

**THE CITY OF NEW YORK  
OFFICE OF THE COMPTROLLER**

**INTERNAL CONTROL AND ACCOUNTABILITY DIRECTIVES**

**DIRECTIVE 6 - TRAVEL, MEALS, LODGING AND MISCELLANEOUS AGENCY  
EXPENSES**

**INTRODUCTION**

This directive establishes guidelines governing expenditures for employee travel, agency provided meals and refreshments, and a variety of other miscellaneous agency expenses.

Many of the expenditures covered herein, although necessary to conduct official City business, are personal in nature, often making them targets of abuse and subject to question. Consequently, Agency Heads must take special precautions to ensure that these expenditures are incurred for appropriate agency business needs and are in the City's best interest, and must establish policies, practices and internal control procedures to ensure compliance with this directive. Likewise, all City employees are expected to exercise good judgment and reasonableness when incurring expenses on behalf of the City.

Mayoral agencies must use the directive's Overnight Travel guidelines in conjunction with the procedures set forth in the Mayor's *Out-of-City Travel Guidelines*.

## **PART I: GENERAL INFORMATION**

### **1.0 ORGANIZATION, EFFECTIVE DATE, ASSISTANCE**

#### **1.1 Directive Organization**

The directive is divided into the following primary sections:

#### **PART I: GENERAL INFORMATION**

- 1.0 Organization, Effective Date, Assistance
- 2.0 General Notices

#### **PART II: TRAVEL**

- 3.0 Introduction
- 4.0 Transportation
- 5.0 Overnight Travel
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#### **PART III: MISCELLANEOUS AGENCY EXPENSES**

- 8.0 Meeting Expenses
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#### **PART IV: SPECIAL PROVISIONS FOR ELECTED AND APPOINTED OFFICIALS**

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#### **PART V: ADMINISTRATIVE GUIDE**

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- 19.0 Agency Accounting and Reporting
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#### **APPENDICES:**

- Appendix A: Lodging, Meals and Incidental Rates for Domestic Travel
- Appendix B: Lodging, Meals and Incidental Rates for Alaska, Hawaii, Puerto Rico and US Possessions.
- Appendix C: Lodging, Meals and Incidental Rates for Foreign Travel

- Appendix D: Columbus Circle 75 Mile Radius Map
- Appendix E: Approval Request for Official Out-of-City Trips
- Appendix F: Personal Expense Reimbursement Request
- Appendix G: Personal Vehicle Travel Record
- Appendix H: Consolidated Overnight Travel Report

## **1.2 Effective Date**

This directive is effective immediately and supersedes the previous version, issued January 25, 1988, and the following Comptroller's Memoranda (CM):

- CM 87-6 *Revised Interpretation of Directive #6 - Authorization, Reimbursement and Audit of Travel, Meals, Lodging and Miscellaneous Agency Expenses; [Applicability to Elected Officials]*
- CM 89-1 *Business Cards for City Employees;*
- CM 91-1 *Employee Reimbursement for Use of Personal Automobile;*
- CM 94-7 *Notification of Changes to Reimbursement Rates Set Forth in Directive #6 - Authorization, Reimbursement and Audit of Travel, Meals, Lodging and Miscellaneous Agency Expenses; and*
- CM 94-13 *Additional Guidelines and Procedures for Out-of-Town Travel.*

## **1.3 Assistance**

Questions or comments concerning this Directive should be addressed to: The Office of the Comptroller, attention: Directives/Policy Unit, Bureau of Accountancy, Municipal Building, One Centre Street, Room 200 South, New York, NY 10007, (212) 669-3675, e mail [directives@comptroller.nyc.gov](mailto:directives@comptroller.nyc.gov).

## **1.4 Internet Availability**

An inventory of existing Comptroller's Internal Control and Accountability Directives, with download and print capability, are available on the Comptroller's website at <http://www.comptroller.nyc.gov>.

## **2.0 GENERAL NOTICES**

### **2.1 Restricted Delegation**

This directive explicitly identifies certain expenditures which only the Agency Head or his/her high level designee appointed in accordance with the guidelines of this subsection, may approve. It is recognized that many of the specified expenditures are routine or represent relatively small amounts. Nevertheless, they have been purposely placed in the "restricted delegation" category, to heighten awareness and because of their frequency as targets of abuse.

The Agency Head's delegation of approval authority for these expenditures must be done with the utmost discretion. The delegation may only be made to an executive management level employee or employees hereinafter referred to as Designees, who report directly to the Agency Head. Designees must not, in turn, delegate authority for these expenditures. It is important to maintain approval authority for these expenditures at this level in the organization to ensure that they remain highly visible and to prevent the dilution of control over them.

The Agency Head's approval delegation(s) must be in writing with copies to both the agency's accounts payable group and the Office of the Comptroller's Deputy Comptroller for Accountancy addressed as follows:

City of New York, Office of the Comptroller  
Municipal Building  
Bureau of Accountancy – Accounting Compliance Division  
One Centre Street, Room 200 South  
New York, NY 10007.

### **2.2 Fraudulent Expense Claims**

Filing a false bill or claim with any political subdivision of the State of New York is a criminal offense. (Section 175.35 of the Penal Law)

### **2.3 Related Regulations**

The procurement, requisition, vouchering and payment of travel, meals, lodging and miscellaneous agency expenses must conform to all City purchasing guidelines. Agencies are advised to review and adhere to the following in conjunction with the application of this directive:

2.3.1 Comptroller's Directive 3, *Procedures for the Administration of Imprest Funds*, which explicitly prohibits the practice of splitting payments to keep an expenditure under the \$250 maximum for imprest funds.

2.3.2 Comptroller's Directive 24, § 6.3 *Miscellaneous Payment Vouchers*, which provides that:

- (1) Miscellaneous vouchers must not be used for direct payments to common carriers, hotels or for other travel related expenses;
- (2) Miscellaneous vouchers may be used to reimburse employees for out-of-pocket expenditures; and
- (3) Agencies without imprest funds may use miscellaneous vouchers for travel expenditures under \$250.

## **2.4 Agency Alternative Policies**

Generally, the guidelines in this directive provide agencies with the maximum rates that may be paid and the most liberal policies that may be implemented for each subject item. Agency Heads may, at their discretion, create reasonable, more restrictive rates and policies when deemed appropriate. However, in considering more restrictive policies, Agency Heads may not reduce any rate or benefit established by collective bargaining. Rates and allowances established under the *Citywide Contract Between the City of New York and District Council 37, AFSCME, AFL-CIO, July 1, 1990 to June 30, 1992*, hereinafter referred to as the *Citywide Contract*, are duly noted within the directive text.

## **2.5 Gifts of Meals and Travel**

When meals, travel expenses or other items normally appropriate for direct payment or reimbursement are provided to employees by persons doing business with the City or by others, employees must not request reimbursement under the per diem rates or other allowances provided in this Directive. In addition, employees are advised that it may be improper to accept such gifts and that prior approval and written disclosure of receipt may be required. Employee acceptance of gifts and reporting requirements are discussed fully in the New York City Conflicts of Interest Board's Opinion No. 651 and in §2604 of the New York City Charter.

## **2.6 Definitions**

Definitions for the key terms and concepts used in this directive are provided in the text as follows:

- §2.1 Designee
- §3.3.1 Local Travel
- §3.3.2 Long Distance Travel
- §3.3.3 Overnight Travel
- §3.3.4 Public Mass Transit

- §3.3.5 Primary Work Station
- §3.3.6 Field Location
- §3.3.7 Commuting
- §5.1.1 General Business Meeting
- §7.1.1 Discretionary Training
- §7.1.2 Essential Training
- §8.1.1 Light Refreshments/Modest Meals

## **2.7 Exclusion From Sales Taxes**

The City of New York is exempt from paying the New York State Sales Tax. Agencies and employees should not pay sales taxes on any item or service purchased in the State of New York on behalf of the City for official business purposes. Employees must obtain and present a Sales Tax Exemption Certificate or exemption request on agency letterhead at the time of purchase. Employees may obtain forms from agency travel coordinators or fiscal offices.

Since, it may not always be practicable to provide the sales tax exemption certificate for very minor purchases or when traveling, it is permissible to incur and reimburse sales taxes for expenditures under \$25.00 in these or other exigent situations. Nevertheless, agencies and employees should make every effort to avoid the payment of sales taxes on any purchase, regardless of size. In no case may sales taxes be paid or reimbursed for an expenditure of \$25.00 or more.

## **2.8 Expanded Applicability**

To the degree practicable, agencies are encouraged to use the rates, guidelines and other policies provided in this directive as a basis for establishing fees, costs or rates in general agency business transactions with non-employees or non-City organizations. For example, agencies should insure that provisions in contractual agreements to pay vendor costs for travel, meals or lodging do not exceed the rates provided herein. Similarly, when an agency pays costs for individuals providing the City pro bono services or who otherwise incur costs on behalf of the City, the directive's rates should be followed.

## **PART II: TRAVEL**

### **3.0 INTRODUCTION**

City employees are frequently required to travel as part of their official duties. Travel, as used in this directive, refers to a variety of situations ranging from local bus or subway rides during the course of the work day, to longer trips when the traveler returns the same day, to overnight trips of one or more days' duration, to extended stays.

#### **3.1 Overview of Travel Expense Policy**

Employees who travel on behalf of The City of New York may be paid for their travel costs. The costs eligible for payment vary according to the classification of the travel undertaken.

When an employee engages in Local Travel, or in Long Distance Travel which does not result in Overnight Travel, only transportation costs are eligible for payment. Payment for meals and lodging is generally not permitted in these travel situations.

When an employee engages in Overnight Travel, agencies may additionally pay the costs of lodging, meals and incidentals. Meals are paid only in Overnight Travel situations.

Eligibility for Overnight Travel costs is determined independently from the traveler's Local or Long Distance destination. Consequently, employees engaging in Local Travel may occasionally be eligible for lodging and meals, and, conversely, employees traveling long distance may not always be eligible for lodging and meals.

#### **3.2 City Travel Agency**

Mayoral agencies are required to make all Long Distance and Overnight Travel arrangements, including airline and rail tickets, lodging and rental cars, through the City's contract travel agency.

