

Buffalo & Erie County Public Library
PERSONNEL POLICIES AND PROCEDURES MANUAL

SUBJECT: Library Business Expenses

CHAPTER: X

SECTION: 4

EFFECTIVE DATE: 1/1/14 (previously incorporated in Work Related Travel, Continuing Education, and Library Business Requests)

REVISION DATE: 9/5/2024

I. STATEMENT OF POLICY

This policy sets forth the process for requesting coverage for expenses incurred by Buffalo & Erie County Public Library employees and trustees while conducting library business. It also applies to an employee's attendance at a professional development activity that was requested or required by the Library and approved by their supervisor as such. This policy is intended to ensure proper control in expending Library resources within the budgeted resources.

II. EMPLOYEE PREAPPROVAL PROCESS

A. Library Business Request

1. Employees who wish to request release time and/or coverage of expenses associated with library business must receive advance formal authorization using a [Library Business Request](#).
2. The employee must complete Section I with information about the event, justification for the request, and whether the employee is requesting release time, coverage of registration, and/or coverage of travel expenses. Supporting documentation substantiating estimated costs should be attached when requesting coverage of expenses.
3. The employee's supervisor must complete Section II and return to employee.
4. After receiving approval from their supervisor, the employee must submit the [Library Business Request](#) form to Human Resources. Forms must be submitted at least 30 days prior to the event if possible. Human Resources may set earlier deadlines for specific events (e.g.

programs that have early bird pricing or require additional logistical coordination).

5. In reviewing the [Library Business Request](#) form, the following factors will be considered by Library Administration when determining final approval or disapproval:
 - a. Is attendance at the event required;
 - b. Is the employee presenting or speaking at the event;
 - c. Is the event relevant and significant to the accomplishment of the B&ECPL's mission;
 - d. Does the program relate to the employee's position;
 - e. Are the associated costs reasonable;
 - f. Are budget funds available;
 - g. Has the employee utilized release time or requested travel funds in the past year;
 - h. How would the employee benefit from attendance; and
 - i. How would the library/department benefit from the employee's attendance?
6. Once a determination has been made regarding approval of release time and/or coverage of expenses, a copy of the [Library Business Request](#) form will be returned to the employee. Additional instructions regarding expenses will be included, if applicable.
7. If the approved [Library Business Request](#) includes coverage of travel expenses, a [Travel Expense Report](#) must to be completed.

B. Travel Expense Report

1. If approved for coverage of travel expenses, the employee must schedule a time to complete a [Travel Expense Report](#) with a representative from the Purchasing Office.
2. Eligible prepaid, per diem, and reimbursable expenses for the approved event will be determined and documented on the [Travel Expense Report](#). Rates or methods of transportation may differ from those used to estimate costs on the [Library Business Request](#).
3. Once the [Travel Expense Report](#) is complete, the Purchasing Office will purchase eligible prepaid expenses.
4. The Purchasing Office will issue an advance check for eligible per diem expenses the Friday before the dates of travel.

5. If reimbursable expenses are identified on the [Travel Expense Report](#), a [Travel Reimbursement Request](#) will need to be submitted after returning from travel.
6. Employee travel expenses will not be covered or reimbursed if a [Travel Expense Report](#) is not on file.

III. TRUSTEE PREAPPROVAL PROCESS

A. Requests

1. Prior to attending an event that requires coverage of expenses by the B&ECPL System, the trustee or their director must inform the B&ECPL System Library Director or their designee of their intention to attend.
2. The System Library Director or designee will make a determination regarding approval of expenses and will inform the trustee and the Purchasing Office.

B. Expenses

1. The Purchasing Office will purchase eligible prepaid expenses at the direction of the Library Director or designee.
2. Other approved travel expenses may be reimbursed to the trustee after submission of a [Travel Reimbursement Request](#) following the procedures below.
3. Trustee travel expenses will not be covered or reimbursed if formal preapproval has not been given.

IV. REIMBURSEMENT PROCESS

1. When a traveler is approved for reimbursable expenses, a [Travel Reimbursement Request](#) must be submitted to the Purchasing Office within 14 days of return from travel.
2. Mileage reimbursement is based on the rate established by the Internal Revenue Service (IRS) for the dates of travel. See www.irs.gov/tax-professionals/standard-mileage-rates. A printed map which illustrates the number of miles from start to destination must be used to substantiate reimbursement.

3. For other expenses that have been pre-approved, itemized receipts must be attached to the form. Credit card receipts and/or statements will not be accepted as proof of payment.
4. Unanticipated or nominal additional expenses which fall within the guidelines for reimbursement but were not initially approved will be considered, but reimbursement is not guaranteed.

IV. TRAVEL COST GUIDELINES

A. General Guidelines

1. The traveler and the Library are expected to incur the lowest cost that reasonably meets travel needs.
2. Any indirect benefit of travel arrangements, such as airline or hotel points, will accrue to the traveler, not the Library, but maximizing such benefits will not be considered when determining specific arrangements.
3. Travel expenses must be approved using the proper forms.
4. Untimely, incomplete, unauthorized, or informal requests to cover travel expenses will not be considered.
5. Expenses may be purchased directly through the Purchasing Office, advanced before travel, or reimbursed after travel at the determination of Purchasing Office staff.
6. Any necessary changes to travel plans must be communicated as soon as possible between the traveler and the Purchasing Office.
7. The traveler is responsible to reimburse the Library for prepaid costs and advanced per diem expenses if they decide not to attend the event for sake of personal convenience without giving adequate notice for cancellation.

