

Development Authority of the North Country



Subject: Travel & Miscellaneous Expense Policy
Adopted: February 26, 2026
Resolution: 2026-02-05

TRAVEL & MISCELANEOUS EXPENSE POLICY

TABLE OF CONTENTS

SECTION 2.0 IN-SERVICE AREA TRAVEL (NON-TRAVEL STATUS).....	3
SECTION 3.0 OUT OF SERVICE AREA TRAVEL STATUS	4
SECTION 4.0 OTHER REIMBURSEMENTS.....	5
SECTION 5.0 NON-REIMBURSEABLE EXPENSES.....	6
SECTION 6.0 SUBMISSION OF CLAIMS	6
SECTION 7.0 CONTINUING EDUCATION ASSISTANCE PROGRAM.....	6
SECTION 8.0 FORMS.....	7
SECTION 9.0 RECORD OF REVISIONS	7
APPENDIX A: CONTINUING EDUCATION ASSISTANCE PROGRAM FORMS	8

SECTION 1.0 GENERAL POLICY

- 1.1 The purpose of this policy is to provide for 1) reimbursement of allowable travel expenses incurred when business is conducted away from the Development Authority of the North Country (“Authority”) official duty station; and 2) reimbursement of certain other expenses.
- 1.2 This policy applies to the Board of Directors and all employees of the Authority.
- 1.3 Only business expenses, which are determined to be reasonable and necessary, will be eligible for reimbursement.
- 1.4 A traveler is in travel status and eligible for reimbursement of travel expenses when on official business more than 100 miles from both the official station and place of residence. The official station is the employee’s primary work location as designated by the Authority.
- 1.5 Travelers are required to obtain advance approval for any overnight travel deemed necessary for the conduct of Authority business utilizing the Travel and Training Authorization Form. Such approval must be obtained from the Chairperson for travel by Board Members and the Executive Director. The Executive Director and/or their designee approves travel by all other employees. The approved electronic Travel and Training Authorization Form will be retained electronically in OnBase, along with electronic copies of any supporting documentation such as registration form, airline rates, GSA per diem rates for lodging, meals, etc.
- 1.6 Employees are required to obtain advance approval before attending any conferences, workshop, or seminar. The Travel and Training Authorization Form shall be used for such requests that require Authority funds or employee reimbursement, the Authorization Form will require prior electronic approval by the Executive Director and/or their designee before such funds are spent. Estimated expenses should assume worst case scenario for costs and include all expected expenses associated with such training, including any overnight travel costs. The approved electronic form will be retained electronically in OnBase, along with electronic copies of any supporting documentation such as conference, workshop, or seminar registration form and description.
- 1.7 Advanced approval for miscellaneous expenses is required to obtain reimbursement. Requests for such reimbursements require Chairperson approval for Board Members or the Executive Director. Reimbursements for all other employees require approval by the Executive Director and/or their designee. The completed and approved Miscellaneous Expense Authorization Form is required in order to obtain reimbursement. The approved electronic copies will be retained in OnBase, along with electronic copies of any supporting documentation.
- 1.8 To obtain reimbursement, all reimbursement requests must include an Expense Reimbursement Form submitted electronically with receipts and such supporting documentation as required by this policy. Reimbursement requests must be submitted for reimbursement to the immediate manager on a monthly basis for expenses totaling over fifty dollars and on a quarterly basis for expenses totaling under fifty dollars. In an effort to reimburse staff for expenses incurred for official Authority business as soon as practicable, staff may request reimbursement as soon as the expenditure has been incurred.
- 1.9 Expenses incurred for Authority business within New York State are exempt from state and local sales and use tax. When traveling within this State, travelers must complete Form ST-129, Exemption Certificate, for tax on occupancy of hotel rooms ([ST-129 Form](#)). New York State and local sales taxes will not be reimbursed for room occupancy.
- 1.10 The traveler is responsible for the accuracy and completeness of any travel expense documentation submitted. Such requests should include the following information:
 - a. distance traveled,

- b. points of travel (to – from),
- c. purpose of travel,
- d. dates of trip,
- e. itemized listing of expenditures, with receipts (as required), and
- f. such other supporting documents as necessary.