At the time this directive was issued, the City's agent was Omega World, (212) 753-4900. Mayoral agencies should consult the Mayor's Office of Citywide Services' *Out of City Travel Guidelines* for additional guidance.

#### **3.3 Definitions**

The directive's key travel concepts are defined as follows:

##### **3.3.1 Local Travel (formerly referred to as "in-City" Travel)**

For purposes of this directive, Local Travel is defined as:

- (1) All travel within, or to a destination within, the boundaries of New York City's five boroughs; or
- (2) Certain travel to destinations beyond the boundaries of New York City, when such travel meets *all of* the following conditions:
  - (a) the destination is 75 miles or less from Columbus Circle, Manhattan; and
  - (b) the destination is 75 miles or less from the traveler's home; and
  - (c) the length of the traveler's day, starting from departure from home and ending with return home, is 11½ hours or less.
- (3) A reference map showing the 75 mile radius from Columbus Circle is provided in Appendix D.

### 3.3.2 Long Distance Travel (formerly generally referred to as "out-of-City" travel)

For purposes of this directive, Long Distance Travel is defined as travel which is not within, or to a destination within, the boundaries of New York City's five boroughs, and which meets *one or more* of the following conditions:

- (1) The distance the employee travels is more than 75 miles from Columbus Circle, Manhattan; and/or
- (2) The distance the employee travels is more than 75 miles from home; and/or
- (3) The length of the traveler's day, starting with departure from home and ending with return home, is, or would be, more than 11½ hours.

### 3.3.3 Overnight Travel

This directive uses the term "Overnight Travel" to describe any travel, regardless of whether it is Local or Long Distance, for which

- (1) The employee stays overnight, *and meets one or both* of the following:
- (2) The distance the employee travels is more than 75 miles from Columbus Circle *and* more than 75 miles from the employee's home; and/or
- (3) The travel results in, or would result in, a work day of more than 11½ hours from departure from home to return home.

### 3.3.4 Public Mass Transit

Public Mass Transit generally includes local bus, subway, trolley, light rail, commuter rail, ferry, monorail and similar services. For purposes of this directive, airline, long distance bus and rail, taxicabs, car services and rental vehicles are not considered Public Mass Transit.

### 3.3.5 Primary Work Station

An employee's Primary Work Station is the office or location where the employee has been officially assigned and from which work is conducted on a permanent basis. Employees may have more than one Primary Work Station if they have permanent assignments in more than one location.

### 3.3.6 Field Location

A Field Location is generally a place of work other than the Primary Work Station where an employee has been assigned on a temporary basis for a month or less. A Field Location may temporarily be designated a Primary Work Station if an employee is assigned to it for a period expected to exceed one month.

### 3.3.7 Commuting

Commuting is travel between an employee's residence and Primary Work Station.

## **3.4 Employee Residence**

Many of the directive's payment rates and travel policies use the employee's permanent residence as a reference point. When employees occupy temporary residences, summer homes or make other temporary living arrangements, agencies may use either the temporary arrangement or the permanent residence for determining allowable travel expenses, depending on the circumstances in each case. Such determinations are entirely at the agency's judgment, but should ensure that the employee neither receives a windfall nor is denied reasonable payment for travel costs as intended by this directive.

## **4.0 TRANSPORTATION**

When traveling, whether locally, to or from a long distance or overnight destination, or while at a long distance or overnight destination, employees must make every effort to use Public Mass Transit or the most efficient and economical alternate means of travel for transportation purposes. When it is determined that Public Mass Transit is not practical, the use of alternate means of transportation must be justified, and, whenever possible, authorized in advance, by an appropriately responsible manager determined by the agency.

### **4.1 Travel Documentation**

Original receipts are required for transportation fares, parking fees, gasoline, minor repairs of City-owned vehicles, taxicabs, tolls and rental vehicle costs. Receipts for Public Mass Transit should be obtained whenever available.

### **4.2 Commuting**

Transportation costs incurred for Commuting between an employee's residence and Primary Work Station are not reimbursable.

One exception applies when the cost of traveling from an employee's residence to a Field Location or from the Field Location to the residence exceeds the cost of traveling between the residence and the Primary Work Station. In such cases, employees, at the agency's discretion, may be paid for Public Mass Transit costs in excess of their normal Commuting costs.

### **4.3 Public Mass Transit**

The cost of Public Mass Transit, including buses, subways, trolleys, ferries, light rail, commuter rail, monorail and similar services are allowable transportation expenditures in most travel situations.

### **4.4 City-Owned Vehicle**

When Public Mass Transit is not appropriate, City owned vehicles may be used for Local, Long Distance or Overnight Travel.

4.4.1 Agencies may pay the following expenses incurred in connection with the operation of a City-owned vehicle.

- (1) Gasoline, when purchased at a private facility.
- (2) Tolls.
- (3) Parking fees, if City parking is not available.
- (4) Minor parts or repairs which are necessary in order to return vehicle to City

garage.

4.4.2 Whenever possible, gasoline should be obtained from a Department of General Services' facility. The Mayor's Office of Citywide Services', *Out-of-City Travel Guidelines*, issued February 1, 1996, lists locations of these facilities.

4.4.3 Mayoral agencies must follow the detailed procedures related to obtaining and using City owned vehicles as provided in the Mayor's Office May 21, 1990 memorandum entitled, *The City of New York Procedures for Assignment and Use of City Vehicles*.

#### **4.5 Personal Vehicle**

In certain instances it may be appropriate for employees to use their personal vehicle for Local, Long Distance or Overnight Travel.

4.5.1 Employees may be reimbursed for personal vehicle use at the rate of 28 cents per mile, with a minimum guarantee of 30 miles, for each day of use even if the actual mileage incurred for City business is less. The rates and the minimum payment guarantee are based on the *Citywide Contract*.

Agencies may establish lower mileage rates and/or eliminate the daily guarantee for management employees or those whose collective bargaining agreements do not specifically provide for the rate or minimum allowance.

4.5.2 Tolls and parking, except for airport parking in excess of seven days, are reimbursable. When parking at airports, "long term" parking must be used when available and appropriate.

4.5.3 Repairs and maintenance items of any kind are not reimbursable.

4.5.4 Gasoline, motor oil and other vehicular fluids are not reimbursable.

4.5.5 Reimbursement is generally not permitted for using a personal vehicle between the employee's residence and first work location or between the employee's last work location and residence, even when the employee has been authorized to use a personal vehicle for agency business.

There are two exceptions:

- (1) The *Citywide Contract* permits reimbursement between an employee's residence and the first or last work location when the employee is required to carry special equipment or materials which cannot feasibly be transported via Public Mass Transit.

- (2) At the agency's discretion, employees may also be reimbursed for travel between an employee's residence and the first or last work location when the employee is required to travel to a Field Location to which Public Mass Transit is unavailable or the agency otherwise deems to be overly burdensome.

Such reimbursement must be justified and, whenever possible, approved in advance, by an appropriately responsible manager determined by the agency.

4.5.6 Employees are required to document personal vehicle usage on the *Personal Expense Reimbursement Request* (see Appendix F) or similar form prescribed by their agency. Detailed instructions are provided in §18.0.

#### **4.6 Taxicab and Car Service**

As a rule, taxicabs and car services must not be used for City business, however, the cost of taxicab or car service transportation, whether incurred locally or at a Long Distance or Overnight Travel destination, may be allowable under certain exceptional circumstances. Considerable discretion is required in authorizing the use of taxicabs or car services. Whenever possible, taxicab and car service use should be approved in advance at an appropriately high level of authority as determined by the agency.

4.6.1 The following describe exceptional situations when taxicab or car service transportation may be appropriate:

- (1) When employees must transport valuable, heavy or bulky items and a City vehicle is not available or its use is deemed impractical.
- (2) For transportation to or from an airport or transportation hub or other transit station or connection, when Public Mass Transit, courtesy transportation or other more economical means is not available or is impractical.
- (3) When travel is required outside the normal operating hours of Public Mass Transit or other more economical means of transportation, or when Public Mass Transit is otherwise inappropriate or unavailable.
- (4) When any employee, either managerial or non-managerial, is required to work three hours or more of overtime, and the workday, including the overtime, ends after their official working hours, *and* this results in travel between 8:00 p.m. and 6:00 a.m.

Employees whose usual work hours end between 8:00 p.m. and 6:00 a.m. may not be paid for taxicabs or car service for transportation unless in an

overtime situation as described in the prior paragraph.

In overtime situations, taxi reimbursement will be provided only to transportation hubs or other destinations within the five boroughs.

- (5) When a group of employees are traveling together and the cost of a taxicab, including tip, for the group is less than the group's aggregated Public Mass Transit fares.
- (6) At other times when the Agency Head or Designee deems the use of a taxicab appropriate in exceptional individual situations. The justification for the exception must be clearly documented and must bear the Agency Head or Designee's written authorization.

4.6.2 *Personal Expense Reimbursement Requests* (Appendix F) must describe the specific reason for each use.

4.6.3 Using these guidelines as a basis, every agency should prepare a specific written policy governing taxicab usage.

#### **4.7 Rental Vehicle**

Although the use of rental vehicles may be necessary for Local Travel in rare circumstances, vehicle rentals are generally not permitted for transportation within the five boroughs.

#### **4.8 Airline, Railroad and Vehicle Rental (for Long Distance or Overnight Travel)**

Transportation by these means, in many situations, is in conjunction with Long Distance or Overnight Travel. For convenience purposes, their use is discussed under Section 5.0 *Overnight Travel*, subsection 5.5, *Transportation*.

### **5.0 OVERNIGHT TRAVEL**

Overnight Travel may be incurred in connection with a number of official business purposes, including attendance at a wide variety of business meetings, attending training and educational courses, attending professional development or industry conferences, making on-site inspections of products, systems or operations, representing the agency or City at speaking engagements, and conducting on-site audits.

Because of the very different exigencies involved, the Overnight Travel guidelines provided in this directive, in certain respects, vary depending on whether the travel is for training, education and professional conference attendance or for General Business Meetings as defined below. Travel

for training, education and attendance at professional or industry conferences is generally subject to a higher level of scrutiny (and greater restrictions) than travel for purposes which are more directly related to City business matters.

