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 governs expenditures for employee travel, agency provided meals and refreshments, and a variety of other miscellaneous agency expenses.

The expenditures covered herein are necessary to conduct official City business. However, they are often targets of abuse and should be the subject of careful agency scrutiny. Consequently, Agency Heads must take special precautions to ensure that these expenditures are incurred for appropriate agency business needs; that they are in the City's best interest; and that agencies establish policies to ensure compliance with this Directive. Likewise, all City employees are required to exercise good judgment and reasonableness when incurring expenses on behalf of the City.

Agencies should be mindful that all of the spending limits referenced herein serve as cost ceilings. In no way does this Directive mandate that agencies incur specific costs for any employee, nor does this Directive establish any entitlement for any City employee. It is expected that agencies will regularly review their policies and, as appropriate, establish Agency Policies in order to limit the expenditure of public funds and appropriately manage the budgetary impact of these costs to the agency.

Throughout this Directive, use of the term "Approval" (or related terms, such as Approve, Approves, Approved, and Approving) refers specifically to an authorization in which the activity, the related expense, and the agency purpose have been explained in writing and signed by the Agency Head or his/her Designee. Wherever practicable, Approval must occur prior to the incurrence of the cost.

As part of the internal control process, and as detailed in *Directive #1 – Principles of Internal Control*, Agency Heads are also required to file a *Financial Integrity Statement* ("Statement"). The Agency Head is required to sign the Statement, which represents a formal opinion regarding the adequacy of the agency's internal control structure. This opinion must be supported by the Directive #1 Checklist that agency employees are required to complete. The Office of the Comptroller considers the Directive #1 Checklist questions to represent basic internal control criteria that agency management should follow in maintaining a reliable and effective control system.

Additionally, throughout this Directive, whenever the Directive provides for an agency determination, such determinations may be made on a case-by-case basis, subject to Approval, or as set forth in an Agency Policy.

Mayoral agencies must use the Directive in conjunction with the policies set forth in the *Travel Requests* section of the Office of the Mayor's memorandum, *Senior-Level Agency Positions, Boards and Commissions, and Travel Requests*, dated March 31, 2014. Mayoral agencies must follow instructions from the Mayor's office regarding the need for agencies to receive pre-approval for agency travel. As indicated in that memorandum, one or more departments of the Office of the Mayor are required to provide pre-approval, depending upon the nature of the travel and the role of the employee who is travelling.

This Directive is issued pursuant to the authority of the Office of the Comptroller as provided in Chapter 5, Section 93 of the *New York City Charter*.

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PART I: GENERAL INFORMATION

1. ORGANIZATION, EFFECTIVE DATE, ASSISTANCE

1.1 Directive Organization

The Directive is divided into the following primary segments:

- *Part I: General Information*
- *Part II: Travel*
- *Part III: Miscellaneous Agency Expenses*
- *Part IV: Special Provisions for Elected and Appointed Officials*
- *Part V: Administrative Guide*
- *Part VI: Appendices*

1.2 Effective Date

This Directive is effective immediately and supersedes the previous version, issued October 31, 2001, as reissued in March 2014.

1.3 Assistance

Questions or comments concerning this Directive should be addressed to: The Office of the Comptroller, Attention: Technical and Professional Standards Unit, Bureau of Accountancy, David N. Dinkins Municipal Building, One Centre Street, Room 200 South, New York, NY 10007, (212) 669-3675, or via *Technical and Professional Standards Unit Email.*

1.4 Comptroller's Internal Control and Accountability Directives

An inventory of existing *Comptroller's Internal Control and Accountability Directives* is available on the *Comptroller's Website*.

2. GENERAL NOTICES

2.1 Restricted Delegation

This Directive explicitly identifies certain expenditures that only the Agency Head, as defined in *Section 2.6*, or his/her Designee(s) may Approve. 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 because of their susceptibility to abuse.

The Agency Head's delegation of authority to Approve these expenditures, if made[1], must be done carefully. The delegation may only be made to one executive managerial-level employee, and one back-up Designee, both of whom report directly to the Agency Head. Designees must not, in turn, delegate authority to Approve these expenditures. It is important to maintain Approval authority for these expenditures at this level in the organization to prevent the dilution of control over them.

[1] Although delegation is not an absolute requirement, Agency Heads are encouraged – as a practical consideration – to appoint a Designee.

The Agency Head's delegation of Approval Authority, and any revocation or changes thereto, 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:

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

Such delegations expire immediately upon the separation or reassignment of any Agency Head and/or Designee. Agency Heads must review their delegations upon separation or reassignment of a Designee. The expiration of delegation does not invalidate any Agency Policies that were developed, modified, and/or nullified during the tenure of the departed Agency Head and/or Designee. As a very high priority, an incoming Agency Head should confirm the delegation or delegate another appropriate senior official within 30 days of appointment. Regardless of whether a new Agency Head has been appointed, as a matter of course, an Agency Head should confirm the delegation or delegate another appropriate senior official every two years.

In addition, in the event of a new Agency Head, the Agency Head and Designee should review all Agency Policies related to this Directive #6 and promptly re-authorize, modify, and/or nullify them.

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 policies. Agencies are advised to review and adhere to all applicable Directives, with particular attention to the following, in conjunction with the application of this Directive:

2.3.1 *Comptroller's Directive #3 – 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 Memorandum #2015-1: Update to Directive #24 – Agency Purchasing Procedures and Controls* provides that:

1. A Miscellaneous Payment Request (PRM1) must not be used for the purchase of supplies, equipment, materials and services for which an FMS Contract Document and/or Purchase Document is required and applicable;

2. Miscellaneous Payment Requests may be used to reimburse employees for out-of-pocket expenses, including carfare, tolls, telephone, mileage and out-of-City travel cost.

2.4 Agency Policies

Agencies should be mindful that all of the spending limits referenced herein serve as cost ceilings. In no way does this Directive mandate that agencies incur specific costs for any employee, nor does this Directive establish any entitlement for any City employee. It is expected that agencies will regularly review their policies and, as appropriate, establish Agency Policies with respect to costs in order to limit the expenditure of public funds and appropriately manage the budgetary impact of these costs to the agency.

As noted earlier, throughout this Directive, whenever the Directive provides for an agency determination, such determinations may be made on a case-by-case basis, subject to Approval, or as set forth in an Agency Policy. However, in considering specific Agency Policies, Agency Heads may not reduce any rate or benefit established by collective bargaining. Rates and allowances established under the *Citywide Agreement* and/or other collective bargaining agreements are duly noted within the Directive text. The *Citywide Agreement* and other relevant documents may be found at the following link: *Office of Labor Relations.*

Note: Any City Agency that has specific Agency Policies may, at its option, make them available through links from this Directive to the relevant agency's website. Contact the *Technical and Professional Standards Unit* (directives@comptroller.nyc.gov).

2.5 Provision 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 also request reimbursement under the per diem rates or other allowances provided in this Directive. Notwithstanding the foregoing, employees should be advised that it may be improper to accept such gifts and that Approval and written disclosure of receipt is generally required. For permissible acceptance of payment by private parties for official travel, and in other circumstances, see the *Rules of the Conflicts of Interest Board, Title 53 of the Rules of The City of New York*.

2.6 Definitions

Please Note: The definitions below relate to all variations of the defined words (e.g. *Approve, Approves, Approved, Approval, Approving,* etc.). For the purpose of this Directive, the terms listed below have the following definitions:

- An 'Agency Head" refers to the Commissioner of an agency; the Chief Official of an Office, where equivalent to a Commissioner, such as the Directors of the Mayor's Office of Operations, the Office of Management and Budget, the Financial Information Services Agency, and the Office of Payroll Administration;

and elected and appointed officials, including the Mayor, Comptroller, Public Advocate, Council Members, District Attorneys, Community Board Chairpersons, and Public Administrators (Refer to Part IV, *Special Provisions for Elected and Appointed Officials* for additional information regarding varying levels altitude of certain officials.)

- An "Agency Policy" refers to all written policies applicable to a particular Agency, which are Approved by Agency Heads and/or their Designees.
- An "Aging Report" refers to a periodic report that categorizes items according to the length of time that they have been outstanding.
- An "Approval" refers specifically to an authorization in which the activity, the related expense, and the agency purpose have been explained in writing and signed by the Agency Head or his/her Designee. Wherever practicable, Approval must occur prior to the incurrence of the cost.
- "Citywide Agreement" means the *Citywide Agreement between the City of New York and the New York City Health and Hospitals Corporation and District Council 37, AFSCME, AFL-CIO, January 1, 1995 to June 30, 2001*.
- "Commuting" refers to travel between an Employee Residence or other non-work-related location and any of his/her Primary Workstations or another work location.
- "Conference" refers to a convention, seminar, class, or other gathering, in person (Local or Long-Distance) or via electronic means, in connection with a particular policy topic or field; trade or profession; or a group of related topics, fields, trades or professions; conducted for the purpose of updates, consultation, education, training, or professional development. A conference that features Essential Training is referred to as a Non-Discretionary Conference. All others are referred to as Discretionary Conferences.
- "Conference Site" refers to the location of a Conference.
- A "Designee" refers to an executive managerial-level employee who reports directly to an Agency Head and to whom the Agency Head has delegated Approval authority, as well as to a back-up Designee, if any.
- "Discretionary Training" refers to general purpose training that is usually not urgent, such as, but not limited to, training with respect to business writing; management and supervisory techniques; project management; use of popular software packages; time and stress management; and similar offerings. Discretionary Training may also take place at Conferences.
- "Employee Residence" may refer to a permanent or temporary living arrangement (see *Section 3.4* for more information on Employee Residence).

