



State of New Hampshire

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His Excellency, Christopher T. Sununu
And the Honorable Council
State House
Concord New Hampshire 03301

REQUESTED ACTION

Pursuant to RSA 21-I: 14, I (b) (7); RSA 541-A: 1, XV and RSA 4:15, the Department of Administrative Services requests approval of two new chapters of the Department of Administrative Services Manual of Procedures ("DAS MOP"), Chapter 1301 "Reimbursement of Travel" and Chapter MOP 1302 "Purchases of Food, Meals and Beverages While Not on Travel Status," effective 60 days after approval by the Governor and Executive Council. Approval of this request would result in new DAS MOP Chapter 1301 reading as shown in Attachment A hereto and new DAS MOP Chapter 1302 reading as shown in Attachment B hereto.

EXPLANATION

In 2006, prior to the establishment of the DAS Manual of Procedures in its current format, the Governor and Executive Council adopted an item known as the "Department of Administrative Services - Manual of Procedures, 'Section 1100,' Reimbursement of Travel, Meals and Lodging Expense." Section 1100 is not numbered or structured in accordance with the current Manual and covers a multitude of fairly complex issues relating to employee travel. It has long been the intention of the Department of Administrative Services to update and redraft "Section 1100" in a manner which conforms to the current structure of the Manual of Procedures. Over the course of several years, the Department of Administrative Services, working in conjunction with the Department of Justice, has endeavored to clarify, organize and update the state's directives concerning employee travel, meals and lodging, working within the structure of federal and state statutes, and the terms of collective bargaining agreements. In the course of the departments' efforts, it became clear that it would be advisable to divide matters relating to travel, meals and lodging into several discrete chapters of the Manual of Procedures, one (MOP 1300) dealing with "Compensation for Travel Time," one (MOP 1301) dealing with "Reimbursement

of Travel" and one (MOP 1302) dealing with "Purchases of Food, Meals and Lodging When Not on Travel Status." Based upon the State's experience in applying the former travel rules in practice, the Department of Administrative Services and the Department of Justice have endeavored to include pertinent provisions of the pre-existing travel rules ("Section 1100") into the proper new or revised chapters of the MOP, expanding upon those provisions as deemed necessary. Ideally, DAS MOP chapters 1301 and 1302, which are closely related, should be adopted simultaneously, preferably at the same time as proposed amendments to Chapter MOP 1300, relating to compensation for travel time.

Proposed Chapter 1301 (Attachment A hereto) generally address rules on the business use of privately owned employee vehicles, including what constitutes reimbursable mileage; the types of travel expenses requiring Governor and Council preapproval (see Sections MOP 1301, IV and VI in Attachment A), the method of requesting reimbursement for travel expenses, rules associated with air travel, the use of the state's travel agent contract, reimbursement for food, meals, lodging and incidentals while an employee is travelling, and the method for requesting guidance on travel directives.

Proposed Chapter 1302 (Attachment B hereto) generally address when an employee who is not traveling may be reimbursed by the State for (or be provided by the State with) food, beverages or meals. The chapter contains general policies on food, meal and beverage reimbursements and addresses emergency work in excess of the normal work day; attendance at "organized meetings" or meetings where a meal is served; food provided to board and commission members; and a prohibition on reimbursement for alcoholic beverages. It further highlights the requirements of RSA 15-B (relating to employee gifts, honoraria and expense reimbursements) and sets forth procedures for requesting reimbursement and making inquiries regarding allowable expenses. For the purposes of transparency, the Chapter also requires that agencies generally budget food or meal expenses under a specific "class code."

Adoption of Chapters MOP 1301 and 1302 would supersede and replace the existing "Section 1100 travel rules" in full, with the exception of provisions relating to compensation for travel time, which will be addressed by amendments to existing Chapter MOP 1300.

Respectfully submitted,



Charles M. Arlinghaus,
Commissioner

STAFF AND PAYROLL

MOP 1301 Reimbursement of Travel

I. Purpose and Scope

A. Purpose

The purpose of this chapter is to set forth the policies and procedures that govern reimbursement of Executive Branch officials or employees for travel (that is, mileage reimbursement for the use of a personal vehicle for State business purposes or reimbursement for travel by another mode of transport, such as an airline). It also addresses reimbursement for other expenses including but not limited to meals, lodging while an employee is on "travel status." The chapter does not address policies relating to wages paid for time spent in travel. That matter will be addressed in Chapter MOP 1300. It also does not address reimbursement for the purchase of meals, snacks or refreshments for use in official business when an employee is not on travel status, which will be addressed in MOP 1302.

This Chapter, together with the adoption of MOP 1302 supersedes and replaces the former "Section 1100 - Reimbursement of Travel, Meals and Lodging Expense" adopted in 2006 and amended in 2006 and 2014, except as to provisions on compensation for travel time, which will be addressed in Chapter MOP 1300.

The replacement of "Section 1100" with this chapter and DAS MOP 1302 is not intended to alter the rescission of certain motor vehicle insurance requirements formerly found in Chapter MOP 1300. This chapter does not impose any insurance requirements for privately-owned vehicles beyond those which are otherwise required by law.

