

EXPENSE REIMBURSEMENT

I. Purpose

The purpose of this document is to establish policy for District travel and reimbursement of allowable travel expenses incurred by District employees on District business. District employees, officials, and members of the Board of Education will be reimbursed for reasonable, actual, and necessary out-of-pocket expenses which are legally authorized and incurred while traveling for school related activities. Only expenses necessary to the purpose of the travel shall be reimbursable. Travel arrangements should be made in the most efficient cost effective manner possible. It is the responsibility of the authorized approvers to review expenses to ensure they are reasonable and funds have been used in an appropriate manner.

The Board authorizes the Superintendent of Schools and/or his/her designee to establish such rules, regulations and/or procedures necessary to implement and maintain this policy.

II. Travel Related Expenditures

A. **Approval for Travel:** All travel must be approved by the Superintendent and/or his or her designee prior to submission to Accounts Payable (“AP”). The approval must be obtained on a completed Request to Attend a Conference form and submitted to the building principal or the employee’s direct supervisor a minimum of three (3) weeks in advance of travel. If the completed Request to Attend a Conference form is received by AP and/or the Division of Non-Instructional Services less than two (2) weeks in advance of travel and the travel is State or Federally mandated, then the employee travel may be considered for approval. Only approved travel shall be funded or reimbursed by the District. Therefore, no travel arrangements shall be made until the Request to Attend a Conference form is approved by the Superintendent and/or his or her designee.

B. **Reimbursement:** The amount of reimbursement shall not exceed the amount provided on the Request to Attend Conference Form. All District staff must follow District procedures for the submission of any and all reimbursement requests. All fully executed District claim forms for reimbursement shall be submitted to AP with itemized receipts and shall be reviewed and approved as indicated below.

1. **Claim Submission:** All claims for reimbursement shall be submitted on a fully executed District claim form. Such form shall be submitted to AP with itemized receipts within thirty (30) days from the time of travel. Exceptions to this thirty (30) day reimbursement requirement are as follows:

- End of School Year Travel: Travel expenses incurred between June 15th and June 30th shall be submitted to AP no later than July 15th of that year.
- Mileage Reimbursement for travel incurred using a private/employee owned automobile shall be submitted as further outlined in the mileage reimbursement section below (See section B(3)(c)(ii) – (iv)).

There shall be no reimbursement for untimely claims. An untimely claim is one in which the submission to AP falls outside the submission deadlines established by this

policy. Untimely claims shall include all claims for reimbursement submitted more than thirty (30) days after the time of travel, unless an exception, as described herein, applies to the claim (e.g. claims submitted pursuant to the end of school year travel exception shall be considered untimely if submitted after July 15th and/or claims for mileage reimbursement shall be considered untimely if submitted more than thirty (30) days after the last school day in the month of January or the last school day in the month of June, as applicable).

2. **Lodging:** Persons traveling on District business are expected to secure the most reasonable rate for necessary hotel accommodations. The District will reimburse for actual lodging fees up to the maximum lodging fee set by the federal government for that location (*see* <https://www.gsa.gov/travel/plan-book/per-diem-rates>). Rates shall be based on single-person occupancy. All employees are required to provide an itemized receipt for any hotel stay. The receipt must include the traveler's name, itemized charges, and dates of stay. When the rate is pre-determined by the organization sponsoring the event (i.e. conference registration) the traveler shall secure a room rate at no more than the pre-determined rate, notwithstanding the federal travel reimbursement rate.

Note: Local government and District employees who are traveling for official business purposes are exempt from State tax on hotel occupancy in New York State and should provide an exemption certificate, Form ST-129, at registration. This form is available at www.tax.state.ny.us/pdf/2000/st/st1291000fillin.pdf. The traveler should fax or email a completed tax exemption certificate to the hotel prior to their trip, take a copy of the tax exempt certificate with them, and confirm tax exemption upon checkout. **There shall be no reimbursement for hotel taxes.** The employee must carry his/her formal District identification in order to present, if asked. It is the traveler's responsibility to ensure the District is not charged tax.

3. **Meals:** Persons traveling on District business are expected to secure the most reasonable rates for meal costs. The District will reimburse for actual meal costs up to the maximum amounts set by the federal government for that location (*see* <https://www.gsa.gov/travel/plan-book/per-diem-rates>). Itemized receipts must be submitted for audit before reimbursement. There shall be no reimbursement of meals included as part of an organized event (i.e. meals included with conference). If grocery store receipts are submitted for reimbursement, said receipt must reflect an address within the location of the travel destination. Purchases of alcohol or beverages containing alcohol shall not be reimbursed. Additionally, the District will not provide reimbursement for meals for additional guests who may be dining with the employee.
4. **Transportation:** Travel shall be by the most economical method, whether by employee owned/private automobile, District vehicle, or common carrier such as a bus, train, or plane.
 - a. School District Vehicle: Policy 8421, Vehicle Use – School Owned Vehicles, covers the use of School District owned vehicles for travel.

