

**Roosevelt Island Operating Corporation
Of the State of New York**

Policies and Procedures Regarding Travel by Personnel

As required by Section 2824(1)(e) of the Public Authorities Law of the State of New York and the Directive of the Office of Taxpayer Accountability, dated August 10, 2009, the Board of Directors of the Roosevelt Island Operating Corporation (the “Corporation”) hereby adopts the following policies and procedures regarding travel by personnel of the Corporation:

These policies and procedures apply to every officer, director or employee of the Corporation traveling on business of the Corporation who seeks reimbursement of expenses incurred:

1. Mass transit must be the first choice of transportation mode, if available. Employees will not be reimbursed for any other mode of travel to destinations where mass transit is available, unless (i) due to exigent, unforeseen circumstances an employee must travel by car because mass transit isn’t available at the time the employee has to travel, or (ii) airline travel is more efficient and cost effective. Travel by car or airline must be approved by the Chief Financial Officer.
2. No cars shall be dedicated to specific individuals, except in extraordinary circumstances approved by the Roosevelt Island Operating Corporation President/CEO. Employees not using mass transit must utilize agency pool cars, if available.
3. In circumstances where neither mass transit nor a pool car is available, employees may use the least expensive option of either a rental car suitable under the circumstances or their personal car. Employees must use a “trip calculator” available at the website of the NYS Office of General Services (<http://www.ogs.ny.gov>) to determine which mode is cheaper, and travel reimbursement will be limited to the transportation mode indicated. *Note: This mandate would not apply to an employee who has a physical disability and must use a specifically equipped personal vehicle.*
4. Employees that are approved for overnight travel must exhaust all reasonable measures to find a hotel that charges a rate at or below the federal lodging per diem rate for the travel location available at the website of the U.S. General Services Administration (<http://www.gsa.gov>). If an employee is unable to find a rate at or below the federal lodging per diem rate, the employee must justify and obtain prior approval to exceed the federal rate from the agency finance office.
5. When the railroad is routinely used as a means of travel, the Corporation should purchase tickets in bulk to reduce travel agent service fees.
6. Reimbursement Allowances:

Overnight Travel Reimbursement

Employees may choose one of two methods for reimbursement for overnight travel, whichever is to their advantage. Travelers may not, however, combine the two methods on the same overnight trip. Breakfast and dinner are reimbursable meals; lunch is not.

Unreceipted Method (Method 1) - This method provides for a flat rate allowance for meals, lodging and incidental expenses regardless of where lodging is obtained, including lodging with relatives or friends. Rates are established based on the city or county where lodging is obtained or the location to which the employee was traveling (whichever rate is less), and such location must be indicated on the expense report. No receipts are required when using this method. Current rates are as follows:

Location	Per Diem
New York City and Nassau, Suffolk, Rockland and Westchester Counties	\$50.00
Cities of Albany, Binghamton, Buffalo, Rochester, Syracuse and their respective surrounding metropolitan areas	\$40.00
All other locations in New York State	\$35.00
Out of State (this includes any out of state tax on lodging)	\$50.00

Travelers using this unreceipted method are also eligible for an additional \$5.00 for breakfast on the day of departure if they have to leave at least one hour before their normal work start time. They are also eligible for an additional \$12.00 for dinner on the day of return if they return at least two hours later than their normal work ending time

Receipted Method (Method 2) - This method provides reimbursement of actual lodging costs and an allowance for meals based on federal reimbursement rates for the county of lodging. The per diem rates for locations within the continental United States are revised annually and are available at the website of the U.S. General Services Administration (<http://www.gsa.gov>). Since rates are based on location of lodging, the city and state must be indicated on the expense report. Receipts are required for lodging, but not for meals when using Method 2.

For each day the traveler is in overnight travel status, the traveler is eligible for reimbursement for lodging up to a maximum lodging per diem and a per diem allowance for meals. The meal per diem is for dinner the first night and breakfast the following day.

Travelers using this method are also eligible for an additional per diem for breakfast if they have to leave at least one hour before their normal work start time the first day, and/or for

dinner if they return at least two hours later than their normal work ending time on the last day of travel. In these cases, breakfast and/or dinner will be reimbursed up to the maximum amount of the meal per diem allowance specified for the particular area of lodging. The meal per diem allowance is apportioned for breakfast and dinner. See NYS Office of State Comptroller, Guide to Financial Operations, Chapter XIII, Section 4 for current meal allowance (<http://www.osc.state.ny.us/>).

Maximum lodging rates exclude taxes. For travel within New York State, a Tax Exemption Certificate (ST-129) should be used. For travel outside of New York State, state and local taxes are not included in the maximum lodging amount and will be reimbursed in addition to the per diem amount.

Finally, on occasion, travelers may be unable to find a hotel at a rate that does not exceed the maximum federal lodging per diem rate for the location of travel. If that occurs, travelers must obtain prior approval from his/her finance office to exceed the federal rate.

Day Trip Reimbursement

Travelers may be reimbursed for breakfast and/or dinner for day trips based on departure and return times. Travelers are entitled to reimbursement for breakfast if they have to leave at least one hour before their normal work start time, and/or for dinner if they return at least two hours later than their normal work ending time.

Travelers without meal receipts are reimbursed \$5.00 for breakfast and/or \$12.00 for dinner. For example, a traveler leaves New York City at 7:00 a.m. for Albany. The traveler arrives back in New York City the same day at 6:00 p.m. The traveler's scheduled work hours are from 8:00 a.m. to 4:00 p.m. The traveler is entitled to \$5.00 for breakfast and \$12.00 for dinner. See NYS Office of State Comptroller, Guide to Financial Operations, Chapter XIII, Section 4 for current meal allowance (<http://www.osc.state.ny.us/>).

Travelers with meal receipts are reimbursed up to the maximum amount of the meal per diem allowance (Method 2) specified for the particular area of travel. The meal per diem allowance is apportioned for breakfast and dinner. See NYS Office of State Comptroller, Guide to Financial Operations, Chapter XIII, Section 4 for current meal allowance (<http://www.osc.state.ny.us/>).

Personnel of the Corporation shall travel only when essential to the Corporation's mission and no other means to participate in the activity is available. Conference calls, teleconferences and webinars should be used in lieu of travel whenever possible. Employees may not attend conferences for general educational or networking purposes during work hours, and will not be reimbursed for travel to those conferences. In addition, employees must use best efforts to reduce or eliminate overnight travel. If travel is required, personnel must use the lowest cost of transportation and accommodation reasonably available when traveling on business of the Corporation. Travel outside of the City of New York and travel requiring overnight absence shall require the advance written approval of the Chief Fiscal Officer of the Corporation, or his or her designee.

Reasonable actual expenses consistent with these policies and procedures incurred for transportation, lodging, meals, and expenses while traveling on Corporation business will be reimbursed, subject to audit, upon presentation of invoices, vouchers, receipts, and such other supporting documentation in such form and containing such information as the Corporation may reasonably require. Reimbursement for expenses incurred in violation of these policies and procedures may be refused.

Approved: November 7, 2013