

BUSINESS EXPENSE, TRAVEL AND PROPER USE OF CITY
RESOURCES

POLICY



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Business Expense, Travel and Proper Use of
City Resources
Policy

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TRAVEL POLICY

Purpose

To guide City employees, officials, and members of City trusts, boards, and commissions when traveling for City business.

- Per IRS guidelines, travel advances or expense reimbursements may be taxable unless certain requirements are met.

To avoid taxation, all three of the following IRS conditions must be satisfied:

1. **Business Connection:**

Expenses must be related to performing official City duties.

2. **Substantiation:**

Employees or officials must provide enough information and documentation to meet IRS rules for an accountable plan.

- This includes keeping a log and providing proof of the amount, time, place, and reason for each expense.

3. **Return of Excess Amounts (if applicable):**

Employees or officials must return any money received beyond what is substantiated within one week.

- This applies only to travel advances.

Scope

- This policy covers reimbursement for conferences, seminars, training sessions, and similar City-related events.
- Eligible expenses include transportation, registration, lodging, meals during overnight stays, and related incidental costs.
- The Mayor or designee may approve exceptions for unique situations, as long as they do not harm the City.
- Reimbursement also applies when employees are away from home significantly longer than a regular workday and need sleep or rest.
- Mileage reimbursement for business travel within 65 miles of the City must follow the City's existing mileage reimbursement policies.

Policy

1. Employees should make every attempt to use the State of NH Travel Services Contract ([8003702 Travel Services.pdf](#)) [STATE OF NEW HAMPSHIRE](#) to book flights, hotels, and approved car rentals.
 - If this service is not used, justification must be provided to accountspayable@manchesternh.gov.
2. Employees must pay the travel contractor with their City P-Card.
3. Employees will use the City P-Card for approved conference registrations.
4. Department Directors must approve all staff travel, inform claimants about travel policies, and ensure compliance. The Department is responsible for checking if reimbursements are reasonable and necessary.
5. The Office of the Mayor must approve and receive advance notice (with location, purpose, and dates) of any Director's absence at least one week before travel, including emergency contact arrangements.
6. Travel and Reimbursement Request Forms (Attachments A-1 and A-2) must be filled out for any travel reimbursement, within one week of completed travel.
7. Each employee or official must use a separate form.
8. Travelers cannot approve their own travel requests or justifications.
 - Approval must come from a supervisor or higher.
 - If a Director files a claim, the Mayor or designee must approve.
9. Not following the travel policy or falsifying expense reports can lead to denied reimbursement, loss of travel privileges, discipline, termination, or criminal prosecution.
10. Out-of-state travel should be by commercial airline coach class (see C.1).
11. Travel time is defined as 24 hours before and after the official conference times, unless cheaper airfares require different timing.
12. Expenses for a travel companion are not reimbursed by the City.

CONFERENCE REGISTRATIONS

- The City may reimburse employees for Director approved registration fees for City-related workshops, conferences, and seminars.
- The City will not reimburse for special events or leisure activities (like golf tournaments or museum outings) that are not job-related.
- If meals are included in the registration, additional meals will not be reimbursed unless you have special dietary needs (see E.1.c).
- Use a P-Card for pre-paid registrations when possible.
- Departments should pre-register if it saves the City money.
 - Late registration (after the discount deadline) must be approved in writing by the Department Director, or by the Mayor if the Director is registering late.
- Submit the official conference registration and proof of attendance with the Travel Request Form to the Finance Department for reimbursement.

TRANSPORTATION

Commercial Airline (Utilize State of NH Travel Contract : [8003702 Travel Services.pdf](#)) [STATE OF NEW HAMPSHIRE](#))

- Request Manchester-Boston Regional Airport as the main departure point.
- Book tickets more than 30 days in advance to get lower fares.
- Fly coach class.
- Consider special travel times, discounts, or senior rates if total costs are lower.
- The Mayor may approve exceptions if justified in writing by the Department Director.

City Ground Transportation:

- Private vehicle mileage or shuttle/limousine service to and from Manchester-Boston Regional Airport is not reimbursed.

Parking:

- Park in the garage or long-term lot at Manchester-Boston Regional Airport.
 - Parking will be validated at the Airport's Communications Center with supervisor certification and travel dates.
- For other airports, up to \$27 per day will be reimbursed for parking.

City Vehicle:

- Use a City-owned vehicle for business travel within 65 miles when possible, if it's the most cost-effective option.
 - Ask Central Fleet if your department has no vehicle.

Private Vehicle:

- If you drive your own car outside New Hampshire, you'll be reimbursed at the IRS mileage rate, but only up to the cost of the cheapest air coach fare or mileage, whichever is less.
 - The Department Director must document and approve the comparison at the time of booking.

Rental Car:

- Rental cars are only reimbursed with written justification approved by the Department Director.

Other Transportation:

- Bus or train may be used if it's the least expensive option. Department Director approval is required.

Reminder - Seat Belt Use:

Drivers and passengers must wear seat belts at all times on City business.

LODGING

- Employees should prepay for hotels with a City P-Card and ask for the government rate.
- Hotel stays must be pre-approved by the Department Director.
- Lodging may be shared with other employees if the Department Director allows.
- The City will pay for hotel costs up to the GSA per diem rate (see www.gsa.gov/travel/plan-book/per-diem-rates).
 - Exceptions can be made if the event hotel is more expensive and no cheaper options are nearby.
- Lodging is only reimbursed for travel outside a 65-mile radius from the City.
- The City will not reimburse for non-business charges on the hotel bill.
- The City will not pay for hotel costs above the single occupancy GSA rate per person or for extra nights unless it's cheaper to stay longer.

MEALS

- Meal expenses can include reasonable tips (up to 15%).
- Alcohol is not reimbursed.
- If a meal is included with registration, the City won't pay for another meal.
 - Exception: except for a doctor-approved dietary need and Department Director pre-approval.
- Meals are only reimbursed if the trip includes an overnight stay.
- Reimbursement is for actual meal costs, up to the GSA per diem rates www.gsa.gov/travel/plan-book/per-diem-rates.
- Reimbursement is prorated for the travel days; see GSA per diem rate.
- No more than 3 meal receipts per day can be submitted.
 - Snacks, soda, and coffee count toward the daily total but are not separate meals.
- If staying somewhere with a kitchen, employees are encouraged to prepare meals.
 - Grocery costs must not exceed the daily per diem and need a dated receipt.
 - Groceries do not include non-food items.

