

**GLEN COVE
INDUSTRIAL DEVELOPMENT AGENCY**

**TRAVEL
and
MEAL ALLOWANCE
and
REIMBURSEMENT POLICY GUIDEBOOK
(Directors and Employees)**

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REIMBURSEMENT POLICY GUIDEBOOK**

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SECTION I

INTRODUCTION

As a director or employee of the Glen Cove INDUSTRIAL DEVELOPMENT AGENCY (“GC-IDA”), your assignments may require that you travel on official GC-IDA business or that you expend funds in the performance of your duties for GC-IDA. The material in this Guidebook will assist you in the preparation of necessary pre-travel forms, procurement of travel arrangements and the procedures for obtaining reimbursement for your expenses in the fastest way possible. This Guidebook also covers when and to what extent meal cost may be reimbursed and reimbursement for certain miscellaneous expenses.

It is the policy of GC-IDA to monitor and exercise economy in the approval of travel and meal expenses as well as to ensure the proper reimbursement to directors and employees for travel and meal expenses incurred as official representatives of GC-IDA. Employees and directors who incur expenses in connection with their employment at, or representation of, GC-IDA will receive reimbursement only to the extent that such expenses are actual, reasonable and necessary, are directly related to the mission of GC-IDA, and meet the conditions set forth in this Guidebook.

Please note that GC-IDA has not adopted a “no receipt” method and therefore you will be expected to present receipts for virtually all expenses that you wish to be reimbursed for.

Any deviation from this Guidebook shall be examined on a case-by-case basis and will require the approval of the directors of GC-IDA.

SECTION II

GENERAL CONCEPTS

Definitions:

The definitions contained herein are for the purposes of travel and meal expense claims only.

Per Diem Allowance –

A per diem allowance is a unit of reimbursement, which includes meals and lodging.

Official Station –

The official station is used to determine allowable travel expense reimbursement. The official station of an employee is the main GC-IDA office, currently at City Hall, 9 Glen Street, Glen Cove, New York. The official station of a director is his or her home or office address from where the subject travel originates. An employee is in official travel status when he or she is on official business at more than 35 miles from his/her designated official station. A director is in official travel status when he or she is on official business at more than 15 miles from his/her designated official station.

Actual, Necessary and Reasonable Expenses –

Only the actual, necessary and reasonable expenses essential to the ordinary comforts of a traveler in the performance of official duties will be reimbursed. These expenses should be in accordance with the established guidelines discussed herein. GC-IDA reserves the right to refuse reimbursement of any expense that does not meet this criteria. In addition, in no event shall the purchase of alcohol or tobacco products, or expenses incurred by a GC-IDA director, officer or employee on behalf of a spouse, friend or guest of a GC-IDA director, officer or employee be reimbursed by GC-IDA.

Planning Your Trip

As you read this Guidebook, you will discover that there are many aspects of GC-IDA business trip for which you need to plan. This Guidebook is organized into numerous parts dealing with the various aspects of planning for your trip, documenting your trip and claiming for travel expense reimbursement and/or obtaining an advance. The Table of Contents has been provided to assist you to quickly refer to Sections relevant to your particular circumstances. As soon as you become aware that you will be assigned to travel on GC-IDA business, you should ask yourself the following questions:

1. Do I need formal approval to make this trip?

Refer to Section III which discusses the Pre-Trip Memorandum Form. You will note that overnight stays, out of state trips and/or trips requiring air travel require additional approvals to be obtained. **Plan for it.**

2. How do I make my hotel, plane, or rental auto reservations?

See Section X which discusses the procurement of travel arrangements through a New York State or Glen Cove-approved travel agent. GC-IDA may, from time to time, designate other approved travel agencies.

3. Will I be using my personal auto?

If yes, be sure to record your odometer readings or provide other evidence of the mileage traveled. See Section V for more details.

4. May I pay for lunches or dinners for applicants or vendors?

See Section IX, pre approval is required. **Plan for it.**

The Expense Reimbursement System:

General

You are normally expected to personally provide the funds for your expenses while traveling. Upon your return, GC-IDA will reimburse you for the actual, necessary and reasonable expenses which you incurred in the performance of official GC-IDA business. Reimbursement will be made subject to the maximum rates set forth in the Addendums. Air and train tickets may be provided to you. (See Section III regarding travel advances).