## **5.1 Definitions**

### 5.1.1 General Business Meeting

The term *General Business Meeting*, as used in this directive, refers to a meeting or appearance for the conduct of any official agency business purpose. The term differentiates such meetings from employee training, education and conference attendance activities.

## **5.2 Authorization and Approval - This Section Applies to All Overnight Travel**

### 5.2.1 Requests and Authorization

- (1) All Overnight Travel must be authorized in advance by the Agency Head or Designee.
- (2) The Agency Head or Designee's authorization must be based on a written request prepared by the traveler which details the business need and the expected benefits to be derived from the Overnight Travel.
- (3) The consequences of not having executives and staff at the office, and the expense of the trip must be weighed carefully against the benefits to be derived from the travel.

### 5.2.2 Consideration of Travel Alternatives

Agencies must carefully consider alternatives to Overnight Travel before authorizing Overnight Travel for any purpose. Section 6.0 of this directive, *Alternatives to Overnight Travel*, provides guidance in this area.

### 5.2.3 Compliance with Limitations and Restrictions

Explicit restrictions and limitations, related to the number of employees per trip and the number of annual trips made, which may apply to any Overnight Travel for any purpose, are described in Section 7.0, *Travel Restrictions and Limitations*. Agencies must ensure compliance with these restrictions and limitations before authorizing any Overnight Travel.

### 5.2.4 Mayoral Agency Authorization

Mayoral agencies are further required to submit all Overnight and Long Distance Travel requests to the Mayor's Office of Citywide Services as required in the Mayor's Office of Citywide Service's *Out of City Travel Guidelines*. A sample, *Approval Request for Out-of-City Trips*, required for Mayoral agency travelers, is provided in Appendix E.

### **5.3 Special Authorization Process for Training, Education and Professional Conferences Held at Overnight Travel Destinations**

When authorizing Overnight Travel for training, education and professional conferences, the written travel request, required in subsection 5.2.1(2) above, must also describe how the Overnight Travel provides a specific educational or other benefit that cannot be gained in any other manner or within New York City or other Local Travel destination.

### **5.4 Avoiding Last Minute Arrangements**

To obtain the most competitive rates for lodging, transportation and related travel expenses, agencies and employees, whenever possible, should plan their Overnight Travel and submit travel requests well in advance of a planned trip. Last minute travel arrangements frequently translate into higher transportation and lodging costs, higher registration fees and the incurrence of other costs which can be avoided by better planning.

### **5.5 Transportation**

In overnight, and all travel situations, the most economical and practical means of transportation should be selected. Additional factors, including the number of people traveling, luggage and materials to be transported, meeting schedules, employee health, safety and comfort, the cost of employee time and the impact on the employee's ability to efficiently conduct City business upon arrival, should also be considered when deciding on the most appropriate means of transportation.

#### **5.5.1 Public Mass Transit, City Vehicle, Personal Vehicle, Taxicab/Car Service.**

The guidelines for Public Mass Transit, City-owned vehicles, personal vehicles and taxicab transportation for travel to, from, or at, Long Distance or Overnight Travel destinations are identical to the general guidelines provided in §4.0.

#### **5.5.2 Rental Vehicle**

- (1) When other more economical means of transportation are unavailable, impractical or inappropriate, travelers may use a rental vehicle to travel to or from a Long Distance or Overnight Travel destination, or for general purposes, after arrival by other means, at a Long Distance or Overnight

Travel destination.

- (2) Vehicle rental charges must be paid directly by the employee and submitted for reimbursement on the *Personal Expense Reimbursement Request* (Appendix F).
- (3) Mayoral agencies must use the City's travel agency to reserve rental vehicles at the same time that other travel accommodations are made with the travel agency.

If no other travel arrangements are necessary, travelers may rent vehicles directly. Currently, the Mayor's Office of Citywide Services requires that rental vehicles be obtained through the Dollar rental agency.

#### 5.5.3 Railroad

- (1) Railroads should be considered as an alternative to airline and other means of transportation to or from Long Distance or Overnight Travel destinations.
- (2) Generally, coach service should be used. Express service is permitted when a benefit to the City can be demonstrated.
- (3) On longer trips, the greater demands on employee time must be weighed against the higher costs of air travel.

#### 5.5.4 Airline

- (1) Generally, with the exception of travel to Washington, D.C., air travel is permitted for trips of more than 200 miles from Manhattan.
- (2) A regularly scheduled passenger carrier must be used.
- (3) Travelers must use economy or coach rates. Business class, first class and other higher priced fares are prohibited.
- (4) Personal flight insurance is not reimbursable.

#### 5.5.5 Washington, D.C. and Albany, NY

Washington, D.C. and Albany, NY are frequent travel destinations for City employees. In an effort to minimize the City's travel expenditures for these cities, special provisions apply.

- (1) Airline travel to or from Washington and Albany is generally prohibited in

nearly all travel circumstances unless, when travelling to Albany or Washington, the meeting or other business is scheduled for 11:00 a.m. or earlier.

Exceptions are allowed only if deemed appropriate by the Agency Head or Designee. The justification for the exception must be clearly documented and must bear the Agency Head or Designee's written authorization.

- (2) Employees should use rail, City-owned, or personal vehicles for travel to or from these cities.

## **5.6 Lodging**

### 5.6.1 Overnight Lodging Criteria

Payment for overnight lodging is permitted whenever authorized in accordance with §5.2 and *one or both* of the following conditions are met:

- (1) The distance the employee travels is more than 75 miles from Columbus Circle *and* more than 75 miles from the traveler's home; and/or
- (2) The travel results in, or would result in, a work day of more than 11½ hours from departure from home to return home.

### 5.6.2 Nights Eligible for Payment

Payment for overnight lodging is generally allowed for the evening of any day that business is conducted under the travel conditions described in §5.61 above. To limit lodging costs to the greatest degree possible, it is expected that the employee will arrive on the day the official business starts and will return immediately on the day the official business concludes. Lodging costs for additional nights are the employee's responsibility except under the following circumstances:

- (1) When the employee arrives the night before because the meeting or other business begins so early in the morning that it would be impossible or constitute a hardship for the employee to travel and arrive in time for the start of the meeting;
- (2) When the employee stays an additional night because:
  - (a) the meeting or other business ends too late for the employee to make the last available transportation to the employee's return destination or the scheduled carrier's departure time is 9:00 p.m. or later; or

- (b) if the employee is driving, will result in arrival at the employee's residence after 11:00 p.m.
- (3) If staying additional nights, either prior to, or subsequent to the date(s) of the meeting or training, results in a net savings to the City when all costs are considered. As an example, this rule may be applied when savings afforded by a Saturday night stay over, due to airline pricing structures, results in a lower net cost.

### 5.6.3 Lodging Rates

- (1) Employees lodging at domestic or foreign destinations will be reimbursed at the rates established by the U.S. government for federal travelers. The Federal per diem schedules indicate the maximum lodging rates that will be paid. Employees who spend less will be reimbursed only for actual lodging expenditures. Current maximum per diems for lodging, meals and incidentals, which differ by destination and season traveled, may be accessed as follows:

- (a) Destinations in the continental United States (CONUS) are available at the U.S. General Services Administration's Web site:

[http://www.gsa.gov/portal/content/104877?utm\\_source=OGP&utm\\_medium=print-radio&utm\\_term=perdiem&utm\\_campaign=shortcuts](http://www.gsa.gov/portal/content/104877?utm_source=OGP&utm_medium=print-radio&utm_term=perdiem&utm_campaign=shortcuts)

- These lodging per diems do not include room taxes. Such taxes are reimbursable as a miscellaneous travel expense. [New York State lodgers see (3) below.]
- Laundry and dry cleaning expenses are not part of the per diem rates for travel within the continental United States. Separate reimbursement for these expenses is permitted in accordance with §5.9.4 of this Directive.

- (b) Destinations in Alaska, Hawaii, Puerto Rico, and U.S. possessions (OCONUS) are available at the U.S. Department of Defense's Web site:

<http://www.defensetravel.dod.mil/site/perdiemCalc.cfm>

- These lodging per diems do not include room taxes. Such taxes are reimbursable as a miscellaneous travel expense.

- Laundry and dry cleaning expenses are covered under the incidental portion of the per diem rate and may not be claimed as a separate expense.
  - (c) Destinations in foreign countries are available at the U.S. Department of State's Web site:  
  
<http://www.defensetravel.dod.mil/site/perdiemCalc.cfm>
  - Room taxes are included in the lodging per diems.
  - Laundry and dry cleaning expenses are covered under the incidental portion of the per diem rate and may not be claimed as a separate expense.
- (2) Travelers who do not have Internet access must obtain per diem rates from the Mayor's Office of Citywide Services or their agency travel coordinator or fiscal office.
- (3) New York State Hotel Occupancy Taxes - Employees lodging within New York State are exempt from hotel occupancy taxes. To qualify for the exemption, employees must present the lodging establishment with either an Exemption Certificate For Tax on Occupancy of Hotel Rooms or a statement on agency letterhead indicating that the named employee is conducting official business and is exempt from this tax. Employees may request forms from their agency travel coordinator or fiscal office.

#### 5.6.4 Documentation

Lodging establishment receipts are required to support payment/ reimbursement requests.

### **5.7 Special Convention, Seminar and Conference Rate**

Because conferences, seminars and conventions are frequently held in downtown areas or expensive hotel districts, it may not be possible to find convenient lodging within the Federal rate schedule allowances.

It is recognized that both the City and the traveler may benefit by having employees lodge in nearby establishments, because lodging at, or in close proximity to the convention, seminar or conference hotel, can facilitate or significantly add to the achievement of the event's objectives due to the scheduling of conference seminars or events, and/or arrangements made by the event sponsor. Therefore, if in the judgment of the Agency Head or Designee, such lodging is deemed desirable, travelers may be allowed to incur the

conference lodging rate provided in this subsection. Authorization to incur the conference rate must be explicitly provided in advance by the Agency Head or Designee.

#### 5.7.1 Special Conference Rate

Hotel accommodations at the convention, seminar or conference site may be paid at the lower of actual cost or 150 per cent of the "maximum lodging amount" component of the per diem rate allowed for the locality in the Federal rate schedules.