MISCELLANEOUS EXPENSE

- The City will not reimburse for personal items or entertainment (like toiletries, medicine, laundry, movies, etc.).
- All expenses on the Reimbursement Request Form (Attachment A-2) need an original receipt, except for parking meters (use only if cheaper alternatives aren't available).
- Reasonable tips for baggage, taxi, and meals are allowed up to 15% of the cost.

FOREIGN TRAVEL

- The City will not reimburse for foreign taxes (like GST) that can be refunded to the employee.
- Employees must claim any eligible foreign tax refunds themselves.

CITY PURCHASING CARDS (See P-Card Policy for details)

- The P-Card program helps reduce paperwork, cash advances, and the need for employees to use personal funds for City business.
- Cardholders must submit receipts and sign for all purchases to their department's P-Card administrator at least weekly (see City P-Card Guidelines, Attachment B).
- Prohibited purchases include: (see Prohibited Purchases in P-Card Policy: cash advances, wire transfers, money orders, personal purchases, gift cards, entertainment, alcohol, weapons, and donations, etc.).
- Use the P-Card for City business purchases only, following City ordinances, Procurement Code, and this Policy.
- Violations of proper P-Card use can lead to discipline or termination.
- Only authorized employees may use a P-Card. Card use cannot be delegated.
- Each cardholder has monthly, daily, and single purchase credit limits.
 - Do not split transactions to get around these limits.
- The City audits P-Card use regularly.

TRAVEL & ENTERTAINMENT TIPS

- Do not use the P-Card for gasoline for your personal vehicle.
 - Claim mileage for business travel on your expense report.
- If using a rental car, you may use the P-Card for gas.
- The P-Card can be used to pay itemized hotel bills, if not paid for by the travel contractor adhering to GSA published rates.
- The City's P-Card does not include ATM access.
 - If you need cash while traveling, use personal funds and request reimbursement with an expense report.
- See the Purchase Card Program Cardholder Guide (Attachment B) for more details.

PROCESSING REIMBURSEMENT CLAIMS

- Employees must get travel authorization prior to booking the trip.
- The employee completes the Travel Form (Attachment A-1) and gets it approved by the Department Director.
- Within 5 days of returning, the employee completes the rest of the Travel Form and, if needed, the Reimbursement Request Form (Attachment A-2), then submits forms with all original receipts to the Department Director.
- If the employee is owed money, the Department prepares a Payment Voucher.
 - Expenses like mileage, tolls, and meals must reference the original Travel Form(s).
- Attach supporting documents such as:
 - Airline tickets or electronic itinerary
 - Conference brochure and registration
 - Itemized hotel receipt
 - Meal or grocery receipts
 - Rental car agreement
- After Department Director approval, traveler sends all forms and receipts to the Finance Department for review and payment.
- The Finance Officer or their designee processes payment.
 - If there are problems (missing documentation, errors, etc.), the forms are returned for correction.

TRAVEL ADVANCES

- Travel advances are rarely given; employees should use a P-Card instead of cash.
- Any unspent cash from an advance must be returned to the City Treasury immediately after the trip, and a receipt will be issued.
- If the employee does not submit completed travel forms within 5 days of returning, the department may lose the ability to get future advances and the employee may lose travel privileges.
- Only one outstanding travel advance is allowed per employee.

ATTENDANCE AND CONDUCT

- Traveling on City business is a privilege, not a right.
 - Any employee who is involved in any conduct that is offensive; who violates the common decency or morality of the community; or whose conduct is unbecoming of a City employee will be subject to disciplinary actions in accordance with the City's personnel policies.
- Employees are expected to fully attend the event.
 - Unexcused absences from a substantial portion of the conference, seminar, sessions or activities without good and justifiable cause will be subject to disciplinary action in accordance with applicable personnel policies and may be held personally liable for all travel expenses.

CANCELLATIONS

- If the City prepaid for registration, lodging, or transportation and the trip is canceled, the employee must follow the cancellation policy to get a refund or substitute another employee if possible.
- The employee must provide a written explanation for the cancellation, approved by the Department Director, and submit it with the travel form.

REFUNDS

- The department and employee are responsible for getting and processing any refunds owed to the City. Refunds must be deposited with the City Treasury Division.
- Any refunds will be credited back to the department's budget.
- If a refund check is made out to the employee, it must be signed over to the City and given to the Finance Department.
- If a refund goes to the employee's personal credit card, the employee must reimburse the City for the amount.

REPORTING

- Employees who attend conferences or training paid by the City may be asked to give a report to the Board of Mayor and Aldermen about what they learned.

VEHICLE USE AND REIMBURSEMENT

Purpose:

- This policy covers the use of City-owned vehicles for business by City employees, contract workers, and officials, as well as personal vehicle mileage reimbursement.
 - This ensures the City is in compliance with IRS regulations.
 - Police and Fire Departments are exempt and have their own vehicle policies.

Scope:

- This policy gives rules for assigning take-home vehicles, using City vehicles, and reimbursing employees for personal vehicle use for conducting official City business.
 - Department Directors are responsible for making sure these rules are followed.
- City vehicles can only be used for official business—not for personal errands or unauthorized trips outside City limits, unless approved by a Department Director (see § C.3 for exceptions).
- The Mayor or designee may make exceptions if needed, as long as they don't harm the City.
- When traveling for City business, the City will provide a vehicle or reimburse personal vehicle use.
- For out-of-City travel expense procedures, see the main Travel Policy.

Policy:

GENERAL PROVISIONS

Safety:

- The City reserves the right to prohibit employees with poor safety or driving records from using City or personal vehicles for City business.

Licensing:

- Employees must have a valid driver's license to drive for City business and must show proof of their license to their department every year, or when asked.
- Employees must tell their supervisor immediately if their license is suspended, revoked, or cancelled.