B. Scope

This chapter shall apply to all officials and employees in Executive Branch agencies, whether classified, unclassified or nonclassified, and whether full time, or part time. It shall also apply to all volunteers who are specifically authorized by an Executive Branch agency to perform services on behalf of the State, if the agency's agreement with the volunteer specifically provides for the reimbursement of expenses.

C. Interpretation and Relationship to Collective Bargaining Agreements

The provisions of this chapter shall be construed in a manner that seeks to avoid conflicts with controlling statutes, regulations, case law, operative collective bargaining

agreements of the State, other provisions of the Manual and requirements that may simply be described in the MOP but which may originate from other sources. To the extent that provisions of this chapter may conflict with provisions of operative collective bargaining agreements, the provisions of the collective bargaining agreement, including past practice established thereunder, shall control. State officials responsible for conducting collective bargaining shall consider the provisions of this and other chapters of the Manual of Procedures when engaged in collective bargaining.

II. Definitions

For the purposes of this chapter (DAS MOP 1301), the following definitions apply:

- A. **“Certificate of Travel”** The form (hard copy or electronic) prescribed by DAS for use by a Department Head or Designee when authorizing an Employee to travel to or from their Residence to or from work at a location other than the employee’s Official Headquarters, also known as an “A-38” form. The most recent version of this form is incorporated into this chapter by reference. See Section XIV below.
- B. **“Collective Bargaining Agreement” (CBA)** The current, in-force bargaining agreement with the State Employees Association of New Hampshire or other applicable bargaining unit.
- C. **“Department Head or Designee”:** An officially appointed, elected, or designated individual who directs, and who is ultimately responsible for, the overall operations of an Executive Branch agency, institution, board or commission, or an employee who has been granted power of attorney or limited power of attorney from that person to act in regard to matters addressed in this chapter.
- D. **“Employee”** The governor; executive councilors; elected, appointed, classified, nonclassified or unclassified Executive Branch employees or officials; members of any state commission or board; and volunteers who are specifically authorized by an Executive Branch agency to perform services on behalf of the State, if the agency’s agreement with the volunteer specifically anticipates the reimbursement of expenses. Inclusion of an individual under the definition of “Employee” for the purposes of this chapter shall not be used to indicate employee status for any other purpose.
- E. **“Mileage Reimbursement Rate”** The current Mileage Reimbursement Rate as determined by the U.S. Internal Revenue Service.
- F. **“Official Headquarters”** The address or addresses designated by the department head or designee of the hiring authority as the Employee’s current workplace(s) that are intended

to continue indefinitely, from which address or addresses an agency conducts official state business.

- G. **“Overnight Stay”** Remaining, for the entire night, at a place or destination on official business when such place or destination is more than 50 miles from the Employee’s official headquarters and also more than 50 miles from the Employee’s residence.
- H. **“Request for Authorization for Travel”** The form (hard copy or electronic) prescribed by DAS for use by an agency when requesting that the Governor and Council approve (1) cash advances for travel or (2) out-of-state travel over 300 miles away if the travel will not be by means of economy class air transport, also known as the “A-24” form. The most recent version of this form is incorporated into this chapter by reference. See Section XIII, below.
- I. **“Request for Alternative Travel Arrangements”** The form (hard copy or electronic) prescribed for the use of employees who wish to make travel arrangements without the use of the statewide travel agent contract, if any, as further described in Section VIII, below (also known as an “A-24A” form).
- J. **“Residence” or “Home”** The primary residence of any Employee. In no instance shall an Employee’s residence be deemed the Official Headquarters of the Employee without the prior written approval of the department head or designee. Mere approval of an Employee’s ability to telecommute shall not constitute a designation of the Employee’s residence as the Employee’s Official Headquarters.
- K. **“Standard Commuting Distance”** The one-way distance traveled routinely by the Employee between his/her residence and Official Headquarters.
- L. **“Travel Status”** The authorized status of an Employee when conducting state business at a location other than the Employee’s Official Headquarters that is more than 50 miles from the Employee’s official headquarters and also more than 50 miles from the Employee’s residence .
- M. **“Reimbursement Request (RR)”** The prescribed form (hard copy or electronic) used to report and claim travel, lodging and meal reimbursement, specifically, the most recent version of the “A-4” or “A-4M” form incorporated into this chapter by reference. See Section XIII below.
- N. **“Valid Receipt”** An itemized bill or billing printout that clearly details the items for which reimbursement is being requested. A credit card receipt does not constitute a valid receipt for travel expenses unless sufficient information is provided on the receipt to support the Reimbursement Request.

