

NIAGARA FALLS WATER BOARD

Travel Policies

SECTION 1: Introduction

OVERVIEW

It is the policy of the Niagara Falls Water Board to reimburse staff for reasonable and necessary expenses incurred in connection with approved travel on behalf of the Water Board. The Water Board strongly encourages use of travel discounts and Water Board motor pool when making travel arrangements.

An individual is considered in travel status when traveling on official business for the Niagara Falls Water Board whether or not expenses are to be reimbursed.

The Water Board shall reimburse employees for reasonable out-of-pocket expenses incurred while traveling on authorized assignments or while engaged in authorized business. The nature and amount of expenses may vary according to the objectives of the employee's assignments, the surrounding circumstances of the assignments, the employee's position, and the employee's responsibilities within the Water Board. It is expected that employees will take full advantage of all commercial or governmental discounts wherever possible. Any travel expenses considered unreasonable, under the circumstances, will not be paid or reimbursed and are the employee's personal responsibility.

All Water Board employees seeking reimbursement should incur the lowest reasonable travel expenses and exercise care to avoid impropriety or the appearance of impropriety. Water Board reimbursement is allowed only when reimbursement has not been, and will not be, from other sources. If a circumstance arises that is not specifically covered in the travel policies, the most conservative course of action should be adopted or the Executive Director should be consulted for consultation and guidance.

Business travel policies are aligned with the Water Board's Accountable Plan as required by the IRS. All business related travel paid by the Water Board must comply with the Water Board Expenditure Policies, Procurement Card Policy, and Human Resources Policies.

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AUTHORIZATION AND RESPONSIBILITY

Travel for Water Board staff must be authorized in advance. Travelers should verify that planned travel is eligible for reimbursement before making travel arrangements. Upon completion of the trip, and within 30 days, the traveler must submit a travel reimbursement form and supporting documentation to obtain reimbursement of expenses.

An individual may not approve his/her own travel and/or reimbursement. Authorizing signatures include the Executive Director, Director of Infrastructure Operations, Director of Technical and Regulatory Services, Director of Administrative Services, and the Director of Financial Services. Throughout this policy, this approval is referenced as "**designated approval authority**".

Travel and/or reimbursement for the Executive Director must be approved by the Chairman of the Water Board (or in his absence, the Vice-Chair). The Executive Director approves all other Directors' reimbursements.

Designated approval authorities are required to review expenditures and withhold reimbursement if there is reason to believe that the expenditures are inappropriate or extravagant.

In all instances, an authorized Travel Approval Form (**See Attachment**) or similar document must accompany all travel reimbursements.

Cash Advances for travel will not be given.

PERSONAL FUNDS

Travelers should review reimbursement guidelines before spending personal funds for business travel to determine if such expenses are reimbursable. **See Section II - Travel Expenses/Processes** for details. The Water Board reserves the right to deny reimbursement of travel related expenses for failure to comply with Water Board policies and procedures. Travelers who use personal funds to facilitate travel arrangements will not be reimbursed until after the trip occurs.

VACATION IN CONJUNCTION WITH BUSINESS TRAVEL

In cases where vacation time is added to a business trip, any cost variance in airfare, car rental and/or lodging must be clearly identified on the Travel Reimbursement form. The Water Board will not prepay any personal expenses with the intention of being "repaid" at a later time, nor will any personal expense be reimbursed.

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The following categories cover the most common reimbursable expenditures. This list is not intended to be all-inclusive:

Room: Lodging expense when traveling outside the City of Niagara Falls, NY requires the use of a hotel room. Ask for the corporate or government rate.

Meals: Employee meals are reimbursable when employees are attending authorized business meeting or conferences out of town, or performing duties that require the purchase of meals normally consumed at home. Gratuities paid on meals (industry standard – presently 20%) should be included in the amount reported as expenses for meals on the Travel Reimbursement form. Alcoholic beverages will not be reimbursed.

Telephone and Fax: Telephone and fax expenses are reimbursable when Water Board business requires this means of communication. Toll calls entered on expense reports are to be itemized including name and detailed explanation.

General Instruction for Transportation Expenses: Reimbursement includes the cost of air, rail, or automobile rental expenses incurred while traveling.

EXCEPTIONS

Occasionally it may be necessary for travelers to request exceptions to Water Board travel policies. Requests for exceptions to these policies must be made in writing and approved by one of the designated approval authorities before the exception occurs.

Documentation approving exceptions must be forwarded with the Travel Approval form.

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SECTION II: Travel Expenses/Processes

GENERAL INFORMATION

Authorized business travel for all employees that may include free seminars, or prepayments, PCard purchases and/or the expectation for reimbursement must be pre-approved.

Travel Advances will no longer be issued.

In advance of the travel, the Water Board may issue prepayments for airfare, rail transportation, and conference registration fees as well as approval for use of vehicles from the motor pool.

TRAVEL RELATED EXPENSES THAT MAY BE PREPAID/PRE-ARRANGED

Airfare - Employees are expected to obtain the lowest available airfare that reasonably meets business travel needs. Airfare may be pre-paid by use of an individual's PCard, if applicable.

Travelers are encouraged to book flights at least 30 days in advance to avoid premium airfare pricing. First class tickets are not reimbursable.

Rail Transportation - The Water Board will prepay rail transportation providing the cost does not exceed the cost of the least expensive airfare. A PCard may be used to make this purchase.

Conference Registration Fees - conference registration fees can be prepaid with the use of the PCard, payment via the purchase order or direct pay process, or included on the Travel reimbursement form for payment through Accounts Payable.

Water Board Motor Pool - for approved travel by automobile, the Water Board's motor pool should be used whenever possible. A valid driver's license must be on file in order to requisition the use of a vehicle.

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REIMBURSEMENTS

Requests for reimbursements of travel related expenses are submitted on a Travel Reimbursement form (**See Attached Form**). This form must be accompanied by the supporting documentation for all charges made via the PCard as well as cash expenditures. Expenses charged on PCard are to be shown as **Cash Advanced** and will be reconciled to each bank statement. Reimbursement requests must be submitted within 30 days of the event.

Travel reimbursement requests not submitted within this time frame require exception approval from the Executive Director.

Use of Personal Vehicle:

Employees using a personal car for Water Board business will be reimbursed at the current rate established by the US Internal Revenue Service when this use is approved **in advance** by a **designated approval authority**. Drivers should be aware of the extent of coverage (if any) provided by his/her automobile insurance company for travel that is business and not personal in nature.

Business Related Expenses – not related to travel

Expenses incurred near the Water Board's place of business that are not part of normal living costs (i.e. Authorized client lunches) are reimbursable providing the appropriate approval and documentation is included. Documentation should clearly state the specific details, including the purpose and attendees. Expenses that only indirectly relate to Water Board business will not be reimbursed.

Policy relative to Alcohol

The Niagara Falls Water Board is always at risk when alcohol is involved. Such events should be managed with common sense and due care. As a general rule, alcohol cannot be reimbursed.

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Travel Policies - Forms

Travel Approval Form:

Resides in the Common Directory on server MCO – FORMS – Miscellaneous

Travel Expense Reimbursement Form:

Resides in the Common Directory on server MCO – FORMS – Miscellaneous