- b. Common Carrier: Staff shall determine the most economical method of travel by a common carrier (bus, train, or air). The foregoing notwithstanding, air travel is **only** allowed when determined by the Superintendent or his or her designee to be in the District's best interest. All common carrier travel, including air travel, shall be reimbursed at the lowest feasible fare available and shall not exceed regular coach class fare. Seating upgrades shall not be reimbursed. Checked baggage fees shall be reimbursable for up to one piece of luggage for the employee only. There will be no reimbursement for fees imposed for overweight baggage. Travel arrangements should be made as soon as reasonably practicable in order to avoid payment of a higher fare due to late booking.
- c. Automobile:
 - i. Rental car: Car rentals shall be authorized in advance only when determined to be more economical than other modes of transportation. Rentals must be of no greater value than a standard, mid-size vehicle, except that a full size vehicle may be rented, if necessary, when three or more employees are traveling in the rental car together. Under no circumstances is an employee authorized to rent premium or luxury vehicles for District business. Vehicles must be refueled before they are returned to the rental agency to avoid fuel surcharges. Accidents involving a rented vehicle used for District business should be reported by the traveler to the Facilities Department and Office of Counsel in writing within three (3) business days of the accident.
 - ii. Employee owned/private automobile:
 - (a) For travel within the District, mileage will be reimbursed as provided in the Yonkers Public Schools Mileage Chart, as may be updated from time to time by the Superintendent or his or her designee.
 - (b) For travel outside the District, mileage shall be reimbursed at the level approved by the Internal Revenue Service (updated annually and available at www.irs.gov) for business travel. Gasoline will not be separately reimbursed. Mileage shall be calculated based the distance between the traveler's home or home division (school or Central Office) and the destination, whichever is closer to the destination. (Example: if traveling to Albany from one's home in Rockland County, the mileage shall be based on the distance from the traveler's home to Albany. If traveling from one's home in the Bronx, New York to Albany, mileage shall be based on the distance from the traveler's primary work location to Albany).
 - (c) The District has established two time periods within which employees must submit requests for mileage reimbursement. These Periods of Travel Reimbursement shall conclude on the last school day in the month of January and the last school day in the month of June.
 - (d) All District employees, including unit members, must submit their completed Mileage Reimbursement Form to their building secretary or the designated departmental clerk on or before the end of the applicable Travel Reimbursement Period. Thereafter, the building

secretary or designated departmental clerk shall submit the Mileage Reimbursement Form to AP. Any submission received by AP more than thirty (30) days after the end of the Travel Reimbursement Period shall not be reimbursed, except in cases where the employee can demonstrate that their completed form was timely submitted to their school secretary or departmental clerk within the thirty (30) days and the delay cannot be attributed to the employee.

- (e) The District shall make the above referenced Mileage Reimbursement Form available to employees, including unit members, in each building in the District, in a conspicuous location and on the District website.
- iii. Parking and tolls will be reimbursed. EZ-Pass statements are acceptable toll receipts.
- iv. Parking fines, speeding tickets, or other traffic violations incurred while driving any vehicle, whether employee owned/private, District-owned, or rental, will not be reimbursed and are the sole responsibility of the driver.

- 5. **Personal Expenses:** The District does not reimburse persons traveling on District business for personal expenses including, but not limited to, hotel gratuities, internet connectivity, pay television, hotel health club facilities, dry cleaning and laundry services, airline seating upgrades, theater and show tickets, telephone calls, and transportation costs unrelated to District business.

III. **Non- Travel Related Expenditures**

Approval must be obtained from the Superintendent of School and or his/her designee prior to the purchase of any and all non-travel related expenditures. Such expenditures include, but are not limited to, purchases for classroom activities, departmental celebrations, meetings, and any other activities not contained within an approved departmental budget. No purchases shall be reimbursed without written proof of prior approval.

IV. **Fraud**

An employee who knowingly misrepresents the facts concerning travel for official District business and/or approves any travel requests or reports which he/she/they know to contain misrepresentations of the facts concerning travel may be subject to disciplinary action, including the possibility of termination and criminal prosecution.

V. **Noncompliance**

The District will deny expenditures which do not comply with District policy. Unreasonable, exorbitant, improper, untimely, and/or unsubstantiated charges will be denied.

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