Driver Qualifications:

- Drivers of special classes of vehicles must have the appropriate license for that class of vehicle, including a Commercial Driver's License for City-owned vehicles that weigh over 26,000 pounds, tow trailers in excess of 10,000 pounds, haul hazardous materials, or transport 15 or more passengers, including the driver.

- Specialty vehicle or equipment operators must be trained appropriately to operate the vehicle or equipment assigned. Department heads are responsible for ensuring all drivers meet the qualification requirements for the vehicle assigned.

Vehicle Assignment:

- Vehicles are not assigned for personal convenience.
- Use of a City vehicle is a responsibility, not a privilege.
- Personal use, such as commuting, may be taxable and reported on the employee's W-2.
- Before assigning a vehicle, the Department Director must give the employee a copy of this policy, explain any tax impacts, and get a signed acknowledgment (see Attachment C).

Director Responsibilities:

- Approve all vehicle assignments.
 - Confirm the employee is properly licensed.
 - Track license expirations, violations, and suspensions.
- Manage and schedule vehicle assignments.
- Notify employees about rules and provide necessary CDL applications.
- Ensure vehicles are used only for City business.
- Approve vehicle assignments to ensure drivers are covered by City insurance.
- Provide policy copies and collect signed acknowledgments from take-home vehicle assignees.
- Submit a list of all licensed/qualified drivers to Human Resources and Finance yearly (by December 15) and report changes as they happen.
- Give Human Resources a list of 24-hour vehicle assignees by January 1 of each calendar year, and update them within one week of any changes.

Authorized Passengers:

- Only City staff, contract employees, elected/appointed officials, or other authorized persons on City business may ride in City vehicles.
 - Any exceptions need written approval from the Department Director.

Passenger Drivers:

- Authorized passengers are permitted to assist in the driving of a City vehicle if they are properly licensed to drive in accordance with the above provisions.

Passenger Conduct:

- Vehicle operators are responsible for passenger behavior.
- Passengers may not operate vehicle after drinking alcohol or under the influence of drugs or controlled substances.
- Smoking is prohibited in any City vehicle.

Enforcement

- Department heads must make sure that only authorized passengers are allowed in City vehicles.

Smoking and Alcohol/Drug Use

- Employees cannot drive City vehicles if they are taking medication that warns against driving, unless a doctor says it is safe.
- Employees are never allowed to drive a City vehicle after drinking alcohol or while under the influence of illegal drugs or controlled substances.
- Smoking is not allowed in any City-owned vehicle.
 - **Employees who violate these rules will face disciplinary action.**

Take-Home Vehicles

- Take-home vehicles are only given when they are provided to respond to emergency situations posing an immediate threat to the safety of the public or when there is a clear public benefit.
- Take-home vehicles are allowed if picking up a City vehicle from work would cause significant delays resulting in a threat for the public.
- Department Directors must approve take-home vehicle assignments and ensure they are used according to this policy.

Daily Use Vehicles

- City vehicles not used for out-of-city trips must be returned to their regular City parking spots every night.

Out-of-City Trips

- If a trip starts before 8:00 a.m., the driver may take the vehicle home the night before, as long as it can be parked safely.
- If a trip ends after 4:00 p.m., the driver may take the vehicle home and return it to City property the next morning.

Personal Use Restriction

- City vehicles taken home under these rules cannot be used for personal errands or to transport unauthorized passengers, unless the Department Director gives permission.

Accidents

- Any accident involving a City vehicle or a personal vehicle being used for City business must be reported right away to the police and the Department Director.
 - A copy of the accident report and a letter from the Department Director explaining the situation and any corrective action must be sent to the City's Risk Manager.

Insurance

- City-authorized drivers are covered by City insurance for bodily injury and property damage while using City vehicles for official business.

Parking Tickets

- The City will not pay for parking tickets or towing fees from illegal parking.

PERSONAL VEHICLE MILEAGE REIMBURSEMENTS**Required Information:**

- To get mileage reimbursement, employees must keep a log of each trip:
 - the date
 - origin
 - destination
 - purpose
 - miles driven
- The Department Director (or designee) must approve the mileage log.
- The Director sends the form to Finance for approval and payment processing.
 - Employees cannot approve their own mileage reimbursement.

Personal Vehicle Responsibility:

- Employees are responsible for all costs of using their own car for City business (gas, insurance, maintenance, etc.); the only compensation is the mileage rate.
- Commuting miles between home and the regular worksite are not reimbursed.
 - If traveling from home to a different work site, the normal commute mileage is subtracted from the total.

Department Responsibilities:

- Department Directors must make sure all employees using personal vehicles for City business have liability insurance and a valid driver's license.

- Failure to report a lost license or insurance can lead to discipline or termination.
- Directors must share this policy with all eligible employees.

Compensation:

- Mileage is reimbursed at the current IRS rate.
- The Finance Department will notify departments if the rate changes.

INTERNAL REVENUE SERVICE (IRS) RULES FOR TAKE-HOME USE OF CITY VEHICLES

Taxable Use:

- According to IRS rules, personal use of a City-provided vehicle is considered taxable income (unless the vehicle is specifically excluded as a non-personal use vehicle). The value of this benefit must be included in the employee’s income and is subject to tax and reporting. Questions about how to value a City vehicle for tax purposes should be directed to the Finance Department.

Valuation Rules:

The IRS allows three ways to determine the taxable value:

1. Automobile Lease Value Rule
2. Vehicle Cents-per-mile Rule
3. Commuting Rule

The Automobile Lease Value Rule applies only to officials and employees paid at the Federal Executive Level V or higher. For almost all City employees, the City will use the Commuting Rule.

Commuting Rule (IRS Publication 15-B)

- The Commuting Rule is a simple way to calculate the taxable value of a City vehicle used for commuting.
- For each one-way commute (home to work or work to home), \$1.50 is added to the employee’s taxable income. If more than one employee commutes in the vehicle, each is charged \$1.50 per trip.
- This works out to about \$3 per day, \$15 per week, or \$55 per month (check the IRS website for updates).
- The City reports this benefit for the tax year (January 1–December 31) and includes the total value on the employee’s W-2 the following January.