III. General Policies on Reimbursement

- A. It is the State's policy to limit costs only to those expenses that are necessary to conduct State business.
- B. Employees who are on Travel Status are required to keep costs within reasonable limits.
- C. These policies are intended to provide clear and consistent guidelines and procedures to reasonably ensure:
 - 1. Employees are reimbursed fairly and in a consistent manner,
 - 2. Employees are provided with clear and consistent travel expense reimbursement instructions,
 - 3. Compliance with applicable state and federal regulations (RSA 4:15, OMB Circular A-87, etc) so as to meet the Internal Revenue Service (IRS) definition of an "accountable plan."
 - 4. Expenses and reimbursements that conform to this policy are not reported as taxable income to the Employee, with the exception of call back commuter mileage under paragraph IX, L below and any other circumstances in which the reimbursement would be income under the Internal Revenue Code or its related regulations.
- D. Only travel performed in the course of State duties shall be reimbursable under the provisions of RSA 4:15.
- E. Employees shall not be allowed the expense of travel between their Residence and their Official Headquarters.
- F. Travel reimbursement shall not include any costs that are incurred solely for the convenience or enjoyment of the Employee.
- G. A cash advance to an Employee for the purpose of travel requires prior approval by the Governor and Executive Council and shall be made on the "Request for Authorization for Travel ("A-24") form, regardless of whether it is for in-state travel or out of state travel. The most recent version of the A-24 form is incorporated herein by reference. See Section XIII below.
- H. Any amount of a cash advance, in excess of expenses incurred, must be returned to the state within 60 days of receiving the advance.

IV. Travel Matters Requiring the Approval of the Governor and Executive Council

- A. The following matters relating to travel require the approval of the Governor and Executive Council:
1. A request for a cash advance to an employee for the purpose of travel;
 2. Authorization for travel by any mode of transportation other than economy class air travel when work is to be performed outside of a 300-mile radius of the Employee's Official Headquarters;
 3. Authorization to pay a vendor an advance covering the cost of more than one night's lodging;
 4. Authorization to stay at a hotel which is located less than 50 miles from either an Employee's Residence or Official Headquarters;
 5. Any matter which would involve a deviation from the terms of Chapter 1300, Chapter 1301 or Chapter 1302 of this Manual of Procedures which has not been approved by the Commissioner of Administrative Services or his or her designee.
- B. All requests for Governor and Executive Council approval under paragraph A above shall be transmitted through the DAS Budget Office.

V. Reimbursement Requests

- A. All requests for reimbursement of travel expenses shall be submitted on a Reimbursement Request.
- B. Reimbursement Requests shall be completed properly, signed by the Employee, approved by the Department Head or Designee and submitted in accordance with paragraph F below.
- C. An Employee seeking reimbursement based on actual expenditures for travel expenses must submit valid receipts with a completed Reimbursement Request.
- D. The Employee shall certify, by signing the Reimbursement Request, the accuracy of all information and the legitimacy of the travel.
- E. The Department Head or Designee shall certify, by signing the Reimbursement Request, that the travel was necessary for State business and that the requested reimbursements are proper.

- F. Employees are required to file reimbursement requests within 30 days after the trip with the exception of fiscal year-end (June 30), when Employees are required to submit requests immediately upon return from the trip.
- G. All travel-related expenses are subject to detailed audit by the Division of Accounting Services, in accordance with the *Division of Accounting Audit Guidelines*, to verify that the costs incurred are appropriate, reasonable and in accordance with these policies.

VI. Out Of State Travel Reimbursement Requests

- A. All requests for out-of-state travel requiring authorization of Governor and Council shall be made on the prescribed "Request for Authorization for Travel" form, also known as an "A-24" form, showing the full detail of expenses to be incurred and the justification for the request.
- B. The mode of travel for work performed within a 300 mile radius of the Employee's Official Headquarters shall be at the discretion of the Employee's Department Head or Designee.
- C. The mode of travel for work performed outside of a 300 mile radius of the Employee's Official Headquarters shall be economy class airfare on commercial airlines.
- D. Governor and Council approval shall be required for travel by any mode of transportation other than economy class air travel when work is to be performed outside of a 300-mile radius of the Employee's Official Headquarters.

VII. Air Travel Reimbursement

- A. As a general matter, employees shall make use of the State's contract with a travel agency, if any, when booking air travel. See Section VIII, below. In any event, Reimbursement Requests for direct payments to airlines for airfare shall have the purpose of the travel, and the Employee's name(s) recorded on the Reimbursement Request.
- B. Employees are normally required to travel using economy class air travel and shall make every effort to plan the trip early and/or be flexible in their flight times so as to take advantage of the best rate available. Time spent in travel to or from an Overnight Stay is compensable as provided in MOP 1300, III, G.
- C. Requests for Extra Days Away for Personal Reasons
 - 1. If any employee who has traveled, or will be traveling, by air to a destination for work wishes to use his or her leave time to arrive at the destination earlier, or to stay at the destination later, than the time that is required for the work, and if a leave

request was granted by his or her supervisor prior to the time of his or her departure, the Employee may only be reimbursed for a cost of travel which is equal to or less than that which normally would have been incurred if the trip had only involved state business, whichever is less. Booking travel so as to accommodate an employee's personal preferences may result in a price for the travel that is different than if the trip involved solely state business. In such cases, the Employee must, prior to the time of travel, submit to his or her Department Head or Designee a comparison of the cost of the airfare if the time away included only state business and the cost of airfare including the time away for personal reasons, together with quotes or other supporting documentation substantiating the comparison.