B. Maximum Allowable Expenses

1. Registration or Tuition
 - a. Registration or tuition will be paid at the base rate for the event. Early bird pricing must be obtained whenever possible.

- b. The attendee may be asked to make up the difference in cost if registration is completed after early bird pricing is closed or if they want to add social activities to their registration.

2. Lodging

- a. Lodging costs will be covered at the rate established by US General Services Administration for the location of the event or at the advertised conference rate where applicable. See www.gsa.gov/travel/plan-book/per-diem-rates.
- b. Lodging expenses may be adjusted based on occupancy at the discretion of the Purchasing Office.
- c. Neither the Library nor Erie County is required to pay taxes on lodging in New York State. When lodging within New York, the traveler should complete a [NYS Tax Exemption Certificate](#) and provide it to the hotel upon check-in. Contact HR or the Purchasing Office to obtain the Employer Identification Number.

3. Meals

- a. Meal costs will be covered at the rate established by US General Services Administration for the location of the event. See www.gsa.gov/travel/plan-book/per-diem-rates.
- b. Meals provided as part of the event being attended will be deducted from the per diem allowance.
- c. In cases where meal costs are reimbursed, itemized original receipts must be provided to substantiate reimbursement.

4. Transportation

- a. Purchasing Office staff will determine which method of transportation is the most cost effective for a particular event/location.
- b. Personal Vehicle
 - i. Mileage reimbursement is based on the rate established by the Internal Revenue Service (IRS) for the dates of travel. See www.irs.gov/tax-professionals/standard-mileage-rates.
 - ii. A printed map/directions which illustrates the number of miles from start to destination must be used to substantiate reimbursement.
 - iii. Tolls and parking fees may also be reimbursable upon submission of proper documentation.
- c. Air/Train/Bus Travel
 - i. Only coach or economy tickets will be purchased.

- ii. One checked bag will be covered if not included in the ticket price.
- d. Rental Car
 - i. A compact or standard car will be rented unless additional people are traveling, or the traveler is transporting materials.
 - ii. The traveler must note the name of the other passenger(s) if sharing a car. Additional drivers are not allowed except when sharing the car with another Library employee or trustee traveling on the same trip. All drivers must be registered with the rental car agency.
 - iii. If fuel is not prepaid, the traveler will be reimbursed for the cost of refueling the vehicle before returning it upon submission of original receipts.
- e. Public Transportation/Taxi/Rideshare Services
 - i. Use of the most economic transportation option is expected. Reimbursement will not be provided for luxury options.
 - ii. For travel from an airport/train station/bus station to lodging, the traveler should use hotel shuttle services or other shuttle services if available.

5. Exceptions

- a. Special circumstances may allow for exceptions to the above parameters, such as exceeding GSA per diem rates or covering unforeseen travel situations. Any such exceptions must be documented by the traveler and approved by the Purchasing Office.
- b. Purchasing Office staff have the right to refuse requests due to lack of sufficient justification, frequency of exception requests, lack of reasonable notice by the traveler, or their judgment on the reasonableness of the exception.

C. Non-Reimbursable Expenses

- 1. The following costs will not be covered or reimbursed by the Library:
 - a. Alcohol or other controlled substances;
 - b. Costs incurred by traveler's failure to cancel travel or hotel reservations in a timely fashion after deciding not to attend for sake of personal convenience;
 - c. Airline club memberships, airline upgrades, business class for domestic flights/first class for all flights;
 - d. Personal telephone calls;
 - e. Childcare, babysitting, housesitting, pet-sitting/kennel charges;
 - f. Haircuts and personal grooming, laundry and dry cleaning;

- g. Passports, vaccinations, and visas when not required as a specific and necessary condition of the travel assignment;
- h. Personal entertainment expenses including shows, amusements, sporting events, health club facilities, movies, social activities and related incidental costs;
- i. Travel accident insurance premiums and/or purchase of additional travel insurance;
- j. Other expenses not directly related to the business travel.

2. Accompanied Travel

- a. When a traveler is accompanied by others not on official business, any lodging, transportation, meals or other expenses above those incurred for the authorized traveler will not be covered by the Library.
- b. Accompanied travel must be disclosed to Purchasing Office staff.

3. Vacation in Conjunction with Business Travel

- a. In cases where vacation time is added to a business trip, any cost variance in airfare, car rental, lodging and/or any other expenses must be clearly identified and paid for by the traveler.
- b. Release time will not be approved to cover this extra time; an employee must follow the established procedures for their location to request vacation time.

I. FORMS

[Library Business Request](#)
[Travel Expense Report](#)
[Travel Reimbursement Request](#)
[NYS Tax Exemption Certificate](#)

II. RELATED POLICIES

[Library Business](#)
[Professional Development](#)
[Mileage](#)