

Development Authority of the North Country Governance Policies



Subject: Travel & Miscellaneous Expense Reimbursement

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TRAVEL & MISCELLANEOUS EXPENSE REIMBURSEMENT

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SECTION 1.0 GENERAL POLICY

1. The purpose of this policy is to provide for 1) reimbursement of allowable travel expenses incurred when business is conducted away from the Authority official duty station; and 2) reimbursement of certain other expenses.
2. This policy applies to the Board of Directors and all employees of the Development Authority.
3. Travelers are required to obtain advance approval for any overnight travel deemed necessary for the conduct of Authority business. Such approval must be obtained from the Chairman or Executive Director, as provided herein, and be documented by the completion of the [Training and Travel Authorization Form](#). The Chairman approves travel by Board Members and the Executive Director. The Executive Director approves travel by all other employees.
4. Only business expenses which are determined to be reasonable and necessary will be eligible for reimbursement.
5. To obtain reimbursement, all reimbursement requests must include an Expense Report, original receipts and such supporting documentation as required by this policy. Reimbursement requests must be submitted to the immediate supervisor within a reasonable period of time after the expenses are incurred.
6. Expenses incurred for Authority business within NYS are exempt from state and local sales and use tax. When traveling within this State, travelers must complete Form ST-129, Exemption Certificate, for tax on occupancy of hotel rooms ([ST-129 Form](#)). State and local sales taxes will not be reimbursed.
7. The traveler is responsible for the accuracy and completeness of any travel expense documentation submitted. Such requests should include the following information:
 - a. distance traveled,
 - b. points of travel (to – from),
 - c. purpose of travel,
 - d. dates of trip,
 - e. itemized listing of expenditures, with receipts (as required), and
 - f. such other supporting documents as necessary.

The Expense Report, available on Business Portal, should be utilized by employees for this purpose. For Board members, the Board of Directors Expense Form shall be used. Reimbursement requests for overnight travel must be accompanied by a copy of the Travel Authorization Form.

8. A traveler is in travel status and eligible for reimbursement of travel expenses when on official business more than 35 miles from both the official station and place of residence. The official station is the employee's usual work location.

SECTION 2.0 IN-SERVICE AREA TRAVEL (NON-TRAVEL STATUS) - MILEAGE

When an employee is assigned to work at an alternate work location which is 35 miles or less from either his or her official station, the employee is not considered to be in travel status, but rather is considered to be traveling in proximity of his or her official station. When traveling in proximity of home or official station, an employee using a personal vehicle, is, as outlined below, entitled to reimbursement of transportation expenses associated with travel:

- from home to an alternate work location
- between the official station and an alternate work location
- between alternate work locations
- from an alternate work location to the employee's home

When travel is from an employee's home to an alternate work location, or from an alternate work location to home, transportation expenses will be reimbursed using the lesser of (1) mileage between the employee's home and the alternate work location, or (2) mileage between the employee's official station and the alternate work location, times the Internal Revenue Service mileage reimbursement rate. This reimbursement method is called the "lesser of mileage rule." For more information please see [Lesser of Mileage Rule Examples](#). When travel is between an employee's official station and an alternate work location, or between two or more alternate work locations, transportation expenses must be reimbursed by payment for the actual mileage between such locations, times the Internal Revenue Service mileage reimbursement rate.

Reimbursement for transportation costs between the official station and the traveler's residence is not allowed, except in the case of designated vehicles, as detailed by the Fleet Management Policy.

SECTION 3.0 IN-SERVICE AREA TRAVEL (NON-TRAVEL STATUS) – MEALS

1. Employees traveling on Authority business, for the purposes of professional seminars and training, project development or customer development, but not in travel status (35 miles or less from home and official work station) as defined by Section 1.8. of this policy, will be reimbursed the maximum meal allowance for breakfast, lunch and dinner found on the United States General Services Administration (GSA) website ([Meal Allowance Breakdown](#)). Travelers will be reimbursed for breakfast, providing the employee leaves home at least one hour prior to normal departure time; for lunch, providing the employee is away from their work station; for dinner, providing the employee returns home at least two hours after normal return time.
2. Employees called out to respond to emergency alarms, repairs or customer service during non-scheduled work hours may request appropriate meal reimbursement upon the recommendation of the Division Manager and subject to the approval of the Executive Director.

