

EXPENSE REIMBURSEMENT

School District employees, officials and members of the Board of Education will be reimbursed for reasonable out-of-pocket expenses incurred while traveling for school business or educational activities.

Only expenses necessary to the purpose of such travel shall be reimbursable. Transportation costs such as taxi cabs are allowable only for essential transportation. Mileage reimbursement will be paid at the rate published annually by the United States Internal Revenue Service. Tax exemption certificates shall be issued and utilized as appropriate. Reimbursement for New York State Sales Tax will not be paid in instances where tax exemption certificates should have been requested and utilized.

The Superintendent or her/his designee shall determine whether attendance by District staff at any conference or professional meeting is in the best interest of the District and eligible for either full or partial reimbursement of expenses under this policy.

To obtain reimbursement, the claimant must complete and sign an expense voucher, attach all receipts or other expense documentation and a copy of the approved conference attendance request authorization, and submit the same to the appropriate administrator. Credit card receipts for meals must be accompanied by a listing of the members of the party and, whenever available, an itemized bill. No reimbursement is permitted for alcoholic beverages.

Ref: Education Law 1604(27); 1804; 2118; 3023; 3028
General Municipal Law 77-b

Adoption Date: 4/20/05

EXPENSE REIMBURSEMENT

It is the responsibility of all District employees to exercise due care in the expenditure of District funds, to maintain records of all expenses, and to submit the required expenses report (*Travel Expense Reimbursement Form for Conference Business*) with supporting original receipts in a timely manner.

Expenses incurred by employees that are reimbursable are those that are considered customary and ordinary relating to school business travel. Generally, these expenses include fees for conferences and meetings, transportation, meals and lodging. Expenses that are excessive or exorbitant in relation to the services received will not be reimbursed. If school business travel is combined with personal travel, the District will not reimburse the employee for that portion of the trip related to personal travel.

CONFERENCES & MEETINGS

It is the District's practice to reimburse employees for registration fees for conferences and meetings for which the participant's attendance has been approved (*My Learning Plan – Conference Approval Form* for teachers and administrators or *Conference Request and Approval Form* for other staff and members of the Board of Education). Details related to the conference should be submitted with the paperwork seeking authorization.

TRAVEL

Transportation expense should be kept to a minimum commensurate with good judgment.

Air / Rail / Bus:

The required class of service is the lowest applicable coach fare available. Unless it is not possible to do so, advance purchase discount tickets should be purchased. Any upgrades or enhancements are considered personal expenditures and will not be paid for by the District. Air carrier selection cannot be biased by any traveler's frequent flyer affiliation or personal preferences. An adjustment of the departure or return date to include a Saturday night stay may be approved if requested in advance and documented with evidence of a net savings to the District.

Rental Vehicles:

Rental vehicles are only to be used when no other transportation is available, or when alternate transportation would be more expensive or impractical. Individuals should rent the most economical class size car to adequately accommodate the people traveling. Any upgrades or enhancements are considered personal expenditures and will not be paid for by the District. It is recommended that individuals contact their insurance carrier prior to renting a vehicle to determine the need to purchase supplemental insurance coverage. Use of certain credit cards may permit waiver of some or all of the rental carrier's insurance options.

Ground Travel:

Employees should utilize good judgment in determining the least expensive means of available ground service between destinations (e.g. taxis should be used if rates are more favorable than a car service). When available, complimentary hotel shuttle vans and buses should be utilized. Whenever possible, ground transportation should be shared.

Personal Vehicles:

Use of personal vehicles will be reimbursed at the prevailing IRS rate. Expenses such as tolls and parking will be reimbursed.

The District does not assume liability for damage to personal automobiles used on District business and does not assume liability for deductibles of any other uninsured loss to the vehicle. The District does maintain liability insurance protection that provides for excess coverage after the private owner's liability insurance limits are exhausted and when the vehicle is used for school business purposes.

LODGING & MEALS

In all cases, authorization for lodging is to be obtained prior to travel. It is the practice of the District that no lodging be provided when attending a meeting or conference that is within a commutable distance from the employee's residence.

Lodging:

When traveling out of town or when travel requires an overnight stay, the cost of room accommodations is reimbursable. Lodging shall be arranged at the most economical rate available for good quality. Consideration should be given to a location either at or within a reasonable distance from the conference site. When making lodging reservations, ask about any available discounts for government employees or the attendees of the conference you are attending. Frequently, when attending a conference, the sponsoring organization has arranged for hotel rooms at a discounted rate.