- "Essential Training" refers to training that agencies require for a specific, immediate need or purpose, or to comply with a mandated requirement, statute, or regulation, including in the case of changes in laws, regulations, or standards directly applicable to an agency's mission. Examples include specific training mandated by Federal and/or State requirements; associated with Licenses directly related to an employee's current job assignment; 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.
- "Field Location" generally refers to a place of work other than the Primary Workstation, where an employee has been assigned on a temporary basis for a month or less. A Field Location may temporarily be designated a Primary Workstation if an employee is assigned to it for a period expected to exceed one month.
- "General Business Meeting" refers to a meeting or appearance, other than a Conference, for the conduct of any official agency business purpose.
- "License" refers to a license, registration, permit, accreditation, and/or similar designation held by or related to the City's professional and non-professional employees, collectively referred to as "License".
- "License Costs" refers to fees or costs associated with obtaining, maintaining, or renewing a License, including examination fees, Licensing and registration fees, preliminary and on-going training and education, or other directly related costs.
- "Light Refreshments" refers to breakfast/snack foods (e.g. coffee and cake, fruit, yogurt, bagel, or similar hot or cold fare).
- "Local Travel" refers to all travel that does not fall under the definition for Long-Distance Travel (see definition below).
- "Long-Distance Travel" refers to travel that is to a destination, other than a City employee's Primary Workstation, that is not within the boundaries of New York City's five boroughs, and the distance the employee travels is more than 75 miles from Columbus Circle, Manhattan (see map, *Appendix A*), and more than 75 miles from the Employee Residence. Long-Distance Travel may or may not include Overnight Travel.
- "Modest Meals" refers to a sandwich, salad, fruit, drink or similar hot or cold fare.
- "Original Receipt" refers to a receipt that is the original 'hard copy' or an unaltered electronic copy that is printed or forwarded directly from its source provider (e.g. hotels, Taxis, restaurants, etc.).
- "Overnight Travel" refers to either Local Travel or Long-Distance Travel, for which the employee stays overnight and the travel results in a Workday of more than 12 hours, including the employee's time of departure from home to the time the employee arrives back to the Employee Residence.

- "Public Mass Transit" generally refers to Local bus, subway, light rail, commuter rail, ferry, monorail, and similar services. For purposes of this Directive, Taxis, rental vehicles and Long-Distance Travel by airline, bus and rail are not considered Public Mass Transit.
- "Primary Workstation" refers to 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 Workstation if they have permanent assignments in more than one location. If an employee has multiple Primary Workstations, all distances are measured from the Primary Workstation closest to the travel destination.
- "Special Event" refers to a function that is open to the general public and/or guests who are not City employees and whose presence relates to the purpose of the function, which is sponsored by the Mayor's Office; the Comptroller's Office; the Public Advocate's Office; and/or the Office of the Speaker of the City Council.
- "Taxi" refers to a paid automobile transportation service, including metered taxicabs and other car services, which can be 'hailed' in the street or arranged via telephone, internet, or in another manner.
- "Workday" refers to the length of time the employee works on a specific day, excluding regular daily commute time.

2.7 Exclusion of 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 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 in-State 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 this Directive as a basis for establishing fees, costs, or rates for general agency business transactions with non-employees or non-City organizations. For example, agencies should ensure 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.

Back to the Beginning of the Directive

PART II: TRAVEL

3. 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 Travel by bus or subway during the course of the Workday, to longer trips when the traveler returns the same day, to Long-Distance Travel of one or more days' duration, to extended stays.

3.1 Overview of Travel Expense Policy

Travel costs incurred by employees who travel on behalf of The City of New York may be reimbursed. The costs eligible for payment vary according to the classification of the travel undertaken.

Travel costs associated with employees who engage in Long-Distance Travel, as defined in *Section 2.6*, are generally eligible for reimbursement for lodging, meals, and incidentals. The length of the traveler's day, starting with departure from the Employee Residence and ending with return to the Employee Residence, must be more than 12 hours. Employees who engage in Local Travel (also defined in *Section 2.6*), are generally not eligible for lodging, meals, and incidentals. However, employees engaging in Local Travel may, under limited circumstances, be eligible for lodging and/or meals (see *Section 9*) and, conversely, employees traveling Long-Distances may not always be eligible for lodging and/or meals. Eligibility should ultimately be determined by the Agency Head or Designee, based on the needs of the agency.

Employees may only be reimbursed for the lower of the allowed or actual costs incurred (except for per diem meal allowances as per *Section 5.7.1*) for all travel-related costs covered in this Directive. The component of any meals allowed by the per diem rates that have been provided to meeting attendees (e.g. as part of Conference fees) must not be reimbursed. Any discounts, complementary services or upgrades, reduced charges for members, etc., received by the traveler, accrue to the benefit of the City.

3.2 Travel Arrangements and Travel Agency Use

Travel arrangements, including airline and rail tickets, lodging, and rental cars, must be booked at the most economical pricing. Either the traveler or the agency travel coordinator shall be responsible for travel arrangements, which may be booked online, by telephone, or by using a travel agent. The government rate should always be requested and used, if most economical. When considering a travel agent, City agencies are encouraged to consider New York State's Travel Management Services contract.

The State's Travel Management Services contract may be found here: *New York State's Travel Management Services.*

3.3 Group Rates

Employees should always request group rates, when available, for transportation, lodging, meals, and all other travel-related expenses.

3.4 Employee Residence

Many of the Directive's payment rates and travel policies use the permanent Employee Residence as a reference point. When employees occupy temporary Employee Residences, or make other temporary living arrangements, agencies may use the permanent Employee Residence or temporary arrangement, if located within the five boroughs of New York City, for determining allowable travel expenses, depending on the circumstances in each case. Such determinations are made by the agency, but the agency should ensure that the employee neither receives a windfall nor is denied reasonable payment for travel costs, as intended by this Directive. If an employee has a temporary living arrangement outside of NYC, the location of that temporary Residence may only be used for determining allowable travel expenses if the distance to the travel destination is less than that from the permanent Employee Residence.

4. TRANSPORTATION

When traveling, whether Local or from a Long-Distance destination, or while at a Long-Distance 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 authorized in writing by the employee's supervisor.

4.1 Travel Documentation

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

4.2 Public Mass Transit

Transportation costs incurred for Commuting between an Employee's Residence and any Primary Workstation are not reimbursable.

When the cost of traveling from an Employee Residence to a Field Location, or from a Field Location to the Employee Residence, exceeds the cost of traveling between the Employee Residence and any Primary Workstation, the agency may pay for Public Mass Transit costs in excess of their normal Commuting costs. In such cases where it is determined that Public Mass Transit is not practical, the use of alternate means of transportation must be authorized in writing by the employee's supervisor.

The following describe the limited circumstances when alternate transportation may be appropriate:

1. When no form of Public Mass Transit is available.
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 deemed to be inappropriate or is unavailable. Employee safety and security during late night and/or early morning travel should be considered when determining propriety.
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.

4.3 Public Mass Transit Other Than Commuting

The costs of Public Mass Transit for work purposes other than Commuting are allowable transportation expenditures in most travel situations. This includes NYC subway and bus fares.

With regard to the use of personal monthly unlimited MetroCards:

- Use of monthly unlimited MetroCards for employees covered by collective bargaining agreements should be reimbursed in accordance with guidance issued by the City's Office of Labor Relations (see *Appendix B*[2]).
- Other employees should be reimbursed for additional out-of-pocket costs incurred for travel on behalf of the City, if any.

4.4 City-Owned Vehicle

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

[2]Appendix B: Although the letter from the Office of Labor Relations, dated January 16, 2001, is still in effect, the maximum limitation amounts have been changed as of March 22, 2015. The current limitation amount is $116.50 per month ($58.25 bi-weekly).

4. Inspection fees, registration fees, and related fees associated with the standard maintenance of a vehicle.
5. Minor parts or repairs necessary in order to return vehicle to City garage.

4.4.2 The NYC Department of Citywide Administrative Services (DCAS) Gas Card Program is the sole Approved program for procuring fuel from private gas stations. The program provides a common discount at any location. City employees who are part of the program should use prudence by purchasing fuel at the most economical locations. The following website contains the details of the program: *NYC Gas Card Program* (http://www.nyc.gov/html/dcas/html/employees/fleet_gascards.shtml).

4.4.3 Mayoral agencies must comply with the City Vehicle Driver Handbook, which provides the requirements relating to obtaining and using City-owned vehicles. The Handbook may be found here: *City Vehicle Driver Handbook.*

4.5 Personal Vehicle

In certain instances, it may be appropriate for employees to use their personal vehicle for Local Travel or Long-Distance Travel. As a general rule, personal vehicles should only be used when they are a less expensive means of transportation or when an agency owned vehicle is unavailable or impractical.

Employees for whom a collective bargaining agreement governs reimbursement for personal vehicle use will be reimbursed in accordance with the *Citywide Agreement* and/or the collective bargaining agreement applicable to the employee's title.

All other employees will be reimbursed using the *IRS Standard Mileage Rate*, with no guaranteed minimum number of miles.

4.5.1 In most cases, tolls and parking are reimbursable. When parking at airports, long-term parking must be used when available, and when its usage would result in a net savings to the City, including the cost of taking Public Mass Transit between long-term parking and the airline terminal.

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

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

4.5.4 Reimbursement is generally not permitted for Commuting to an employee's first work location or from the employee's last work location and Employee Residence, even when an employee's use of a personal vehicle for agency business has been Approved.

There are three allowable circumstances:

1. For employees covered by the *Citywide Agreement*, reimbursement is permitted between an Employee Residence and the first or last work location when the employee is required to carry special equipment or materials that cannot feasibly be transported via Public Mass Transit. With

Approval, reimbursement to employees not covered by the Agreement may be made under the same circumstances.

2. With Approval, employees may also be reimbursed for travel between an Employee Residence and the first or last work location on days when the employee is required to travel to a Field Location to which Public Mass Transit is deemed to be inappropriate or is unavailable.
3. With Approval, when the first and/or last work location are more appropriately categorized as 'travel' than as a 'Field Location' within the policies of travel (see *Section 2.6* of this Directive).

4.5.5 Employees are required to document personal vehicle usage on the *Personal Expense Reimbursement Request* (see *Appendix C*) or similar form prescribed by their agency. Detailed instructions are provided in *Section 18*.

4.6 Taxi Service

As a rule, Taxi services must not be used for City business. However, the cost of Taxi transportation, whether incurred for Local or Long-Distance Travel, may be allowable under certain exceptional circumstances. Considerable caution is required in the use of Taxis.

4.6.1 The following is a non-exhaustive list of scenarios when Taxi transportation may be appropriate:

1. When employees must transport valuable, heavy, or bulky items and a City vehicle is deemed to be inappropriate or is unavailable.
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 deemed to be inappropriate or is unavailable.
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 deemed to be inappropriate or is unavailable. Employee safety and security during late night and/or early morning travel should be considered when determining propriety.
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 Taxis 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 Taxi, including tip, for the group is less than the group's aggregated Public Mass Transit fares.
6. When an employee is temporarily or permanently physically disabled.

