

Development Authority of the North Country Governance Policies



Subject: Travel & Miscellaneous Expense Policy

Adopted: March 23, 2017 (Annual Meeting)

Resolution: 2017-03-26



TRAVEL & MISCELLANEOUS EXPENSE POLICY

Table of Contents

<u>SECTION 1.0 GENERAL POLICY</u>	<u>2</u>
<u>SECTION 2.0 IN-SERVICE AREA TRAVEL (NON-TRAVEL STATUS) - MILEAGE</u>	<u>2</u>
<u>SECTION 3.0 IN-SERVICE AREA TRAVEL (NON-TRAVEL STATUS) – MEALS.....</u>	<u>3</u>
<u>SECTION 4.0 LODGING WHILE ON TRAVEL STATUS</u>	<u>4</u>
<u>SECTION 5.0 MEAL REIMBURSEMENT WHILE ON TRAVEL STATUS</u>	<u>4</u>
<u>SECTION 6.0 TRANSPORTATION EXPENSES WHILE ON TRAVEL STATUS</u>	<u>5</u>
<u>SECTION 7.0 OTHER REIMBURSEMENTS</u>	<u>5</u>
<u>SECTION 8.0 NON-REIMBURSEABLE EXPENSES</u>	<u>6</u>
<u>SECTION 9.0 SUBMISSION OF CLAIMS.....</u>	<u>6</u>
<u>Employee Travel & Miscellaneous Expense Reimbursement Procedures.....</u>	<u>8</u>

SECTION 1.0 GENERAL POLICY

- 1.1 The purpose of this policy is to provide for 1.) reimbursement of allowable travel expenses incurred when business is conducted away from the Development Authority of the North Country ("Authority") official duty station; and 2.) reimbursement of certain other expenses.
- 1.2 This policy applies to the Board of Directors and all employees of the Authority.
- 1.3 A traveler is in travel status and eligible for reimbursement of travel expenses when on official business more than 100 miles from both the official station and place of residence. The official station is the employee's usual work location.
- 1.4 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 Travel and Training Authorization Form. The Chairman approves travel by Board Members and the Executive Director. The Executive Director approves travel by all other employees.
- 1.5 Only business expenses which are determined to be reasonable and necessary will be eligible for reimbursement.
- 1.6 To obtain reimbursement, all reimbursement requests must include an Expense Report submitted electronically with 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.
- 1.7 Expenses incurred for Authority business within New York State 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](#)). New York State and local sales taxes will not be reimbursed for room occupancy.
- 1.8 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 Microsoft Dynamics SL, should be utilized by employees for this purpose. For Board members, the Board of Directors Expense Form shall be used. .

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

- 2.1 When an employee is assigned to work at an alternate work location which is 100 miles or less from 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

2.2 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

3.1 Employees traveling within a 100 mile radius of their official work stations, on Authority business, will be entitled to mileage or use of an Authority vehicle, but will not be eligible for meal reimbursement.

3.2 Employees traveling for staff development or training required by the Authority will be reimbursed a meal allowance not to exceed the per diem per meal for breakfast, lunch, and dinner found on the United States General Services Administration (GSA) website ([Meal Allowance Breakdown](#)). Receipts will be secured for all meals claimed and reimbursement will be the actual expense or per diem, whichever is the lesser amount.

3.2 Employees traveling for staff development or training required by the Authority will be reimbursed a meal allowance not to exceed the per diem per meal for breakfast, lunch, and dinner found on the United States General Services Administration (GSA) website ([Meal Allowance Breakdown](#)). Receipts will be secured for all meals claimed and reimbursement will be the actual expense or per diem, whichever is the lesser amount.

3.3 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.

3.4 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

4.1 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 GSA Office of Government-wide 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 OSC 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.

4.2 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.

4.3 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.

4.4 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 and meal receipts for overnight travel must be submitted to substantiate the reimbursement.

4.5 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.

4.6 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

5.1 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 GSA website ([Per Diem Rates](#)).

5.2 Employees traveling for business activities beyond the 100 miles from their official duty station will receive reimbursement for meals upon submission of receipts. The employee will be reimbursed the actual cost or meal allowance on the GSA website, whichever is the lesser amount.

5.3 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.

5.4 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

7.1 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).

7.2 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 Finance office upon approval.

7.3 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

8.1 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.

8.2 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

9.1 Travelers must complete the Expense Report form on Microsoft Dynamics SL or the Board of Directors expense form in order to be reimbursed for any qualified travel or miscellaneous expenses as described in this policy.

9.2 All reimbursable expenses must be documented by receipts. Electronic submissions will be utilized to the extent possible.

9.3 Those individuals approving Expense Reports will compare the approved forms with the actual expenses for reasonableness. Human Resources will randomly review the approved forms and the actual expenses for reasonableness, and discuss any discrepancies with the Division Manager and/or the Executive Director.