Commuting Rule Requirements:

- The City owns or leases the vehicle and provides it to the employee for business use.

- The City requires the employee to commute in the vehicle for legitimate business reasons, not as extra pay.
- The City has a written policy that forbids personal use beyond commuting or minor (de minimis) use.
- The employee does not use the vehicle for other personal reasons.
- The employee is not an elected official, part owner, or a highly paid “control employee” (as defined by federal pay scales).

De Minimis Use:

- “De minimis” personal use means very minor, infrequent personal use, such as stopping briefly for a personal errand on the way home from work.

VEHICLE USE REVIEW PROCESS

- Every year, Department Directors must review and compare the miles reimbursed and the cost of operating each City vehicle under their control.
- They must decide if the costs are justified and in the best interest of the City and citizens, or if changes to vehicle use, type, or number are needed.

PROFESSIONAL CERTIFICATION AND/OR LICENSE(S)

Purpose

This policy addresses professional education and training, examination and occupational license fees, and use of leave related to professional certification and licenses.

The City encourages employees to develop their skills by supporting professional certifications and licenses.

- This policy covers continuing professional education, employee training, exam and license fees, and related leave for professional certifications and licenses.
- The Mayor or designee may approve exceptions as long as they do not harm the City.

Scope

This policy applies to certifications and licenses that are:

- Required for the job, or
- Not required, but improve job performance.

See the City’s tuition reimbursement policy for more information on education benefits.

Policy

Notification & Approval:

- Any professional certification or license training or exam that takes time away from normal work duties must be approved in advance by a supervisor.
- The Department Director approves employees' availability to attend training or exams.

For Required Certifications/Licenses:

- Training provided by or through the City counts as regular work hours.
- Training outside the City may be paid for by the City if approved and budgeted; attending this training also counts as regular work hours.
- The City pays for exam and renewal fees for certifications or licenses required by the job, law, or contract. Time spent taking required exams counts as regular work hours.

For Optional Certifications/Licenses That Enhance the Job:

- City-sponsored training counts as regular work hours.
- With prior approval, relevant outside training may count as work hours and may be paid for if budgeted.
- Training not related to City duties and requiring time off may be done using approved personal leave.
- If the City offers in-house training or education to meet certification/licensing needs, employees must use these programs before enrolling elsewhere.
- Exams and fees for certifications not required for the job may or may not be reimbursed; Department Director approval is needed for reimbursement.

Procedure

- Employees must provide proof of attendance and successful completion to receive reimbursement.

PROFESSIONAL DUES AND MEMBERSHIPS

Purpose

Membership in professional organizations can benefit the City by providing access to important information, resources, and networking opportunities. This policy explains which memberships and dues are appropriate for City payment or reimbursement.

Policy

General Rule:

Professional dues and memberships are appropriate if they help the City achieve its mission or help an employee perform their job duties.

Appropriate Memberships:

Memberships must provide a direct benefit to the City, and not overlap City-wide memberships.

Examples include:

- Professional organizations
- Trade associations
- Chambers of commerce
- Civic or public service organizations
- Boards of trade
- Business leagues

Inappropriate Memberships:

Memberships for personal, recreational, or social purposes are not allowed.

Examples include:

- Country clubs
- Golf or athletic clubs
- Hotel clubs
- Sporting clubs
- Airline clubs
- Social clubs

Non-Discrimination:

- The City will not pay dues or memberships to organizations that discriminate based on race, religion, color, sex, age, national origin, sexual orientation, marital status, ancestry, or disability as it is defined by the Americans with Disabilities Act of 1990, Section 3(2).

Department Director Responsibility:

- Department Directors must decide if a membership is appropriate and beneficial to the City.
- Department Directors are responsible for deciding if it is useful for employees to attend meetings, seminars, or conferences of these organizations.

Exceptions:

- The Mayor or designee can approve exceptions to this policy, as long as the exception does not harm the City.

PROPER USE OF CITY RESOURCES

Purpose

- This policy sets the rules for how City departments and employees may use City resources. The Mayor or designee may approve exceptions, as long as they do not harm the City.

Scope

- This policy covers all City resources, facilities, and equipment, including fax machines, copiers, postage, computers, telephones, pagers, and the internet.
- Departments may set their own internal rules, but they cannot be less strict than the City's policy.

Proper Use of City Resources

- "City resources" means City funds, property, supplies, equipment, and employee time.
- City resources, facilities and equipment, are meant for official City business.
- Employees can't use City resources for the personal benefit of others unless it's part of their job duties.
- Personal use is only allowed if ALL of the following criteria are met:
 - There is no cost (or only a very small, insignificant cost) to the City.
 - It does not interfere with official duties.
 - It is brief in duration and infrequent.
 - It does not risk City information or software security.
 - It promotes organizational effectiveness or improves the employee's job skills.

Prohibited Uses

- Employees may NOT use City resources for:
 - Running an outside business.
 - Supporting or promoting outside organizations (unless allowed by law or City agreement).
 - Political campaigning.
 - Commercial advertising or selling (unless allowed by law or City agreement).
 - Illegal activities.
 - Personal use of field equipment (like power tools, landscaping, or snow equipment).

Policy Exceptions

Limited personal use may be allowed if:

- The employee gets prior supervisory approval.
- The cost to the City is de minimis (very small or reimbursed).
- It does not interfere with work.
- It does not break any laws or City rules.

Examples of Permitted Limited Personal Use:

- Using a City computer briefly outside work hours.
- Using a City cell phone if you don't go over the plan's minutes.
- Using a fax machine for a local call with minimal or reimbursed cost.
- Personal email or web browsing on breaks or outside work hours, as long as it follows City policy.
- Using a PDA for personal appointments.

If personal use does not meet the "de minimis" standard, the employee must reimburse the City for the cost by cash or check paid to the City Treasury Division.

Conflict of Interest

Employees may not use any City resources or identity to support or represent outside activities, including businesses, hobbies, or political activities.