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

4.6.3 Using this Directive as a basis, every agency should prepare a specific written Agency Policy governing Taxi usage.

4.7 Rental Vehicle

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

4.8 Airline, Railroad, and Vehicle Rental (for Long-Distance Travel)

Transportation by these means in conjunction with Long-Distance Travel is discussed under *Section 5*, Long-Distance Travel, *Section 5.5*, Transportation.

5. LONG-DISTANCE TRAVEL

Long-Distance Travel expenses may be incurred in connection with a number of official business purposes, including on-site inspections of products, systems or operations; conducting on-site audits; representing the agency or City at speaking engagements; and/or attendance at a wide variety of Conferences and/or Discretional Training or General Business Meetings.

The Long-Distance Travel policies provided in this Directive vary, depending on the type and purpose of the travel. Travel for Conferences is generally subject to a higher level of scrutiny (and greater restrictions) than travel for the purposes of General Business Meetings.

5.1 General Business Meetings

As noted in *Section 2.6*, a General Business Meeting refers to a meeting or appearance for the conduct of any official agency business purpose, and is differentiated from a Conference in this Directive.

5.2 Approval

5.2.1 Requests and Approval

The expense of the trip and the impact of having employees out of the office must be weighed against the benefits to be derived from the travel. All travel must be Approved.

5.2.2 Consideration of Travel Alternatives

Agencies must carefully consider alternatives before Approving Long-Distance Travel for any purpose. *Section 6* of this Directive, sets forth rules concerning alternatives to Long-Distance Travel.

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 Long-Distance Travel for any purpose, are described in *Section 7*, Travel Restrictions and Limitations. Agencies must ensure compliance with these restrictions and limitations before Approving any Long-Distance Travel.

5.2.4 Mayoral Agency Approval

Mayoral agencies must use this Directive in conjunction with the policies set forth in the Office of the Mayor's memorandum, *Senior-Level Agency Positions, Boards and Commissions, and Travel Requests*, dated March 31, 2014. Mayoral agencies must follow instructions from the Mayor's office regarding the need for agencies to receive that office's pre-Approval for agency travel.

5.3 Special Approval Process for Conferences Held at Long-Distance Travel Destinations

When seeking Approval for Long-Distance Travel for training and/or Conferences, the written travel request, required in *Section 5.2.1* above, must also describe how the travel provides a specific educational or other City 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

Last-minute travel arrangements frequently translate into higher transportation and lodging costs, higher registration fees, and the incurrence of other costs that can be avoided by better planning. To obtain the most competitive rates for lodging, transportation, and related travel expenses, when practicable, employees should plan their Long-Distance Travel and submit written travel requests 30 or more days in advance of a planned trip to enable them to take advantage of all available discounts, best passenger fares, etc.

5.5 Transportation

In 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 and safety; the value 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.

Transportation charges, including rental car insurance, may be paid with a Travel Card or directly by the employee and submitted for reimbursement on the *Personal Expense Reimbursement Request* (*Appendix C*).

5.5.1 State Travel and NET Card Program

The State's program for Travel and Non-Employee Travel (NET) Cards is a tool that may be used by City Agencies to facilitate the purchase of

transportation. The following website contains further details: *New York State Travel and NET Card* contract[3]. Transportation charges, including rental car insurance, may be paid with a Travel Card or directly by the employee and submitted for reimbursement on the Personal Expense Reimbursement Request (*Appendix C*).

5.5.2 Public Mass Transit, City Vehicle, Personal Vehicle, Taxis

The policies for Public Mass Transit, City-owned vehicles, personal vehicles, and Taxi transportation for Local Travel and to, from, or at, Long-Distance destinations, are identical to the general policies provided in *Section 4*.

5.5.3 Rental Vehicle

1. When other means of transportation, which would be expected to be more economical, are deemed to be inappropriate or are unavailable, travelers may use a rental vehicle for travel to or from a Long-Distance destination, or associated with Conferences or General Business Meetings at a Long Distance destination after arrival by other means.
2. Rental vehicles must always be booked at the most economical prices. The smallest serviceable vehicle should be booked, unless the combination of rental and estimated fuel costs makes a larger vehicle more economical.
3. Vehicle bookings may be arranged by either the traveler or the agency travel coordinator, and may be booked online, by telephone, or by using a travel agent. The government rate should always be requested and used, if most economical. As noted in *Section 3.2*, when considering an agent for rental vehicles, agencies may review the *New York State Passenger Vehicle Rentals* contract.

5.5.4 Railroad

1. Long-Distance trains should be considered as an alternative to airline and other means of transportation to or from Long-Distance Travel destinations.
2. On longer trips, the greater demands on employee time must be weighed against the higher costs of air travel.
3. Generally, coach service should be used. Express service is only permitted when it is the only scheduled train that would enable travelers to arrive in time for the start of meetings, or another business or financial benefit to the City can be demonstrated, including when:
    - The incremental cost of the express service is less than that of overnight accommodations, plus any per diem allowance and all

[3] Although Procurement/ Purchasing Cards are included in this contract, those cards cannot be used for any travel-related purchases. For more information regarding Procurement/ Purchasing Cards, refer to Comptroller's Memoranda *#01-1* and *#14-1*.

other reimbursable costs that would otherwise be permissible in accordance with *Section 5.6.2;* and/or

- It will reduce the length of an employee's Workday, which would have been longer than 12 hours, and they would otherwise have been eligible for overnight accommodations; and
- There is a need to return for the start of a business meeting.

5.5.5 Airline

1. Generally, aside from travel to Washington, D.C. and Albany (see *Section 5.5.6*), air travel is permitted for trips of more than 200 miles from Columbus Circle, Manhattan.
2. A regularly scheduled passenger carrier must be used.
3. Travelers must use the lowest cost economy or coach rates available. The incremental cost of business class, first class and economy plus, or similar upgrades is not reimbursable, except in the rare case that no economy or coach rate tickets are available and *all of the following are true*:
   - The employee is already out-of-town and is otherwise unable to return home due to transportation disruptions; and
   - There is no alternative economy fare flight, or other transportation alternatives, and the first available economy fare would add 24 hours or more to the employee's travel; and
   - The incremental cost of the higher class passage is less than that of overnight accommodations, plus any per diem allowance and all other reimbursable costs to which the employee would otherwise be entitled.
4. Personal flight insurance is not reimbursable.
5. Wherever practicable, employees should minimize baggage fees.

5.5.6 Washington, DC or Albany, NY

Washington, DC and Albany, NY are frequent travel destinations for City employees. In an effort to minimize the City's travel expenditures for these cities, employees should use rail, City-owned vehicles, or personal vehicles for travel to or from these cities.

Airline travel to or from Washington or Albany is generally not permitted, except when express train service would be permissible[4] and express service is either not available[5] or would be less economical than air travel.

[4] Based on the criteria in Section 5.5.3.
[5] Based on the criteria in Section 5.5.3.

5.6 Lodging

5.6.1 Overnight Lodging Criteria

Payment for overnight lodging is generally permitted whenever Approved in accordance with *Section 5.2* and the traveler engages in Long-Distance Travel. Eligibility should ultimately be determined by the needs of the agency.

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 *Section 5.6.1* above. To limit lodging costs to the greatest degree practicable, 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 not eligible for reimbursement, except if Approved under one or more of the following circumstances:

1. If the Conference, or General Business Meeting begins too early, or it would constitute a hardship[6] for the employee to travel and arrive in time for the start of the meeting; or
2. When the employee stays an additional night because:
   - 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 first practical departure time is 9:00 p.m. Eastern Time or later; or
   - The travel would result in a Workday of more than 12 hours, including travel time; or
   - If staying additional nights, either prior to or subsequent to the date(s) of the General Business Meeting or Conference, 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.

[6] It is within the Agency Head's or the Designee's judgment as to what constitutes a hardship justifying an additional night's stay. One consideration may be the hour at which the employee would need to depart home and/or arrive back home without the overnight stay.

Current maximum per diems for lodging, meals, and incidentals, which differ by destination and season traveled, may be accessed as follows:

- Destinations in the continental United States (CONUS) are available at the U.S. General Services Administration's website: *US General Services Administration – Per Diem Rates*.
  - These lodging per diems do not include room taxes. Such taxes are reimbursable as a miscellaneous travel expense.
  - 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 *Section 5.9.4* of this Directive.
- Destinations in Alaska, Hawaii, Puerto Rico, and U.S. possessions (OCONUS) are available at the U.S. Department of Defense's (DoD) website: *Defense Travel Management Office*
  - 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.
- Destinations in foreign countries are available at the U.S. DoD website noted above.
  - Room taxes *are* included in the lodging per diems for foreign countries.
  - 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. 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 Original Receipts are required to support payment/ reimbursement requests.

5.7 Meals

In addition to the requirements noted in *Section 3.1* and below, any meal that is provided as part of a Conference registration fee or otherwise made available without charge to the employee[7] must be excluded from the per diem allowance paid to the employee.

5.7.1 Reimbursement Rates

The maximum daily meal reimbursement during Long-Distance Travel, which includes taxes and tips, is in accordance with the rates posted at the Federal websites referred to in *Section 5.6.3*. Travelers who do not have Internet access must obtain per diem meal rates from their agency travel coordinator or fiscal office.

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. Individual component details are available at:

US General Services Administration Meals and Incidental Expenses Breakdown

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 *Section 5.7.3* below.

5.7.2 Documentation

The per diem rates for meals and incidentals are the allowances up to the allowed amount based on actual costs incurred, for all meals not otherwise provided to them. No receipts are required.

5.7.3 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 if the employee's Workday is greater than 12 hours and the travel requires leaving the Employee Residence or the Primary Workstation before the following hours:

Breakfast	7:00 a.m.
Lunch	11:00 a.m.
Dinner	6:30 p.m.

[7] In accepting meals, beverages, and other complementary items from sponsors other than those specifically included in the registration fee and available to all participants, employees are reminded of their obligations under conflict of interest rules issued by the New York City Conflicts of Interest Board and their agencies. This does not apply to meals or refreshments that are open to all event participants, even if a specific benefactor for that meal or refreshment break is identified by the event sponsor.

