

**North Country Community College**

**Accounting & Finance Policies and Procedures Subject: Travel Reimbursement**

**Approved By: Administration Effective Date:**

**Prepared By: Robert Farmer & Lisa Symonds Revised Date: January 1, 2020**

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**POLICY:**

- All travel requires prior approval and authorization.
- Travel scheduled for instruction, enrollment, recruitment and student registrations will be authorized based on the assignment of duties and the expense must be within the approved departmental budget.
- When traveling to and from alternate work sites, actual mileage traveled shall be submitted for reimbursement. (shortest distance will be used) NOTE: shortest distance will be used, even if school is not in session – ex: winter, spring or summer breaks
- Conference and overnight travel requests shall be submitted via the NCCC conference forms. Out of State conference/travel must have prior approval from the College President.
- Faculty and Staff will be reimbursed for mileage where attendance is required, such as graduation or an event that requires attendance of an advisor.
- It is NCCC policy to follow IRS and GSA travel, per diem and mileage reimbursement rate regulations. Faculty and Staff will be reimbursed at the federal reimbursement rate.
- When submitting for travel reimbursement, a travel expense report form needs to be completed. **Travel NOT between campuses must have a google map submitted with the mileage form.** Forms should be submitted on a monthly basis as a general rule. Receipts for tolls, misc items must be presented for reimbursement. Travel expense forms must be received within 45 days of travel date. Travel expense dates received after 45 days will not be reimbursed. This will allow time for monthly submission of travel reports for faculty and staff that travel frequently.
- Forms must be approved by the Budget Coordinator. The Budget Coordinator will submit to the President's Office for approval.
- Check reimbursement is normally a 7 to 10 business day waiting period. Reimbursement will be made via direct deposit into the employee's checking/savings account.
- Normally rental or leased vehicles will not be permitted. Under specific circumstances, contracted use of a Rental Vehicle will be allowed; however, use requires prior approval.
- Please refer to the following website(s) for the most recent reimbursement rates and regulations. (IRS publication 463)
- [http://www.irs.gov/publications/p463/ch06.html#en\\_US\\_2013\\_publink100034122](http://www.irs.gov/publications/p463/ch06.html#en_US_2013_publink100034122)  
<https://www.gsa.gov/travel-resources>

# MEAL REIMBURSEMENT AND INCIDENTAL EXPENSES

***NOTE: this is not used for travel between campuses – travel between campuses;***

Saranac Lake to Malone roundtrip = 90 miles.  
Saranac Lake to Ticonderoga roundtrip – 150 miles.  
Malone to Ticonderoga roundtrip = 228 miles.  
Meals are not reimbursed for intercampus travel.

The College uses Receipted Reimbursement Method (except for Admissions – they will use the GSA Rate due to their travel schedules). If a receipt is lost, the Loss Receipt Form may be filled out and approved by the Department Budget Coordinator for reimbursement. **The shortest travel distance is to be used, with a copy of google maps attached to the reimbursement form.** Example: An Employee is traveling to a conference in Albany, they live in Lake Placid; they will record the travel from their home to their conference destination in Albany. Their base campus will not be used (only if they left from their base campus – which will have to be indicated on the travel reimbursement form and approved by their supervisor. Tax is not reimbursable for travel within New York State. **Receipts must be turned in for reimbursement of meals and incidentals** or appropriate collective bargaining agreement. In-state meal allowances are not authorized within the limits of any employee's official duty station. For other in-state travel, the meal policy is as follows:

\*Recruiting – Expenses of luncheon or dinner meetings held in connection with College business or with the entertaining of guests visiting the College on official business are allowable. Expenditures should be limited to the cost of food (alcohol beverages and tax are not reimbursable). Luncheon expenses of staff members are usually a personal responsibility; however, reimbursement of noonday meals of employees may be allowed when:

1. A member of a search committee hosts a candidate for a position; or
2. A departmental employee hosts a visiting lecturer, potential donor, or other official guest to the College. In this case, the following requirements apply:

\*The reimbursable amount of luncheon expenses shall be limited to \$50 per person (alcohol will not be reimbursable)

\*Before hosting the luncheon, the employee must first obtain signed authorization from their budget coordinator. When receipts are turned in for reimbursement, the Budget Coordinator's signature must be on the form, along with the budget code and the reason for the luncheon. The luncheon expenses will not be reimbursed unless all required documentation is turned in.

\*If a traveler is on a recruitment trip, the traveler may be reimbursed for meals up to the GSA rate (**receipts must be provided**). (**lunch is not reimbursable**)

\*One-day Seminars/Workshops/Conferences – no meal reimbursement will be allowed unless it is not included in the registration fee.

\*Overnight Seminars/Workshops/Conferences – When the registration fee for a conference includes a meal(s), it must be noted on the Mileage Authorization Form and the daily subsistence allowance must be reduced accordingly. Deduction is based on the Allocation of Meal & Incidental Expenses rates, as per Exhibit F appendix A for non-foreign travel and Exhibit F appendix B for foreign travel. An exception will be made for the following:

1. Continental Breakfast – When only a continental breakfast is served, reimbursement for breakfast will be provided.

2. Reception – If there is only a reception provided in the evening, reimbursement for dinner will be provided. For other than the above-specified instances, the following policy applies: For both in-state and out of state meal reimbursement, eligibility for meal allowance reimbursement is determined by the following schedule:

<b>When travel is:</b>	<b>Your allowance is:</b>
More than 12 but less than 24 hours:	75% of the applicable M&IE rate
24 hours or more, on:	The day of departure 75% of the M&IE rate
Full days of travel:	100% of the applicable M&IE rate
The last day of travel:	75% of the applicable M&IE rate

For example, if a traveler departs for a conference at 7am (no overnight stay involved) does not receive any meals as part of the conference registration fee and returns home any time prior to 7pm, no reimbursement for meal is allowed.