2. When requesting reimbursement for air fare in these circumstances, the Employee shall attach to the Reimbursement Request the comparison noted in subparagraph VII. C.1. above. The employee shall be reimbursed for only the lesser of the actual cost incurred or the cost of travel if the trip included only state business.
 3. Reimbursement shall not be made for meals consumed, or other expenses incurred, on any day or portion of a day when an Employee is away for purely personal reasons. For example, an Employee who stays at a location for an extra day, although this extra day is not necessary for his or her work, will not be reimbursed for meals or other expenses incurred on that extra day away.
- D. Employees are directed to seek out the least expensive reasonable mode of transportation (bus, hotel shuttle, etc.), including when getting to and from airports.
- E. When traveling from an airport, Employees shall park in lots, such as "long term parking," which are available at the least expensive rate.

VIII. Use of State Travel Agent Contract

- A. The Department of Administrative Services may at times enter into a contract with a travel agency to provide services to multiple state agencies. Pursuant to RSA 21-I: 17-c, agencies are generally required to make use of contracts entered into by DAS for more than one agency when procuring commodities or services that are available to the agency, unless granted a waiver from this requirement by the Commissioner of the Department of Administrative Services ("DAS"). The law provides that the Commissioner of DAS shall grant a waiver when he or she concludes that to do so would be in the best interests of the state.
- B. Agencies shall generally make travel arrangements using the services of the travel agency contract secured by DAS, if any. The existence of such a statewide agreement with a travel agency may be determined by consulting the website of the DAS Division of Procurement and Support Services at:
https://das.nh.gov/purchasing/Contracts_posteddte.asp?sort=cna or contacting the

Division of Procurement and Support Services itself at (603) 271-2201. If an Employee believes that he or she may obtain similar travel services (such as air fare or hotel rates) at a lower rate than that available by using the services provided under the state's travel agency contract, he or she may do so (at his or her initial expense) by requesting such approval from the Department Head or Designee.

- C. Authorization for use of services not obtained through the state's travel agent, if any, shall be requested by submitting to the Department Head or Designee a Request for Alternative Travel Arrangements form (also known as an "A-24A" form), together with such substantiating documentation as is required by that form. The form shall require submission of at least the following:
1. A description of the services available through the travel agent that the Employee proposes to obtain by a method other than through the travel agent contract;
 2. The price for the services quoted by the state's travel agent;
 3. The price for the services quoted by the proposed alternate source;
 4. Confirmation that the state's travel agent is unable to obtain the prices quoted by the alternative source; and
 5. Confirmation that the travel agent has been informed that alternative arrangements are under consideration for the travel in question.
- D. If the Department Head or Designee approves the alternative travel arrangements, he or she shall so indicate on the A-24A form.
- E. An Employee who wishes to seek state reimbursement for an expenditure made under the provisions of paragraphs A through D above shall attach a copy of the approved A-24A form, together with all supporting documentation, to his or her Reimbursement Request.
- F. In such instances, it shall be assumed that the Commissioner of DAS has granted a waiver from the use of the statewide contract.
- G. To the extent that the terms of the statewide contract may be contrary to the provisions set forth above, the terms of the contract shall control.

IX. Automobile Travel Reimbursement

- A. Employees shall not be allowed the expense of travel between their Residence and their Official Headquarters.

- B. Except in an emergency, no person shall be transported in state-owned vehicles other than state Employees or persons officially engaged in business for or necessary to the state.
- C. Travel by rental car shall be allowed at the discretion of the Employee's Department Head or Designee, with written justification, only when no other mode of transportation is available at a lesser cost or the utilization of other available transportation is of such inconvenience as to cause hardship for the Employee to carry out an assignment.
- D. Privately owned motor vehicles should not be used for business-related travel when state-owned vehicles are available and when use of a state vehicle is authorized by the Department Head or Designee.
- E. Employees using their private vehicles for official state business shall be reimbursed for mileage incurred in accordance with this policy.
- F. The reimbursement per mile, for privately owned vehicles, shall be at the Mileage Reimbursement Rate.
- G. Travel mileage shall be computed based on odometer readings or internet map service calculations that are acceptable to the DAS Division of Accounting Services, Bureau of Accounts (for example "Google Maps" or "Mapquest" or similar application or program). Travel shall be by the most expedient commonly traveled direct routes.
- H. A Valid Receipt is required for the reimbursement of tolls. Otherwise, reimbursement will be at the lowest toll rate available (for example, the "EZ Pass" rate).
- I. Expenditures for parking while on official state business related travel shall be reimbursable and receipts for such parking shall not be required unless the charge is greater than \$5.
- J. A Certificate of Travel is required if a work assignment is away from the Employee's Official Headquarters and it is more efficient for the Employee to proceed directly from and/or to the Employee's Residence to or from an assigned work site other than the Employee's Official Headquarters.
- K. Should an Employee pass through the border of the town or city in which their Official Headquarters is located while on a business assignment traveling directly to an assigned work site from and /or to their Residence, the one way or, if applicable, round trip Standard Commuting Distance shall be deducted from the miles to be reimbursed.
- L. To the extent provided in the CBA, in the event that an Employee is required to report to his or her Official Headquarters location on either scheduled time off or on a weekend

day without prior notice (i.e. callback), the Employee's Standard Commuting Distance is reimbursable.

