association
- Attendance is required in order to facilitate an approved task within an employee's job description which cannot be completed by other means
- Attendance has been deemed necessary by the Executive Director as a prudent measure in the fulfillment of the Agency's mission

Request/Authorization to Travel

Travel plans must be pre-approved. The requesting employee is required to complete the approved travel request form(s) and submit the completed form(s) to their supervisor.

Supervisors will assess the request and its conformity with the Agency's Necessity of Travel statement and other factors to determine if the travel meets the needs of the program. If approved, the completed and signed form shall be forwarded to the appropriate Division Director(s).

Division Directors will also assess the request to ensure the request meets with all program concerns, including necessity, feasibility, allowed activities, budget conformity, and other factors. Once approved, the form(s) shall be forwarded to the Executive Assistant who will ensure all transportation needs are completed following strict procedural guidelines with respect to lodging and/or airfare bids and other transportation expenses.

Any employee attending a training that adds value to their ability to perform mission-driven tasks for the agency will know the amount of funds being expended on the training. All employees who attend value-added training must sign a *Continued Service Agreement* which prohibits the employee from voluntarily leaving the agency without reimbursing the agency for the training. The *Continued Service Agreement* form shall be signed prior to the release of any funds for the requested travel.

Once all Agency-approved travel forms are signed, the travel package shall be forwarded to the Finance Director who will assess the request to ensure that adequate budgeted funds are, or will be, available from all affected programs to meet the financial responsibility created by the travel. Once approved, the form(s) shall be forwarded to the Executive Director.

The Executive Director shall assess the request, weighing all presented factors, including compliance with state and federal regulations, to ensure the request is in the best interest of the Agency. The request shall be analyzed to avoid unnecessary expenses.

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Reimbursements

Community Services will reimburse employees for allowable and reasonable business travel expenses incurred while on assignments away from the normal work location. All business travel must be approved in advance by the Executive Director.

The Executive Assistant to the Executive Director will make all travel arrangements for all Community Services employees. If all arrangements cannot be arranged and paid prior to travel, the types of expenses that may be approved for reimbursement are:

- Airfare or common carrier fare for travel in coach or economy class or the lowest available fare
- Car rental fees, only for compact or mid-sized cars
- Fares for shuttle or airport bus service, where available; costs of public transportation for other ground travel
- Taxi fares, parking fees, including valet parking, only when there is no less expensive alternative or when other methods are impractical or unsafe
- Mileage costs for use of personal cars, only when approved in advance
- Cost of standard accommodations in low to mid-priced hotels, motels, or similar lodgings, or when a specific rate has been negotiated with, and, or through a funding source or the convening entity
- Charges for telephone calls, fax, and similar services required for business purposes
- Approved per diem rate for meals and incidental expenses

Employees who are involved in an accident while traveling on business must promptly report the incident to their immediate supervisor. Vehicles owned, leased, or rented by Community Services may not be used for personal use without prior approval of the Executive Director, and only in cases where such uses would benefit the Agency.

Travel advances to cover certain reasonable anticipated expenses may be made to employees, after travel has been approved.

When travel is completed, employees are required to submit completed travel expense reports within ten days. Reports must be accompanied by receipts for all expenses not covered by a per diem advance.

Employees should contact the Executive Assistant to the Executive Director for guidance and assistance on procedures related to travel arrangements, travel advances, expense reports, reimbursement for specific expenses, or any other business travel issues.

Abuse of this business travel expenses policy, including falsifying expense reports to reflect costs not incurred by the employee can be grounds for disciplinary action, up to and including termination of employment. No employee may charge any personal expenditures to any credit card, debit card, or hotel bill at any time. Exceptions are when hotels require all charges to be posted to the room portfolio. In such cases, the traveling employee must settle the personal items prior to the final room receipt being posted.

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No personal items are allowed to be charged to the Agency even if reimbursement to the Agency by the employee is expected after the travel. Such activity may be a violation of state or federal law, and as such, violators may be prosecuted.

Mileage Reimbursements

Employees may submit a mileage form for reimbursement with their time sheets listing approved travel² for reimbursement based on the **following the current IRS mileage** rates.

All program Out-Of-Town ³ Travel	43 cents per mile
All Approved Long-Distance ⁴ Travel	43 cents per mile
Head Start Local ¹ Travel	43 cents per mile
CSBG Local ¹ Travel	43cents per mile
CEAP Local ¹ Travel	43 cents per mile
Nutrition Program Local ¹ Travel	43 cents per mile
All other Local ¹ travel	43 cents per mile
Nutrition Program Delivery ⁵ Travel	50 cents per mile

¹ Local travel is defined as any travel from an employee's duty station to any location other than their duty station for the purpose of conducting agency business.

² Approved travel is defined as travel in an employee's personal vehicle for stated purposes in which case the employee has sought and received prior approval from a Program Director or the Executive Director, or in which case the travel is deemed necessary by the employee's supervisor and no agency vehicle is available. ***If there is a company vehicle available, mileage will not be paid or reimbursed. If employees still choose to drive their personal vehicle for work activities, a copy of their current personal liability insurance must be on file.***

³ Out-of-town travel is defined as travel to locations with a distance of more than 50 miles from the agency's administrative office to events which require an overnight stay.

⁴ Approved long distance travel is defined as travel in an employee's personal vehicle in lieu of travel via public carrier. Prior approval from the Executive Director is required.