Claiming Reimbursement

You can claim for reimbursement according to the procedures set forth in Section XI. You should try to request reimbursement within two to four weeks after completion of your travel assignment. Be sure to attach all original receipts where required and to obtain all necessary approvals.

SECTION III TRAVEL REQUIRING APPROVAL

Travel to destinations more than fifty miles from your Official Station requires the completion of the “Pre-Trip Memorandum” Form. Travel of less than fifty miles, not involving an overnight stay, entirely within New York State and not involving air travel may be approved by the Executive Director after the trip (although you may wish to obtain pre-approval anyway).

The following approvals are required depending on the nature of travel:

<u>Type of Travel</u>	<u>Approval(s) Required</u>
All travel over 50 miles	Executive Director
Overnight stay within New York State	Executive Director and either Chairman or Vice Chairman*
Out of State travel	Executive Director and either Chairman or Vice Chairman*

* In the absence of the Chairman or Vice Chairman, approval may be obtained from another director of GC-IDA.

Please note that a copy of your Pre-Trip Memorandum Form must be attached to your Expense Report (using the form attached hereto as Exhibit A or such other form as may be approved by the board of directors of the GC-IDA from time to time) when submitted for reimbursement.

Travel Advances

GC-IDA policy dictates that, generally, directors and employees use their own resources to fund travel expenses other than transportation costs. However, the Executive Director, Chairman or Vice Chairman may authorize cash advances for travel expenses to directors and employees whose duties require overnight travel on official GC-IDA business. An employee or director may request a travel advance by completing the travel advance section of the “Pre-Trip Memorandum” Form. Advances will be provided by check. Advances for a pre-approved trip of up to \$400 may be authorized by the Executive Director, Chairman or Vice Chairman. Advances over \$400 require the approval of a majority of the GC-IDA directors.

Settlement of Advances

Travelers are urged to settle their travel advances within 2-4 weeks upon return from their trip by deducting the amount of the advance from their Expense Report. Only 1 travel advance may be outstanding at a time.

SECTION IV MODES OF TRANSPORTATION

Transportation by Common Carrier

The Executive Director must specifically approve in writing any exception to the use of an approved New York State or Glen Cove travel agent.

Note: Always request the lowest available rate when requesting a train or airline ticket. Generally, this is the State-OGS contracted rate. However, there may be instances where a lower promotional rate is being offered, perhaps from another airport (Newark vs. La Guardia for example). In addition, there may be instances where instead of returning home by air on Friday, it is less expensive to return home on Saturday; of course you must factor in the cost of the extra night's hotel accommodations.

Train and Bus Travel

Generally, you will be expected to travel by train or bus when your trip can be expeditiously reached through their use. You must take advantage of round-trip or excursion rates whenever possible. Only coach fare will be reimbursed.

Air Travel

Air travel should only be used in lieu of train or bus travel when it is in the best financial or operational interest of GC-IDA. In general, air travel should only be considered when the distance traveled is over 200 miles.

All air travel is to be booked in coach.

Automobile Rentals

A New York State or Glen Cove approved travel agent should be used to book automobile rental reservations. Reimbursement for car rentals will be limited to intermediate or mid-size rates. When renting a vehicle while on official business, you should rent in the name of GC-IDA, and sign the Rental Agreement as agent for GC-IDA. Collision Damage Waiver (CDW) Insurance is to be accepted.

Except for unusual circumstances, autos should be picked up at the rental agency on the first day of travel and returned on the last day of travel.

A Tax Exemption Certificate, obtainable from the Executive Director, must be presented to the rental agency at the time of pick-up. Employees and directors will not be reimbursed for any New York State sales taxes paid. Out of State sales taxes are not exempt however, and will be reimbursed.

Travel by Personally-Owned Vehicles

GC-IDA limits the use of personally-owned vehicles to situations where their use is to the advantage of GC-IDA. Advantage may mean operational advantage and/or financial advantage. An operational advantage is a situation in which you can get to a worksite more quickly and/or spend more time there. A financial advantage is one where it costs GC-IDA less to reimburse you at the current mileage rate than it would cost if you took public transportation or rented an auto.

Taxis

A taxi may be used instead of mass transportation only under the following conditions:

- a. Employees and/or directors traveling in a group for a business meeting, local seminar, etc. may use a taxi if it is more cost efficient than using public transportation.
- b. Employees and/or directors may use taxis when carrying large or heavy business materials.