Examples of things that cannot be used for personal or outside purposes include:

- City phone numbers and office email or web addresses
- City titles or affiliations in advertising
- City stationery, office supplies, or equipment (like copiers)
- City computers or laboratory equipment

Reporting Misuse of City Resources

- Employees are encouraged to report any improper or fraudulent activity involving City resources.
- If you suspect fraud, improper use, or other financial irregularities, report it to a supervisor one level above the person involved, as well as the Department Director and the Mayor's Office, as soon as possible.
- The Mayor will notify the City Security Manager, who will investigate as needed. If illegal activity is found, the Mayor will also notify law enforcement.
- Fraud or wrongdoing can also be reported anonymously to the City Solicitor's Office at 603-624-6523.
- Employees who report suspected fraud or help with an investigation are protected from retaliation under the City's Whistleblowers Policy. However, this does not protect anyone who is personally involved in wrongdoing.

City of Manchester Business Expense, Travel and
Proper Use of City Resources Policy

Penalties and Enforcement

Employees who violate City policies on personal use of City resources, outside work, or conflict of interest will face disciplinary or corrective action, up to and including termination.

MEALS AND REFRESHMENTS

Purpose

This policy explains when City funds can be used to buy meals or refreshments for meetings, employee training, recognition events, or other gatherings that serve a public benefit.

The Mayor or designee may approve exceptions if they do not harm the City.

Scope

- Meals or refreshments include anything from restaurant food, catering, or food prepared by City employees for a meeting or event.

Policy

- City funds can only be used for meals or refreshments if there is a clear public benefit and pre-approval is granted.

Conditions for Allowable Purchases

- Meals and refreshments should only be bought with City funds when a public benefit is clear.
- Examples of acceptable situations:
 - Business meetings of boards or commissions that extend through a normal meal period.
 - Light refreshments (up to \$5.00 per person) at meetings of volunteer groups that directly benefit the City.
 - Reasonable meals for volunteer efforts on behalf of the City, if pre-approved by the Department Director.
 - Human Resources for training and employee recognition programs and related meal expenses.
 - The City Clerk's office for Board of Mayor and Alderman meeting purposes.

Non-Allowable Expenditures (unless pre-approved or part of a budgeted Human Resources program)

- Refreshments at meetings lasting less than 2.5 hours.
- Expenditures for personal occasions (birthdays, retirements, etc.).
- Refreshments at regular Department staff meetings.

- Miscellaneous items like awards, flowers, greeting cards, gift certificates, event tickets, decorations, kitchen supplies, or personal items unless part of a budgeted Human Resources program.

Finance Department Role

- Finance audits these expenses for compliance.
- If a department disagrees with a rejected expense, they may appeal to the Mayor.

Purchasing Procedures

- Do NOT use City P-Cards to buy food or beverages for meetings. Employees should pay personally and submit proper forms and receipts for reimbursement.

Citywide Employee Training

- Human Resources coordinates citywide training and development events and authorizes related expenses.
- All non-training events for public benefit require prior approval from the Finance Director or their designee.
- Reasonable and customary meal expenses relating to volunteer efforts on the City's behalf providing that the event and related expenditure are preauthorized by Human Resources.

Documentation Requirements

To process miscellaneous expenses quickly and correctly, you must provide:

- The original invoice or receipt
- An explanation of the business purpose for the expense
- Attendance records and the meeting agenda
- A calculation of the per person cost
- Proof of pre-authorization, if required

Department Directors are responsible for making sure all meal and refreshment purchases or reimbursements follow this policy.

TRAVEL REQUEST FORM

2. DEPARTMENT: _____
3. NAME _____ DATE _____
4. NATURE OF TRAVEL: CONVENTION SEMINAR MEETING OTHER _____
(Specify)
5. POINTS OF TRAVEL: FROM: _____ TO _____
6. DURATION OF STAY: NUMBER OF DAYS _____ FROM _____ TO _____
7. METHOD OF TRAVEL: POOL CAR DEPT VEHICLE PERSONAL VEHICLE
 COMMON CARRIER _____ OTHER _____
(Air, Rail, Bus, Etc) (Specify)
8. COPY OF VEHICLE INSURANCE CERTIFICATE FILED WITH DEPT. OF INSURANCE & RISK MANAGEMENT? YES NO

PROPOSED EXPENSES

9. TRAVEL (☐)
Common Carrier _____ \$ _____
10. PERSONAL VEHICLE _____ miles @ \$0.725 per mile _____ \$ 0.00
11. LODGING _____ \$ _____
12. MEALS (\$50 per day guideline) _____ \$ _____
13. FEES _____ \$ _____
14. MISC. (Gratuities) _____ \$ _____
15. TOTAL PROPOSED EXPENSES _____ \$ 0

16. Check (☐) vouchered expenditures/purchase orders

17. _____ DATE
EMPLOYEE SIGNATURE

I certify that the funds are now available in the travel account of this department for the amount required by this request.

18. _____ DATE
DEPARTMENT HEAD SIGNATURE

19. _____ DATE
MAYOR SIGNATURE
Pre-Travel Authorization for all employees

ACTUAL EXPENSES

Worksheet of actual expenses on reverse side must be submitted after travel is complete to receive reimbursement.

20. \$ _____
21. \$ _____
22. \$ _____
23. \$ _____
24. \$ _____
25. \$ _____
26. \$ _____ TOTAL ACTUAL EXPENDITURES
27. \$ _____ LESS P.O./VOUCHER TO CITY
28. \$ _____ PAID BY EMPLOYEE
29. \$ _____ DIFFERENCE DUE EMPLOYEE
(ATTACH VOUCHER)
30. \$ _____ DIFFERENCE DUE CITY

I certify that expenses as listed are correct in all respects; that the distances as charged have been actually traveled.

31. _____ DATE
EMPLOYEE SIGNATURE

I hereby authorize this request for payment

32. _____ DATE
DEPARTMENT HEAD SIGNATURE
(Mayor's Signature required for Dept. Head Travel)

Reimbursement Request Form

Employee: _____

Department/Division: _____

Point of Travel - From: _____

Month of: _____

Department Head Approval: _____

Point of Travel - To: _____

Purpose of Travel: _____

Date	Common Carrier	Personal Vehicle Expenses - Total Miles @0.70 per mile	Lodging * (\$235 max) \$Night + Tax	Meals *(incls gratuities \$74 max)			Fees	Miscellaneous	Total	Method of Pmt (Cash, Check, Credit Card)
				Receipts Mandatory						
				Breakfast	Lunch	Dinner				
									0.00	
Actual Expenses Here and Enter		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Line Number	20	21	22	23	23	23	24	25	26	

* Must be greater than 65 miles outside of the City - Based on Rates issued by IRS.