1.11 The Expense Reimbursement Form, available in OnBase, shall be utilized by employees. For Board members, the Board of Directors Expense Form shall be used. The approved Expense Reimbursement Forms will be retained in OnBase, along with electronic copies of any supporting documentation.

SECTION 2.0 IN-SERVICE AREA TRAVEL (NON-TRAVEL STATUS)

When an employee is assigned to work at an alternate work location which is 100 miles or less from his or her official station and place of residence, the employee is not considered to be in travel status, but rather is considered to be traveling in proximity of his or her official station.

2.1 MILEAGE

- a. When traveling in proximity of home or official station, an employee using a personal vehicle, is, as outlined below, entitled to reimbursement of transportation expenses associated with travel:
 - from home to an alternate work location
 - between the official station and an alternate work location
 - between alternate work locations
 - from an alternate work location to the employee's home
- b. When travel is from an employee's home to an alternate work location, or from an alternate work location to home, transportation expenses will be reimbursed using the lesser of (1) mileage between the employee's home and the alternate work location, or (2) mileage between the employee's official station and the alternate work location, times the Internal Revenue Service mileage reimbursement rate. This reimbursement method is called the "lesser of mileage rule." When travel is between an employee's official station and an alternate work location, or between two or more alternate work locations, transportation expenses must be reimbursed by payment for the actual mileage between such locations, times the Internal Revenue Service mileage reimbursement rate.
- c. Reimbursement for transportation costs between the official station and the traveler's residence is not allowed, except in the case of designated vehicles, as detailed by the Fleet Management Policy.

2.2 MEALS

- a. Employees traveling within a 100 mile radius of their official work stations, on Authority business, will be entitled to mileage or use of an Authority vehicle, but will not be eligible for meal reimbursement, except as provided in Section 2.2 (b), (c), or (d).
- b. Employees traveling for external staff development or training required by the Authority will be reimbursed a meal allowance equal to the per diem per meal for breakfast, lunch and/or dinner found on the United States General Services Administration (GSA) website ([Meal Allowance Breakdown](#)).
- c. Employees called out to respond to emergency alarms, repairs or customer service during non-scheduled work hours may request appropriate meal reimbursement upon the approval of the Executive Director and/or their designee.
- d. At the discretion of Authority management, working lunches may be scheduled from time to time at the convenience of the Authority. Working lunches may be reimbursed when there is a documented

business purpose for such a meal. Such approval must be obtained in advance, as provided herein, and be documented by the completion of the Working Lunch Authorization Form.

Reimbursement for any working lunch must be approved in advance, unless in emergency situations where verbal or written pre-approval is obtained by the Executive Director and/or their designee. The Working Lunch Authorization Form is required in order to obtain reimbursement. Requests require approval by the Executive Director and/or their designee. The approved electronic Working Lunch Authorization Form will be retained in OnBase, along with electronic copies of any supporting documentation, such as quotes. A copy of the approved Working Lunch Authorization Form must be attached to the requisition documentation that is prepared by the Authority for the working lunch.

SECTION 3.0 OUT OF SERVICE AREA TRAVEL STATUS

3.1 MEALS

- a. When in travel status, travelers will be reimbursed for breakfast when travel begins at least one hour before their normal work starting time, and for dinner when returning home at least two hours after their normal work ending time. The per diem meal allowance breakdown for breakfast, lunch and/or dinner can be found on the United States General Services Administration (GSA) website ([Meal Allowance Breakdown](#)). Different meal allowances are based on location. Locations can be found on the GSA website ([Per Diem Rates](#)). Employees should not use the GSA “First & Last Day of Travel” rate. Employees traveling on the first and last day of travel will be reimbursed the per diem rates that apply, including the Meals & Incidentals (M&IE) total if they meet the stated start time on the first day of travel and/or return time on their last day of travel.
- b. Employees traveling for business activities beyond the 100 miles from their official duty station and place of residence may qualify to be reimbursed for breakfast, lunch and dinner and will be reimbursed a per diem meal allowance equal to the Meals & Incidentals (M&IE) total found on the United States General Services Administration (GSA) website ([Meal Allowance Breakdown](#)).
- c. Employees called out to respond to emergency alarms, repairs or customer service during non-scheduled work hours may request appropriate meal allowance upon the approval of the Executive Director and/or their designee.
- d. The Executive Director has the authority to grant per diem advances.