M. Travel mileage for work purposes within the city/town limits of the Official Headquarters is reimbursable.

X. Food and Meal Reimbursement While on Travel Status

A. Meal Reimbursement Generally

1. Reimbursement for room service meals are not allowable unless extenuating circumstances can be proven to the satisfaction of the DAS Division of Accounting Services, Bureau of Accounts.
2. When breakfast is included as part of a lodging fee, the Employee may either consume the breakfast offered or may seek an alternative breakfast. If an alternative breakfast is taken, the employee shall be reimbursed for breakfast at the current General Services Administration (GSA) Travel Per Diem Rate for breakfast in the locality if they do not submit Valid Receipts. If Valid Receipts are submitted, the employee shall be reimbursed for the reasonable cost of the meal plus tips up to 20%, as approved by the Department Head or Designee.
3. Except as provided in subparagraph 2, above, reimbursements for meals are not allowed when on travel status if meals are included as part of the registration fee for a conference, workshop, or training session, unless medically necessary or otherwise proven to be reasonably required.

B. Meal Reimbursement While on Travel Status

1. In State Travel: Reimbursement for meals shall be made when an Employee is on travel status. An Employee may be reimbursed, without receipts, for authorized meals in an amount not to exceed the amount set forth in the current collective bargaining agreement. Alternatively, Employees shall be reimbursed, upon presentation of Valid Receipts, for the reasonable cost of meals, plus tips up to 20%, as approved by the Department Head or Designee.
2. Out of State Travel: Reimbursement for meals shall be made when associated with state business as required for the performance of the Employee's assigned duties out of state. Employees shall be reimbursed for meals at rates consistent with the General Services Administration (GSA) Travel Per Diem Rates, in effect at the time of travel, without a receipt. Alternatively, Employees shall be reimbursed, upon presentation of Valid Receipts, for the reasonable cost of meals, plus tips up to 20%, as approved by the Department Head or Designee.

3. Reimbursement on Actual Days of Travel: On the first day that an employee is placed on travel status and begins traveling, and on the last day of travel when returning from travel status, an employee shall be reimbursed for 75% of the total General Services Administration (GSA) Travel Per Diem Rate for that day, and no greater amount.

XI. Lodging

- A. Lodging expenses incurred by Employees are reimbursable if authorized by the Department Head or Designee in connection with an Overnight Stay.
- B. When advance payment is required for lodging reservations the State shall make advance payment for one night to the vendor.
- C. Governor and Council approval is required if advance payment is sought for more than one night.
- D. When booking lodging, an agency shall not be required to book facilities at the lowest available rate in the area. However, lodging costs shall be kept within reasonable limits. The following factors shall be considered in determining the reasonableness of lodging:
 1. Employee safety;
 2. Proximity to work location; and
 3. Cost.
- E. Costs of lodging shall not exceed the current U.S. General Services Administration "per diem lodging rate" for the applicable location. The US GSA calculator can be found at <https://www.gsa.gov/travel/plan-book/per-diem-rates> (Per Diem Rates | GSA).
- F. Lodging shall be booked at the lowest base rate reasonably available at the selected facility. Additional expenses and/or room upgrades, incurred for family or friends accompanying the Employee, are not reimbursable.
- G. Original hotel invoices must be submitted with a Reimbursement Request and personal and other non-allowable expenses must be deducted from the total.

XII. Incidentals

The maximum allowable reimbursable daily rate for "incidentals" (for example, fees and tips given to porters, baggage carriers, hotel staff and staff on ships,) shall be the GSA Travel Per Diem Rate for "incidental expenses" based upon destination. This reimbursable allowance is to be used at the Employee's discretion for business-related travel services and shall not prohibit an Employee from offering a greater, nonreimbursable, amount for such services.

XIII. Inquiries Regarding Travel Reimbursement Issues and Commissioner's Guidance

Employees should initially address any inquiries that they have regarding travel policies to their agency Department Head or Designee. If that representative is unable to answer the Employee's questions, the agency Department Head or Designee should contact the DAS, Division of Accounting Services, Bureau of Accounting.

The Commissioner of Administrative Services or his or her designee may give the agency guidance in regard to the application of this chapter of the Manual of Procedures in particular circumstances. The agency shall abide by such guidance or, if the agency does not agree to abide by that guidance, it may place the matter before the Governor and Executive Council for review. Any matter which would involve a deviation from the terms of Chapter 1300 or Chapter 1301 of this Manual of Procedures which has not been approved by the Commissioner of Administrative Services or his or her designee shall require the approval of the Governor and Executive Council.

XIV. Incorporation by Reference

Several travel-related forms are mentioned in this chapter of the Manual of Procedures. The most recent versions of the following forms are incorporated into this Manual of Procedures by reference:

- A. Reimbursement Request form A-4;
- B. Reimbursement Request form A-4M;
- C. Request for Authorization for Travel, also known as the A-24 form;
- D. Request for Alternative Travel Arrangements, also known as an "A-24A" form;
- E. Certificate of Travel, also known as the A-38 form.