3. At the discretion of Authority management, working lunches may be scheduled from time to time at the convenience of the Authority. Working lunches may be reimbursed when there is a documented business purpose for such a meal. Such approval must be obtained in advance, as provided herein, and be documented by the completion of the [Working Lunch Authorization Form](#).

SECTION 4.0 LODGING WHILE ON TRAVEL STATUS

1. The Authority uses the per diem rates for travel reimbursement that have been established by the United States General Services Administration (GSA), which is consistent with the policy of the New York State Office of the State Comptroller (OSC) ([NYS Office of State Comptroller](#)). The maximum travel per diem rates for the continental United States are available at the General Services Administration Office of Governmentwide Policy Website ([Per Diem Rates](#)).

The Authority will utilize the GSA standards. When the GSA standards change, the Authority's policy will remain consistent with the GSA standards.

In the event the Office of the State Comptroller establishes reimbursement rates or standards different from the GSA, the OSC guidelines will be the basis of the Authority policy.

The Executive Director may grant a waiver to these rates if there are circumstances that justify the need to exceed these rates.

2. In cases where a substantial number of Board Members may be engaged in overnight travel, a budget shall be put together in advance, and authorized by the Board of Directors.
3. Employees called out to respond to emergency alarms, repairs or customer service during non-scheduled work hours may request appropriate lodging reimbursement upon the recommendation of the Division Manager and subject to the approval of the Executive Director.
4. Reimbursement is limited to room, parking, hotel meals, business phone calls, and one phone call home per day, which should be kept to a reasonable length. Hotel receipts for overnight travel must be submitted to substantiate the per diem meal reimbursement.
5. Expenses for a spouse, family members or friends who accompany the employee are not reimbursable. Any incremental expenses resulting from a guest (i.e., increased room charge over single occupancy, additional meal charges) should be deducted from the expense reimbursement report.
6. An exemption certificate for tax on occupancy of hotel rooms must be presented upon check-in ([ST-129 Form](#)). New York State sales and use taxes will not be permitted.

SECTION 5.0 MEAL REIMBURSEMENT WHILE ON TRAVEL STATUS

1. When in travel status, travelers will be reimbursed for breakfast when travel begins at least one hour before their normal work starting time, and for dinner when returning home at least two hours after their normal work ending time. The maximum meal allowance breakdown for breakfast, lunch and dinner can be found on the United States General Services Administration (GSA) website ([Meal Allowance Breakdown](#)). Different meal allowances are based on location. Locations can be found on the United States General Services Administration (GSA) website ([Per Diem Rates](#)).
2. For partial days of travel, the maximum meal allowance breakdown for breakfast, lunch and dinner can be found on the United States General Services Administration (GSA) website ([Meal Allowance Breakdown](#)).
3. Employees called out to respond to emergency alarms, repairs or customer service during non-scheduled work hours may request appropriate meal reimbursement upon the recommendation of the Division Manager and subject to the approval of the Executive Director.
4. The Executive Director has the authority to grant per diem advances.

SECTION 6.0 TRANSPORTATION EXPENSES WHILE ON TRAVEL STATUS

Travel should be by the most efficient and cost effective method of transportation available. All travel assignments shall be scheduled to minimize expenses whenever possible.

Actual travel costs will be reimbursed from origin to destination, in accordance with the following guidelines:

6.1 Personal Automobile

When possible, designated or pool vehicles (see Fleet Management Policy) shall be used for travel. Mileage for use of a personal automobile while traveling for Authority business will be reimbursed using the latest IRS standard mileage rate (Publication 463). This mileage rate covers gasoline, oil, maintenance, repairs, insurance and vehicle registration. Parking costs and tolls are reimbursable when substantiated by receipts. Citations for violation of parking or vehicle and traffic laws incurred while on Authority travel will not be reimbursed.

6.2 Air Transportation

When traveling by air, approval in advance is required, and travelers should obtain the lowest cost coach accommodations possible. The passenger's portion of the airline ticket or the original transportation receipt must be attached to the travel expense report. Boarding passes alone are not acceptable. **Parking Fees/Tolls/Mileage:** The cost of tolls, parking and mileage related to air transportation is reimbursable (i.e., travel to and from airport). Receipts must be provided.

6.3 Public Transportation

The cost of travel by bus or train is reimbursable when documented by original, itemized receipts. **Parking Fees/Tolls/Mileage:** The cost of tolls, parking and mileage related to train or bus travel is reimbursable (i.e., travel to and from train or bus station). Receipts must be provided.