Note: Taxi reimbursement will only be made upon presentation of a taxi receipt.

SECTION V AUTOMOBILE USE REIMBURSEMENT

Travel for which you are claiming mileage reimbursement must be recorded on the Mileage Reporting Sheet located on the reverse side of the Employee Expense Report Form.

Reimbursement for use of personal cars is restricted to actual mileage between your official station or residence, and your GC-IDA travel destination. Deductions must be made for any personal mileage incurred during your business trip.

You cannot claim reimbursement for normal commutation costs between your residence and office.

Should an employee bring his or her car to the office in anticipation of overtime on a normal workday (10 or more hours and until 8:00PM or later) or on a Saturday or Sunday (4 or more hours), you will be reimbursed for mileage, parking and tolls up to a maximum of \$50.

Employees may wish to accumulate numerous short trip reimbursements and aggregate same. The Executive Director may establish further policies in this regard.

Please refer to Section XII, Appendix B for the current auto mileage reimbursement rate.

SECTION VI LODGING AND MEALS

General

GC-IDA has adopted the receipted method of reimbursing employees for the cost of lodging and meals. The unreceipted “per diem” method is not acceptable.

To be eligible to claim reimbursement for lodging and/or meals, you must have been on official travel status, i.e. your business destination must have been at least 35 (15 miles for directors) miles from your official station, and your travel assignment must have been at least 2 hours in duration.

The receipted method of travel reimbursement provides reimbursement of lodging costs based on the area of assignment, and an allowance for meals. Receipts for lodging are required. Additionally, you may be reimbursed for incidental travel expenses such as laundry expenses, telephone costs, newspaper, etc. upon presentation of receipts for same. While you are encouraged to obtain receipts wherever possible, GC-IDA acknowledges that certain expenses (*e.g.* tips) are difficult to document. Therefore, incidental expenses under \$10 need not be receipted. Receipts are required for meals associated with overnight travel.

In instances where the hotel room rate is above the maximum per diem, you can obtain full reimbursement provided that you provide an explanation as to the reason the maximum rate was exceeded (i.e. hotel’s lowest government/corporate rate exceeded the maximum rate; seminar/conference was held at hotel, etc.). This explanation must be approved by the Executive Director. Without such an explanation and approval, you will only be reimbursed for the maximum hotel per diem rate as outlined in Section XII, Appendix C. You must be sure to attach your lodging receipts to your Expense Report.

NOTE: GC-IDA directors and employees on business trips are exempt from paying NYS and local sales taxes. Therefore, please present a Tax Exemption Certificate to the hotel. You will not be reimbursed for any NYS sales taxes paid. Out of State sales taxes however, are not exempt and you will be reimbursed.

OTHER MEAL REIMBURSEMENTS:

Day Trip Meals (Non-Overnight Travel)

If you take a non-overnight day trip, you can obtain reimbursement for breakfast if you leave your home 7:00AM or prior and/or for dinner if you return home 8:00PM or later. You may also obtain reimbursement for lunch meals. Receipts for such meal(s) are needed. (See Section XII, Appendix E for maximum rates). Note: In order to be entitled to any such meal reimbursement, you must have been in official travel status, i.e. 35 (15 miles for directors) miles from your official station for 2 or more hours.

Overtime Meals

If you work 10 or more hours and leave 8:00PM or later, you can receive dinner reimbursement with a receipt. On a Saturday or Sunday, if you work 4 or more hours, you may claim lunch reimbursement, with a receipt. Should you work 10 or more hours on a Saturday or Sunday, you may also claim dinner reimbursement, with a receipt. See Section XII, Appendix E for maximum amounts.

SECTION VII SEMINARS AND CONFERENCES

Attendance at seminars, training or educational programs and conferences require approval of the GC-IDA directors.

A Pre-Trip Memorandum Form must be completed prior to making travel arrangements if the seminar, training or education program or conference is overnight or longer.

In most cases you should prepay for a seminar, training or educational program or conference only after obtaining approval of your Pre-Trip Memorandum Form, if applicable.

When a seminar, training or educational program or conference is held in a hotel, you may stay at said hotel, even if they charge more than the per diem rate, if a less expensive hotel is not in the immediate area.

Should a seminar, training or educational program or conference provide meals, you cannot also claim a meal expense reimbursement.