These forms may be found in the directory located at:

<http://sunspot.nh.gov/DASManualProcedures/Incorporated.aspx>

Because these forms may be updated or revised by DAS as circumstances require, without further action by Governor and Council, agencies shall make certain that they utilize the most recent version of these forms.

XV. Effective Date

This Chapter shall take effect 60 days after approval by the Governor and Executive Council.

XVI. Other Sources and Information

A. State Statutes

RSA 21-I: 14, I (b) (7) (DAS Manual of Procedures may include provisions relating to reimbursement of travel, meals and lodging).

RSA 4:15.

B. Federal Sources

“Federal Travel Regulation,” 41 Code of Federal Regulations (CFR), Chapters 300 through 304.

C. Other Sources

See the website of the NH Department of Administrative Services, Division of Personnel (<https://das.nh.gov/hr/>), which contains links to resources including but not limited to current collective bargaining agreements and current mileage reimbursement rates.

STAFF AND PAYROLL

MOP 1302 Purchases of Food, Meals and Beverages While Not on Travel Status

I. Purpose and Scope

A. Purpose

The purpose of this chapter is to set forth the policies and procedures that govern both:

1. When it is and is not allowable for a State official or employee to purchase food, meals or beverages for consumption by a State employee, or for consumption by State employees, using State funds, when the employee or employees are not on Travel Status as defined in DAS MOP 1301.
2. When a State employee or official may be reimbursed by the State for the purchase of food, meals or beverages either for their own consumption or for consumption by other State employees, when the employee or employees are not on Travel Status as defined by DAS MOP 1301

The State does not purchase food, meals or beverages for individuals who are not state employees, nor does it reimburse for such expenditures, except when such purchases are made as part of an Organized Meeting.

This chapter of the Manual does not address issues relating to the consumption or food or beverages when an employee is on Travel Status, as defined in DAS MOP 1301.

It is not the intent of this chapter to allow reimbursement for food or drink provided in the course of work, such as at staff meetings, nor to allow for state reimbursement of purely personal events, such as birthday, retirement or other celebrations. **This provision does not prohibit employees from making unreimbursed personal expenditures for themselves or others in the course of a workday, but any such expenditures shall be in conformity with state laws, including but not limited to RSA 15-B.**

This chapter, together with adoption of DAS MOP 1301, supersedes and replaces the former "Section 1100 - Reimbursement of Travel, Meals and Lodging Expense" adopted in 2006 and amended in 2006 and 2014, except as to provisions on compensation for travel time, which will be addressed in Chapter MOP 1300.

The replacement of "Section 1100" with this chapter and DAS MOP 1301 is not intended to alter the rescission of certain motor vehicle insurance requirements formerly found in Chapter MOP 1300. This chapter does not impose any insurance requirements for privately-owned vehicles beyond those which are otherwise imposed by law.

B. Scope

This chapter shall apply to all officials and employees in Executive Branch agencies, whether classified, unclassified or nonclassified, and whether full time or part time. It shall also apply to all volunteers who are specifically authorized by an Executive Branch agency to perform services on behalf of the State (in the case of reimbursements, only if the agency's agreement with the volunteer specifically provides for the reimbursement of expenses).

C. Interpretation and Relationship to Other Law and Collective Bargaining Agreements

The provisions of this chapter shall be construed in a manner that seeks to avoid conflicts with controlling statutes (including but not limited to those relating to Gifts, Honorariums and Expense Reimbursements found at RSA 15-B and the Executive Branch Code of Ethics found at RSA 21-G:21 through 35), regulations, case law, operative collective bargaining agreements of the State, other provisions of the Manual and requirements that may simply be described in the MOP but which may originate from other sources. To the extent that provisions of this chapter may conflict with provisions of law or operative collective bargaining agreements, including past practice established thereunder, the provisions of the law or collective bargaining agreement shall control.

State officials responsible for conducting collective bargaining shall consider the provisions of this and other chapters of the Manual of Procedures when engaged in collective bargaining.

II. Definitions

For the purposes of this chapter (DAS MOP 1301), the following definitions apply:

- A. **"Collective Bargaining Agreement" (CBA)** The current, in-force bargaining agreement with the State Employees Association of New Hampshire or other applicable bargaining unit.
- B. **"Department Head or Designee"**: An officially appointed, elected, or designated individual who directs, and who is ultimately responsible for, the overall operations of an Executive Branch agency, institution, board or commission, or an employee who has

been granted power of attorney or limited power of attorney from that person to act in regard to matters addressed in this chapter.

C. **“Employee”** The governor; executive councilors; elected, appointed, classified, nonclassified or unclassified Executive Branch employees or officials; members of any state commission or board; and volunteers who are specifically authorized by an Executive Branch agency to perform services on behalf of the State, if the agency’s agreement with the volunteer specifically anticipates the reimbursement of expenses. Inclusion of an individual under the definition of “Employee” for the purposes of this chapter shall not be used to indicate employee status for any other purpose.

