

**TRAVEL AND EXPENSE POLICY
ESSEX COUNTY INDUSTRIAL DEVELOPMENT AGENCY**

SECTION 1. PURPOSE

The Agency recognizes that travel, meal and related expenses will be incurred as Agency employees, staff, and Board members seek to fulfill the goals and mission of the Agency. The purpose of this policy is to establish guidelines and procedures so that only actual and necessary expenses are incurred and paid from Agency funds.

SECTION 2. AUTHORIZATION PROCEDURE

(A) In determining whether to authorize the travel, meals and/or attendance of any Agency official or employee at a meeting, conference, workshop, convention or other similar event, the following shall be taken into consideration:

- (1) the benefit to the Agency,
- (2) travel distance,
- (3) cost to the Agency of attendance, including but not limited to registration fees, and reimbursable expenses for mileage and meals,
- (4) time away from the Agency, and
- (5) the availability of sufficient budgeted funds.

(B) Except as provided in paragraph (C) below, the Agency Board shall authorize the travel, meals and/or attendance of its own members at meetings, conferences, workshops, conventions or other similar events.

(C) The authority to approve travel and/or attendance by Agency employees and staff is hereby delegated to the Agency Chairman in those cases where

- (1) the need for such travel and/or attendance was not known by the employee or staff at the time of the most recent meeting of the Agency Board, and
- (2) such travel and/or attendance must occur prior to the next scheduled meeting of the Agency Board.

(D) No travel, meals or attendance shall be authorized unless there are sufficient budgeted funds available for expenditure therefor. When funds are limited, the Board shall designate the person most appropriate to attend.

(E) No travel, meal or other expenses shall be incurred by any Agency official of employee or reimbursed out of Agency funds unless the same has received the prior approval of the Agency Chairman based upon the submission of a written request and approval form.

(F) The failure to comply with any of the foregoing requirements shall result in the disallowance of any expenses incurred, and in such event the Agency official or employee shall be deemed to have waived any right to seek payment or reimbursement thereof out of Agency funds.

SECTION 3. EXPENSE REIMBURSEMENT AND ADVANCES

(A) All approved actual and necessary registration fees, expenses of travel, meals and lodging, and all approved tuition and/or registration fees, incurred in connection with attendance at meetings conferences, conventions, workshops or other similar events, shall be charged against and paid by the Agency, provided that such travel and/or attendance has been properly authorized.

(B) The advance of moneys for estimated expenditures for registration fees, travel, meals, lodging and tuition may be made to a person duly authorized to attend a meeting, conference, workshop, convention, or similar event. Itemized vouchers must be submitted after attendance and any moneys advanced in excess of expenditures shall be refunded in full.

(C) Each Agency official and employee shall account in full for all expenses reimbursable by the Agency on appropriate Agency claim forms, to which shall be attached all receipts and other documentation as necessary for all expenditures resulting from an authorized attendance at conventions, conferences, workshops or other similar events.

(D) Completed claim forms of Agency officials and employees shall be submitted within thirty (30) days of the date the expenses were incurred for audit by the Agency Board. Only those expenses which have been approved as a result of such audit will be paid or reimbursed from Agency funds. All expenses not so approved shall be the responsibility of the Agency official or employee. Failure to timely submit such claims shall be grounds for disallowance, and in such event the Agency official or employee shall be deemed to have waived any right to seek payment or reimbursement thereof out of Agency funds.

SECTION 4. EXPENSE LIMITATIONS

(A) Lodging accommodations should provide normal comforts and services well located in relation to the area in which business is to be conducted.

(B) Meal expenses are limited to those which are reasonable and within the guideline amounts established by the Internal Revenue Service, and may include taxes and a reasonable gratuity. Lavish or extravagant meal expenses, as well as expenses for alcoholic beverages, are strictly prohibited. Receipts shall be required for reimbursement.

(D) Public transportation (taxi, bus, subway, train, etc.) fares and expenses, as well as parking fees and toll charges, are reimbursable provided that original receipts are furnished.

(E) Mileage for the authorized use of personal vehicles on Agency business shall be reimbursed at the approved rate established by the Internal Revenue Service provided that documentation is furnished of the actual mileage traveled on official business (less any mileage traveled for personal business, if any), and only when such has been in compliance with Section 5 of this Policy. Claims for mileage reimbursement shall list all locations to which travel was made, the mileage to each location, and the official purpose for which travel to each such location was made.

(F) Car rental and airline ticket expenses shall be incurred only upon prior written approval, and the most economical car rental and/or airline service shall be used.

(G) Gratuities other than for normal tips for taxis, bellboys, maids (for extended stays), baggage handling, and meals are not authorized.

(H) Non-reimbursable items shall include but not be limited to:

- (1) travel insurance;
- (2) child care fees;
- (3) personal items such as clothing, toiletries, barber, etc.;
- (4) liquor and tobacco;
- (5) personal side trips;
- (6) luggage and baggage handling;
- (7) cost of personal credit cards;
- (8) gifts and souvenirs;
- (9) entertainment expenses;
- (10) personal telephone;
- (11) gasoline, oil, fluids, repairs, towing, depreciation, and other similar expenditures; and
- (12) expenses for baggage handling, laundry, and valet services.

(I) Reimbursement of authorized expenses charged on personal charge accounts is permitted but does not eliminate the need for documentation as required herein.

SECTION 5. USE OF PERSONAL VEHICLES ON AGENCY BUSINESS

The use of personal vehicles on Agency business shall be governed by the following:

(A) The transportation of passengers other Agency officials or employees is strictly prohibited, except that the Agency Chairman may grant permission for the

transportation of:

- (1) Agency clients in furtherance of Agency business, or
- (2) officials or employees of another entity with which the Agency has a business relationship as long as such transportation is in the furtherance of Agency business.

(B) Mileage reimbursement pursuant to Section 4 (E) above shall be calculated according to the following rules:

- (1) except as provided in subparagraphs (2) and (3) below, no mileage shall be paid for travel from an employee's home to the IDA office in Elizabethtown, or from the IDA office to the employee's home;
- (2) where an employee is required to begin his/her workday at a location other than the IDA office and the distance to such location is further than the distance between the employee's home and the IDA office, the distance between the employee's home and the IDA office shall be subtracted on the voucher from the actual mileage traveled by said employee on that workday, and the IDA shall reimburse the employee for the balance of the mileage traveled; and
- (3) where an employee is required to end his/her workday at a location other than the IDA office and the distance from such location to the employee's home is further than the distance between the IDA office and the employee's home, the distance between the IDA office and the employee's home shall be subtracted on the voucher from the actual mileage traveled by said employee on that workday, and the IDA shall reimburse the employee for the balance of the mileage traveled; and

(C) The employee shall be solely responsible for the insurance on his/her personal vehicles, and a copy of the insurance card and a copy of the employee's current driver's license shall be on file with the Agency.

Adopted by Board of Directors April 30, 2002

Adopted by Board of Directors February 25, 2007

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