Employees may not incur the conference rate at lodging establishments which are not designated conference hotels or are not in close proximity to the conference site.

#### 5.7.2 Application

The special conference rate does not apply to conventions, seminars and conferences conducted by City agencies.

#### 5.7.3 Transportation at Conferences

Every effort must be made to use shuttle services or other transportation provided by conference hotels or sponsors for transportation between the lodging establishment and the conference site.

#### 5.7.4 Meals

- (1) Meals are reimbursed in accordance with the guidelines in Section 5.8.
- (2) In those cases where the registration fee includes one or more meals, the per diem allowance must be reduced as indicated in Section 5.8.

### **5.8 Meals**

Payment or reimbursement for meals is permitted only when the traveler engages in Overnight Travel as defined in paragraph 3.3.3.

#### 5.8.1 Reimbursement Rates

The maximum daily meal reimbursement, which includes taxes and tips, will be in accordance with the rates posted at the Federal web sites referred to in §5.6.3. Travelers who do not have Internet access must obtain per diem meal rates from the Mayor's Office of Citywide Services or their agency travel coordinator or fiscal office.

- (1) Federal meal allowances for destinations within the continental United States

vary according to the travel destination, and consist of individual breakfast, lunch, dinner and incidental expense components. The incidentals allowance is \$2 in all cases. Individual component details are available at:

<http://www.gsa.gov/portal/content/101518>

Partial meal reimbursement, in accordance with the breakfast, lunch and dinner components will be made when employees travel less than a full day as described in §5.8.3 below.

### 5.8.2 Documentation

The per diem rates for meals and incidentals are allowances which employees receive regardless of actual expenditures. No receipts are required.

### 5.8.3 Partial Days Reimbursement

Employees traveling for less than a full day are entitled to only part of the per diem reimbursement rate depending on the time of day travel begins and ends.

- (1) Payment for breakfast, lunch and/or dinner will be allowed when Overnight Travel requires leaving home or the Primary Work Station before the following hours:

Breakfast	7:00 a.m.
Lunch	11:00 a.m.
Dinner	6:00 p.m.

- (2) Payment for breakfast, lunch and/or dinner will be allowed when the Overnight Travel requires arrival at home or the Primary Work Station after the following hours:

Breakfast	8:00 a.m.
Lunch	2:00 p.m.
Dinner	7:00 p.m.

- (3) The examples below illustrate the application of these guidelines:
  - (a) An employee who begins Overnight Travel at 9:00 a.m. and returns at 1:00 p.m. the next day can be reimbursed for lunch and dinner the first day and only breakfast the second day.
  - (b) An employee who begins Overnight Travel at 3:00 p.m. and returns at 8:00 p.m. on the following day can be reimbursed only for dinner the first

day and the full per diem allowance the second day.

- (c) An employee who begins Overnight Travel at 6:00 a.m. and returns at 6:30 a.m. the next day can be reimbursed the full per diem allowance the first day and nothing the second day.

#### 5.8.4 Overtime Meals

Employees who incur overtime during travel, and who are paid for the overtime or who receive the overtime meal allowance, are not eligible for a travel meal allowance. (See Section 13.0 for eligibility under the overtime meal allowance policy)

### **5.9 Miscellaneous Travel Related Expenses**

#### 5.9.1 Tipping

Refer to *Sundry Expenses* §14.2.

#### 5.9.2 Telephone Calls

Refer to *Sundry Expenses* §14.9

#### 5.9.3 Miscellaneous Office Services

These include fax, express mail, photocopying, modem charges and other similar expenses. Refer to *Sundry Expenses* §14.10

#### 5.9.4 Laundry and Dry Cleaning Services

Employees on trips of five consecutive days or less are expected to bring sufficient clean clothing with them. Reasonable laundry and dry cleaning costs may be reimbursed for trips in excess of five consecutive days.

#### 5.9.5 Registration Fees

Refer to *Conventions, Seminars, Conferences* §14.1.

### **5.10 Intervening Weekends and Holidays**

When official duties must be continued at an Overnight Travel destination after a Saturday, Sunday or holiday, agencies may pay for the employee to return home for the intervening weekend or holiday. Agency discretion is permitted when the distance to the travel destination makes the cost prohibitive or impractical because of the time necessary to

return home and then back to the travel destination.

## **5.11 Foreign Travel**

In exceptional circumstances, employees may be required to travel outside the United States for City business. Generally, the provisions of this directive apply for foreign travel. Per diem lodging and meal allowances are as specified in §5.6 and §5.8. This section provides additional guidelines specific to foreign travel.

### **5.11.1 Allowable Expenses**

The following expenditures, typically incurred in connection with travel to foreign destinations, are appropriate agency expenditures. Receipts are required in all cases:

- (1) Airport departure and arrival fees
- (2) Currency exchange commissions and fees

Employees should make every effort to obtain the most favorable exchange rate available. When banks and exchange offices are used, and additional fees are charged, employees must consider the total cost of the exchange.

- (3) Passports and Visas

If required for the travel destination.

- (4) Immunizations and Inoculations

If required or recommended for the travel destination.

- (5) Traveler's check fees

Allowable, however, major providers such as American Express should be used.

### **5.11.2 Currency Exchange**

Travel to foreign destinations will require the conversion of U.S. dollars or travelers checks to the foreign currency and the conversion of any remaining foreign currency at the end of the trip back to U.S. dollars. Additional exchanges may be necessary during the course of the stay.

Fluctuations in the rate of exchange between U.S. and foreign currencies, and the varying charges assessed for currency exchange services, can result both in excess

costs to the City and can complicate the employee's accounting and reconciliation of travel costs.

- (1) Some helpful, basic guidelines are offered here:
  - (a) Since credit card transactions generally receive the best exchange rates, employees are encouraged to use their personal credit cards at foreign destinations. Credit cards have the additional benefits of protection in the event of loss or theft, and providing transaction statements.
  - (b) Travelers should make as few exchange transactions as possible, both to reduce costs and to ease recordkeeping and reporting.
  - (c) Travelers should plan expenditures so as to end the trip with as little foreign currency as possible. Because exchange rates at foreign departure gates or in the U.S. are generally not as favorable, travelers should keep such sums to \$50 or less.
  
- (2) Accounting and Reporting

The following additional steps are required in completing the *Personal Expense Reimbursement Request* (Appendix F):

- (a) Employees must compute a weighted average exchange rate, which is a composite of all currency exchange transactions. The computation is explained by the following illustration which assumes four currency exchanges:

{PRIVATE }AMOUNT OF EXCHANGE TRANSACTION <sup>1</sup>	EXCHANGE RATE <sup>2</sup>	UNITS OF FOREIGN CURRENCY RECEIVED
\$200	\$.1923	1040
\$300	\$.1961	1530
\$200	\$.1980	1010
(\$40)	\$.1887	(212)
<u>\$660</u>	<u>\$.1960</u>	<u>3,368</u>

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<sup>1</sup> In U.S. Dollars

<sup>2</sup> In dollars per unit of foreign currency

The weighted average exchange rate in the above situation is determined by dividing the total U.S. dollars exchanged (\$660) by the total units of foreign currency received (3,368). Thus, \$660 divided by 3,368 = \$.1960 = the weighted average exchange rate. Note that the last transaction in the illustration shows negative sums because it represents a conversion *from* the foreign currency *back* to U.S. dollars.

The computation must be attached as a separate sheet to the *Personal Expense Reimbursement Request* (Appendix F). Receipts for each exchange transaction must also be attached.

- (b) Employees may exclude, individual documented transactions which show the exchange rate, from the weighted average exchange rate computation in (a) above. A typical example is a credit card statement.
- (c) The weighted average exchange rate is used on the *Personal Expense Reimbursement Request* (Appendix F) to convert the employee's foreign currency expenditures to U.S. dollars. This is done by multiplying the total expenditures made in the foreign currency by the weighted average. The converted amount is then matched against advances in the usual manner to determine the amount due.
- (d) Employees are not required to obtain Tax Identification Numbers from foreign vendors.

## **5.12 Extended Stays**

Employees, on rare occasion, are required to temporarily relocate for extended periods ranging from multiple months to a year or more.

In such cases, agencies must, in the first instance, require employees to adhere to the guidelines provided in this directive for their living expenses. Agencies must recognize, however, that each extended stay is unique and may require special consideration depending on the circumstances of the stay. Departure from the directive's guidelines may be appropriate due to the length of the stay, the locality and other specifics to the individual circumstance.

Such departures from the directive's guidelines may include, but not be limited to:

- (1) Long term rental of an apartment or other living accommodation rather than stays at a lodging establishment;

- (2) Payment for domestic help;
- (3) Arrangements for employee to visit home;
- (4) Alternative meal arrangements as opposed to the standard per diem rates;
- (5) Other expenses specific to the location, situation and employee.

Agency Heads must approve all extended stays. Mayoral agencies must contact the Mayor's Office of Citywide Services.

### **5.13 Timekeeping in Travel Situations**

Accounting for employee time and the appropriate reporting of travel activities on time sheets is not currently covered in the New York City Department of Citywide Administrative Services' policies and procedures. Questions relating to these issues should be addressed to the Department of Citywide Administrative Services.

## **6.0 ALTERNATIVES TO OVERNIGHT TRAVEL**

When evaluating an Overnight Travel request, the Agency Head or Designee must first consider carefully if the trip's purpose, whether for a General Business Meeting or for training, education or professional conference purposes, could be accomplished in New York City. In addition to reducing costs for the City, attending meetings and seminars in New York City has the added benefit of contributing to the City's economic welfare. As a second, less desirable alternative, agencies may use a nearby location beyond the City's boundaries which does not require an overnight stay and which involves limited travel time and expense when compared to an overnight trip.

### **6.1 Training, Education and Professional Conference Alternatives**

Training, education and professional development for City staff is an important element of building and maintaining a cadre of skilled City employees. Agencies must ensure, however, that these services are obtained as economically as possible.

Once an agency training requirement is identified, a number of alternatives must be explored before authorizing Overnight Travel.

#### **6.1.1 Department of Citywide Administrative Service's Sources**

The first educational resource that should be considered is the City's Department of Citywide Administrative Services (DCAS). Agencies must review DCAS' offerings before authorizing out-of-City travel for training or educational purposes. In recent years the DCAS has ambitiously expanded the content and availability of its courses. DCAS' curriculum includes courses in management, procurement, auditing and computer skills. They are taught by university, private sector and in-house training consultants.