SECTION VIII REIMBURSABLE MISCELLANEOUS EXPENSES

Dues, Memberships and Professional Fees

Dues, memberships and professional fees that are primarily for the personal gain of GC-IDA directors, officer or employees or that are not directly related to the mission of the GC-IDA are not reimbursable. Dues and membership fees that are required for GC-IDA to be a member of a group or organization that is directly related to the mission of GC-IDA are permitted and, if paid for by a GC-IDA director, officer or employee, are reimbursable. All other forms of dues, memberships and professional fees are to be approved by GC-IDA directors on a case-by-case basis. You should complete the Payment Authorization Form and attach all supporting documentation.

Telephone Charges

GC-IDA will reimburse you for business calls made from your home, hotel or cellular telephone provided that you furnish receipts and identify whom you called, their affiliation and the business purpose of the call. Similarly, any internet access or similar charges incurred while away from the office incurred to monitor or conduct business e-mail activity will be reimbursed. Reimbursements will not be allowed for monthly or other fixed telephone, cellular telephone or internet access fees.

When in overnight travel status, you can claim a “reasonable” reimbursement for non-business calls made from your hotel room or other travel location.

Credit Card Fees

Annual membership fees for personal credit cards, even if used for business travel, are not reimbursable.

NYS and Local Sales Taxes

GC-IDA directors and employees should not pay NYS or local sales taxes on business related purchases as the GC-IDA is classified as a NYS Governmental Agency. A Tax Exemption Form is to be presented to the vendor at the time of your purchase. Directors and employees will not be reimbursed for NYS or local sales taxes paid. Please note that sales taxes outside of NYS must be paid and are fully reimbursable.

SECTION X PROCURING TRAVEL ARRANGEMENTS

You should contact one of the other approved travel agents to make all your travel arrangements. Identify yourself as a GC-IDA employee and proceed to make your travel arrangements. The Executive Director can advise you if any other travel agents are approved from time to time.

Be sure to request the most economical rates, which usually will be the “government rate”. However, there may be cheaper rates or promotions that should be used. As far as airfare, many times it is cheaper to fly from Newark Airport instead of Kennedy or LaGuardia. Also, if your trip requires a flight return on a Friday, it may be cheaper to fly back on Saturday. The bottom line is to inquire as to the lowest available rates and to try to be flexible with departure and arrival times. Of course the earlier your reservations are made, the more options of obtaining the lowest rates will be available to you.

Unused Airplane, Train and Bus Tickets

Any unused airplane, train or bus tickets are to be immediately returned to the Executive Director. The unused tickets will be returned to the applicable travel agent for credit.

SECTION XI TRAVEL REIMBURSEMENT PROCEDURES

The first step in obtaining reimbursement for business travel expense is to complete the Expense Report Form. Original receipts, where required, must be attached to the Expense Report. The cost of train, air or bus tickets furnished to you by GC-IDA are not to be included in the Report. Instead, just attach the passenger receipt ticket to the back of the Report. Be sure to attach your approved Pre-Trip Memorandum to the Expense Report if applicable. If you received a travel advance, be sure to indicate this amount in the space provided on the Report and deduct this amount from the total reimbursement claimed. When claiming personal auto mileage reimbursement, be sure to complete the Mileage Reporting Sheet.

Be sure to complete the “Purpose of Trip/Reason for Expense” Section on the Expense Report.

After obtaining all necessary approvals as indicated on the Expense Report, you should submit your Report directly to the Executive Director.

SECTION XII APPENDICES TO TRAVEL GUIDELINES

APPENDIX A

SAMPLE TRAVEL FORMS

Exhibit A Expense Report

Exhibit B Pre-Trip Memorandum

EXHIBIT A									
Glen Cove INDUSTRIAL DEVELOPMENT AGENCY Director / Employee									
Name :							Date:		
Dates									Total
Location (city, state, site)									
1	Air/Train/Bus								0.00
2	Local Travel Subway/Bus/Taxi								0.00
3	Car Rental								0.00
4	Personal Car Use (1)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	A. Mileage	mi.	mi.	mi.	mi.	mi.	mi.	mi.	
		0	0	0	0	0	0	0	
	B. Allowance Per Mile								
6	Parking/Tolls								0.00
7	Lodging								0.00
8	Meals for Overnight Travel								0.00
9	Meals for Day Trips								0.00
10	Meals for Overtime Work								0.00
11	Business Meals w/Guests (2)								0.00
12	Miscellaneous Expenses								0.00
a.									0.00
b.									0.00
	Totals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Time Travel Status Began	am	am	am	am	am	am	am	
14	Time Travel Status Ended	pm	pm	pm	pm	pm	pm	pm	
Comments:						Less: Advance			0.00
						Refund Due To Employee (GC-IDA)			0.00
Purpose of Trip/Reason for Expense									
Employee Signature: _____					Approval: _____				
(CEO)									
Business Meal Authorization									
List of Guests & Affiliation/Business Purpose:									
Approved									
By: _____									
(Executive Director)									