2. Payment for breakfast, lunch, and/or dinner will be allowed if the employee's Workday is greater than 12 hours and the travel requires arrival at the Employee Residence or the Primary Workstation after the following hours:

Breakfast	7:30 a.m.
Lunch	2:00 p.m.
Dinner	7:00 p.m.

3. The non-exhaustive set of examples below illustrate the application of these policies:

   - An employee who begins traveling 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.
   - An employee who begins traveling 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.
   - An employee who begins traveling 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.

5.7.4 Overtime Meals

Employees who incur overtime during travel, and are either paid for the overtime or receive the overtime meal allowance, are not also eligible for the travel meal allowance. (See *Section 13* for eligibility under the overtime meal allowance Agency Policy.).

5.8 Conference Site Lodging, Transportation, and Meals

Because Conference Sites are frequently located in downtown areas or expensive hotel districts, it may not be practicable 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 Conference Site can facilitate or significantly add to the achievement of the event's objectives due to the scheduling and/or arrangements made by the event sponsor. Additionally, the use of more distant lodging may necessitate the incurrence of transportation costs that are greater than the incremental costs of nearby hotels. Therefore, travelers may be allowed to incur the Conference Site lodging rate noted below. Conference Site lodging rates must be Approved.

5.8.1 Conference Site Lodging Rate

Hotel accommodations at the Conference Site may be paid at the lower of actual cost or 150 percent of the 'maximum lodging amount' component of the per diem rate allowed for the locality in the Federal rate schedules.

Employees are eligible for reimbursement at the special Conference Site rate only at lodging establishments that are designated Conference hotels (i.e. those hotels designated by the Conference host) or are in close proximity to the Conference Site.

5.8.2 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.

5.8.3 Meals

Meals are reimbursed in accordance with the policies in *Section 5.7* above. 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*.

5.9 Miscellaneous Travel-Related Expenses

5.9.1 Tipping

Refer to *Tipping and Gratuities*, *Section 14.2*.

5.9.2 Telephone Calls

Refer to *Telephone Calls*, *Section 14.9*.

5.9.3 Miscellaneous Office Services

Miscellaneous office services include internet access, faxes, express mail, photocopying, and other similar expenses. Refer to *Miscellaneous Office Services*, *Section 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 *Conferences*, *Section 14.1*.

5.10 Travel to Field Locations or Non-Local Travel Destinations

Travel, either Local or Long-Distance, to Field Locations or, for non-Local Travel, to a travel destination, may require more time than an employee's routine commute to their Primary Workstation. The distance to a Field Location may also require that an employee travel during and past the normal Workday.

Agency employees should be compensated when traveling for City business during the normal Workday.

For travel that does not require an overnight stay, if an employee's travel time to a Field Location requires more commute time than to his/her Primary Workstation, the employee should be compensated for the additional time traveled that extends beyond the normal Workday. This is applicable for all employees, including those not covered by the Department of Labor Fair Labor Standards Act (FLSA).

If the travel keeps an employee away from home overnight, the time spent traveling away from home outside of the regular working hours as a passenger on an airplane, train, boat, bus, or automobile is not compensable.

5.11 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. Alternatively, lodging and per diem costs may be reimbursed for non-Workdays. Such reimbursement is permitted when the Agency determines that 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.

5.12 Foreign Travel

On infrequent occasions 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 *Section 5.6* and *Section 5.7*. This section provides additional policies specific to foreign travel.

5.12.1 Allowable Expenses

This *Section 5* of the Directive contains the policies for Long-Distance Travel. In addition, expenditures for the following items, typically incurred in connection with travel to foreign destinations, are appropriate agency expenditures. Original Receipts are required in all cases:

1. Airport departure and arrival fees and taxes.
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. Incremental, out-of-pocket fees for 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 if credit card usage is not feasible.

5.12.2 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.

Some helpful, basic policies are offered here:

1. 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 provide transaction statements. However, a credit card statement showing the charge in U.S. dollars or foreign currency is required, but not sufficient support for the expenditure. An Original Receipt, detailing charges in U.S. or foreign currency, is also needed to support reimbursement.
2. Travelers should make as few exchange transactions as practicable, both to reduce costs and to ease recordkeeping and reporting.
3. Travelers should plan expenditures so as to end the trip with as little foreign currency as practicable, because exchange rates at foreign departure gates or in the U.S. are generally not as favorable. Remaining foreign currency should be converted back to US dollars and handled as an advance from the City for employee expense reimbursement, in accordance with *Section 17* of this Directive and Agency Policy.

All transactions involving currency exchange require documents of the exchange(s), including exchange rate(s).

5.13 Extended Stays

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

Each extended stay is unique and may require special consideration, depending on the circumstances of the stay. Departure from this Directive may be appropriate due to the length of the stay, the locality, and other specifics to the individual circumstance. Departures from the Directive may be made to the extent that they are cost beneficial or cost neutral to the City.

Such departures from the Directive may include, but are not limited to the following:

1. Long-term rental of an apartment or other living accommodation rather than stays at a lodging establishment.
2. Payment for domestic help to provide services limited to the type and frequency of those normally provided in a hotel of the caliber that would otherwise be used.
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 or Designees must Approve all extended stays, and Mayoral agencies must contact the Mayor's Office of Citywide Services. In addition, agencies should inform the Comptroller's Office *Technical and Professional Standards* unit (*Directives@comptroller.nyc.gov*) of cases of extended stays.

5.14 Extending Business Travel with Personal Travel

Employees should be discouraged from extending business travel and combining it with personal travel and agencies may prohibit it. Among other reasons, the practice might encourage, or appear to encourage, business trips that are not essential, or to encourage business trips when alternatives to travel exist (e.g. meetings via Conference call).

In instances where an employee seeks to take leave time in conjunction with business travel the Agency Head or Designee must provide Approval for each instance.

Any additional costs caused by a personal extension must be borne by the employee (e.g., when a personal return flight on a Sunday is more expensive that the original business return flight at the conclusion of the business purpose of the trip, the differential in cost must be borne by the employee).

6. ALTERNATIVES TO LONG-DISTANCE TRAVEL

When evaluating a Long-Distance Travel request, the Agency Head or Designee must first consider carefully if the trip's purpose, whether for a General Business Meeting or for a Conference, could be accomplished in New York City. In addition to reducing costs for the City, attending Conferences in New York City has the added benefit of contributing to the City's economic welfare. As a second alternative, agencies may use nearby locations beyond the City's boundaries that involve limited travel time and expense when compared to an overnight trip.

6.1 Training- and Education-Related Conference Alternatives

Training- and education-related Conferences for City employees are 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 or educational-related need Conference requirement is identified, a number of alternatives must be explored before Approving Long-Distance Travel.

6.1.1 Department of Citywide Administrative Services

The first resource that should be considered is the City's Department of Citywide Administrative Services (DCAS). Agencies must review DCAS' offerings before Approving out-of-City travel for training- or education-related Conferences. In recent years, DCAS has ambitiously expanded the content and availability of its offerings. DCAS' curriculum includes courses in management, procurement, auditing, and computer skills. They are taught by university, private sector, and in-house training consultants. If DCAS' current offerings do not meet agency needs, the possibility of expanding offerings should be explored with DCAS, specifically when several agency employees or employees from multiple agencies require the same training (see *Section 6.1.4*).

6.1.2 In-City Preference

Frequently, organizations provide training- or education-related Conferences that travel from city-to-city. When it is determined that attendance at a training- or education-related Conference offered by a specific provider is necessary, agencies must review the organization's literature and brochures or otherwise inquire as to whether the Conference is scheduled for New York City. When immediate attendance is not necessary, an agency can often arrange to have its employees 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 practicable to make arrangements with the first provider, agencies should make an effort to identify other providers with similar offerings that can serve as a substitute.

6.1.3 Private Arrangements

In some cases, providers will sometimes conduct private training- or education-related Conference 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 employee travel and lodging. Per person costs can be reduced further by teaming up with other groups or agencies interested in the same training- or education-related Conference.

6.1.4 Agency Developed Conference

Agencies can reduce travel costs for training- or education-related Conferences by developing their own programs. Much of the talent and expertise necessary can often be marshaled from a combination of agency employees, City

employed professionals from other agencies, pro bono and government groups, trade organizations, local businesses, and paid private sector professional educators.

DCAS' Citywide Training Center (CTC) offers a number of services that 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 Long-Distance Travel for a General Business Meeting, every effort should be made to examine the feasibility of having the General Business Meeting take place in New York City. If it is determined that arranging an in-City or Local meeting is not practicable, relevant policies in this Directive would apply.

7. LONG-DISTANCE TRAVEL RESTRICTIONS AND LIMITATIONS

When evaluating a request for Long-Distance 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 Long-Term Travel each year for Discretionary Conferences (defined with the "Conference" definition in *Section 2.6*), as well as the number of employees who attend specific Non-Discretionary Conferences (defined with the "Conference" definition in *Section 2.6*).or General Business Meetings.

7.1 Two-Trip Limitation for Discretionary Conferences

Generally, individual employees may not attend more than two Discretionary Conferences requiring Long-Distance Travel each fiscal year. Agencies should restrict Long-Distance Travel for these purposes.

7.2 Exclusions from the Two-Trip Limitation

7.2.1 General Business Meetings

It is not the intent of this Directive to limit the number of General Business Meetings an employee may attend that require Long-Distance Travel. Long-Distance Travel for General Business Meetings must be dictated by agency operational needs.

7.2.2 Non-Discretionary Conferences

As noted above, trips for Non-Discretionary Conferences are also excluded from the two-trip limit. If alternate in-City or Local Travel arrangements cannot be made, the need for Essential Training may justify Long-Distance Travel. Agency Heads and Designees, however, must remain cognizant of the impact of having employees out of the office when Approving such trips.

7.2.3 No City Expenditure

Trips that do not require City expenditure are excluded from the two-trip limit.

7.3 Advisory

Agencies are cautioned against the tendency to inappropriately classify Discretionary Training situations as Essential Training for purposes of avoiding the restrictions and other requirements set forth in this Directive. However, the discretionary or essential nature of training may vary. For instance, the need for information about rapidly changing laws, regulations, risks, and/or technologies may vary relative to an employee's direct job duties. For example, information technology and technology security professionals may require more frequent updates, and a manager or executive with a broader scope of responsibilities may require training on a broader array of topics.