### 6.1.2 In City Preference

Frequently, organizations which provide education, training and professional conferences travel from city to city. When it is determined that attendance at a specific seminar, conference or industry event offered by a specific provider is necessary, agencies must review the organization's literature and brochures or otherwise inquire as to whether the course or event is scheduled for New York City. When immediate attendance is not necessary, an agency can often arrange to have its staff attend in or near New York City by simply delaying attendance.

If a particular provider has not scheduled its program for New York City, it may be possible to convince the sponsor to do so. When it is not possible to make arrangements with the first provider, agencies should make an effort to identify other providers with similar offerings which can serve as a substitute.

### 6.1.3 Private Arrangements

In the case of training and education, providers will sometimes conduct private sessions at facilities arranged by the agency. Under these arrangements agencies normally need to pay travel, lodging and other instructor costs, however, these costs can be more than offset by the savings from individual registration fees and staff travel and lodging. Per person costs can be reduced further by teaming up with other groups or agencies interested in the same training.

### 6.1.4 Agency Developed Training

Agencies can reduce travel costs for training and education by developing their own programs. Much of the talent and expertise necessary can often be marshaled from a combination of agency staff, city employed professionals from other agencies, pro bono and government groups, trade organizations, local businesses and paid private sector professional educators. This approach has been successful for the Mayor's Office of Contracts which holds an annual in-city procurement conference for City staff involved in the procurement process.

The Department of Citywide Administrative Services' Citywide Training Center (CTC) offers a number of services which can assist in the custom development of agency training programs. CTC provides technical assistance to agencies through consulting services, the sharing and dissemination of training materials, information and audio/visual resources, the recommendations of private sector training consultants, and helping to develop agency specific courses in collaboration with agency representatives.

## **6.2 General Business Meeting Alternatives**

Prior to sending employees on an overnight trip for a General Business Meeting, an effort should be made to examine the feasibility of having the meeting, product evaluation or other business take place in the City. If it is determined that arranging an in-City or local meeting is not possible or is otherwise impractical, this directive's general guidelines for Overnight Travel apply.

## **7.0 TRAVEL RESTRICTIONS AND LIMITATIONS**

When evaluating a request for Overnight Travel, agencies must ensure that the traveler has not exceeded the travel restrictions and limitations prescribed in this section. The limitations are intended to help reduce the *number of times* a specific employee engages in Overnight Travel each year for discretionary training and the *number* of employees who attend a particular meeting or training.

### **7.1 Employee Two Trip Limit**

Generally, individual employees may not attend more than two training, education or professional conferences requiring Overnight Travel each fiscal year. However, since training courses can serve a wide range of purposes, placing limitations on Overnight Travel for training presents a special problem which requires careful and critical evaluation by the agency. As such, the intent of this two-trip limitation is to restrict Overnight Travel for non-critical education, training and professional development purposes such as employee attendance at professional or industry conferences and general educational and training courses. It is not intended that Overnight Travel for critical agency training needs, as more fully defined below, be curtailed.

#### **7.1.1 Discretionary Training Defined**

The term *Discretionary Training* refers to general purpose training courses such as, but not limited to, business writing, management and supervisory techniques, project management, use of popular software packages, time and stress management and similar offerings. Discretionary Training also includes professional updates, refresher courses and professional or industry conferences which cover a wide range or variety of topics. Because Discretionary Training can often be obtained locally and is usually not urgent or focused on a specific agency concern or project, agencies should restrict Overnight Travel for these purposes.

#### **7.1.2 Essential Training Defined**

The term *Essential Training* refers to training which agencies require for a specific, immediate need or purpose, or to comply with a mandated requirement, statute or regulation. Examples of Essential Training include specific training required by Federal and State grants, technical training to operate specific kinds of equipment or

machinery, training for the handling of hazardous materials, and career retraining required upon a reassignment where on-the-job training is not a practical option. If alternate in-city or local arrangements cannot be made, such training may justify Overnight Travel.

#### 7.1.3 Advisory

Classifying training as Discretionary or Essential, in many cases can be subjective. Agencies are cautioned against the tendency to inappropriately define Discretionary Training situations as Essential for purposes of avoiding the restrictions and other requirements set forth in these guidelines.

#### 7.1.4 Exceptions to the Two Trip Limitation

Trips that do not require City expenditure, sessions conducted by the City of New York or any of its agencies and trips for Essential Training which meet the criteria of Section 7.1.2 are excluded from the determination of the two trip limit. Agency Heads and Designees, however, must remain cognizant of the consequences of not having staff at the office when authorizing such trips. All exceptions to the two trip rule must bear the explicit written authorization of the Agency Head or Designee.

#### 7.1.5 General Business Meeting Exception

It is not the intent of this directive to limit the number of General Business Meetings an employee may attend which require Overnight Travel. Overnight Travel for General Business Meetings must be dictated by agency operational needs.

### **7.2 Employees in Attendance Limitation**

No more than two individuals should attend the same educational seminar, professional development conference or General Business Meeting that requires Overnight Travel. Exceptions may be made in order to allow individuals representing more than two specialties to attend. For example, agencies may find it beneficial to allow engineers representing several different disciplines to attend a professional conference. This exception also applies to travel for Essential Training as defined in Section 7.1.2. All exceptions must be explicitly authorized in writing by the Agency Head or Designee. For mayoral agencies, specific authorization to exceed the two person limit must be obtained from the Mayor's Office of Citywide Services.

### **7.3 Employee Post Attendance Reporting**

A brief synopsis of the relevant subject matter covered at the training, educational or professional conference must be submitted to the Agency Head or Designee within 14 business days of the employee's return and be available for Comptroller's audit. The

synopsis should include, but not be limited to, a description of the benefits that will accrue to the agency because of attendance, the functional areas of the agency impacted, and any action taken or to be taken as a result of attendance. Additionally, the employee must ensure that relevant materials and/or a summary briefing of the information gained at the meeting is shared with appropriate members of the agency's staff.

If the travel was by a member of a public board or commission, a verbal presentation of the trip's benefits must be made at the next public meeting, or otherwise be reported in accordance with rules the board adopts.

### **PART III: MISCELLANEOUS AGENCY EXPENSES**

Part III provides guidelines for a variety of expenses and situations agencies frequently encounter in the conduct of official business.

## **8.0 MEETING EXPENSES**

### **8.1 Modest Meals and Light Refreshments**

This subsection provides guidelines for situations when agencies may provide Light Refreshments or Modest Meals at meetings, events or functions where official agency business is conducted. Agencies must be cognizant of the potential for abuse in this area and must closely monitor the appropriateness of such expenditures.

Three broad guidelines govern expenditures for Modest Meals and Light Refreshments at meetings:

- (1) Agency payment or reimbursement for Modest Meals and Light Refreshments at meetings must be regarded as an exceptional event, not as a routine business practice.
- (2) To minimize meeting expenditures, agencies should make every effort to schedule business meetings within the City, at City offices, during customary business hours.
- (3) Meals solely among City employees taken outside the office must not be paid from City funds under any circumstances.

#### **8.1.1 Light Refreshments and Modest Meals Defined - Allowable Rates**

Light Refreshments and Modest Meals consumed in the office are allowable agency expenditures only under the circumstances outlined in §8.1.2 below. Agencies may enforce more restrictive guidelines.

- (1) Light Refreshments, consisting of soft drinks, "coffee and cake" or similar

fare, may be provided at a maximum cost of \$3 per person.

- (2) Modest Meals, such as a sandwich or similar fare and a soft drink, may be provided at a maximum cost of \$8 per person.

The above rates include tips and taxes. Payment or reimbursement must be at actual cost, if lower. The relationship to City business must be documented, approval at an appropriately high level of authority, as determined by the agency, is required, and receipts must be provided.

#### 8.1.2 Appropriate Meeting Situations

The following describe meeting situations and agency functions where expenditures for Light Refreshments or Modest Meals may be appropriate:

- (1) When an out-of-town official, consultant, private firm or other party, who is not being paid by the City, meets with agency employees and provides a pro bono service, the agency, as a courtesy, may provide Light Refreshments and/or a Modest Meal, as appropriate.
- (2) When a non-paid board holds a regularly scheduled meeting, Light Refreshments and/or a Modest Meal may be provided, as appropriate.
- (3) When an agency invites vendors who are potential bidders on a Request For Proposal (RFP) to a formal proposers' conference where the RFP is explained and discussed, Light Refreshments may be served.
- (4) When an Agency Head holds periodic meetings with key managerial staff, Light Refreshments or a Modest Meal may be provided, as appropriate.
- (5) When employees are explicitly required to remain in the office to continue an ongoing meeting or to complete urgent work, causing them to forgo their usual lunch hour, a Modest Meal may be provided.
- (6) If an Agency Head or senior agency executive such as a Deputy Agency Head or Deputy Commissioner meets in the office with an out-of-City official, businessperson or other party who is not a City employee, the agency may pay for Light Refreshments or a Modest Meal as appropriate.

When it is necessary to hold such meetings out of the office, reimbursement for appropriate meals or refreshments is allowable. Where practicable such expenditures should be within the guidelines provided in Section 5.8. The relationship to City business must be demonstrated and the personal written approval of the Agency Head or Designee is required.

- (7) Light Refreshments may be provided at a function sponsored by the Mayor's Office of Special Events.

## **8.2 Expenses in Connection with In-City Training, Education Seminars and General Business Meetings**

These guidelines apply to training and education sessions, professional conferences, agency retreats and General Business Meetings held outside the office at a location in or near New York City.

### **8.2.1 Facility**

If training or a retreat is organized or developed by the agency, every effort must be made to hold the event in a City owned facility or a facility where a pro-bono arrangement can be made.

### **8.2.2 Meals**

Generally, expenditures for meals are not permitted, however,

- (1) At the agency's discretion, Light Refreshments and/or Modest Meals may be allowed in accordance with the rates provided in Section 8.1.1. Agency sponsored retreats, education or training sessions held in facilities outside the office should be considered "in office" for purposes of interpreting this subsection.
- (2) At the agency's discretion, a special dinner break allowance of \$20 may be provided for any day that the event or meeting lasts a minimum of ten hours in total, excluding any breaks, and if the event or meeting reconvenes for an additional two hours or more after the dinner break. The additional two hours apply toward meeting the ten hour requirement.