6.4 Rental Car

Rental car and gasoline expenses are reimbursable, when documented by original, itemized receipts. Employees are expected to rent mid-size or smaller vehicles.

6.5 Taxi Fares

Reasonable taxi fares will be reimbursed, and customary tipping will be allowed. Receipts should be provided.

SECTION 7.0 OTHER REIMBURSEMENTS

1. The Authority recognizes that for developmental purposes and to remain abreast of best practices and current issues, employees may need to attend training seminars or workshops, join professional associations, or pursue other educational opportunities eligible for tuition reimbursement (See also Personnel Policies Manual, Section 5).
2. As approved by the Chairman or Executive Director, as appropriate, other reimbursements for training, professional memberships and education may be provided, and it will be determined whether these constitute taxable income on a case by case basis. If determined taxable, such information will be forwarded to the Accounting office upon approval.
3. Such training, professional membership or other education should have a direct relationship to the Authority job the employee performs, or to the employee's developmental plan.

SECTION 8.0 NON-REIMBURSEABLE EXPENSES

1. Only travel expenses that are considered reasonable and necessary in the performance of Authority business are reimbursable. Therefore, the following expenses are not reimbursable:
 - a. accommodations and/or meals that are provided to employee at no cost, or included as part of a reimbursable registration fee,
 - b. alcoholic beverages,
 - c. in-room movies,
 - d. souvenirs,
 - e. entertainment,
 - f. frequent flyer membership fees,

- g.** personal phone calls in excess of reasonable calls home,
 - h.** rental vehicle upgrades,
 - i.** optional travel or rental car insurance,
 - j.** laundry/valet service,
 - k.** hotel health club or spa fees,
 - l.** clothing and toiletries,
 - m.** guest expenses, and
 - n.** any other personal expenses not necessary to conducting Authority business.
2. Any such non-reimbursable expenses incurred while traveling on Authority business should **not** be included on the Expense Report form when requesting reimbursement.

SECTION 9.0 SUBMISSION OF CLAIMS

1. Travelers must complete the Expense Report form on Business Portal or the Board of Directors expense form in order to be reimbursed for any qualified travel or miscellaneous expenses as described in this policy.
2. All reimbursable expenses must be documented by original receipts.
3. The original approved form will be forwarded to the Compliance Officer for review and filing. A copy of the original Travel Authorization Form, Working Lunch Authorization Form, Miscellaneous Expense Authorization Form, Education Reimbursement Authorization Form, or Training Authorization Form indicating pre-approval will be forwarded to the originator, by the Compliance Officer, and will be attached to the Expense Report, along with all necessary receipts, for payment. Those individuals approving Expense Reports will compare the pre-approval forms with the actual expenses for reasonableness. The Compliance Officer will randomly review the pre-approved forms and the actual expenses for reasonableness, and discuss any discrepancies with the Division Manager and/or the Executive Director.

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Implementation Procedure for Employee Travel & Miscellaneous Expense Reimbursement

1. Travel Authorization: The [Training and Travel Authorization Form](#) must be completed and approved **in advance** of any overnight travel.
 - a. For Board Member or Executive Director travel, approval is required from the Chairman.
 - b. For all other employee travel, the Training and Travel Authorization Form should be submitted to the Executive Director for approval.
 - c. The original Training and Travel Authorization Form will be retained by the Compliance Officer, along with copies of any supporting documentation such as registration form, hotel reservation confirmation, airline confirmation, GSA per diem rates for lodging and meals, etc.
 - d. A copy of the original, approved Training and Travel Authorization Form must be submitted with the request for reimbursement.
2. Working Lunch Authorization: Reimbursement for any working lunch must be approved **in advance**. The [Working Lunch Authorization Form](#) is required in order to obtain reimbursement.
 - a. Requests require approval by the Executive Director.
 - b. The original Working Lunch Authorization Form will be retained by the Compliance Officer, along with copies of any supporting documentation, such as invoice/receipt.
 - c. A copy of the original, approved Working Lunch Authorization Form must be submitted to Accounts Payable to be attached to the requisition form that is prepared prior to purchase on a Purchase Card.
3. Miscellaneous Expense Authorization: Reimbursement for any professional memberships, NYSDMV on-line defensive driving course, etc., must be approved **in advance**. The [Miscellaneous Expense Authorization Form](#) is required in order to obtain reimbursement.
 - a. Requests for such reimbursements for Board Members or the Executive Director require approval by the Chairman.
 - b. Requests for reimbursements for all other employees require approval by the Executive Director.
 - c. The original Miscellaneous Expense Authorization Form will be retained by the Compliance Officer, along with any supporting documentation.
 - d. A copy of the original, approved Miscellaneous Expense Authorization Form must be submitted with the request for reimbursement.

