



EAST RAMAPO CENTRAL SCHOOL DISTRICT

**EXPENSE REIMBURSEMENT
PROCEDURES
FOR
DISTRICT EMPLOYEES**

**Updated January 2016
(1st issued May 2006)
(Reissued November 2013)**

A. Prior Approval of Travel-Conference Requests

1. All conference requests, including out-of-district meetings, must be approved by the employee's immediate supervisor, the building Principal, and the Assistant Superintendent who has budgetary responsibility. **The funding source (fund and budget account code) must be indicated on the conference request form and on the "green Claim form for Reimbursement for Authorized Expenses" (green claim form).**
2. Prior Approval forms for conference requests should be submitted for approval at least ten (10) school days prior to the date of the conference, where possible. All conference requests require final approval by the Superintendent of Schools.

B. Reimbursable Expenses

1. Reimbursable expenses are subject to the guidelines then in effect and published by the United States General Services Administration (GSA), as adopted by the Board of Education and include registration, meals and lodging, transportation and conference materials. Please refer to www.gsa.gov.
2. Advance fees such as registration, hotel and other fees may be paid by Purchase Order, provided that the conference request is received in time and fees are within the budget. These amounts should be included on the conference form, together with the Purchase Order number. Advance fees not paid by a purchase order but claimed on a green claim form must have original itemized receipts attached.
3. The daily meal allowance for conferences will reflect reasonable and customary charges not to exceed the GSA rate for that location. Original itemized receipts must be obtained for all reimbursable expenses. A credit card receipt, which indicates the total amount charged, is unacceptable and will not be reimbursed without an itemized receipt.
4. Lodging in medium-range accommodations are subject to the maximum per diem rate published by the GSA (consistent with hotel availability and hotel prices) for the location to which the employee is traveling. Hotel expenses in excess of maximum GSA rates will not be reimbursed. Please complete the ST-129 Exemption Certificate (Appendix 6) and present to NYS hotels to be exempt from the NYS hotel occupancy tax.
5. Lodging at the hotel that hosts the conference or professional meeting for which the travel is taking place may be allowed but not in excess of the rate predetermined by the organization sponsoring the event.
6. If a room is shared with a spouse who is not a conference participant, the district will reimburse only the single rate occupancy, subject to GSA maximums.
7. Employees will be reimbursed only for mileage that is actual and necessary, as authorized and intended for school educational and business purposes. Transportation via taxicabs, car services, subway fare, other modes of transportation will be reimbursable only if such transportation is necessary for essential transportation.

8. All staff transportation expenses should be shared, if possible, when more than one person is attending the conference. Rate of reimbursement for use of an employee's automobile is at the mileage rate fixed by the IRS for business travel and approved by the Board. There will be no additional reimbursement for gasoline expenses.
9. Travel shall be by the most reasonable and economical means available. Employees requiring travel for school business must plan their travel as early as possible in order to get the lowest possible airfare, lodging and transportation rates. Air travel is allowed when determined by the Superintendent of Schools to be in the school district's best interest.
10. The address of the conference/seminar/hotel must be written on the green claim form.
11. A Certificate of attendance, agenda or course outline must accompany the green claim form. No reimbursement will be made without this documentation.

C. Procedures for Submitting Request for Approval of Conference

1. The Board of Education has adopted the United States General Service Administration (GSA) maximum lodging and meal rates. An employee must refer to the GSA website (www.gsa.gov) to determine the maximum per diem rates for the location to which they are traveling before he/she submits a request for conference approval.
2. Refer to Attachment "A" for GSA directions and information.

D. Procedures for Submitting Request for Reimbursement

1. Original itemized receipts must be submitted for all reimbursable expenses. Photocopies or any facsimile are unacceptable. (Please keep a copy for your records.)
2. Original itemized receipts for all meals must accompany the reimbursement request. The receipt must show the individual items purchased. There must be a separate receipt for each meal. If more than one person was in attendance, each person should submit their own receipt. In the event that one person pays the entire bill, that person must submit the entire bill amount on their claim form, and indicate the names of the other district employees that the meal charge was for.
3. In the GSA website you will notice that there is a specified amount for breakfast, lunch and dinner. These amounts are the maximum amounts for each specific meal. Amounts cannot be combined for one meal.