## **9.0 IN-CITY LODGING**

Overnight lodging within the boundaries of New York City is generally not permitted. At the Agency Head or Designee's discretion, overnight lodging and appropriate meals may be allowed under extraordinary circumstances. Rates must conform to GSA's lodging guidelines (Appendix A) for New York City.

Extraordinary circumstances include:

- (1) If the employee is not remunerated for his/her time in salary, compensatory time, overtime or any other form of compensation:

- (a) When an employee is required to attend a training, educational seminar or meeting on a non-work day, weekend or holiday;
  - (b) When an employee is required to work on a non-work day, weekend or holiday.
- (2) Regardless of whether or not the employee is compensated:
- (a) When it is necessary for an employee to be immediately accessible during emergency situations;
  - (b) When travel is seriously impacted by natural disasters, weather emergencies or transit strikes;
  - (c) When an employee's workday is 13 hours or more.

## **10.0 LICENSES AND ACCREDITATIONS**

This section covers a variety of expenditures related to licenses, permits and accreditations held by the City's professional and non-professional employees. The initial cost of licenses, their renewal and the related costs of training and education to maintain the license, permit or accreditation are discussed.

### **10.1 General Policy Statement**

Employee licenses and accreditations and the related costs of training and education necessary to maintain them are generally not appropriate agency expenses. Although the City may accrue direct or indirect benefits from having licensed employees on agency staffs, licensing is viewed primarily as a personal asset. Consequently, the cost and maintenance of a license or accreditation is more appropriately the employee's obligation. As a rule, therefore, agencies must not pay or reimburse such costs for the vast majority of the City's professional employees, trades people, or others, even though such licenses enable employees to conduct their trade or profession in the State of New York or the City of New York.

### **10.2 Exceptions**

In lieu of the aforementioned general policy statement, there are a number of situations under which it may be appropriate for an agency to pay for licenses, permits and accreditations.

#### **10.2.1 Agency Required License**

In the event that an agency demands that an employee, who did not possess a particular license, permit or accreditation upon employment, becomes licensed to

maintain the employee's existing position, to qualify for new responsibilities, or for other appropriate agency business, then the cost of such licensing or accreditation may be borne by the agency.

In the event, however, that such costs exceed \$750, agencies must obtain written agreement from the employee that he or she will remain employed with the City, in any capacity, for a minimum of two years after the license is obtained and that the employee's departure prior to the end of the two year period, if due to termination for cause or the employee's resignation, will require a pro-rata reimbursement of the City's expense.

The application of this allowance is solely at the agency's discretion. Agency payment under this provision must be documented by a written statement of need authorized by the Agency Head or Designee, and, if in excess of \$750, by the employee's repayment agreement, as described above.

#### 10.2.2 Cost Savings

Licensing costs may be provided for employees who perform functions which otherwise would require the City to contract with an outside party at greater expense. For example, certain agencies employ auto mechanics who are licensed to perform New York State inspections on City motor vehicles.

Agency payment under this provision must be evidenced by a cost benefit analysis which shows that licensing, including the cost of renewals, mandatory training and education to maintain the licenses, and any other related costs to be paid by the agency, are less than the cost of contracting for the service.

#### 10.2.3 Training and Education

It is generally inappropriate for the City to pay the cost of training or mandatory continuing education which may be necessary to maintain or renew licenses, permits, or accreditations. Such costs are the responsibility of the employee. If, however, any component of such maintenance, training or continuing education is directly related to the employee's work for the City, at the agency's discretion, such component of the training may be paid by the City. Although many agency employees may be licensed for a particular trade or profession, it is further left to agency discretion to determine the number of employees to which this allowance is applied.

### **10.3 Agency Monitoring**

Agencies must carefully review and monitor expenditures for licensing, accreditation and related training and education. The Agency Head or Designee must

review all requests for such expenditures to ensure that they are appropriate for the agency's business and that they comply with the guidelines in this directive.

#### **10.4 Collective Bargaining Agreements**

Notwithstanding the provisions of this directive, the City, in certain instances, has agreed, through the collective bargaining process, to pay licensing costs.

Please refer to the User Bulletins issued by the City of New York Office of Payroll Administration for specific terms and conditions of payment as follows:

- (1) User Bulletin 95-08. New York State License Fees for Attorneys. Provides for reimbursement of biennial license fee. For employees in Attorney and Law Clerk titles.
- (2) User Bulletin 95-12. New York State License Fees for Architects and Engineers. Authorizes a \$60 annual payment toward the cost of the triennial license fee. For employees in Architect, Engineer and Plan Examiner titles.

The above referenced agreements supersede this directive's provisions for employees serving in the specified titles.

#### **11.0 MEMBERSHIPS IN PROFESSIONAL AND TRADE ORGANIZATIONS**

Agencies can benefit from employees who are members of professional or trade organizations. Such memberships can provide agencies with relevant literature and journals, reference material, notice of current developments, access to libraries and databases, access to important events, and a variety of other benefits. An agency may, at its discretion, pay for the membership or organizational dues of a limited number of representatives from among its employees in a particular profession or trade. Agencies must obtain government discounts where available, and must restrict payment for such memberships to the employees for whom it is most essential to support official agency business. If payment is for more than one employee, agencies must explore group memberships which are offered by many organizations. Such expenditures must be authorized by an appropriately responsible manager determined by the agency.

#### **12.0 SUBSCRIPTIONS**

Agencies may purchase subscriptions to magazines, periodicals, newspapers and other services on behalf of employees, when such subscriptions and services are deemed by the agency to serve a bonafide business purpose. Unless impractical or inappropriate, agencies must not purchase multiple subscriptions when sharing or a library arrangement can make a single subscription available to many employees.

- (1) Agencies must not pay for personal subscriptions.
- (2) Subscriptions must be entered in the name and address of the agency, however, the address may include the name of the employee to whose attention the subscription is directed.
- (3) Reimbursement claims for subscriptions must include a copy of the subscription order form.

### **13.0 OVERTIME MEAL ALLOWANCE**

**13.1** The following meal allowances are payable for those non-management employees who work two or more continuous hours of overtime and are compensated in time at the rate of straight time for the overtime worked.

Employees who are paid in cash or who are compensated in time at the rate of time and one-half are not entitled to this meal allowance.

Number of Continuous Overtime Hours	Rate (as of 11/26/99)
Two	\$ 8.25
Five	8.75
Seven	10.75
Ten	11.75
Fifteen	12.75

These meal allowance provisions have been established in accordance with the *Citywide Contract*.

**13.2** These allowances do not apply when meals are furnished by the City at no cost to the employee.

**13.3** Time off for meals is not computed as overtime. However, such time off does not affect the "continuous overtime hours" requirement.

**13.4** Employees in management service are not eligible for overtime meal allowances.

**13.5** If the overtime is worked when the employee is on Overnight Travel, employees who receive the overtime meal allowance or are paid for the overtime, are not eligible for the Overnight Travel meal allowance provided in §5.8.

Note: Formerly employees accounted for overtime meal allowances on the *Personal Expense Reimbursement Requests*; however, the City began paying this allowance via employee paychecks starting December 1, 1990.

## **14.0 SUNDRY EXPENSES**

### **14.1 Conventions, Seminars, Conferences**

The following provisions apply to all non-City conducted conventions, seminars and conferences whether held at local, long distance, or overnight travel destinations:

14.1.1 Registration, workshop and other fees, as itemized in the conference literature, must be paid at cost.

14.1.2 Costs for nonessential activities unrelated to official business are considered personal expenses and must not be paid by agencies.

### **14.2 Tipping and Gratuities**

Payment for customary and reasonable tips and gratuities such as at lodging establishments and for transportation services is permitted. The cost of tips for meal service is incorporated into the per diem and other meal rates provided in this directive and must not be paid as separate items.

### **14.3 Incentive and Recognition Awards**

Expenditures for employee incentive and recognition awards as defined under Section 814(9) of the City Charter are allowed if in accordance with the following guidelines:

14.3.1 Mayoral agencies sponsoring employee incentive and recognition programs must conform to the Department of Citywide Administrative Services' *Agency Guidelines for Incentive Programs*, issued July 24, 1992. Such expenditures may not exceed the allowances provided in this Directive.

14.3.2 Non-mayoral agencies sponsoring employee incentive and recognition events must have Agency Head or Designee approval for all expenses.

14.3.3 During award ceremonies, Light Refreshments, up to a maximum of \$3 per attendee, may be provided.

14.3.4 Receipts and supporting documentation, which indicates the number of attendees, are required.

#### **14.4 Employee Gifts and Awards**

Agencies may not pay the cost of personal items such as pictures, brochures, certificates, medallions, awards and prizes unless purchased as part of an employee incentive and recognition award or for a function sponsored by the Mayor's Office of Special Events. The value and nature of gifts must be in accordance with the Department of Citywide Administrative Services' *Agency Guidelines for Incentive Programs*, issued July 24, 1992.

#### **14.5 Decorative Items**

Agencies may not pay for the purchase of flowers, plants, or other decorative material unless for a function sponsored by the Mayor's Office of Special Events.

#### **14.6 Social Functions**

Costs incurred in connection with swearing-in ceremonies, testimonial dinners, funerals, retirement or farewell parties, fund-raising functions and other similar events are considered social functions which are inappropriate City expenditures. Generally, these items may not be charged to an agency, either directly or as reimbursement to an employee.

#### **14.7 Volunteers, Interns and Aides**

At agency discretion, volunteers, student interns, and high school or college aides may be provided reasonable Commuting expenses.

- (1) To be eligible, the volunteer, intern or aide must work a minimum of four hours and must receive no pay or stipend.
- (2) Meals may not be provided.
- (3) Agency discretion must be applied to determine reasonable commuting expenses taking into consideration the location of the volunteer's residence, the time spent traveling, and the value of the services received.

#### **14.8 Business Cards**

Agencies, at their discretion, may purchase business cards and stationery for senior agency executives, managers and certain other employees.