If you have any questions, please refer to the City of Manchester's Travel Reimbursement Policy

City of Manchester New Hampshire



Purchasing Card Program Cardholder Guide

December 2025

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INTRODUCTION

Welcome to the City of Manchester Purchasing Card (P-Card) Program!

This guide is designed to acquaint you with important information about the P-Card Program's policies and procedures. It is **your responsibility** to read, understand, and comply with all provisions of this guide.

While this document outlines your responsibilities as a cardholder and details the processes and procedures to ensure secure, timely, and accurate purchasing transactions, it cannot anticipate every circumstance or question.

- As the City's usage of the P-Card continues to grow, we may revise, supplement, or rescind any policies or portions of the guide as deemed appropriate.

The City's objective is to provide purchasing channels that empower employees to efficiently meet resource needs and deliver quality services to the citizens of Manchester, while also maintaining strong financial controls to safeguard the City's assets.

Again, welcome to the P-Card Program!

1 CARDHOLDER SET-UP AND ACTIVATION

1.1 Overview

The Purchasing Card Program (P-Card) is designed to assist the City in reducing its reliance on requisitions, purchase orders, petty cash funds, employee advances and paper checks, and to reduce the need for employees to use personal funds for business purposes.

- The program should help increase the turn-around time in the fulfillment of orders, provide greater flexibility and reduce paperwork.
- The Finance Director as City Treasurer has oversight over all financial instruments of the City, (i.e. checks, direct deposit, ACH, and other forms of electronic or magnetic payments), and is responsible for the implementation, maintenance, program compliance, payment processing, issuance of the P-Card, and bank relations to resolve customer service issues.

Just as with all other forms of payment, decisions about individual purchases remain the responsibility of the City's various departments in accordance with adopted policies and ordinances.

- Only employees of the City are allowed to participate in the P-Card program.
- P-Card is to be used only for City business purposes.
- Each cardholder has the responsibility to submit their appropriate receipts which will be uploaded to every Bank of America transaction by the Department P-Card Administrator.
- Receipts will include approval signatures for processing and be submitted for payment to their departmental administrator by the next business day.

All policies outlined in this Guide shall be adhered to and any failure to comply may result in suspension from the P-Card Program and may also include disciplinary actions including termination of employment.

- The P-Card issued to the cardholder is the property of the City and can be canceled at any time.
- Periodic audits will be performed to ensure the cardholder is in compliance with the policies and procedures.

1.2 Cardholder Setup

- A new participant in the P-Card Program shall complete the P-Card Application and obtain the appropriate authorizations.
- The form shall be submitted to the P-Card Administrator by the applicant's department head.
- Once the application has been approved by the P-Card Administrator and the bank has processed the request, an account for the cardholder shall be established.

- The new participant **MUST** acknowledge that he/she has read the **Code of Conduct** for the program.
- The participant shall adhere to the principles in this Guide by signing the Agreement Form.
- These documents **MUST** be completed and signed prior to the release of the P-Card to the cardholder.

All documents are located here: <G:\FIN\Purchasing Cards>

- P-Card Application Form (see exhibit A)
- P-Card Agreement Form (see exhibit B)

1.3 Activation of Account

To activate your P-Card follow the instructions below.

1. Call the toll-free card administrator phone number on the label affixed to the card.
2. You will either be prompted to enter your card number by an automated system or you will have to give your card number to a live person.
3. You will then either be prompted or asked for your activation password.

If you have problems activating your account, please call the P-Card Administrator at 624-6460 ext. 6618 or via email at ctrumble@manchesternh.gov.

2 PURCHASING GUIDELINES AND LIMITS

2.1 Overview

The City encourages purchases made using the P-Card. All purchases shall be made in compliance with the City's ordinances, Procurement Code (May 2005, exhibit C *update pending 2026*), Business Expense Policy (*January 2026 exhibit D*), and the guidelines set forth in this Guide.

Violations of the policies and procedures regarding the usage of purchasing cards may result in the following actions:

- Notification to the Department Head and Internal Auditor and temporary suspension of card usage
- Additional training on purchasing policies and procedures
- Permanent revocation of charging privileges
- Disciplinary action (i.e., repayment of charges, termination of employment)
- Criminal prosecution

Only authorized cardholders shall use the P-Card and **no authority** is permitted or conferred to the cardholder for the delegation of its use.

- Each cardholder has a designated credit limit for monthly purchases as well as single purchase transactions. (City Finance, P-Card Administrator, Department Directors, and Department P-Card Approver will set and review limits not less than annually.)
- Intentional circumvention of these limits is strictly prohibited, for example, splitting a transaction amount with the same vendor or multiple vendors for purchases that would otherwise exceed the cardholder's limits. The City will perform periodic audits electronically and manually to verify adherence to this policy.

2.2 Prohibited Purchases with the P-Card include:

- Alcohol or liquor
- Ammunition, Firearms, or Weapons
- Cash advances, wire transfers, money orders, Venmo, PayPal, Zelle, CashApp
- Cigarettes, e-cigarettes or similar products
- Cryptocurrency or digital assets
- Clothing or accessories not required as approved uniform or PPE
- Contracted and Professional Services
 - Independent contractors or consultants

Prohibited Purchases with the P-Card include: (cont'd)