4. To obtain reimbursement, the claimant must complete and sign a green claim form and attach all original itemized receipts or other expense documentation. Attach the completed green claim form and receipts to a copy of the approved conference request form, and submit to the Principal of your building for approval.
5. Amounts in excess of maximum GSA rates as stated for each meal will not be reimbursed.
6. Reimbursement for the payment of tolls must be accompanied by an original toll receipt or copy of an E-Z Pass statement.

E. Expenses That Are Not Reimbursable

1. Taxi fares other than to and from common carriers, hotels and meeting sites.
2. Alcoholic beverages
3. Conference tours
4. Personal expenses (e.g.: television, movies, hotel, health club facilities, theatre tickets, snacks and telephone calls unrelated to district business, etc.)
5. Travel and flight insurance
6. NYS Hotels occupancy tax – Form ST-129 (Appendix 6) must be completed by employees and presented to hotel upon check in.

ATTACHMENT A

To Access the United States GSA (General Services Administration) Website:

1. Type **www.gsa.gov** in the website address line.
2. On the top of the webpage, go to the word Travel without clicking on it. A submenu will then drop down. On the right hand side under “Featured Topics” click once on **Per Diem Rate Look Up** (See Appendix 1)
3. The **Domestic Per Diem Rates** page appears. Scroll down to the map of the United States (See Appendix 2) or use the Search State, City (optional), Zip Code box (See Appendix 3)
4. Rates are set by fiscal year effective beginning each October 1. Select the year, if the current year does not appear.
5. Click on the State, or enter the information, where the conference is being held i.e. New York. The New York rates page appears. Scroll down to locate rates by County.
6. Max Lodging (including taxes) Rate will appear in columns to the right of the column heading for County (See Appendix 4)
7. Locate the Key City and County where the conference is being held.
8. If you don’t find the key city use the County rate, i.e. Albany (maximum lodging \$115-M & IE \$59).
9. For a breakdown of meal and incidental expenses click on the (5) that appears under M & IE on the upper right hand side of the chart (See Appendix 4). This will scroll the page down to the Footnotes section. Click on the link under Footnote #5 *Meals and Incidental Expense Breakdown* entitled, “**Breakdown of M & IE Expenses**” (See Appendix 5). Meal amounts include tax and tips; i.e. if you have dinner in Albany County and dinner amount is \$26.00, the maximum that could be spent on the actual meal could be \$21.00, 8% tax rate \$1.68, 15% tip \$3.15, for a total of \$25.83.

SEE ATTACHED FOR SCREEN SHOTS OF WEBPAGES REFERRED TO ABOVE.



TRAVEL

REAL ESTATE

ACQUISITION

TECHNOLOGY

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FEDERAL TRAVEL REGULATION

TRAVEL POLICY

FEATURES

Per Diem Rates Look-up

Allowances for lodging, meal and incidental costs while on official government travel.