3.2 LODGING

- a. The Authority uses the per diem rates for travel reimbursement that have been established by the United States General Services Administration (GSA), which is consistent with the policy of the New York State Office of the State Comptroller (OSC) ([NYS Office of State Comptroller](#)). The maximum travel per diem rates for the continental United States are available at the GSA Office of Government-wide Policy Website ([Per Diem Rates](#)).

The Authority will utilize the GSA standards. When the GSA standards change, the Authority’s policy will remain consistent with the GSA standards.

In the event the OSC establishes reimbursement rates or standards different from the GSA, the OSC guidelines will be the basis of the Authority policy.

The Executive Director may grant a waiver to these rates if there are circumstances that justify the need to exceed these rates.

- b. In cases where a substantial number of Board Members may be engaged in overnight travel, a budget shall be put together in advance, and authorized by the Board of Directors.
- c. Employees called out to respond to emergency alarms, repairs or customer service during non-scheduled work hours may request appropriate lodging reimbursement upon the approval of the Executive Director and/or their designee
- d. Reimbursement is limited to room, parking, and meals. Hotel receipts for overnight travel must be submitted to substantiate the reimbursement. Business and personal phone calls should be made using the employee's cell phone.
- e. Expenses for a spouse, family members or friends who accompany the employee are not reimbursable. Any incremental expenses resulting from a guest (i.e., increased room charge over single occupancy, additional meal charges) must be deducted from the expense reimbursement report.
- f. An exemption certificate for tax on occupancy of hotel rooms must be presented upon check-in ([ST-129 Form](#)). New York State sales and use taxes will not be permitted.

3.3 TRANSPORTATION

- a. Travel should be by the most efficient and cost-effective method of transportation available. All travel assignments shall be scheduled to minimize expenses whenever possible.
- b. Actual travel costs will be reimbursed from origin to destination, in accordance with the following guidelines:
 1. Personal Automobile: When possible, designated or pool vehicles (see Fleet Management Policy) shall be used for travel. Mileage for use of a personal automobile while traveling for Authority business will be reimbursed using the latest IRS standard mileage rate (Publication 463). This mileage rate covers gasoline, oil, maintenance, repairs, insurance and vehicle registration. Parking costs and tolls are reimbursable when substantiated by receipts. Citations for violation of parking or vehicle and traffic laws incurred while on Authority travel will not be reimbursed.
 2. Air Transportation: When traveling by air, approval in advance is required, and travelers should obtain the lowest cost coach accommodations possible. The passenger's portion of the airline ticket or the original transportation receipt must be attached to the expense report. Boarding passes alone are not acceptable.
 3. Parking Fees/Tolls/Mileage: The cost of tolls, parking and mileage related to air transportation is reimbursable (i.e., travel to and from airport). Receipts must be provided.
 4. Public Transportation: The cost of travel by bus or train is reimbursable when documented by original, itemized receipts.
 5. Rental Car: Rental car and gasoline expenses are reimbursable, when documented by original, itemized receipts. Employees are expected to rent mid-size or smaller vehicles. Rental vehicles shall be obtained using the Authority corporate rental account only. See the Procurement Coordinator for corporate contact/account information.
 6. Taxi or Official Ride Hailing Fares: Reasonable taxi or ride hailing fares will be reimbursed, and customary tipping will be allowed. Receipts should be provided.

SECTION 4.0 OTHER REIMBURSEMENTS

- 4.1 The Authority recognizes that for developmental purposes and to remain abreast of best practices and current issues, employees may need to attend training seminars or workshops, join professional associations, or pursue other educational opportunities eligible for tuition reimbursement (See also Personnel Policies Manual, Section 5).
- 4.2 As approved by the Chairperson or Executive Director and/or designee, as appropriate, other reimbursements for training, professional memberships and education (not included under Section 7.0 of this Policy) may be provided. An employee must obtain prior approval through an Authority purchase order or approved Miscellaneous Expense Form in OnBase. If the cost is determined to be taxable income, such information shall be forwarded to the Finance office upon approval.
- 4.3 Such training, professional membership or other education shall have a direct relationship to the Authority job the employee performs, or to the employee's developmental plan.