- Legal, audit, accounting, architectural, or engineering services without proper authorization
- Employee celebrations, parties, or morale events
- Entertainment (concerts, sporting events, recreational activities)
- E-bay, PayPal, Etsy, or similar online auction purchases unless prior written approval by Finance
- Gifts for employees (unless specifically authorized by policy and funding source)
- Gift cards (see Gift Card Policy for exceptions, exhibit E)
- International purchases without proper authorization
- Items available only through an approved contract or central purchasing process
- Meals, catering, or refreshments not tied to an approved, documented business purpose.
- Personal purchases
- Personal Subscriptions or Memberships
- Political, Charitable, or Advocacy Expenses
 - Donations to charities or nonprofit organizations
 - Political contributions or campaign-related items
 - Sponsorships without governing body approval
- Purchases made to intentionally bypass required bids, quotes, or purchasing approvals
- Regulated or High-Risk Goods
- Controlled substances or pharmaceuticals without proper authorization
- Hazardous materials without proper authorization
- Security or surveillance equipment without department and legal approval.
- Software and computer hardware that is not approved by Information Systems
- Split purchases – intentionally circumventing dollar threshold limits
- Taxes, Fees, and Penalties
 - Fines, penalties, late fees, or interest charges
 - Sales tax – where tax-exempt status should apply (unless unavoidable and documented)
- Travel and Travel Related Expenses without proper approval. All travel must adhere to the City of Manchester Travel Policy.

ANY purchase that could reasonably be perceived as personal, inappropriate, or non-essential to city operations is prohibited.

Violations may result in: card suspension, repayment, disciplinary action, investigation, and termination.

3 RECORDKEEPING AND RECONCILIATION

3.1 Overview

The cardholder is responsible to provide to the Department P-Card Administrator adequate receipts or invoices for goods and services purchased with the P-Card.

- The cardholder or their department representative shall contact the vendor directly to resolve any discrepancies or incomplete orders.

The documentation retained shall include original sales receipts, packing lists (if applicable) and credit card transaction receipts.

- Any incorrect charges, duplicate transactions or missing credits shall be addressed directly between the cardholder or their Department Approving Official and the vendor.
 - **ALL Receipts must be signed by both the supervisor and the Department Approving Official.**
 - **ALL receipts must be uploaded to the City's Financial System and Bank of America (coming soon) for every transaction.**
 - **ALL Receipts must be legible.**

3.2 Reconciling

- Month end account statements shall be provided for each Department.
- The Department Approving Official shall verify amounts charged, and vendor information.
 - If the cardholder is missing receipts, the cardholder shall request a copy to provide the required substantiation.

3.3 Missing Receipts

ALL transactions must be reviewed and approved by the cardholder's supervisor and Department head as well as the Department's Approving Official.

- If the cardholder is missing receipts, the cardholder or their Department Approving Official shall request a copy to provide the required substantiation.
 - The Department Approving Official shall request the suspension of a cardholder's P-Card until all missing receipts and other substantiating documents are provided.

3.4 Examples of Receipt Documentation (see exhibit F)

- Cash register receipt (must be legible)
- Car rental original receipt showing date in and out
- Airline itinerary and sales receipt (if an electronic "e-ticket" attach the boarding pass document)

- Itemized hotel bills – with a zero balance
- Itemized invoices (i.e., Verizon detail not just total page. Not just a swipe receipt, a detail receipt showing what was purchased, quantity purchased and price per item.)
- Online order confirmations (detailed; what, when, why – not just a total)
- All Travel receipts should be accompanied by travel approval request signed by Director, which will include dates of travel, purpose of travel, estimated cost of travel.
- **Travel vouchers MUST be submitted for all travel.**
- Any allowable food purchased for the benefit of the public must be accompanied by Agenda and Attendees (supporting documentation must be legible).

3.5 Disputed Transactions

If there is a disputed or fraudulent transaction, the cardholder or Department Approving Official must immediately call the number on the back of the card to report the transaction(s) in question.

- The card should be shredded immediately.
- The Department Approving Official shall notify the P-Card Administrator at 624-6460 ext. 6618 or via email at ctrumble@manchesternh.gov.

4 BILLING & PAYMENT

4.1 Overview

Purchase orders shall not be used for P-Card transactions.

Within 24 hours of a P-Card transaction being processed by the vendor, the transaction information will be available for review and approval on the Central Square / Naviline Procurement Card module.

- Department Approving Official shall review P-Card transactions daily:
 - Enter the proper accounting information including work orders and/or project number and approve the transactions.
 - Receipts must also be uploaded to the appropriate transaction.

Once a transaction has been approved, it will take approximately one business day for the information to be reflected within the general ledger and charged against the appropriate budget.

Statements for individual cardholders or departments/divisions can be viewed and printed via the Central Square / Naviline Procurement Card Module or through the Bank of America Works site.

- The monthly Department statement (Payment Authorization Report, or PAR, see exhibit F) will be sent out from the Finance Department.
- The monthly statement ending posting cycle runs from the 28th to the 27th of the month.
 - Reconciled and signed/approved monthly account statements shall be forwarded to the Finance Department by the selected date sent each month in the AP Schedule.
 - Transactions dated prior to the 28th that are not approved will be processed to a default account and will need to be transferred to the appropriate expense account.

Completed reconciliation must follow the monthly Accounts Payable schedule. If this reconciliation is not completed by the stated due dates, the entire Department's cards may be suspended.

- **Any account statements deficient of the proper approvals and supporting documentation** shall be returned to the cardholder's manager to be resubmitted appropriately.

5 ACCOUNT MAINTENANCE

5.1 Overview

Cardholder information, such as credit limits, etc., may change periodically. Requests shall be forwarded to the P-Card Administrator for review, approval and processing (see P-Card Account Maintenance Form, exhibit G).

5.2 Examples of Information Updates

- Cardholder name change
- Credit limit changes
- Type of purchasing allowed by the cardholder
- Cancellation of the cardholder's account
- Suspension of the cardholder's account

5.3 Termination

Upon transfer to another Department OR termination of employment, the employee shall surrender the P-Card to the Department Approving Official.

- **All reconciliations of P-Card accounts must be completed prior to transfer or termination.**

The Department Approving Official shall notify the City's P-Card Administrator who shall notify the provider and cancel the card.

A P-card will also not be reissued if there is no activity for 3 years per Bank of America.

6 TRAVEL & ENTERTAINMENT AND FOOD PURCHASES USING THE P-CARD

6.1 Overview

A cardholder shall have the travel and entertainment purchase option enabled in their account profile in order to use their P-Card for such expenses. The cardholder shall adhere to the **City's Business Expense, Travel and Proper Use of City Resources Policy (updated January 2026)**.