Privately Owned Vehicle (POV) Mileage Reimbursement Rates

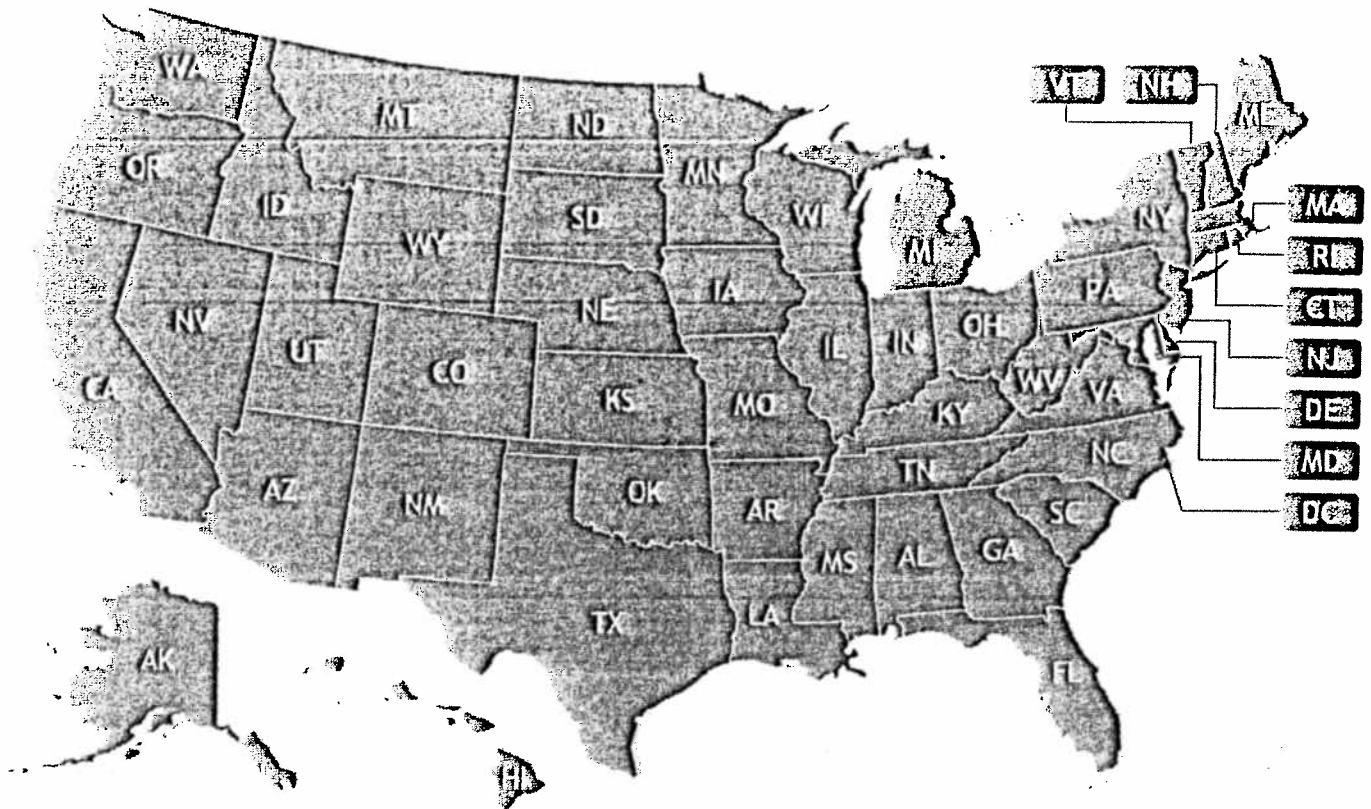
Reimbursement rates for the use of your own vehicle while on official government travel.



APPENDIX 1

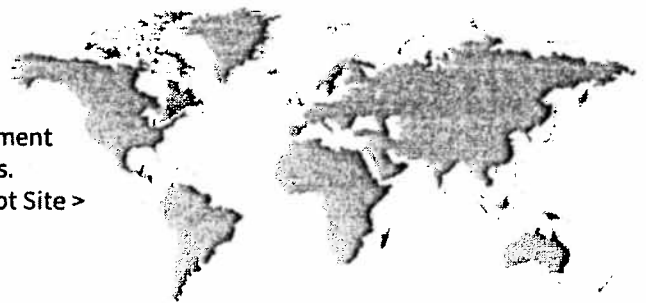
Search by State

For Fiscal Year: ▼



The Department of Defense sets rates for Alaska, Hawaii, U.S. Territories, and Possessions (OCONUS rates).
Visit DoD site >

The State Department sets Foreign Rates.
Visit the State Dept Site >



Per Diem Rates

Rates are set by fiscal year, effective October 1 each year. Find current rates in the continental United States ("CONUS Rates") by searching below with city and state (or ZIP code), or by clicking on the map, or use the new Per Diem tool to calculate trip allowances.