SECTION 5.0 NON-REIMBURSEABLE EXPENSES

- 5.1 Only travel expenses that are considered reasonable and necessary in the performance of Authority business are reimbursable. Therefore, the following expenses are **not** reimbursable:
- a. accommodations and/or meals that are provided to employee at no cost, or included as part of a reimbursable registration fee,
 - b. alcoholic beverages,
 - c. in-room movies,
 - d. souvenirs,
 - e. entertainment,
 - f. costs associated with joining a loyalty program offered by airlines,
 - g. personal phone calls,
 - h. rental vehicle upgrades,
 - i. optional travel insurance,
 - j. laundry/valet service,
 - k. hotel health club or spa fees,
 - l. clothing and toiletries,
 - m. guest expenses, and
 - n. any other personal expenses not necessary to conducting Authority business.
- 5.2 Any such non-reimbursable expenses incurred while traveling on Authority business should **not** be included on the Expense Reimbursement Form when requesting reimbursement.

SECTION 6.0 SUBMISSION OF CLAIMS

- 6.1 Employees must complete the Expense Reimbursement Form in OnBase in order to be reimbursed for any qualified travel or miscellaneous expenses as described in this policy. The Board of Directors must complete the paper expense form that is provided to each board member annually.
- 6.2 All reimbursable expenses must be documented by receipts, with the exception of meals which will be reimbursed based on per diem rates.
- 6.3 Those individuals approving Expense Reimbursement Forms will compare the submitted form with the actual expenses for reasonableness. The Executive Assistant or designee will audit the approved forms and the actual expenses for reasonableness, and discuss and resolve any discrepancies with the division management and/or the Executive Director.

SECTION 7.0 CONTINUING EDUCATION ASSISTANCE PROGRAM

7.1 Employees seeking reimbursement for continuing education should refer to Section 5.2, II of the Authority Personnel Policy. To initiate the process, follow the instructions outlined in the **Continuing Education Assistance Program** (Appendix A) for authorization and reimbursement procedures.

SECTION 8.0 FORMS

Electronic versions of the following forms can be found in OnBase for processing:

Expense Reimbursement Form
Travel and Training Authorization Form
Working Lunch Authorization Form
Miscellaneous Expense Form

SECTION 9.0 RECORD OF REVISIONS

Revision Date:	Resolution Number:
April 10, 2007	2007-03-21
March 27, 2008	2008-03-11
March 13, 2009	2009-03-20
October 26, 2009	2009-10-03
May 20, 2010	2010-05-04
February 23, 2012	2012-02-02
October 25, 2012	2012-10-02
June 23, 2016	2016-06-71
March 23, 2017	2017-03-26
March 23, 2023	2023-03-20
March 28, 2024	2024-03-24
September 26, 2024	2024-09-63
February 26, 2026	2026-02-05

APPENDIX A
CONTINUING EDUCATION ASSISTANCE PROGRAM

Pursuant to the Development Authority of the North Country Personnel Policy, section called Training and Development, Section 5.2, II Continuing Education;

- The Authority will reimburse eligible employees for the cost of tuition and books for college credits, non-credits, and credential related individual courses or courses that have been approved by the Executive Director.
- The course or program must be work related or a required part of degree requirements, and must be offered by an accredited institution of learning.
- The employee must pay for tuition and books and submit a request for reimbursement at the end of each term.
- The employee will be reimbursed as follows:
 - 100% of tuition and books for achieving an A-, A or A+
 - 90% of tuition and books for achieving a B-, B or B+
 - 80% of tuition and books for achieving a C-, C or C+.
 - No reimbursement will occur if the grade is "D" or lower.
- The reimbursement of tuition shall not exceed the established rates for the graduate and undergraduate levels of the State University of New York tuition schedule.
- In special situations, at the discretion of the Executive Director, the Authority may pay for tuition, in advance, if the course is directly related to job performance and productivity.
- Any employee receiving continuing education reimbursement shall enter into an agreement for a mandatory continued employment or payback schedule established as per the policy for the Continuing Education Assistance Program.
- Only full-time employees with one year or more of service are eligible for tuition reimbursement, unless specifically authorized by the Executive Director.