7.4 Number of Employees in Attendance

As a general matter, no more than two individuals should attend the same Conference that requires Long-Distance Travel. Under certain circumstances it may be deemed appropriate to allow individuals representing more than two specialties to attend. For example, agencies may find it beneficial to allow engineers representing different disciplines to attend a professional conference that offers sessions specific to each discipline.

7.5 Employee Post-Conference Attendance Reporting

A brief synopsis of the relevant subject matter covered at the Conference must be submitted to the Agency Head or Designee within 14 business days of the employee's return, and it must be available for the Comptroller's audit. The synopsis should include, but not be limited to, a description of the benefits 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 are shared with appropriate members of the agency's employees.

PART III: MISCELLANEOUS AGENCY EXPENSES

Part III provides guidance for a variety of expenses and situations agencies frequently encounter in the conduct of General Business Meetings and Conferences.

8. MEETING EXPENSES

8.1 Light Refreshments and Modest Meals

Light Refreshments and Modest Meals consumed in the office are allowable agency expenditures only under the circumstances outlined in *Section 8.1.2* below. Agencies must be cognizant of the potential for abuse in this area and must closely monitor the appropriateness of such expenditures. Agencies may enforce more restrictive policies (see *Section 2.4*).

Two policies govern expenditures for Light Refreshments and Modest Meals at General Business Meetings or Conferences:

1. To minimize such expenditures, agencies should make every effort to schedule General Business Meetings or Conferences within the City, at City offices, and during customary business hours. If meals or refreshments are provided at General Business Meetings or Conferences, the cost of the meals and refreshments must not exceed the permitted rates detailed below.
2. Meals solely among City employees, either inside or outside of City offices, must not be paid from City funds under any circumstances, except in accordance with *Section 8.1.2* (4), (5) and (9), below.

8.1.1 Light Refreshments and Modest Meals Defined and Allowable Rates

Light Refreshments consisting of breakfast/snack foods (e.g. coffee and cake, fruit, yogurt, bagel, or similar hot or cold fare), may be provided at a maximum cost of 50 percent per person of the *US General Services Administration* rate applicable to the City for breakfast.

Modest Meals (such as a sandwich, salad, fruit, drink or similar hot or cold fare), may be provided at a maximum cost of 75 percent per person of the *US General Services Administration* rate applicable to the City for lunch.

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 is required, and Original Receipts must be provided.

When an Appropriate Meeting Situation (see *Section 8.1.2* below) has a duration of more than four hours, Light Refreshments and a Modest Meal may be provided (e.g., continental breakfast at 8:30 a.m.; six-hour event beginning at 9:00 a.m.; lunch at 1:00 p.m.).

Agencies should be mindful that all of the spending limits referenced herein serve as cost ceilings. In no way does this Directive mandate that agencies incur specific costs for any employee, nor does this Directive establish any entitlement for any City employee. It is expected that agencies will regularly review their policies and, as appropriate, establish Agency Policies with respect to costs in order to limit the expenditure of public funds and appropriately manage the budgetary impact of these costs to the agency.

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, as

determined by the Agency Head or Designee, or where multiple agencies are involved, as Approved by the sponsoring Agency Head or Designee:

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 or a Modest Meals to non-City employees or to all participants, as appropriate.
2. When a board comprised wholly or partially of non-City employees holds a regularly scheduled meeting, Light Refreshments or a Modest Meal may be provided to non-City employees or to all participants, 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 or a Modest Meal may be provided to non-City employees or to all participants, as appropriate.
4. When an Agency Head, the Deputy Mayor or a senior executive holds non-routine meetings with key managerial employees during non-business hours and/or in a 'retreat' style meeting of three hours or more, 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, a Deputy Mayor or a senior executive 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 events out of the office, reimbursement for appropriate meals or refreshments is allowable. The relationship to City business must be demonstrated and Approval is required.
7. Light Refreshments or a Modest Meal may be provided at a Special Event or function that is open to the general public and/or guests who are not City employees and whose presence relates to the purpose of the function if the event is sponsored by: the Mayor's Office; the Comptroller's Office; the Public Advocate's Office; or the Office of the Speaker of the City Council.[8]
8. Light Refreshments or a Modest Meal may be provided at Incentive and Recognition Awards, as specified in *Section 14.3*.

[8] Special events may include, for example, gatherings which (i) are for recognition of and education about a specific community, culture, ethnic group (such as Black History Month, Women's History Month, Lunar New Year) or historical event (such as Pearl Harbor or 9/11 remembrances), or (ii) a time period designated by a City elected official or officials or otherwise generally recognized for a specific purpose (such as Cancer Awareness Day or Financial Literacy Month).

9. Light Refreshments or Modest Meals may be provided at events specified in *Section 8.2* below if the event includes non-City employees.

10. Light Refreshments or Modest Meals may be provided during infrequent (annual or less frequent) educational events involving employees from many agencies, at the sponsoring agency's determination.

8.2 Expenses in Connection with In-City Conferences and General Business Meetings

These rules apply to agency-sponsored Conferences and General Business Meetings held outside of the office at a location in or near New York City (as opposed to at a travel destination).

8.2.1 Facility

If Conferences and General Business Meetings are organized or developed by the agency, every effort must be made to hold the event in a facility which can be used at no incremental cost to the City, such as a City-owned facility (whether or not the agency sponsoring the event must pay another agency for usage) or a facility where a pro-bono arrangement can be made. If facilities must be rented for an event, the lowest cost alternative suitable for the event must be used. Alternate days and times should be considered, where practicable, if they would result in lower facility costs.

8.2.2 Meals

Expenditures for Light Refreshments or Modest Meals should be minimized and are permitted only in accordance with this Directive and the rates for Light Refreshments and/or Modest Meals provided in *Section 8.1.1*.

9. IN-CITY LODGING

Overnight lodging within the boundaries of New York City is generally not permitted. However, the Agency Head or Designee may determine that overnight lodging and appropriate meals are allowed under extraordinary circumstances. Rates must conform to GSA's lodging rates for New York City.

Extraordinary circumstances include:

1. If the purpose of the stay is one that would be eligible for reimbursement if it were for Overnight Travel in accordance with *Section 5*, and either:
   - The employee is required to attend a Conference or General Business Meeting on a non-Workday, weekend, or holiday; or
   - The employee is required to work on a non-Workday, weekend or holiday.

2. Regardless of whether or not the employee is compensated for the time, if the circumstances are related to the following:
    - It is necessary for an employee to be immediately accessible during emergency situations or when an emergency situation is reasonably anticipated (for example, based on forecasts by the National Weather Service or other appropriate authority); or
    - When travel is seriously impacted by, or is reasonably anticipated to be impacted by natural disasters, weather emergencies, or transit strikes; or
    - When an employee's required Workday is 12 hours or more, unless that is the employee's regular Workday.

Employees who receive the travel meal allowance, in accordance with *Section 5.8*, are not also eligible for the overtime meal allowance (*Section 13*).

10. LICENSES AND ACCREDITATION

This section covers a variety of expenditures related to Licenses and similar designations (as per the definition in *Section 2.6*, collectively, License) 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, are discussed. The use of City work time for these purposes shall be in accordance with DCAS rules and regulations, Office of Labor Relations rules, and/or with collective bargaining agreements, where applicable.

While stated elsewhere and applicable to the entire Directive, agencies should be mindful that all of the spending limits referenced herein serve as cost ceilings. In no way does this Directive mandate that agencies incur specific costs, including paying Licensing Costs for any employee, nor does this Directive establish any entitlement for any City employee. It is expected that agencies will regularly review their policies and, as appropriate, establish Agency Policies with respect to Licensing Costs, in order to limit the expenditure of public funds and appropriately manage the budgetary impact of these costs to the agency.

10.1 Licenses

10.1.1 License Costs

Where an Agency determines that a function is legally required to be performed by an employee with certain skills or competencies, or otherwise determines that it needs Licensed employees for appropriate agency business purposes, the License Costs for new or existing employees may be borne by the agency. Application of this provision is solely determined by the agency, and any such License Costs must be Approved.

Examples:

1. An agency is permitted to pay for an attorney's biennial NYS registration fees when an employee's function is legal. (Similar costs for credentialed engineers, architects, Certified Public Accountants, Certified Fraud

Examiners, Certified Financial Analysts, etc., are also permitted where the License is directly related to the employee's function.)

2. Where an agency needs Licensed managers to sign-off on the work of subordinates, for whom License Costs are paid by the agency in accordance with collective bargaining agreements, the agency may pay the License Costs.

10.1.2 Reimbursement of License Costs

In the event that License Costs exceed $1,000.00 annually, for management and original jurisdiction employees, agencies must obtain written agreement from the employee that he or she will remain employed with the City, in an active (not leave) status, for a minimum of two years after the License is obtained or the duration of the License term, if shorter. The agreement must specify that the employee's departure prior to the end of the period, if due to termination for cause or the employee's resignation, will require a pro-rata reimbursement of the City's expense. For all other employees, refer to the rules detailed in collective bargaining agreements.

10.1.3 Agency Monitoring

Agencies must carefully review and monitor expenditures for Licensing Costs.

10.2 Undergraduate or Graduate Degrees

Costs of obtaining undergraduate or graduate degrees, or any course associated with the attainment of such a degree, must not be paid for by City agencies. This rule excludes tuition reimbursement and related allowances detailed in collective bargaining agreements.

10.3 Collective Bargaining Agreements

Notwithstanding the provisions of this Directive, the City, in certain instances, is mandated, through the collective bargaining process, to pay Licensing costs. Examples include:

1. *The Executed Contract: Attorneys* provides for the reimbursement of the biennial New York State License fees for qualifying full-time per annum and full-time per diem employees serving in the following titles: Agency Attorney, Agency Attorney Intern, Assistant Attorney, Associate Attorney, Associate Attorney (Taxes), Attorney, Attorney at Law, Attorney (Law Librarian), Attorney (Taxes), Attorney Trainee, Law Clerk, Senior Attorney and Senior Attorney (Taxes).
2. *The Executed Contract: Engineering and Scientific* provides for an $85 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 and may be found at the following website: *OLR collective bargaining agreements – Civilian Contracts*. Agencies that have access to NYCAPS can access updates to these contracts via *User Bulletins* found on the *Payroll Community Portal*.