Search by City, State or ZIP

For Fiscal Year: ▼

 ▼

OR

Find Rates

APPENDIX 4 CONT.

		Per Diem Rates Look-Up													
Watertown	Jefferson	\$94	\$94	\$94	\$94	\$94	\$94	\$94	\$94	\$94	\$94	\$94	\$94	\$94	\$54
West Point	Orange	\$106	\$106	\$106	\$106	\$106	\$106	\$106	\$106	\$106	\$106	\$106	\$106	\$106	\$59

Footnotes

1. Traveler reimbursement is based on the location of the work activities and not the accommodations, unless lodging is not available at the work activity, then the agency may authorize the rate where lodging is obtained.
2. Unless otherwise specified, the per diem locality is defined as "all locations within, or entirely surrounded by, the corporate limits of the key city, including independent entities located within those boundaries."
3. Per diem localities with county definitions shall include "all locations within, or entirely surrounded by, the corporate limits of the key city as well as the boundaries of the listed counties, including independent entities located within the boundaries of the key city and the listed counties (unless otherwise listed separately)."
4. When a military installation or Government-related facility (whether or not specifically named) is located partially within more than one city or county boundary, the applicable per diem rate for the entire installation or facility is the higher of the rates which apply to the cities and/or counties, even though part(s) of such activities may be located outside the defined per diem locality.
5. *Meals and Incidental Expenses*, see Breakdown of M&IE Expenses for important information on first and last days of travel.

FY 2016 Meals and Incidental Expenses (M&IE) Breakdown

The separate amounts for breakfast, lunch and dinner listed in the chart are provided should you need to deduct any of those meals from your trip voucher. For example, if your trip includes meals that are already paid for by the government (such as through a registration fee for a conference), you will need to deduct those meals from your voucher. Refer to Section 301-11.18 of the Federal Travel Regulation for specific guidance on deducting these amounts from your per diem reimbursement claims for meals furnished to you by the government. Other organizations may have different rules that apply for their employees; please check with your organization for more assistance.

The table lists the six M&IE tiers in the lower 48 continental United States (currently ranging from \$51 to \$74). If you need to deduct a meal amount, first determine the location where you will be working while on official travel. You can look up the location-specific information at www.gsa.gov/perdiem. The M&IE rate for your location will be one of the six tiers listed on this table. Find the corresponding amount on the first line of the table (M&IE Total) and then look below for each specific meal deduction amount.

The table also lists the portion of the M&IE rate that is provided for incidental expenses (currently \$5 for all tiers).

Total	Continental Breakfast/ Breakfast	Lunch	Dinner	IE
\$51	\$11	\$12	\$23	\$5
\$54	\$12	\$13	\$24	\$5
\$59	\$13	\$15	\$26	\$5
\$64	\$15	\$16	\$28	\$5
\$69	\$16	\$17	\$31	\$5
\$74	\$17	\$18	\$34	\$5

This table lists the amount federal employees receive for the first and last calendar day of travel. The first and last calendar day of travel is calculated at 75 percent.

Total	First & Last Day of Travel
\$51	\$38.25
\$54	\$40.50
\$59	\$44.25
\$64	\$48.00
\$69	\$51.75
\$74	\$55.50

Looking for the foreign and outside the continental United States (OCONUS) breakdown chart? Visit FTR Appendix B. (Note: Appendix B breakdowns do not apply to any locations in the continental United States; use the table listed above.)



New York State Department of Taxation and Finance
New York State and Local Sales and Use Tax
Exemption Certificate
 Tax on occupancy of hotel or motel rooms

ST-129
 (4/12)

This form may only be used by government employees of the United States, New York State, or political subdivisions of New York State.