4. Education Reimbursement Authorization – The [Education Reimbursement Authorization Form](#) must be completed and approved **in advance** of starting any college/university course.
 - a. Requests require approval by the Executive Director.
 - b. The original Education Reimbursement Authorization Form will be retained by the Compliance Officer, along with any supporting documentation stating the college/university name, course name/description, semester/year, etc.
 - c. **A copy of the original, approved Education Reimbursement Authorization Form must be submitted with the request for tuition reimbursement at the end of each term along with the final grade.** Per the Authority’s Personnel Policy, Section 5 - Training and Development, B. Tuition Reimbursement, 2. Continuing Education, the employee will be reimbursed 100% of tuition only for achieving a passing grade of “C” or higher. No reimbursement will occur if the grade is “D” or lower. The reimbursement of tuition only shall not exceed the established rates for the graduate and undergraduate levels of the State University of New York tuition schedule.
5. Training Authorization – The [Training and Travel Authorization Form](#) must be completed and approved **in advance** of attending any conference/workshop/seminar.
 - a. Requests require approval by the Executive Director.
 - b. The original Training and Travel Authorization Form will be retained by the Compliance Officer, along with any supporting documentation such as conference/workshop/seminar registration form and description, etc.
 - c. If the conference/workshop/seminar is for overnight travel, than a Training and Travel Authorization Form must also be completed, signed and submitted for approval.
 - d. A copy of the original, approved Training and Travel Authorization Form must be submitted with the request for reimbursement.
6. Exemption Certificate – For overnight travel on official business within New York State, the NYS Department of Taxation and Finance Exemption Certificate [ST-129 Form](#) must be completed and signed by the employee and submitted to the hotel or motel upon check-in.
7. Expense Reimbursement - Employees: All employee expenses must be submitted electronically through the Business Portal, by completion of the Expense Report, as per the following instructions for [Entering Expenses for the Month through Business Portal](#):

- a. Open Business Portal ([Business Portal](#))
- b. The company in the upper right hand corner should be Administration
- c. Click on Project from the top toolbar options
- d. Click on Expenses
- e. Make sure the Option below Expense Report List is set to Expense Report
- f. Click New
- g. Set the date of the report
- h. Click Add a Line
- i. Double left click to select an Expense Type
- j. Double left click to select the Project
 - In the look up screen you may type in the description of the project and filter alphabetically
- k. Double left click to select the task
- l. Enter the company that you are working for
- m. Allow the subaccount default
- n. Enter the appropriate date
- o. Leave pay method at Employee Paid
- p. Enter description
- q. For mileage, enter the number of miles in units, otherwise leave units blank
- r. Enter Amount
 - i. For mileage the amount will automatically calculate
- s. To continue to add more expense lines click Add a Line until you are finished
- t. After all expenses have been entered for the month, click Save Line Items button, change the status to Completed and save the expense report
- u. Click Print this Expense Report
- v. Write the document number of your expense report on your expense envelope with receipts and attach a copy of the printed expense report
- w. Give the printed expense report with attached envelope to your supervisor for approval.
- x. Supervisors should approve reports in Business Portal, initial envelope, and forward all approved printed expense reports and envelopes to the main office.

8. Upon completion of the Expense Report within the Business Portal, all required supporting documentation (receipts, tickets, etc.) must be provided to the immediate supervisor, along with a copy of the original, signed authorization form.
9. Each Employee submitting an Expense Report for reimbursement through Business Portal is responsible for its accuracy and completeness. Additionally, the signature of approval or electronic approval of the individual's supervisor or director indicates that the expense statement is complete, meets documentation and receipt requirements, includes only reasonable expenses, and is in compliance with the Travel and Miscellaneous Expense Reimbursement Policy.

Expense Reimbursement – Board Members: All Board member expenses must be submitted, on paper, by the completion of the Board of Directors Expense Form. Once approved, the form is submitted to Accounts Payable at the Main Office, for processing and payment.