From time-to-time, provisions of collective bargaining agreements are updated by Executive Orders issued by the Office of Labor Relations, effective until a new agreement is signed. The Office of Labor Relations should be contacted to ascertain whether any updates were executed since a collective bargaining agreement was last issued.

11. MEMBERSHIP 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, assistance from other members and/or organizations' employees, and a variety of other benefits. An Agency may make a determination that it will pay for the membership or organizational dues of a limited number of representatives from among its employees in a particular profession or trade. As noted elsewhere in this Directive, such determinations cannot override rules detailed in collective bargaining agreements.

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, a justification for multiple memberships should be included in the purchase requisition or reimbursement request.

Agencies must explore group memberships that are offered by many organizations at reduced prices and consider that City employees who work in other divisions or agencies may also be members. Such expenditures must be Approved. If permitted by the organization, memberships must remain with the City and be assignable to another employee if the original member separates or has a change in responsibility prior to expiration.

12. SUBSCRIPTIONS

Agencies may purchase subscriptions to magazines, periodicals, newspapers, and other services, when such subscriptions and services are deemed by the agency to serve a bona fide business purpo*se. After consulting with legal counsel, agencies should minimize the purchase of multiple subscriptions.*

In addition:

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 and office location of the employee to whose attention the subscription is directed.

3. Reimbursement claims for subscriptions must include a copy of the subscription order form.
4. Online subscriptions or multiple user licensees should be considered where more cost effective.

13. OVERTIME MEAL ALLOWANCES

13.1 Meal Allowances for Employees Covered By Collective Bargaining Agreements

Meal allowances for all employees should be made in accordance with terms in the *Citywide Agreement*.

13.2 Meals Furnished by the City at No Cost

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

13.3 Time Off for Meals

Time off for meals is not computed as overtime.

13.4 Management

Managerial employees are not eligible for overtime meal allowances.

13.5 Overtime During Long-Distance Travel

If overtime is worked when the employee is on Long-Distance Travel, and the employee receives an overtime meal allowance, the employee is not entitled to the travel meal reimbursement described in *Section 5.7*.

14. SUNDRY EXPENSES

14.1 Conferences

The following provisions apply to all non-City conducted Conferences, whether held at Local or Long-Distance Travel destinations:

14.1.1 Registration, workshop, and other fees, as itemized in the Conference literature, must be paid at cost, after accounting for any discounts or complimentary admissions.

14.1.2 Costs for non-essential 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 a lodging establishment, and for transportation services, is permitted. The cost of tips for meal service is incorporated into the per diem, Light Refreshments, and Modest Meal rates provided in this Directive, and must not be paid as separate items.

14.3 Employee Incentive and Recognition Programs and Events

Expenditures for employee incentive and recognition awards as defined under Section 815(9) of the *New York City Charter* are allowed if in accordance with the following policies:

14.3.1 Agencies may provide Light Refreshments or Modest Meals for employee incentive and recognition events, including awards ceremonies. Such expenditures may not exceed the allowance as provided in the Department of Citywide Administrative Services' *Agency Guidelines for Incentive Programs*, revised in 2001, where applicable.

14.3.2 In accordance with the Department of Citywide Administrative Services' *Agency Guidelines for Incentive Programs* noted above (in Appendix A of that document), current spending limits for individual agencies' incentive programs are set at a graduated scale, based on each agency's number of full-time employees. Twenty-five percent of an agency's annual awards and ceremonies spending limit amount must be used to fund performance awards. Any part of the twenty-five percent that is not used to fund performance awards may not be used at all.

14.3.3 Original Receipts and supporting documentation, which indicate the number of attendees, are required. A list of registrants or attendees should be included.

14.3.4 All other event costs, including decorations, should be treated as part of the agency's annual spending limit.

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 such items are purchased as part of the following:

1. An employee incentive and recognition award; or
2. A Special Event sponsored for non-employees by the Mayor's Office of Special Events, the Office of the Comptroller, the Office of the Public Advocate or the Office of the Speaker of the City Council. Agencies should establish policies that set limits on the value and nature of such gifts.

14.5 Ceremonial Items

1. Items purchased to memorialize employees who lost their lives in the line-of-duty, such as floral arrangements or plaques, may be purchased at a cost of up to $100.
2. Agencies may not otherwise pay for the purchase of flowers, plants, or other decorative material except as part of the following:
    a. Employee incentive and recognition programs and events as provided in Section 14.3.4; or

b. A function sponsored by the Mayor's Office, the Comptroller's Office, the Public Advocate's Office or the Council Speaker's Office as provided in Section 8.1.2**.**

14.6 Social Functions

Costs incurred in connection with swearing-in ceremonies, testimonial dinners, funerals (see *Section 14.5* above), retirement or farewell parties, and other similar events, are considered social functions that are inappropriate City expenditures. Generally, these items may not be charged to an agency, either directly or as reimbursement to an employee. To the extent such activities fall within an Agency Policy concerning limited personal use, employees may take up a collection of voluntary personal contributions.

14.7 Volunteers, Interns and Aides

Expenditures for reasonable Commuting costs of volunteers, interns, and high school or college aides may be permitted by an agency. To be eligible, the volunteer, intern, or aide must work a minimum of four hours and must receive no pay or stipend. To determine reasonable Commuting expenses, an agency should take into consideration the location of the volunteer's residence, the time spent traveling, and the value of the services received.

Meals may not be provided except as permitted in *Section 8.1.2*.

14.8 Business Cards

Agencies may purchase business cards and stationery for senior agency executives, managers, professional employees and other employees who have frequent contact with employees in other agencies or with external organizations, if determined to be appropriate by the agency.

14.9 Telephone Calls

Employees may be required to place telephone calls for official business from the Employee Residence, from their personal mobile phones when traveling locally or Long-Distance, and at other times when away from the office or when other City provided phone services are unavailable.

14.9.1 Business-related calls from the Employee Residence or away may be reimbursed in full.

14.9.2 Employees on Overnight Travel are permitted one personal call of reasonable duration (not to exceed five minutes) for each day of travel.

14.9.3 Reimbursement claims must indicate the date, names of all parties, telephone numbers, and places called and the purpose of the call, and must be supported by an itemized phone bill. For personal calls placed while traveling, only the date, identification as 'personal', and itemized Original Receipt is required.

14.10 Miscellaneous Office Services

Employees, when travelling or under other circumstances, may be required to use an internet connection, fax machine, messenger service, express mail, photocopying, postage, and/or other incidental office services. These expenses are allowable for official business purposes. Employees must document the date and time and provide Original Receipts.

14.11 Parking, Traffic and Other Violations of Laws

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 of a City-owned, personal, or rental vehicle at a Local or Long-Distance Travel destination.

14.12 Moving Expenses

Under exceptional circumstances, principally as a result of difficulty in the recruitment of a senior executive position, a new hire who must relocate a minimum of 100 miles for a position may be reimbursed for a portion of his/her moving expenses. In every instance, Approval of the Agency Head or responsible elected official, in the case of the hiring of an Agency Head, is required and must include an estimated and a maximum reimbursement amount.

Additionally:

1. The City reimbursed portion of such expenses must not exceed $15,000 or 10 percent of the employee's starting base salary, whichever is lower.
2. The employee must sign an agreement to repay the City a proportional amount if he/she voluntarily separates from the City service prior to his/her four-year work anniversary.
3. Reimbursement must be paid only for actual moving costs, incurred and paid by the employee, that are itemized and supported by paid Original Receipts, and must not exceed the initially Approved maximum.

Back to the Beginning of the Directive

PART IV: SPECIAL PROVISIONS FOR ELECTED AND APPOINTED OFFICIALS

15. APPLICABILITY TO ELECTED AND APPOINTED OFFICIALS

Elected officials are accountable for the prudent use of public funds, however, they are generally afforded wider latitude in the incurrence of the expenditures covered by this Directive. 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 latitude varies in accordance with the elective office.

15.1 Mayor, Comptroller, Public Advocate and City Council Speaker

As the City's chief executive officer, chief financial officer, ombudsman and head of the legislature, the Mayor, the Comptroller, the Public Advocate, and the City Council Speaker 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 wide latitude and flexibility.

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

The Mayor, Comptroller, Public Advocate, and City Council Speaker may not delegate their privileges of wide latitude and flexibility to their employees. The officials' direct employees must adhere to this Directive. The expenditures of direct employees 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 City Council Minority Leader, 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 diverge from this Directive, these officials may do so judiciously, but must maintain a detailed accounting of the expenses, showing the date, time, purpose, amount, and an explanation stating the cause for the divergence. The relationship between such expenditures and official City business must be clearly documented. This accommodation is intended solely for the expenditures of the elected or appointed official and cannot be delegated to employees.

15.3 Other Officials

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

PART V: ADMINISTRATIVE GUIDE

Part V of this Directive provides agencies and employees with guidance for funding, claiming, reimbursing, and reporting travel and miscellaneous expenditures. Generally, employees initiate travel Approval 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 method is used for making payments, and following through with appropriate monitoring and summary reporting.

As noted at the beginning of this Directive, the expenditures covered herein, are necessary to conduct official City business. However, they are often targets of abuse and should be subject to careful agency scrutiny. 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. In addition, agencies must establish policies, practices, and internal

controls 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.

16. REQUEST FOR APPROVAL

Employees who travel (Local or Long-Distance) must submit travel requests in accordance with policies set forth by their agency. Agency Policies and procedures may vary. However, requests for travel Approval must include information such as the nature and purpose of the trip, dates of travel, and an estimate of costs.

For Long-Distance Travel, refer to *Appendix D*, *Approval Request for Out-of-City Trips*, for the information required from agencies as part of the Approval process. Agency travel or fiscal officers must review all travel Approvals to ensure full compliance with this Directive prior to Agency Head or Designee Approval.

17. 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, MetroCards, City check, or prepaid travel expenses. With the use of agency Travel Cards, advance purchases of tickets, purchase orders and, as appropriate, employee's personal credit cards, travel advances may be limited. Where practicable, without hardship to employees, it is desirable to minimize the size and use of travel advances.

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. Excess 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 C*), or in another format in accordance with Agency Policy.

17.2 Agency Responsibilities

17.2.1 Agencies must implement adequate policies 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, fiscal office, or travel administrator for immediate follow-up with the employee(s).