Name of hotel or motel		Dates of occupancy		
Address (number and street)		City	State	ZIP code
				Country

Certification: I certify that I am an employee of the department, agency, or instrumentality of New York State, the United States government, or the political subdivision of New York State indicated below; that the charges for the occupancy of the above business on the dates listed have been or will be paid for by that governmental entity; and that these charges are incurred in the performance of my official duties as an employee of that governmental entity. I certify that the above statements are true, complete, and correct, and that no material information has been omitted. I make these statements and issue this exemption certificate with the knowledge that this document provides evidence that state and local sales and use taxes do not apply to a transaction or transactions for which I tendered this document, and that willfully issuing this document with the intent to evade any such tax may constitute a felony or other crime under New York State Law, punishable by a substantial fine and a possible jail sentence. I understand that the vendor is a trustee for, and on account of, New York State and any locality with respect to any state or local sales or use tax the vendor is required to collect from me; that the vendor is required to collect such taxes from me unless I properly furnish this certificate to the vendor; and that the vendor must retain this certificate and make it available to the Tax Department upon request. I also understand that the Tax Department is authorized to investigate the validity of tax exemptions claimed and the accuracy of any information entered on this document.

Governmental entity (federal, state, or local)	EAST RAMAPO CSD	Agency, department, or division	
Employee name (print or type)	Employee title	Employee signature	Date prepared

Instructions

Who may use this certificate

If you are an employee of an entity of New York State or the United States government and you are on official New York State or federal government business and staying in a hotel or motel, you may use this form to certify the exemption from paying state-administered New York State and local sales taxes (including the \$1.50 hotel unit fee in New York City). This does not include locally imposed and administered hotel occupancy taxes, also known as *local bed taxes*.

New York State governmental entities include any of its agencies, instrumentalities, public corporations, or political subdivisions.

Agencies and instrumentalities include any authority, commission, or independent board created by an act of the New York State Legislature for a public purpose. Examples include:

- New York State Department of Taxation and Finance
- New York State Department of Education

Public corporations include municipal, district, or public benefit corporations chartered by the New York State Legislature for a public purpose or in accordance with an agreement or compact with another state. Examples include:

- Empire State Development Corporation
- New York State Canal Corporation
- Industrial Development Agencies and Authorities

Political subdivisions include counties, cities, towns, villages, and school districts.

The United States of America and its agencies and instrumentalities are also exempt from paying New York State sales tax. Examples include:

- United States Department of State
- Internal Revenue Service

Other states of the United States and their agencies and political subdivisions do not qualify for sales tax exemption. Examples include:

- the city of Boston
- the state of Vermont

To the government representative or employee renting the room

Complete all information requested on the form. Give the completed Form ST-129 to the operator of the hotel or motel upon check in or when you are checking out. You must also provide the operator with proper identification. Sign and date the exemption certificate. You may pay your bill with cash, with a personal check or personal credit card, with a government voucher, or with a government credit card.

Note: If, while on official business, you stay at more than one location, you must complete an exemption certificate for each location. If you are in a group traveling on official business, each person must complete a separate exemption certificate and give it to the hotel or motel operator.

To the hotel or motel operator

Keep the completed Form ST-129 as evidence of exempt occupancy by New York State and federal government employees who are on official business and staying at your place of business. The certificate should be presented to you when the occupant checks in or upon checkout. The certificate must be presented no later than 90 days after the last day of the first period of occupancy. If you accept this certificate after 90 days, you have the burden of proving the occupancy was exempt. You must keep this certificate for at least three years after the later of:

- the due date of the last sales tax return to which this exemption certificate applies; or
- the date when you filed the return

This exemption certificate is valid if the government employee is paying with:

- cash
- personal check or credit/debit card
- government voucher
- government credit card

Do not accept this certificate unless the employee presenting it shows appropriate and satisfactory identification.

Substantial penalties will result from misuse of this certificate.