IRS regulations require original receipts for all lodging expenses regardless of amount. For travel within New York State, a *NYS and Local Sales and Use Tax Exemption Form* can be obtained from the Business Office prior to travel. Check with the hotel prior to departure. Some hotels will not accept the exemption form, unless accompanied by a purchase order and/or check covering the room cost. This can be arranged through the business office.

Meals During Overnight Travel:

Meal expenses should be reasonable and customary for the cities visited. Reimbursement for meals will not be granted in instances where meals are covered by conference or registration fees, or other instances in which the employee does not pay for the meal.

It is sometimes more convenient to have one District employee pay for meals of other District employees attending the same meeting that qualify for a meal reimbursement. This practice is acceptable providing the names of all the individuals are noted on the receipt when it is submitted for reimbursement.

Whenever possible obtain a printed or written receipt for meals. Neither a credit card receipt nor a line listing posted on a hotel bill is sufficient.

District employees eligible for reimbursement of expense for overnight travel may elect to receive reimbursement for meals and incidental expenses (M&IE) at daily rates as established on a October 1 to September 30 annual basis by the United States General Services Administration. The reimbursement rate covering, both standard and non-standard (high cost) regions, includes an allowance for all meals and incidentals. Chapter 300, Part 300-3, in the Federal Travel Regulation (www.gsa.gov/ptr), under Per Diem Allowance, describes Incidental Expenses as: A. Fees and tips given to porters, baggage carriers, bellhops, hotel maids, stewards or stewardesses and others on ships, and hotel servants in foreign countries. B. Transportation between places of lodging or business and places where meals are taken. An Employee electing reimbursement under this formula shall not be required to submit receipts. An election, once made, includes the entire trip. Employees electing reimbursement at daily rates may not submit additional receipts for any other meals or incidentals. Travel expense for part of the day may include reimbursement for the full amount of the incidental allowance, but only for those meals that the participant would reasonably be expected to eat either at the site or in transit.

The Business Office shall maintain a detailed listing of localities, along with the posted Meal and Incidental Rate Categories in effect for the travel date(s). Rates are also available at: <http://www.gsa.gov/Portal/gsa/ep/home.do?tabId=0>

Tips and Gratuities:

The District will reimburse for reasonable gratuities.

Telephone Usage:

While traveling on school business, phone calls related to school business will be reimbursed. In addition, reasonable calls made to one's primary residence will also be reimbursed.

To minimize the additional charges added by hotels for room-telephone usage, a calling card, credit card, or public phone should be used whenever possible. The District will reimburse for cellular phone usage provided the charge exceeds allowable plan limits. Use of cellular phones for long distance calls is discouraged unless the user has a plan that includes reasonable long distance rates.

Miscellaneous:

While traveling on school business expenses will be reimbursed for such services as internet access, photocopies and faxes that relate to school business.

An employee who will stay overnight in a hotel located within New York State, or anticipates taking a group for a meal within New York State must obtain New York State and Local Sales and Use Tax Exempt forms from the Business Office.

Employees will not be reimbursed for purchases made directly from a vendor at a conference. Such purchases, if approved, require the attendee to have the District issue and fax a purchase order to be presented to the vendor.

If travel must be curtailed due to illness or weather, all reasonable efforts should be made to cancel travel and lodging reservations. Under such circumstances payment of a cancellation or rescheduling fee for air travel is reimbursable.

Entertainment:

The District does not consider as reimbursable any entertainment expenses (inclusive of theatre, sporting events, tours and the like) that are separate from those that have been considered as part of participation in the conference or meeting and have been approved prior to participation.

NON-REIMBURSABLE EXPENSES

The following will not be considered as reimbursable expenses:

- Magazines, newspapers and other personal reading materials
- Alcoholic beverages
- Medical expenses incurred while traveling
- Clothing and toiletry items
- Premium television services
- Health club, sauna or massage fees
- In-flight charges related to telephones, movies, headset rentals, etc. In flight charges for meals are reimbursable.
- Personal air travel, baggage or other personal insurance
- Contributions and donations to charitable organizations
- Loss or theft of personal funds or property
- Fines for parking or other traffic violations
- Additional expenses associated with spouse, dependent and/or guest travel

Adoption Date: 4/20/05

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