D. **“Organized Meeting”**

1. A conference, workshop, training session, and the like, as further described in the most recent version of the Department of Administrative Services Administrative Handbook, incorporated into this Manual by reference in Chapter MOP 150, which involves:
 - a) The attendance of non-State employees (as either a speaker or a participant)
 - b) The conduct of official State business; and
 - c) The provision of food or drink to State employees or others which is of only “de minimis” value under the U.S. Internal Revenue Code; or
2. A work-related meeting, conference, workshop, training session or other work-related gathering at which State business is conducted, whether or not attended by non-State employees, and which:
 - a) Is at least three (3) continuous hours in duration;
 - b) Is held at a location at which it would be unreasonable under the circumstances for attendees to independently obtain food and drink;
 - c) Involves at least 10 attendees; and
 - d) Normally occurs no more than twice a year.

E. **“Reimbursement Request (RR)”** The prescribed form (hard copy or electronic) used to report and claim travel and meal reimbursement, specifically, the most recent version of the “A-4” or “A-4M” form incorporated into this chapter by reference. See Section XIII below.

H. **“Valid Receipt”** An original itemized bill that clearly details the items for which reimbursement is being requested. A credit card receipt does not constitute a valid

receipt unless sufficient information is provided on the receipt to support the Reimbursement Request.

III. General Policies on Purchase or Reimbursement for Food, Meals or Beverages

- A. It is the State's policy to limit costs only to those expenses that are necessary to conduct state business.
- B. As a general matter, if an agency is authorized to provide food, meals, beverages or other refreshments for its employees, the payment for such items is to be made by the agency itself, rather than by an employee who later seeks State reimbursement for the expenditure. If an agency would not be authorized to make such an expenditure, an employee would not generally be allowed to be reimbursed by the State for the expenditure.
- C. When an employee is not on Travel Status as defined by DAS MOP 1301, he or she is not entitled to have his or her meals, food, beverages or other refreshments paid for at the expense of the state, nor will he or she be allowed State reimbursement for such expenses, except as provided in this chapter or in law. In other words, employees may not generally be reimbursed for, or provided with, food or drink consumed in the course of a normal work day, regardless of where the work is performed.

D. Food, Meal and Beverage Payment and Reimbursement Generally

Payment or reimbursement for meals, food and beverages when not on Travel Status shall generally be allowed only in the following circumstances:

1. Emergency Work in Excess of Normal Work Day.

Payment for, or reimbursement for, meals may be authorized by the Department Head or Designee when Employees are required to work in excess of the normal work day due to a natural disaster, catastrophic event, or emergency situation in accordance with the terms of the collective bargaining agreement.

2. Required Attendance at a Meeting at which a Meal is Served

Reimbursement for an Employee's meal (but not the meal of another person) may be authorized when:

- a) An Employee is required to attend the meeting at which a meal is served;

b) Such attendance is authorized in advance, in writing, by the Department Head or Designee; and

c) The attendance at the meeting associated with a meal is related to official state business.

3. Meals and Snacks for Board and Commission Members

A meal or snack authorized from an agency's applicable available appropriation, which meal or snack is provided to appointed members of boards or commissions while on official business, is allowable and an employee may be reimbursed for making such an expenditure if authorized by the Department Head or Designee, provided that such expenditure is not unreasonable under the circumstances, as determined by the Department of Administrative Services.

4. Meals, Food and Beverages Provided For An Organized Meeting

a) The State may pay for (or an Employee may be reimbursed for), meals, food and beverages provided in the course of his or her work when:

(1) The expenditure has been approved in writing, in advance, by the Department Head or Designee;

(2) The food or drink is provided for an Organized Meeting, as defined in paragraph II, D;

(3) The agency is the host of the Organized Meeting; and

(4) The expenditure is reasonable under the circumstances.

b) Attendees of Organized Meetings shall not be reimbursed for food or beverage expenditures.

E. Prohibition on Payment or Reimbursement for Alcoholic Beverages.

State funds shall not be used to purchase, nor shall reimbursement be made for, the provision of alcoholic beverages at an Organized Meeting nor in any other circumstance where the purchase of (or reimbursement for) food, meals and beverages is generally allowed.

F. Gifts Honorariums and Expense Reimbursements. When receiving or providing food or drink to or from any source, an employee must abide by the terms of all applicable laws, including but not limited to RSA 15-B ("Gifts, Honorariums and Expense Reimbursements")

IV. Procedures for Requesting Reimbursement

A. General Provisions

1. All requests made by an employee for reimbursement of food, meals and beverages when not on Travel Status shall be submitted on a Reimbursement Request form.
2. Reimbursement Requests shall be properly completed, signed by the Employee, approved by the Department Head or Designee and submitted in a timely manner.
3. An individual shall not approve his or her own Reimbursement Request. In the case of a Reimbursement Request submitted by a department head, the request shall be subject to the approval of the department head's designee.
4. An Employee seeking reimbursement of food, meal and beverage expenses while not on Travel Status must submit valid receipts with the completed Reimbursement Request.
5. The Employee shall certify, by signing the Reimbursement Request, the accuracy of all information and the legitimacy of the expenditure.
6. The Department Head or Designee shall certify, by signing the Reimbursement Request, that the expenditure was necessary for State business and that the requested reimbursements are proper.
7. Employees are required to file reimbursement requests within 30 days after the event at issue with the exception of fiscal year-end (June 30), when Employees are required to submit requests immediately upon incurring the expense.
8. All expenditures for food, meals and beverages while not on Travel Status are subject to detailed audit by the Division of Accounting Services, in accordance with the *Division of Accounting Audit Guidelines*, to verify that the costs incurred are appropriate, reasonable and in accordance with these policies.