3. Upon request, a copy of the Aging Report must be made available to the Comptroller's Bureau of Accountancy – Accounting Compliance Division, or to the Comptroller's Audit Bureau, Quality Assurance area.

17.2.2 Miscellaneous vouchers (PRM1) must be used to fund travel advances. See *Directive #24 – Agency Purchasing Procedures and Controls*, *Section 6.3*, for guidance on miscellaneous vouchers.

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.

17.3 Travel Cards and NET Cards

Agencies are advised and strongly encouraged to use the *New York State Travel and NET Card* contract to obtain Travel Cards and Non-Employee Travel (NET) Cards. Travel Cards allow agencies to facilitate the requisition process for employee transportation and lodging services. NET Cards are used for non-employee travel expenses. Agencies may reach out to the provider directly for obtaining the cards and can set-up an internal purchase order for the procurement.

18. REIMBURSEMENT REQUESTS AND ACCOUNTABILITY REPORTS

To obtain reimbursement for travel costs, or for miscellaneous expenditures that 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 C*). However, agencies may require a different format, provided it includes all items required in this section. 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 E***.** However, employees must use the form required by their agency travel or fiscal office.

18.1 General Requirements

Employees should submit reimbursement requests within ten business days after the later of incurring the expenditure or returning from a trip. Agencies may establish an Agency Policy mandating a maximum period, following which reimbursement would not be permitted.

1. Unless otherwise indicated in the Directive text, all expenditures must be substantiated by Original Receipts and supporting documentation. All Original Receipts and documentation must be securely attached to the reimbursement request.
2. Employees are responsible for collecting tax identification numbers (TINs) and reporting them on reimbursement requests for Long-Distance Travel. Specific guidance is provided in *Section 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 that were not paid for by the employee, including, but not limited to, gifts of meals and travel. City employees should be aware that the acceptance of gifts of meals or travel may create a conflict of interest with respect to a public servant's performance of his/her official duties. If there is any question regarding the standards of ethical conduct, City employees should consult the New York City Conflict of Interest Board by calling, or visiting the following website: *Conflict of Interest Board.*.
5. Reimbursement must not be requested for Conferences and General Business Meetings that are eligible for payment by a welfare, educational, or similar fund, or any other source.
6. The reimbursement request policies to be used only for the reimbursement of travel, meals, lodging, and miscellaneous agency expenses, as described in this Directive. Employees must not use the policy for the purchase of routine agency goods and services. Such goods and services must be procured through the agency purchasing department, using normal vouchering policies.

18.2 Local Travel, Long-Distance Travel, and/or Miscellaneous Expenses

Reimbursement claims for Local Travel, Long-Distance Travel, and/or miscellaneous expenses must provide the following information:

1. Agency name.
2. Department and bureau or division name.
3. Employee's name, address and employee identification number.
4. Date(s) of travel.
5. Brief statement of business conducted.
6. The addresses of the starting and ending points of travel.
7. The payee's name and TIN for each item of expense. (see *Section 19.1* for specific guidance).
8. For travel to a destination:
   - Date, location and time of departure.
   - Date, location and time of arrival at destination.

9. For return from a destination:
    - Date, location, and time of departure.
    - Date, location and time of arrival.
10. Description of means of transportation used for:
    - Travel to and from destination.
    - Travel to and from terminals.
11. If personal vehicle was used:
    - Travel itinerary, listing each stop, and/or final destination.
    - Initial and ending odometer readings.
    - Calculation showing multiplication of total mileage by mileage rate allowance.
    - Attach *Personal Vehicle Travel Record* if the conditions of *Section 18.5* apply.
12. If a City-owned vehicle is used, the agency assigned vehicle number.
13. For non-transportation and miscellaneous expenses, brief description, date incurred, and amount claimed for each item of expense.
14. Employee's certification, as noted in Section 18.4, below.
15. Supervisor's certification, as noted in Section 18.6.3, below.

18.3 Additional Information Requirements for Long-Distance Travel

In addition to the information listed in Section 18.2, above, Long-Distance Travel expenses must provide the following:

1. Description of lodging arrangements, including name of establishment, daily rate, and nights stayed.
2. If a claim for foreign currency cash transactions, attach the computation for weighted average exchange rate.
3. 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.[9]
4. Employees who have Long-Distance Travel for certain Conferences and General Business Meetings may also be required to file a post attendance report. See *Section 7.3* for requirements and details.
5. Description of means of transportation used for Local transportation during course of stay.

[9] If the employee is permitted by Agency Policy, and provides currency as reimbursement for a travel advance, that currency must be immediately given to the agency's petty cash custodian and the custodian must provide a receipt to the employee. A copy of that receipt must be attached in place of the employee's check.

18.4 Employee Certification

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

I hereby certify that, to the best of my knowledge and belief: a. this accounting is an accurate statement of my actual disbursements, b. the expenditures were in connection with the performance of my official City duties for the purposes indicated, c. the expenditures are eligible for City payment in accordance with City and Agency Policies, and d. no part thereof has been or is expected to be paid to me or on my behalf by any other person or entity except, as stated hereon.

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 E*) or similar agency-specified form, must be attached to the reimbursement claim.

The Personal Vehicle Travel Record must report:

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

18.6 Supervisory Review and Certification

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 compliance with this Directive, and accuracy of computations. Ensure that missing explanations or insufficient information is completed by the employee before Approval.
3. Sign, date, and forward to the agency travel liaison or fiscal office.

18.6.3 The *Personal Expense Reimbursement Request* (*Appendix C*), or similar agency form, must incorporate the following certification statement at the supervisor's signature:

I hereby certify that I have reviewed this accounting and that to the best of my knowledge and belief: a. it is an accurate statement of the employee's actual

disbursements, b. that the expenditures were in connection in the performance of official City duties for the purposes indicated, c. the expenditures are eligible for City payment in accordance with City and Agency Policies, and d. there is no reason why the expenditures should not be paid for by the City.

19. AGENCY ACCOUNTING AND REPORTING

19.1 Post-Travel Statistical and Accounting Report

For each trip requiring Long-Distance Travel, agencies must prepare a *Consolidated Long-Distance Travel Report* that 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, a brief description of each of the trip's cost elements, and, where practicable, the payee names and payee TINs. A sample report format is attached as *Appendix F*.

TINs should be obtained 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 TINs must be obtained and reported as separate line items on the report.

In completing this report, agencies should recognize that employees may find it difficult to obtain TINs in a number of travel situations, and that it may be impractical to obtain TINs for very small purchases or from individuals. 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.

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.

20. AGENCY AUDIT REQUIREMENTS

20.1 Agency Pre-Audit

Agencies must conduct pre-audits of claims for reimbursement prior to submission for payment.

Agency pre-audits should ensure that:

1. All claims are made in accordance with 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 Approval have been obtained;
5. All required Original Receipts are attached to the expense report; and
6. Certifications (as required in *Section 18.4* and Section *18.6.3*).

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 Heads and Designees authorized to Approve expenditures are retained on file at the agency.
2. The Original Receipts and other supporting documentation required by this Directive are retained with the reimbursement claim at the agency in paper or Electronic form.

21. INDIVIDUAL AGENCY POLICIES

Agencies should review their current policies related to the expenses addressed in this Directive. Agency Heads may establish reasonable policies that are more restrictive than this Directive when deemed appropriate (while abiding by collective bargaining requirements).

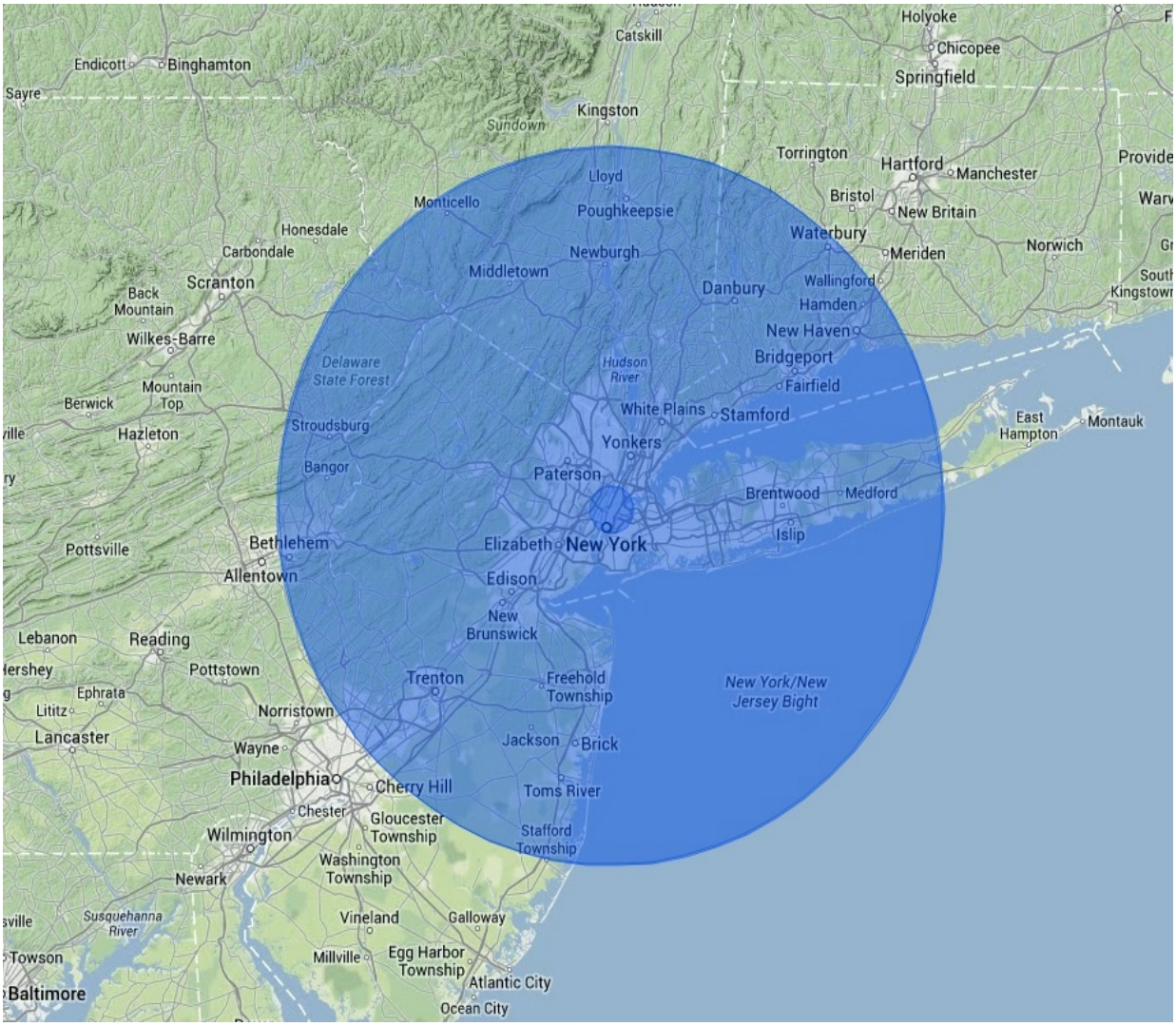
Appendix G provides a non-exhaustive list of subject areas that individual agencies should review, as applicable, when considering their agency's specific requirements.