~~⁵ Nutrition Program Delivery Travel is defined as travel in an employee's personal vehicle for the sole purpose of transporting and/or delivering meals to approved clients under programs funded by a source that reimburses for such activities. All travel of this type requires prior approval from the Community Services Director.~~

All travel reimbursement forms must be submitted within ten days of the end of travel.

It is the intent to pay reimbursements within 14 days of submission, based on availability of funds.

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If an employee chooses not to submit a form for reimbursement, the amount of the reimbursement cannot be used as in-kind or non-federal share.

Payments for reimbursement are processed through the agency's accounts payable system and not through the payroll department. It is the responsibility of each individual employee receiving reimbursements to maintain their own records for tax purposes. The agency will not be able to research tax documentation at a later date.

Employee Off-Site Training

Policy Section Purpose

This policy is designed to define the parameters within which employees of the Agency may travel to other entities to conduct training and/or technical assistance, and to determine the procedures for accounting for the financial transactions associated with such activities.

Definitions

Employee - An individual employed by the Agency in a full-time position which is defined by a particular job description.

Off-Site – A place of business or location which is not owned or controlled by the Agency.

Training – The activity of providing information in a training setting to individuals not employed by the Agency. The training should be from a developed curriculum.

Technical Assistance – The activity of assisting another entity with a particular project or task. The employee should have specific knowledge with regard to the project or task.

Requesting Off-Site Time

Employees wishing to conduct training or technical assistance off-site should obtain permission from their supervisor and the Executive Director. Special care should be taken to ensure that job duties at the Agency are not neglected.

Entity Agreements

Every effort shall be made to obtain a written agreement with the entity being trained or assisted prior to the training or assistance being provided. The absence of a written agreement, however, will not prevent the event from proceeding.

Per diem

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Employees traveling for off-site duties shall receive per diem in a manner consistent with the procedures for any other travel as set forth in the Agency's travel policies.

Mileage

Mileage shall be calculated using an online map system such as Google or Yahoo and shall be expensed at ~~forty three cents (.43) per mile~~, *the current IRS mileage rate*, calculated from the Agency's main office to the training location and return.

Air fare

Air fare, if required, should be obtained in accordance with the Agency's travel policy.

Lodging

Lodging, if required, should be obtained in accordance with the Agency's travel policy.

Training Fees

As a fee for training, the employee may initiate a charge to the entity being trained or assisted in the following manner:

Calculate the employee's pay rate at 8 hours times their hourly rate

Multiply the result by 1.29 to cover fringe benefits and employee costs

Multiply the result of this calculation by the number of days the employee will be off-site

Example: Employee's hourly rate is \$20. Eight hours X \$20 = \$160. \$160 X 1.29 = \$206.40. If the training is a one-day event and the employee must travel one day prior and one day subsequent to the training, the fee would be for three days. 3 X \$206.40 = \$619.20. This would be the maximum training fee that could be charged.

Material

If there are materials involved in the training, such as training books, handouts, markers, pens, sign-in sheets, etc. The employee may initiate a charge to the entity being trained or assisted of the exact costs to the Agency for such items.

Items paid directly to the training employee

Per diem and mileage calculations may be paid directly to the training employee prior to the training. Reimbursements for out-of-pocket expenses paid by the employee in advance of the training for materials may also be made directly to the employee. No other payments may be made directly to the employee.

Invoicing

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When the training/technical assistance is finished, the employee shall prepare an invoice for the entity being trained or assisted in the amount of all expenses incurred by the Agency for the particular event. The Finance Department will consider the invoice as accounts receivable. When payment is made by the entity, the invoice shall be considered closed. Funds received from such invoices shall be deposited to the account(s) from which the original expenses were incurred, with the exception of the Training Fees. Training Fees shall be deposited to the Local Administrative account and shall be considered non-restricted funds.

Results Oriented Management and Accountability (ROMA) Training

An employee who is a Nationally Certified ROMA Master Trainer (NCRT) may, from time to time, have occasion to travel for the National Peer to Peer Network (NPtP) without the expectation of reimbursement from any entity. In the instance of mentoring ROMA candidates, field evaluations, or other NPtP events, the NCRT employee will still receive per diem, mileage, air fare, and lodging where needed. Funds expended for the NPtP are allowable costs, but are to be funded by local administrative funds.

Other Allowable Costs

Costs are allowable for preparing bids, RFPs, or proposals for training and technical assistance. Allowable costs also include those costs associated with developing tools for training, mentoring, or technical assistance. Additionally, allowable costs under this policy include, but are not limited to printing, copying, paper goods, pens, promotional items, signage and signage fixtures, and training materials such as easels, easel pads, markers, online service subscriptions, software, computer hardware and accessories, phone charges, and other expenses related to fulfilling the training, mentoring, or technical assistance tasks.

Tracking

The Executive Assistant will track all events and expenses related to this policy and report monthly to the Executive Director a list of the activities, expenses, revenues, payables, and receivables.

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Individual Acknowledgement of Receipt

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Travel Policy

I have received the Community Services of Northeast Texas, Inc. Travel Policy and I understand that it is my responsibility to read and adhere to the policies stated herein.

Enter name in only one of the blanks:

Board Member Printed Name: _____

Policy Council Printed Name: _____

Employee Printed Name: _____

Signature: _____

Signature Date: _____