If a traveler departs at 7am (no overnight stay involved), does not receive any meals as part of the conference registration fee and returns home any time after 7pm, the traveler will receive 75% of the destination M&IE rate.

If a traveler departs for a conference at 7am (no overnight stay involved) and receives lunch as part of the conference registration fee and returns home any time after 7pm, the traveler will receive the following reimbursement for that day's travel:

Assume: Per diem = \$49 (\$9 breakfast, \$24 dinner, \$3 incidentals) NOTE: lunch is excluded  
Calculation of reimbursement is:  $\$36 \times .75 = \$27.00$

**The College uses the receipted GSA method for all travel. All receipts must be turned in and not to exceed the GSA reimbursement amount.**

Computation of meal allowances for travel greater than twenty-four (24) hours is made in the following manner:

Day Travel Begins:

If lodging is required, use 75% of the applicable Meal and Incidental Expenses (M&IE) rate prescribed for the location for the lodging.

1. Full Calendar Days of Travel:
  - a) If lodging is required, at an in-route location, use the applicable M&IE rate prescribed for the location of the lodging  
EXAMPLE: The traveler is attending a conference
  - b) If lodging is not required, the per diem allowable is the destination M&IE rate

When the registration fee for a conference includes a meal(s), it must be noted on the Mileage Form and the daily subsistence allowance must be reduced accordingly. Deduction is based on the Allocation of Meal & Incidental Expenses rates, as per Exhibit F. An exception will be made for the following:

\*Continental Breakfast – When only a continental breakfast is served, reimbursement for breakfast will be provided

\*Reception – if there is only a reception provided in the evening, reimbursement for dinner will be provided.

In addition, airline meals will not result in a reduction in the daily subsistence allowance.

Incidental expenses are part of the meal per diem and include:

\*fees and tips for porters, bellhops, hotel maids, stewards or stewardesses and others on vessels. Note that tips are voluntary and based upon judgment; therefore tips exceeding the incidental expense allowance will not be reimbursed

\*laundry and cleaning and pressing of clothing;

\*transportation between places of lodging and where meals are taken

\*and telegram and telephone calls necessary to reserve lodging accommodations.

Expense for liquor (including beer and wine) and floor cover charges billed with food are not reimbursable.

**12. Are taxes and gratuity (tips) included in the Meals and Incidental (M&IE) expense rate?**

Yes, the meals and incidental expense (M&IE) rate does include taxes and tips in the rate, so travelers will not be reimbursed separately for those items.

**13. What is considered an incidental expense?**

The [Federal Travel Regulation Chapter 300, Part 300-3](#), under Per Diem Allowance, describes incidental expenses as: [F]ees and tips given to porters, baggage carriers, hotel staff, and staff on ships.

**15. What is the M&IE reimbursement rate during the first and last travel day?**

On the first and last travel day, Federal employees are only eligible for 75 percent of the total M&IE rate for their temporary duty travel location (not the official duty station location). For your convenience, the [M&IE breakdown page](#) has a table showing the calculated amount for the "First and Last Day of Travel."

**16. Can I combine the lodging and M&IE per diem rates (“mix and match”) in order to get a nicer hotel room or spend more on meals?**

For federal employees, the Federal Travel Regulation (FTR) does not make a provision for “mixing and matching” reimbursement rates. The lodging per diem rates are a maximum amount; the traveler only receives actual lodging costs up to that maximum rate. Therefore, there is no “extra” lodging per diem to add to the M&IE rate. Likewise, the M&IE per diem cannot be given up or transferred to lodging costs. See [FTR §301-11.100](#) and [§301-11.101](#) for more information.

**17. Do I need to provide receipts?**

For any official temporary travel destination, you must provide a receipt to substantiate your claimed travel expenses for lodging and receipts for any authorized expenses incurred costing over \$75, or a reason acceptable to your agency explaining why you are unable to provide the necessary receipt (see [Federal Travel Regulation §301-11.25](#)).

**18. What do I do if there are no hotels available at per diem?**

You may ask your agency to authorize the actual expense allowance provision. [The Federal Travel Regulation \(FTR\) §§301-11.300 through 306](#) notes that if lodging is not available at your temporary duty location, your agency may authorize or approve the maximum per diem rate of up to 300% of per diem for the location where lodging is obtained. You should also ensure you have checked [www.fedrooms.com](http://www.fedrooms.com) to confirm there are no rooms available at per diem in the area where you need to travel.

**19. Do I receive a meal reimbursement for day travel away from my regular duty station?**

According to the Federal Travel Regulation (FTR), travelers are entitled to 75% of the prescribed meals and incidental expenses for one day travel away from your official station if it is longer than 12 hours. Please see [FTR §301-11.101](#).