Back to the Beginning of the Directive

PART VI: APPENDICES

APPENDIX A: COLUMBUS CIRCLE 75-MILE RADIUS MAP

Note: The intent of this map is to provide agencies and travelers with an approximation of the 75-mile range discussed in this Directive. To determine the distance from Columbus Circle for specific destinations, agencies should use reputable public sources such as online mapping and direction websites, or odometer readings.



APPENDIX B: TRANSIT CHECK PROGRAM – UNLIMITED METROCARDS[10]

THE CITY OF NEW YORK
OFFICE OF LABOR RELATIONS
40 Rector Street, New York, N.Y. 10006
http://nyc.gov/html/olr

JAMES F. HANLEY
Commissioner
ROBIN A. ROMEO
First Deputy Commissioner

January 16, 2001

Ralph Zinzi
Human Resources Administration
180 Water Street
New York, New York 10038

Dear Mr. Zinzi:

This is in regard to the TransitChek program, unlimited MetroCards and reimbursement for work related transportation costs.

As we discussed today, in the bargaining for this benefit employees were not to be required to use their Metrocard for business-related travel. Therefore, HRA should retract the "Addendum to HRA Employee Expense Procedure" dated November 29, 2000.

The justification for reimbursement is that the agency, in effect, would otherwise be unilaterally requiring an employee to pay for business related travel expenses – a position that clearly has an economic impact on the employee – without first having collectively bargained on this mandatory subject of bargaining. Employees have "out-of-pocket" expenses when they purchase their unlimited MetroCard via payroll deduction and thereafter make use of such card for official business purposes since the cost of the unlimited MetroCard is borne entirely by the employee.

Therefore, HRA should continue to reimburse based on employees' travel logs of substantiated work-related trips up to the following maximum limitations: $17 per week, or $63 per month.

Accordingly, we understand that HRA will promptly take the necessary steps to rescind its procedure and to permit such reimbursement.

Thank you for your cooperation.

Very truly yours,

Richard Yates

Richard Yates

c: Robin Romeo
Jean Brewer

HRA Travel Reimbursement.doc

[10]Appendix B: Although the letter from the Office of Labor Relations, dated January 16, 2001, is still in effect, the maximum limitation amounts for Monthly Unlimited MetroCards have been changed as of March 22, 2015. The current limitation amount is $116.50 per month ($58.25 bi-weekly).

APPENDIX C: PERSONAL EXPENSE REIMBURSEMENT REQUEST

PERSONAL EXPENSE REIMBURSEMENT REQUEST

EMPLOYEE _____ *AGENCY/DEPT* _____

HOME ADDRESS _____ *BUREAU/DIVISION* _____

WORK LOCATION _____

DATE	*PARTICULARS* *Include Vendor Name*	*TIN#*	*LONG DISTANCE TRAVEL*[1]	*LOCAL TRANSPORTATION*[2]	*LODGING*	*MISC*[3]	*TOTAL*
	TOTALS						
	LESS ADVANCES (DAY/DATE):						
	BALANCE DUE EMPLOYEE OR DUE AGENCY (Circle One)						

I hereby certify that, to the best of my knowledge and belief: a. this accounting is an accurate statement of my actual disbursements, b. the expenditures were in connection with the performance of my official City duties for the purposes indicated, c. the expenditures are eligible for City payment in accordance with City and Agency Policies, and d. no part thereof has been or is expected to be paid to me or on my behalf by any other person or entity, except as stated hereon.

EMPLOYEE SIGNATURE _____ TITLE _____ DATE _____

I hereby certify, that I have reviewed this accounting and that, to the best of my knowledge and belief: a.it is an accurate statement of the employee's actual disbursements, b, that the expenditures were in connection in the performance of official City duties for the purposes indicated, c. the expenditures are eligible for City payment in accordance with City and Agency Policies, and d. there is no reason why the expenditures should not be paid for by the City.

SUPERVISOR SIGNATURE _____ TITLE _____ DATE_____

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[1] Includes air, train, bus, and auto (personal or rental). [2] Includes taxi, mass transit, auto (personal or rental), tolls, and parking. [3] Includes telephone calls, gratuities (other than for meals), and office services.

Note: Every item of expense, other than meals charged at the per diem rate or personal auto usage, for which a *Personal Vehicle Travel Record* has been submitted, requires appropriate documentation of costs *actually incurred and paid for* by the employee.

APPENDIX D: APPROVAL REQUEST FOR OUT-OF-CITY TRIPS

[INSERT AGENCY LETTERHEAD]

APPROVAL REQUEST FOR OUT-OF-CITY TRIPS

Agency	Agency No.	Control No.

Names(s) and Official Title(s) of Individual(s) Making Trip

Destination	Departure		Return	
	Date	Time	Date	Time

Estimated Cost of Trip

1. **Travel Expenses** $ _____
   (Including Air/Train Fare or Estimated Mileage & Tolls)
2. **Hotel Expense** $ _____
   Name of Hotel: _____
3. **Meals** $ _____
4. **Miscellaneous** $ _____
   (Including Intra-City Transportation and Conference Registration Fees)

Total Cost $ _____

Funding: ☐ **Tax Levy** ☐ **Federal** ☐ **State** ☐ **Other** _____ **(specify)**

Total Cost of Request $ _____

Purpose of Trip and Benefit to City (Attach Conference/Seminar Brochure)

I hereby certify that, to the best of my knowledge and belief: a. this accounting is an accurate statement of my actual disbursements, b. the expenditures were in connection with the performance of my official City duties for the purposes indicated, c. the expenditures are eligible for City payment in accordance with City and Agency Policies, and d. no part thereof has been or is expected to be paid to me or on my behalf by any other person or entity except, as stated hereon.

EMPLOYEE SIGNATURE _____ **DATE OF REQUEST** _____

I hereby certify that I have reviewed this accounting and that, to the best of my knowledge and belief: a.it is an accurate statement of the employee's actual disbursements, b, that the expenditures were in connection in the performance of official City duties for the purposes indicated, c. the expenditures are eligible for City payment in accordance with City and Agency Policies, and d. there is no reason why the expenditures should not be paid for by the City.

SUPERVISOR SIGNATURE _____ **DATE OF REQUEST** _____

APPENDIX E: PERSONAL VEHICLE TRAVEL RECORD

EMPLOYEE _____ **TITLE**_____

AGENCY_____ **DEPARTMENT**_____

PURPOSE OF TRAVEL_____
_____
_____

DATE	START POINT/ STARTING ODOMETER READING	END POINT/ ENDING ODOMETER READING	TOTAL MILES	MILEAGE RATE	REIMBURSABLE AMOUNT
TOTALS					

I hereby certify that the travel indicated was a necessary and valid business expense.

Employee Signature_____ **Date** _____

APPENDIX F: 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) _____

EMPLOYEE NAME	EMPLOYEE #1:		EMPLOYEE #2:	
EXPENSES	**PAYEE NAME**	**TIN**	**EMPLOYEE #1 EXPENDITURE**	**EMPLOYEE #2 EXPENDITURE**
SEMINAR FEES			$	$
PRIMARY TRANSPORTATION				
LODGING				
MEALS				
PUBLIC MASS TRANSIT				
PERSONAL VEHICLE				
RENTAL CAR				
TAXI				
INCIDENTALS				
1.				
2.				
3.				
4.				
TOTALS			**$**	**$**

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

GRAND TOTAL $

_____ _____

Preparer Signature Date

APPENDIX G: INDIVIDUAL AGENCY POLICIES

Important Note: Agencies should review their current policies related to the expenses addressed in this Directive. *Agency Heads may establish reasonable policies that are more restrictive than this Directive when deemed appropriate (while abiding by collective bargaining requirements).*

Below is a non-exhaustive list of subject areas that individual agencies should review, as applicable, when considering their agency's specific requirements.

DIRECTIVE SECTION/HEADING
TRAVEL
3.1 Overview of Travel Expense Policy
4.2 Public Mass Transit
4.5 Personal Vehicle
5.4 Avoiding Last-Minute Arrangements
5.5.4 Railroad
5.5.5 Airline
5.5.6 Washington, DC or Albany, NY
5.6 Lodging
5.7 Meals
5.7.1 Reimbursement Rates
5.7.2 Documentation
5.7.3 Partial Days Reimbursement
5.8 Conference Site Lodging, Transportation, and Meals
5.9 Miscellaneous Travel-Related Expenses
5.11 Intervening Weekends and Holidays
5.12 Foreign Travel
5.13 Extended Stays
5.14 Extending Business Travel with Personal Travel
6. Alternatives to Long-Distance Travel
7. Long-Distance Travel Restrictions and Limitations
MISCELLANEOUS AGENCY EXPENSES
8.1 Light Refreshments and Modest Meals
8.1.1 Light Refreshments and Modest Meals Defined and Allowable Rates
8.1.2 Appropriate Meeting Situations
8.2 Expenses in Connection with In-City Conferences and General Business Meetings
9. In-City Lodging
10. Licenses and Accreditation
11. Membership in Professional and Trade Organizations
12. Subscriptions
13. Overtime Meal Allowances
14. Sundry Expenses
ADMINISTRATIVE GUIDE
17. Travel Advances
18. Reimbursement Requests and Accountability Reports

Back to the Beginning of the Directive