6.2 Travel & Entertainment Tips

- The P-Card shall not be used for gasoline for personal vehicles:
 - Business travel incurred when using a personal vehicle shall be reimbursed by claiming mileage on an expense report.
- If traveling, utilizing a rental car, gasoline may be purchased using the P-Card.
- The City does not provide ATM privileges with its P-Card Program.
- Any cash needed while traveling shall be from personal funds that are reimbursed in accordance with City ordinances and policies and upon submitting an expense report within one week of travel. (See exhibit H)

6.3 Food Purchases

Travel

- As referenced in the City's Business Expense, Travel and Proper Use of City Resources Policy (updated January 2026), **food and beverage expenses are not allowed using the City P-Card.**
- Rates for food to be paid for using personal funds, are set by the current GSA calculator in effect at the time of travel: www.gsa.gov/travel/plan-book/per-diem-rates

Meetings

- As referenced in the City's Business Expense, Travel and Proper Use of City Resources Policy, **food and beverage expenses are not allowed using the City P-Card.**

Exceptions

- The exception to the food/beverage prohibition is the City Clerk's office for Board of Mayor and Alderman meeting purposes.
- Human Resources coordinates citywide training and development events and authorizes related expenses.
- All non-training events for public benefit require prior approval from the Finance Director or their designee.

Any food or beverage purchases are unauthorized and are subject to the employee reimbursing the City.

7 AUDITS

7.1 Overview

All cardholder accounts are subject to periodic audits to ensure compliance with the City's overall policies and the policies outlined in this guide.

The P-Card Administrator, the Finance Department and the Internal Auditor will review daily, monthly and annual transaction activity reports as deemed necessary to ensure adherence to the P-Card policies.

If an audit reveals a policy violation, the cardholder and their supervisor or department head will be contacted and appropriate action will be initiated based on the type of violation(s).

7.2 Violations

Examples of violations of P-Card use include:

- Allowing an unauthorized user to use the P-Card.
- Consistently delinquent accounts submitted for processing and payment.
- Failure to pay inadvertent personal charges on the P-Card.
- Fraudulent transactions with a vendor.
- Intentional splitting of transactions to circumvent the credit limit including single day and single transaction limits.
 - Should your Department have a need for a temporary increase in credit limit, **submit the justification request to the City Finance P-Card Administrator, ctrumble@manchesternh.gov and copy your Director and the Director of Finance SWickens@manchesternh.gov for authorization.**
- Personal use of the P-Card.
- Purchase of prohibited products, services, or merchandise.

8 LOST OR STOLEN CARDS

8.1 Overview

If a card is lost or stolen, the cardholder shall immediately inform the Department Approving Official who shall immediately notify the P-Card Administrator.

- Upon notification, the card shall be suspended immediately and any charges posted to the account after the “missing date” shall be denied.

A new card shall be issued upon completion of an application stating that the card is a replacement.

8.2 Card Security Tips

- The card shall be retained in a secure location at all times.
- A canceled card shall be destroyed by shredding it into small pieces prior to disposal.
- When presenting a card for purchases, provide your driver’s license to identify you as the authorized user of the card.
- Sign the back of the card, and **also write “See ID”** next to the signature to remind the vendor to look for your personal identification to authenticate the transaction.
- Do not provide your P-Card account number to unsolicited marketing calls.

8.3 Contact List

Finance Department
603-624-6460

CODE OF CONDUCT

The Code of Conduct for the City of Manchester Purchasing Card (P-Card) Program is designed to provide the participant with a set of guidelines and a philosophy to follow regarding the use of the card.

- **Business Practices**

In all supplier relationships and purchasing activities; promote and cooperate with trade and professional associations, as well as with state, federal, local, and private agencies, to encourage fair, ethical, and legal business practices.

- **Negotiations**

Employees shall conduct themselves in accordance with the City's Procurement Code and in a good faith manner when negotiating with suppliers.

- Any intentional misrepresentation is strictly prohibited.

- **Organization Policies**

All purchases shall be made in compliance with the City's ordinances, Procurement Code (*May 2005 Update pending 2026*), Business Expense Policy *Travel Policy (Jan 2026)* and the guidelines set forth in this Guide.

- All cardholders will be familiar with these policies and procedures prior to using purchasing cards.

- **Penalties for Misuse of Purchasing Card**

Violations of the policies and procedures regarding the usage of purchasing cards may result in the following actions: temporary suspension of card usage, additional training on purchasing policies and procedures, permanent revocation of charging privileges, disciplinary action (i.e., repayment of charges, termination of employment, and criminal prosecution).

- **Personal Use of P-Card**

Only authorized business purchases shall be initiated with the P-Card.

- Any personal purchases are strictly prohibited.

- **Purchase Restrictions**

Employees shall check with the respective department manager or the P-Card Administrator if any questions arise concerning the validity of a particular charge under the P-Card program.

- **Purchases**

P-Card purchases shall be made so that the City gains maximum value and quality for each purchase.

- **Security**

Employees shall make every effort to ensure that P-Cards are always kept in a safe and secure place.

Attachment C

ACKNOWLEDGMENT OF RECEIPT OF AND INTENT TO ABIDE BY CITY OF MANCHESTER BUSINESS EXPENSE, TRAVEL AND PROPER USE OF CITY RESOURCES POLICY --

TO BE REVIEWED AND SIGNED BY DRIVERS OF CITY VEHICLES WHICH ARE ASSIGNED AS TAKE-HOME VEHICLES

I have received a copy of the City of Manchester’s Business Expense, Travel and Proper Use Of City Resources Policy, including the Use of City Vehicles provisions contained therein. In particular, I understand that as the driver of a City vehicle that is used for take-home purposes, I am responsible for reading and becoming familiar with the Policy, to include the personal tax implications. Should I have questions regarding interpretation of the information, I will contact my Department Head or the Finance Department for clarification.

Last Name (print)

First Name (print)

Employee Signature: _____

Date: _____

(This signature form is to be sent to Human Resources to be maintained in the employee’s personnel file).