Certain employees who have frequent contact with personnel in other agencies or with external organizations may be issued business cards if deemed appropriate by the agency.

## **14.9 Telephone Calls**

Employees may be required to place telephone calls for official business from home, when traveling locally or long distance and at other times when away from the office.

14.9.1 Business related calls from home or away may be reimbursed in full.

14.9.2 Employees on Overnight Travel are permitted one personal call of reasonable duration (5 minutes) for each day of travel.

14.9.3 Calls from personal cellular telephones may be reimbursed only in cases of emergency and when no other telephone was available. The use of personal cellular telephones for official business must be pre-approved at an appropriately high level of authority.

14.9.4 Reimbursement claims must indicate date, name of party, telephone number and place called and the purpose of the call and must attach an itemized receipt. For personal calls, only the date, identification as "personal" and itemized receipt are required.

## **14.10 Miscellaneous Office Services**

Employees, when travelling or under other circumstances, may be required to use fax, express mail, photocopying, postage, modem connection or other incidental office services. These expenses are allowable if for official business purposes. Employees must document the date, time and purpose and provide receipts.

## **14.11 Parking and Traffic Violations**

Parking tickets and motor vehicle violations incurred during the conduct of City business are never reimbursable, regardless of whether obtained in connection with the operation or a City owned, personal or rental vehicle at a Local, Long Distance or Overnight Travel destination.

## **PART IV: SPECIAL PROVISIONS FOR ELECTED AND APPOINTED OFFICIALS**

### **15.0 APPLICABILITY TO ELECTED AND APPOINTED OFFICIALS**

Although elected officials must be accountable for the prudent use of public funds, they are generally afforded wider personal discretion in the incurrence of the expenditures covered by this directive's guidelines. Such latitude is necessary to allow elected officials to discharge the responsibilities of their offices and act in the public interest in a manner they believe most appropriate. The allowance for discretion varies in accordance with the elective office.

#### **15.1 Mayor, Comptroller, City Council Speaker and Public Advocate**

As the City's chief executive officer, chief financial officer, head of the legislature, and ombudsman, the Mayor, the Comptroller, the City Council Speaker and the Public Advocate are not personally restricted by the regulations of this directive. While the directive should be used to guide these officials, the responsibilities of their offices warrant very wide latitude and flexibility.

The Mayor, Comptroller, City Council Speaker and Public Advocate must personally sign for their own expenditures. All records documenting such expenses must be maintained.

The Mayor, Comptroller, City Council Speaker and Public Advocate may not delegate their privileges of very wide latitude and flexibility to their staffs. The officials' direct staff must adhere to the directive's guidelines. The expenditures of direct staff must be approved by the elected official.

#### **15.2 Borough Presidents, City Council Minority Leader, First Deputy Mayor and District Attorneys**

The Borough Presidents, the minority leader of the City Council, the First Deputy Mayor and District Attorneys are expected to comply with the requirements of this directive. If, in fulfilling the duties of their offices, there is cause to deviate from the prescribed guidelines, these officials may do so judiciously, but must maintain a detailed accounting of the expenses, showing the date, time, purpose and amount. The relationship between such expenditures and official City business must be clearly documented. This exception is intended solely for the expenditures of the elected or appointed official and cannot be delegated to staff members.

#### **15.3 Other Officials**

All other elected and appointed officials must comply with the directive's provisions.

## **PART V: ADMINISTRATIVE GUIDE**

Part V provides agencies and employees with guidance for funding, claiming reimbursing and reporting travel and miscellaneous expenditures. Generally, employees initiate travel authorization requests, cash advance requests and claims for reimbursement on forms prescribed by their agency. Agencies are responsible for reviewing travel requests, insuring that the proper vehicle is used for making payments, and following through with appropriate monitoring and summary reporting.

### **16.0 REQUEST FOR AUTHORIZATION**

Employees who travel locally, long distance or overnight must submit travel requests in accordance with procedures set forth by their agency. Agency policies and procedures may vary; however, requests for travel authorization usually require information such as the nature and purpose of the trip, dates of travel and an estimate of costs.

For Long Distance or Overnight Travel, Mayoral agencies must submit an *Approval Request for Official Out-of-City Trips* (See Appendix E).

### **17.0 TRAVEL ADVANCES**

At the employee's request, agencies may provide travel funds in advance of trips. Travel advances may consist of cash, traveler's checks, City check, or prepaid travel expenses.

#### **17.1 Employee Responsibilities**

Typically, travel advances are requested by Certificate of Necessity or other procurement initialization process established by the agency. Employees who request travel advances must ensure that:

- (1) Requested funds are consistent with the estimated costs of the trip.
- (2) Requests are made sufficiently in advance of the departure date to facilitate timely processing.
- (3) Unused travel advances, stemming from trip cancellations or other unforeseen events, are returned immediately.
- (4) Travel advances are accounted for in the *Personal Expense Reimbursement Request* (Appendix F).

## **17.2 Agency Responsibilities**

17.2.1 Agencies must implement adequate procedures and controls to ensure that travel advances, including any prepaid travel expenses such as conference registration fees, air and train fares, are recorded by the agency and are properly monitored.

- (1) Agencies must provide monthly statements to employees who travel frequently, listing outstanding travel advances.
- (2) A monthly aged listing of all agency travel advances outstanding more than 60 calendar days must be prepared and submitted to the agency travel coordinator or fiscal office for appropriate action.
- (3) Upon request, a copy of the aging must be made available to the Comptroller's Bureau of Accountancy - Quality Review Division.

17.2.2 Miscellaneous vouchers (VME) must be used to fund travel advances.

17.2.3 Up to \$250 may be advanced from an imprest fund in an emergency situation.

17.2.4 To avoid prepaying large sums to employees, travel advances must not cover more than two weeks' expenditures. For periods of extended travel, agencies and employees must make arrangements for periodic funding and expense accountings.

## **18.0 REIMBURSEMENT REQUESTS AND ACCOUNTABILITY REPORTS**

To obtain reimbursement for travel costs or for miscellaneous expenditures employees incur on behalf of the City, employees must submit a claim reimbursement form. Reimbursement is typically requested on the *Personal Expense Reimbursement Request* (Appendix F), however, agencies may require a different format. The reimbursement request serves to document the employee's expenditures, to collect tax identification information, and to account for proceeds in the event a travel advance was provided.

Employees who use a personal vehicle for City business may also be required to attach the *Personal Vehicle Travel Record*. A sample is provided in Appendix G, however, employees must use the form required by their agency travel or fiscal office.

### **18.1 General Requirements**

Employees must submit reimbursement requests within 10 business days after incurring the expenditure or returning from a trip.

- (1) Unless otherwise indicated in the directive text, all expenditures must be substantiated by original receipts and supporting documentation. All receipts and documentation must be securely attached to the reimbursement request.
- (2) Employees are responsible for collecting tax identification numbers and reporting them on reimbursement requests for Overnight Travel. Specific guidance is provided in §19.1.
- (3) Employees on trips longer than two weeks in duration must submit weekly or bi-weekly reimbursement requests, as directed by the agency travel or fiscal office.
- (4) Reimbursement must not be requested for items which were not paid for by the employee, including, but not limited to, gifts of meals and travel.
- (5) Reimbursement must not be requested for training or any other expenses that are eligible for payment by a welfare, educational or similar fund.
- (6) The reimbursement request procedure is to be used only for the reimbursement or advance of travel, meals, lodging and miscellaneous agency expenses as described in this directive. Employees must not use the procedure for the purchase of routine agency goods and services. Such goods and services must be procured through the agency purchasing department using normal vouchering procedures.

## **18.2 Non-Overnight Travel and/or Miscellaneous Expenses**

Reimbursement claims for other than Overnight Travel and/or miscellaneous expenses must provide the following information:

1. Agency Name.
2. Department, bureau or division name.
3. Employee's name and address.
4. Date of claim.
5. Brief statement of business conducted.
6. The addresses of the starting and ending points of travel.
7. For transportation expenses, identification of type of conveyance used.
8. If personal vehicle is used:
  - (a) Travel itinerary, listing each stop and/or final destination.

- (b) Initial and ending odometer readings.
  - (c) Calculation showing multiplication of total mileage by mileage rate allowance.
- 9. If a City-owned vehicle is used, the agency assigned vehicle number.
- 10. Employee's signature and date.
- 11. For non-transportation and miscellaneous expenses, brief description, date incurred, and amount claimed for each item of expense.
- 12. Supervisor's approval and copies of any agency executive pre-authorizations required under this directive.

### **18.3 Overnight Travel Expenses**

Reimbursement claims for Overnight Travel expenses must provide the following information:

- 1. Agency name.
- 2. Department, bureau, or division name.
- 3. Employee's name and address.
- 4. Date of claim.
- 5. Brief statement of business conducted.
- 6. The addresses of the starting and ending points of travel.
- 7. For transportation expenses, identification of type of conveyance used.
- 8. The payee's name and tax identification number for each item of expense. (See §19.1 for specific guidance)
- 9. For travel to a destination:
  - (a) Date, location and time of departure.
  - (b) Date, location and time of arrival at destination.
- 10. For return from a destination:
  - (a) Date, location, and time of departure.
  - (b) Date, location and time of arrival.

11. Description of means of transportation used for:
  - (a) Travel to and from destination.
  - (b) Travel to and from terminals.
  - (c) Local transportation during course of stay.
  
12. If personal vehicle was used:
  - (a) Travel itinerary, listing each stop, and/or final destination.
  - (b) Initial and ending odometer readings.
  - (c) Calculation showing multiplication of total mileage by mileage rate allowance.
  - (d) Attach *Personal Vehicle Travel Record* if the conditions of §18.5 apply.
  
13. If a City-owned vehicle is used, the agency assigned vehicle number.
  
14. For non-transportation and miscellaneous expenses, brief description, date incurred, and amount claimed for each item of expense.
  
15. Description of lodging arrangements including name of establishment, daily rate, nights stayed.
  
16. If a claim for foreign travel, attach the computation for weighted average exchange rate.
  
17. Record of travel advance received and computation of amount due the City or due employee. If an amount is due the City, Employee's personal check must be attached for full payment due.
  
