

EXPENSE REIMBURSEMENT

School district employees, officials and members of the Board of Education will be reimbursed for reasonable, actual, and necessary out-of-pocket expenses which are essential to the purpose of authorized business travel or school-related business when legally authorized and incurred while traveling or engaging in school activities.

Only expenses necessary to the purpose of the travel or school business matter shall be reimbursable. Transportation costs are allowable only for essential transportation. Mileage will be paid at the standard Internal Revenue Service annual mileage rate. . Tax exemption certificates shall be issued and utilized as appropriate.

The Superintendent of Schools, or designated administrative supervisors, shall determine whether attendance by District staff at any conference or professional meeting is in the best interest of the District and eligible for reimbursement of expenses under this policy. The Superintendent or his/her designee shall approve any requests for out-of-state travel.

To obtain reimbursement, the claimant must complete and sign a claim form, attach all original receipts or other expense documentation, together with a copy of the approved conference attendance request form and evaluation report (if required) and submit the same to the appropriate administrator. All claim forms must be approved by the Purchasing Agent or in their absence the Deputy Purchase Agent.

Reference: Education Law §§1604(27); 1709(30); 1804; 2118
General Municipal Law §77-b

Revised: November 20, 2001; November 27, 2007; July 22, 2008;
January 17, 2012; June 15, 2021; February 8, 2022

EXPENSE REIMBURSEMENT REGULATION

The Superintendent, or designated administrative supervisor, may grant approval for attendance at conferences, meetings or workshops at District expense subject to the availability of budget funds for such expenses and to the following conditions:

A. Allowable travel expenses are as follows:

1. Travel shall be by the most reasonable and economical method, whether by private automobile, common carrier, or rental car. Time out of the District should be taken into consideration.
2. Reimbursement for use of an employee's automobile will be established by the Board of Education at the annual re-organizational meeting based on the standard Internal Revenue Service annual mileage rate. Where two or more employees are attending the same conference, it is expected that they will travel together whenever feasible. When two or more autos are necessary, the reasons are to be identified in the conference request and their use given prior approval.
3. Where air, railroad or bus transportation is required, the request for conference attendance must indicate the cost of such travel and reimbursement will be for the amount given prior approval. Any additional costs incurred shall require subsequent approval by the Purchasing Agent prior to payment. Air travel shall be based on the lowest feasible fare and applicable fees available and shall not exceed regular coach class.

B. Allowable expenses for room and meals are as follows:

1. Lodging: Rates for lodging must be identified in the conference request so that any questions may be answered prior to approval. Reimbursement for lodging shall be based on actual cost up to a maximum of the U.S. General Services Administration (GSA) approved lodging per diem rate for the travel destination. Exceptions may be granted by the Purchasing Agent for conference events which include specific lodging accommodations within the registration process or for circumstances in which lodging is not available at the GSA approved per diem rate; subject to proper documentation. New York State sales tax for lodging cannot be reimbursed. A tax exemption form must be presented to hotels in New York State. Receipted bill must be attached to the claim form.
2. Meal Allowance: Unless otherwise noted in an employee contractual agreement, reimbursement for meals shall be based on actual cost up to a maximum of the U.S. General Services Administration (GSA) approved breakfast, lunch and dinner per diem rates for the travel destination, including reasonable gratuity not to exceed 18 percent of the bill. Between-meal snacks, candy and other food or beverage items shall not be reimbursed. Detailed receipts are required. Expenses for alcoholic beverages will not be reimbursed. The sales tax added on to a restaurant bill for meals consumed by a District official on authorized business travel is reimbursable by the District as an actual and necessary expense.

- C. A registration fee (not dues) may be included as a claimable conference expense, provided such fee is given prior approval.
- D. Reasonable tips and necessary miscellaneous expenses (taxis, etc.), will be allowed with
- E. proper documentation.
- F. Personal expenses cannot be claimed. The District does not reimburse personal expenses, included but not limited to television, health club facilities, alcoholic beverages, theater and show tickets, telephone calls, and transportation costs unrelated to district business.
- G. The Superintendent, or designee, may approve any exception to these regulations.

Revised: July 11, 2006; November 27, 2007; July 22, 2008;
January 17, 2012, June 15, 2021