B. Specific Provisions

1. If the total reimbursable expense for an Organized Meeting exceeds the threshold for direct Governor and Council approval of costs associated with an "Organized Meeting," as set forth in MOP 150, V, A, Governor and Council approval shall be required in order to make the expenditure. Any reimbursement for that amount must also go to the Governor and Council for approval.

2. Employees seeking reimbursement for under III D, 1-4 above shall submit the following to DAS:

- a) A fully completed Reimbursement Request
- b) The written approval of the Department Head or Designee allowing the employee to make the expenditure on behalf of the agency.
- c) An itemized list of the expenditures made, together with receipts.
- d) If the reimbursement request relates to an Organized Meeting, or a Meeting At Which A Meal Is Served under D 2 or 4 above, a statement specifying:
 - (1) The purpose of the Organized Meeting or the Meeting at Which A Meal Is Served, including a description of the work-related topics that were addressed at the meeting;
 - (2) The date of the meeting;
 - (3) The specific location at which the meeting was held;
- e) If the reimbursement request is for a Meeting At Which A Meal Is Served:
 - (1) The names and official titles of other attendees;
 - (2) Verification from the Employee's supervisor, the Department Head or the Department Head's designee that the individual was required to attend the meeting;
 - (3) Written approval by the Department Head or Designee, dated in advance of the meeting, stating that the employee may attend the dinner; and
 - (4) A statement of how attendance at the dinner is related to the employee's work for the State.
- f) If the reimbursement request is for an Organized Meeting:

(1) Whether or not one or more non-State employee(s) attended as either a speaker or a participant, and if so, as which.

(2) If the meeting was attended by one or more non-State employees, the approximate per-person value of any food or drink provided

(3) If the meeting was not attended by one or more non-State employees:

(a) The frequency of Organized Meetings of this nature;

(b) The hours during which the Organized Meeting was held;

(c) The number of persons who attended the Organized Meeting;

(d) A list of the names of all persons attending the Organized Meeting and an identification of the entity with which each person is affiliated;

(e) A copy of the agenda for the Organized Meeting, if any, or a brief description of the matters addressed.

H. Budgeting of Food and Meals

As a general matter, an agency's food and meal expenses shall be budgeted as Class Code 21, in the expense account for non-institutional food. Should an agency not believe that Class Code 21, expense account for non-institutional food, is the proper source of funding for food or meal expenditures or reimbursements, it shall contact the Department of Administrative Services, Division of Accounting Services, Bureau of Accounts and comply with such advice as may be given by that bureau.

XIII. Inquiries Regarding Food, Meal and Beverage Issues - Commissioner's Guidance

Employees should initially address any inquiries that they have regarding food, meals and beverage purchases or reimbursements while not on Travel Status to their Department Head or Designee. If that representative is unable to answer the Employee's questions, the Department Head or Designee should contact the DAS, Division of Accounting Services, Bureau of Accounting.

The Commissioner of Administrative Services or his or her designee may give the agency guidance in regard to the application of this chapter of the Manual of Procedures in particular circumstances. The agency shall abide by such guidance or, if the agency does not agree to abide by that guidance, it may place the matter before the Governor and Executive Council for review. Any matter which would involve a deviation from the terms of this Chapter of this Manual of Procedures which has not been approved by the Commissioner of Administrative Services or his or her designee shall require the approval of the Governor and Executive Council.

XIV. Incorporation by Reference

The most recent versions of the following forms are incorporated into this Manual of Procedures by reference:

- A. Reimbursement Request form A-4;
- B. Reimbursement Request form A-4M;

These forms may be found in the directory located at:

<http://sunspot.nh.gov/DASManualProcedures/Incorporated.aspx>

Because these forms may be updated or revised by DAS as circumstances require, without further action by Governor and Council, agencies shall make certain that they utilize the most recent version of these forms.

XV. Effective Date

This Chapter shall take effect 60 days after approval by the Governor and Executive Council.

XVI. Other Sources and Information

A. Federal Statutes

26 USC Sect. 132 (a) (4) (*portion of U.S. Internal Revenue Code*)

B. State Statutes

RSA 21-I: 14, I (b) (7) (*DAS Manual of Procedures may include provisions relating to reimbursement of travel, meals and lodging*).

RSA 4:15 (*Department Expenditures*).

RSA 15-B (*Gifts, Honorariums and Expense Reimbursements*)

RSA 21-G: 21 through 35 (*Executive Branch Code of Ethics*)

C. Other Sources

Department of Administrative Services Administrative Handbook, incorporated into Chapter MOP 150 by reference and found in the directory located at:

<http://sunspot.nh.gov/DASManualProcedures/Incorporated.aspx>