Electronic versions of the following forms can be found in OnBase for processing:

Travel and Training Authorization Form
Working Lunch Authorization Form
Miscellaneous Expense Form
Education Reimbursement Authorization Form

Revision/Review Approval Date: April 10, 2007
Revision/Review Approval Date: March 27, 2008
Revision/Review Approval Date: March 13, 2009
Revision/Review Approval Date: October 26, 2009
Revision/Review Approval Date: May 20, 2010
Revision/Review Approval Date: February 23, 2012
Revision/Review Approval Date: October 25, 2012
Revision/Review Approval Date: June 23, 2016
Revision/Review Approval Date: March 23, 2017

Employee Travel & Miscellaneous Expense Reimbursement Procedures

The following forms are located in OnBase under the Forms Group:

Travel & Training Authorization Form
Working Lunch Authorization Form
Miscellaneous Expense Authorization Form
Education Reimbursement Authorization Form

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 approved electronic Training and Travel Authorization Form will be retained in OnBase, along with electronic copies of any supporting documentation such as registration form, hotel reservation confirmation, airline confirmation, GSA per diem rates for lodging and meals, etc.

2. 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 approved electronic Training and Travel Authorization Form will be retained in OnBase, along with electronic copies of any supporting documentation such as conference/workshop/seminar registration form and description, etc.
 - c. If the conference/workshop/seminar is for overnight travel, then the Training and Travel Authorization Form should include such accommodations.

3. 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 approved electronic Working Lunch Authorization Form will be retained in OnBase, along with electronic copies of any supporting documentation, such as invoice and/or receipt.
 - c. If purchased on an Authority Purchase Card, a copy of the approved Working Lunch Authorization Form must be attached to the requisition documentation that is prepared.

4. Miscellaneous Expense Authorization: Miscellaneous expenses 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 approved electronic Miscellaneous Expense Authorization Form will be retained in OnBase, along with electronic copies of any supporting documentation.
5. 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 approved electronic Education Reimbursement Authorization Form will be retained in OnBase, along with electronic copies of 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.
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 ([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 Microsoft Dynamics SL ([Microsoft Dynamics SL](#)) by completion of the Expense Report.
8. Upon completion of the Expense Report within the Microsoft Dynamics SL, all required supporting documentation (receipts, tickets, etc.) must be provided to the immediate supervisor electronically. Once the immediate supervisor has approved the expense report and supporting electronic documentation, both the approved expense report and supporting electronic documentation will be forwarded electronically to Human Resources for auditing purposes before payment of expense report is made to employee.
9. Each Employee submitting an Expense Report for reimbursement through Microsoft Dynamics SL 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 Policy.
10. 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 Finance, Accounts Payable, for processing and payment.

Travel & Training Authorization Form

Name (Last Name, First Name, M.I.)*	Travel/Training City*	State*
<input type="text"/>	<input type="text"/>	<input type="text"/>
Division*	Travel Date FROM	Training Date FROM
<input type="text"/>	<input type="text"/>	<input type="text"/>
Job Title*	Travel Date TO	Training Date TO
<input type="text"/>	<input type="text"/>	<input type="text"/>
Name and Brief Description of Training	Purpose of Travel	
<input type="text"/>	<input type="text"/>	
How is training pertinent to your position?	Attachments	
<input type="text"/>	Travel & Training Documents <input type="button" value="Attach Travel & Training Documents..."/>	

Estimated Expenses

Tuition \$	Parking \$	Fees \$
<input type="text"/>	<input type="text"/>	<input type="text"/>
Airfare/Train \$	Tolls \$	Lodging \$
<input type="text"/>	<input type="text"/>	<input type="text"/>
Mileage \$	Registration \$	Meals \$
<input type="text"/>	<input type="text"/>	<input type="text"/>
Rental Car \$	Other \$	Total
<input type="text"/>	<input type="text"/>	0.00

Notes

Approvals

Division Manager	Date
<input type="text"/>	<input type="text"/>
Executive Director	Date
<input type="text"/>	<input type="text"/>

By clicking Submit, I hereby certify that the travel and related expenses authorized are for valid Authority-related business. I have read and understand the Travel and Miscellaneous Expense Reimbursement Policy and Procedures.

Working Lunch Authorization Form

Employee Name (Last, First, M.I.) *

Date of Working Lunch *

Job Description *

City *

State *

Division *

Business Purpose *

Estimated Cost \$ *

Persons Attending

Add

Approvals

Division Manager

Date

Executive Director

Date

I hereby certify that the above authorization is for valid DANC-related business and that I have read and understand the Travel and Miscellaneous Expense Reimbursement Policy and Procedures.

Submit

Miscellaneous Expense Authorization Form

Employee Name

Date

Job Description

Division

Phone

Reimbursement is requested for the following expenses:

Describe how this activity relates to your position at the Development Authority of the North Country:

Estimated Cost

Attach brochures, registration form, program/class description, etc.

FRM Miscellaneous Expense Attachments

Attach FRM Miscellaneous Expense Attachments...

Approvals

Division Manager

Date

Executive Director

Date

I hereby certify that the expenses authorized are for valid Authority-related business and that I have read and understand the Travel and Miscellaneous Expense Policy and Procedures.

Submit

Education Reimbursement Authorization Form

Employee Information

Employee Name (Last, First, M.I.)*

Job Description*

Division*

Course Information

College

Description of Course:*

Estimated Cost (TUITION ONLY):*

Semester

Year

Describe how this course relates to your position at DANC:*

Course Name*

Date of Completion*

Registration Forms, Course Descriptions, Etc.

Registration Forms, Course Descriptions, Etc.

Attach Registration Forms, Course Descriptions, Etc....

Approvals

Division Manager

Date

Executive Director

Date

I hereby certify that the tuition expenses authorized are for valid DANC-related business and that I have read and understand the Travel and Miscellaneous Expense Reimbursement Policy and Procedures.