- (1) Complete the Mileage Reporting Sheet.
- (2) Complete the Business Meal Authorization Section.

Forward original to Executive Director. Retain copy for your records.

EXHIBIT B

GLEN COVE INDUSTRIAL DEVELOPMENT AGENCY
Pre-Trip Memorandum

Employee Name: _____
Origin of Trip: _____
Date(s) of Trip: _____

Request Date: _____
Destination(s) _____

Purpose of Trip: _____

Attendees/Titles & Affiliations: _____

Requestor's Signature: _____

Date: _____

Executive Director Approval: _____

Date: _____

If the trip is in NYS and an overnight stay is required please obtain the following signature.

Chairman or Vice Chairman's Approval _____ Date: _____

If the trip is out of NYS and/or the transportation is by air travel indicate the date of the GC-IDA meeting at which the directors approved the requested travel

	<u>Cost Estimate</u>
Transportation	
Type: _____	\$ _____
Meals:	\$ _____
(#of Nights) _____	
Lodging:	\$ _____
Misc. Expenses:	\$ _____
Total:	_____

Employees Requesting Travel Advances Please Fill Out Bottom Portion.

Employee Name: _____ Amount Advancing: \$ _____

Executive Director Approval: _____ Date: _____

APPENDIX B

AUTOMOBILE MILEAGE REIMBURSEMENT RATE

The mileage reimbursement rate is the IRS mileage allowance in effect from time to time.

APPENDIX C

RECEIPTED METHOD

The maximum allowances for receipted lodging and meal reimbursements are the same as those adopted by the Federal government from time to time. Such allowances are currently available on the following website: www.policyworks.gov/org/main/mt/homepage/mtt/perdiem/travel.htm.

If extenuating circumstances require you to incur lodging expenses greater than the per diem, be sure to attach your original hotel receipt to your Expense Report, indicate why the per diem rate was exceeded and submit same to the Executive Director for approval.

APPENDIX D

MAXIMUM MEAL ALLOWANCE FOR NON-OVERNIGHT DAY TRIPS

The meal allowances stated below only apply to day trips where your destination is over 35 miles (15 miles for directors) from your official station and you were in official travel status for at least 2 hours:

Breakfast Allowance (When leaving home or official station 7:00AM or prior)	\$12.00
Lunch Allowance (When on official travel status)	\$15.00
Dinner Allowance (When returning to home or official station 8:00PM or after)	\$25.00

APPENDIX E

OVERTIME MEAL & TRAVEL ALLOWANCES

Dinner Allowance

Dinner Allowance may be claimed if you work 10 hours or more and leave the office 8:00PM or later. Receipts are required. **\$25.00**

Lunch Allowance

Lunch Allowance may be claimed if you work 4 or more hours on a Saturday, Sunday or Holiday. Receipts are required. **\$15.00**

Travel Allowance

Should you work 10 hours or more and leave the office 8:00PM or later during the week, or work 4 or more hours on a Saturday, Sunday or Holiday, you can obtain reimbursement for travel to your home provided that you furnish original receipts for taxis, tolls, etc. If you use your personal auto, you must complete the Mileage Reporting Sheet **\$75.00 maximum**

APPENDIX F

ALLOWANCES FOR CLIENT BUSINESS MEALS

Listed below are the maximum reimbursement rates for Client Business Meals. Original receipts are required to obtain reimbursement.

Client business meals require approval.

Client Business Meals

Glen Cove, Suffolk County and Metro New York City

Breakfast	\$12	per person
Lunch	\$25	per person
Dinner	\$45	per person

Upstate New York

Breakfast	\$8	per person
Lunch	\$20	per person
Dinner	\$35	per person

Any deviations from the above maximums require a memo of explanation approved by the Executive Director.