APPLICATION INSTRUCTIONS:

- Complete the Continuing Education Assistance Application forms, attach descriptive information regarding the course(s) or degree program you wish to enter, and sign the Repayment Agreement for Education Reimbursement form.
- Meet with your director to discuss your continuing education assistance request. If it is agreed that your request meets guidelines and budgetary restrictions, the director will provide a written recommendation to the Executive Director on the Continuing Education Approval form.
- Submit completed application and repayment agreement form, attach the descriptive course/degree information, and director-approved approval form and send to the Human Resources department for review, at which time, the Executive Director will review the application within 30-days of receipt.
- If funding is approved by the Executive Director, a letter will be sent to you from the office of Human Resources, along with the signed Repayment Agreement for reimbursement, in which you agreed to tuition repayment, should you leave employment within two (2) years of completion of any course work or completion of degree.
- Upon completion of coursework/classes, submit a copy of grade report and invoices to the Human Resources department. If the course was successfully completed, tuition will be reimbursed to the institution on your behalf, or directly to you.
- If the course is not successfully completed, the Authority will not reimburse you.

DEVELOPMENT AUTHORITY OF THE NORTH COUNTRY CONTINUING EDUCATION ASSISTANCE PACKET

SECTION 1 – EMPLOYEE APPLICATION

Employee Information

Employee Name:
Division:
Job Title:

Program / Course Information

Course Title:
Course Date(s):
Degree Sought (if applicable):
Estimated Total Cost of Degree (if applicable):

Institution Information

Name of Institution:
Address of Institution:

Expense Details

Tuition:
Books:
Total Cost Requested:

Development Objective

Please describe how this program or course supports your long-term professional goals and how it aligns with the Authority's mission. *(Attach a separate document)*

Employee Certification

I certify that the information provided is accurate and complete. I understand that approval is subject to applicable policies, program guidelines, and available funding.

Employee Signature: _____ Date: _____

SECTION 2 – MANAGEMENT APPROVAL

Management Recommendation: Approved Not

Approved Was this expense included in the budget?

Yes No ***[If no, complete a budget modification within 7 business days]***

Executive Director: Approved Not Approved

Executive Director: _____ Date: _____

SECTION 3 – CONTINUING EDUCATION ASSISTANCE AGREEMENT

To be eligible for educational assistance, the employee must sign and return this Agreement to the Human Resources department **prior to any reimbursement**. This Agreement is effective as of the date signed and is entered into between the employee identified below and the Authority.

Continuing Education Assistance

In accordance with the Authority's Continuing Education Assistance Agreement, the Authority has agreed to provide continuing education assistance to you.

Repayment Obligation Upon Termination

If your employment with the Authority terminates for any reason, you agree to repay any tuition reimbursements paid on your behalf or directly to you, according to the following schedule:

Time Elapsed (from Tuition Payment to Termination):	Percent of Reimbursement Owed:
6 months or less	100%
More than 6-months, but less than 12-months	75%
More than 12-months, but less than 18-months	50%
More than 18-months, but less than 24-months	25%

This repayment requirement applies to tuition assistance received for courses within an approved degree program and for individual courses outside of a degree program.

Authorization for Deduction

You authorize the Authority to deduct all or part of any amount owed from your final paycheck, including base salary, bonuses, vacation pay, and/or expense reimbursements to the extent allowed by law, up to the total amount due. Any remaining balance after such deductions remains your responsibility, and you agree to repay it in full within ninety (90) days following your termination.

Other Financial Aid

By signing this Agreement, you confirm that you are not receiving financial aid from any other source including, but not limited to, other employers or the Veterans Administration for any portion of the tuition expenses covered under this degree program. Tuition Assistance benefits provided by the Authority are subject to reduction if other sources of financial aid are received for the same expenses.

Employee Acknowledgment

Employee Signature: _____ Date: _____

SECTION 4 – CONTINUING EDUCATION REIMBURSEMENT FORM

EMPLOYEE INSTRUCTIONS

1. Submit the expected reimbursement amount and course dates to Human Resources prior to reimbursement.
2. After completing the course, provide official documentation of completion with grades to Human Resources.

EMPLOYEE SUBMITTING

Date of Request for Reimbursement:

Expenses to be Charged:

Tuition: \$

Books: \$

Total Amount: \$

Documentation of Successful Completion Attached: Yes No

Employee Signature: _____ Date: _____

HUMAN RESOURCES

Approved by Human Resources Director: Yes No

Authorized Signature:

Date:

Date Submitted to Finance for Reimbursement:

Employee Acknowledgment

Employee Signature: _____ **Date:** _____