18. Employees' signature and date.
  
19. Supervisors' approval and copies of any agency executive pre-authorizations required under this directive.
  
20. Employees who travel overnight for certain training, education or professional conference purposes may also be required to file a post attendance report. See §7.3 for requirements and details.

#### **18.4 Certifications**

The *Personal Expense Reimbursement Request* (Appendix F), or similar agency form, must incorporate the following certification statement at the employee signature:

*I hereby certify that this accounting is an accurate statement of my actual disbursements, that the expenditures were necessary in the performance of my official City duties, that no part thereof has been paid to me, or on my behalf except as stated hereon, and that the balance shown is a true statement of the amount due.*

## **18.5 Personal Vehicle Travel Record**

If an employee uses his/her, personal vehicle for travel or other agency business, and if more than 100 miles are traveled, or more than two locations are visited, a *Personal Vehicle Travel Record*, (see Appendix G) or similar agency specified form, must be attached to the reimbursement claim.

The *Personal Vehicle Travel Record* must report:

- (1) Date and purpose of travel
- (2) Travel itinerary, listing each stop and/or final destination.
- (3) Initial and ending odometer readings.
- (4) Calculation showing multiplication of total mileage by mileage rate allowance.

## **18.6 Supervisory Review and Approval**

18.6.1 When reimbursement requests are completed, employees must submit to their designated supervisor for review and approval.

18.6.2 Supervisors must review reimbursement claims as follows:

- (1) Review for overall reasonableness, taking into consideration the nature and size of the claim in relation to assignments, destination and other appropriate factors.
- (2) Examine forms and attachments to determine proper pre-authorization, compliance with the applicable rules and regulations outlined in this directive, and accuracy of computations. Ensure that missing explanations or insufficient information is completed by the employee before forwarding for processing.
- (3) Sign, date, and forward to the agency travel liaison or fiscal office.

## 19.0 AGENCY ACCOUNTING AND REPORTING

### 19.1 Post-Travel Statistical and Accounting Report

For each trip requiring Overnight Travel, agencies must prepare a *Consolidated Overnight Travel Report* which compiles all of the expenses related to the trip including transportation, lodging, registration, meal and incidental costs for each employee traveler regardless of the method of original payment or reimbursement. Copies must be supplied to the Agency Head or Designee responsible for administration and must be maintained on file for presentation upon request for the Office of the Comptroller's examination and audit.

The report should clearly specify the dates, and purpose of the travel, the accounting codes charged, the employee(s) name(s), a brief description of each of the trip's cost elements, and, where practicable, the payee's name and payee tax identification number. A sample report format is attached as Appendix H.

In completing this report, agencies should recognize that employees may find it difficult to obtain tax identification numbers (TIN) in a number of travel situations and that it may be impractical to obtain tax identification numbers for very small purchases. Taxi drivers and many restaurants, for example, are not accustomed to providing such information. Thus, although the preference is to obtain a TIN for every expenditure, the report may provide aggregated information for certain cost elements, such as meals and taxi fares when individual TINs are unobtainable. Whenever TINs *are* known, separate lines should be used for reporting the details of such expenditures.

TINs must be obtained, however, for any expenditure of \$50 or more. In addition, agencies must obtain TINs from major common carriers such as airlines, train/bus operators and from rental car agencies, hotels and motels. Where restaurants, taxi services and other vendors are used frequently or repetitively over extended periods, their TIN's must be obtained and reported as separate line items on the report.

Depending on the vendor, the TIN may be either an Employer Identification Number (EIN) or a Social Security Identification Number (SSN). Employees and agencies are required by the Federal Privacy Act of 1974 to make the following disclosure when requesting Social Security Identification numbers:

*The disclosure of Social Security Identification numbers is mandatory under the right granted the City by 42 U.S.C. §405(c)(2)(C)(i) and New York Tax Law §5. The New York City Comptroller's Office will use this information primarily to report to Federal and State taxing authorities and for accounting purposes.*

Note that this disclosure is not required when requesting Employer Identification Numbers.

## **19.2 Accounting Codes**

All travel expenditures must be charged to the correct budget, and object codes. To improve the ability to track and monitor these expenditures, the Comptroller's Office has established the following object codes:

4510 – Non Overnight Travel Expenditures- General.

4520 - Non Overnight Travel Expenditures- Special.

4530 – Overnight Travel Expenditures- General.

4540 – Overnight Travel Expenditures- Special.

Agencies were instructed to discontinue the use of object codes 404 (Traveling Expenses) and 490 (Special Services) effective July 1, 1994.

## **20.0 AGENCY AUDIT REQUIREMENTS**

### **20.1 Agency Pre-Audit**

Agencies must conduct pre-audits of claims for reimbursement prior to submission to the agency travel liaison or fiscal office.

Agency pre-audits should ensure that:

- (1) All claims are made in accordance with the guidelines, restrictions and limitations provided in this directive;
- (2) All claims are reasonable and appropriate for the business conducted;
- (3) All outstanding travel advances have been accounted for;
- (4) Appropriate levels of authorization have been obtained; and
- (5) All required receipts are originals and are attached to the expense report.

### **20.2 Comptroller's Post Audit**

All reimbursement claims are subject to post audit by the Office of the Comptroller. To facilitate Comptroller's audits, agencies must ensure that:

- (1) Names and specimen signatures of agency personnel authorized to approve expenditures are retained on file at the agency.
- (2) The receipts and other supporting documentation required by this directive are retained with the reimbursement claim at the agency.

**LODGING, MEALS AND INCIDENTAL RATES FOR DOMESTIC TRAVEL**

Appendix A provides the per diem rates allowed for lodging, meals and incidental expenses for travel within the continental United States.

These rates are developed and updated periodically by the U.S. General Services Administration (GSA), and are the most current at the time this directive was issued. Please refer to the Mayor's Office of Citywide Services or your agency travel coordinator or fiscal officer for the most current schedule.

The following website contains the Federal per diem rates allowed for lodging, meals and incidental expenses for travel within the continental United States

[http://www.gsa.gov/portal/content/104877?utm\\_source=OGP&utm\\_medium=print-radio&utm\\_term=perdiem&utm\\_campaign=shortcuts](http://www.gsa.gov/portal/content/104877?utm_source=OGP&utm_medium=print-radio&utm_term=perdiem&utm_campaign=shortcuts)

The amount shown in column (a) is the maximum that will be reimbursed for lodging expenses. The rates include applicable taxes. Seasonal rates apply during the periods indicated. The M&IE (meals and incidental expense) rate, including taxes and tips, shown in column (b) is the per diem amount allowed for meals and incidental expenses. Column (c) shows the maximum combined per diem rate for lodging, meals and incidentals.

The maximum per diem rates for meals and incidentals must be prorated for partial travel days as described in §5.8.3 of the directive text.

<u>M&amp;IE Rate Category</u>	<u>\$26</u>	<u>\$30</u>	<u>\$34</u>	<u>\$38</u>
Breakfast	\$ 5	\$ 6	\$ 7	\$ 8
Lunch	\$ 5	\$ 6	\$ 7	\$ 8
Dinner	<u>\$14</u>	<u>\$16</u>	<u>\$18</u>	<u>\$20</u>
Subtotal, meals	\$24	\$28	\$32	\$36
Incidentals	<u>\$ 2</u>	<u>\$ 2</u>	<u>\$ 2</u>	<u>\$ 2</u>
Total per diem allowance	<u>\$26</u>	<u>\$30</u>	<u>\$34</u>	<u>\$38</u>

The following website contains the maximum amounts for meals and incidentals expenses prorated for per diems are greater than \$38:

<http://www.gsa.gov/portal/content/101518>

**LODGING, MEALS AND INCIDENTAL RATES FOR ALASKA,  
HAWAII, PUERTO RICO, AND U.S. POSSESSIONS**

<http://www.defensetravel.dod.mil/site/perdiemCalc.cfm>

**LODGING, MEALS AND INCIDENTAL RATES FOR FOREIGN TRAVEL**

<http://www.defensetravel.dod.mil/site/perdiemCalc.cfm>



**APPROVAL REQUEST FOR OFFICIAL OUT-OF-CITY TRIPS**

**(For Mayoral Agency Use Only)**

This is a three part form. Parts 1 and 2 must be signed by the Agency Head or Designee and forwarded to Room 1 at City Hall, for approval. Part 3 is retained in the agency's file. Upon approval, Part 2 is returned to the agency.

All training seminars, conventions, conferences and retreats hosted by City agencies must conform to the directive's guidelines. In addition, such events:

- (1) Must be held within the five boroughs;
- (2) Should preferably be held in City or government owned facilities. Exceptions may be allowed when adequate City facilities are not available or it would be less expensive to use non-government facilities. Written justification for the use of a non-government facility must be signed by the Agency Head or Designee;
- (3) Must conform to the directive's guidelines for meals and refreshments.
- (4) Must not require overnight lodging.





**Employee Signature** \_\_\_\_\_ **Date** \_\_\_\_\_

**CONSOLIDATED OVERNIGHT TRAVEL REPORT**

Agency Name \_\_\_\_\_ Office/Division \_\_\_\_\_

Purpose of Travel/Name of Event \_\_\_\_\_

Date of Travel/Event \_\_\_\_\_

The expenses for this trip were charged against object code(s) \_\_\_\_\_

{PRIVATE }	EMPLOYEE #1		EMPLOYEE #2	
EMPLOYEE NAME				
{PRIVATE } EXPENSES	PAYEE NAME	TIN	EMPLOYEE #1 EXPENDITURE	EMPLOYEE #2 EXPENDITURE
SEMINAR FEES			\$	\$
PRIMARY TRANSPORTATION				
LODGING				
MEALS				
PUBLIC MASS TRANSIT				
PERSONAL VEHICLE				
RENTAL CAR				
TAXI CAB				
INCIDENTALS:				
1.				
2.				
3.				
4.				
<b>TOTALS</b>			\$	\$

[CONTINUATION SHEETS SHOULD BE USED FOR ADDITIONAL EXPENSES OR IF MORE THAN TWO EMPLOYEES TRAVEL]

{PRIVATE }

<b>GRAND TOTAL TRIP \$</b>
----------------------------

\_\_\_\_\_  
Preparer Signature

\_\_\_\_\_  
Date