

Travel Refresher and FAQs

Bureau of State Expenditures
Credit Card Team



NYS COMPTROLLER

THOMAS P. DiNAPOLI

Road Map

- Travel Status & Lesser of Mileage Rule
- Per Diems
- Transportation
- Miscellaneous Items & Taxable Travel
- FAQs
- Test Your Knowledge
- Audit Observations
- Reminders and Best Practices
- Travel Resources



Guiding Principles for Travel...

- The Agency's Finance Office, or other appropriate authority, is responsible for determining if each travel scenario is actual, reasonable, necessary and in the best interest of the State.
- When questions arise, the traveler and supervisor should work with the Agency's Finance Office or other appropriate authority, to arrive at a determination after considering information in published travel guidance including agency travel policies, *OSC Travel Manual*, *OSC Guide to Financial Operations (GFO)*, *OSC Travel Regulation (2 NYCRR Part 8)*, etc.
- After consulting the guidance, if the Agency's Finance Office or other appropriate authority are unable to arrive at a determination, the Agency's Finance Office should contact OSC's Travel Team with a proposed solution, and OSC will assist the agency.

OSC Travel Manual page 2
GFO Section XIII.1



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Travel Status & Lesser of Mileage Rule



Determining Travel Status

- Employees must be 35 (or more) miles away from both their home AND their official station
- Official Station:
 - Usual work location
 - Designated by the agency, in the best interest of the State
 - Generally, cannot be reimbursed for travel between home and official station (i.e., commuting mileage)

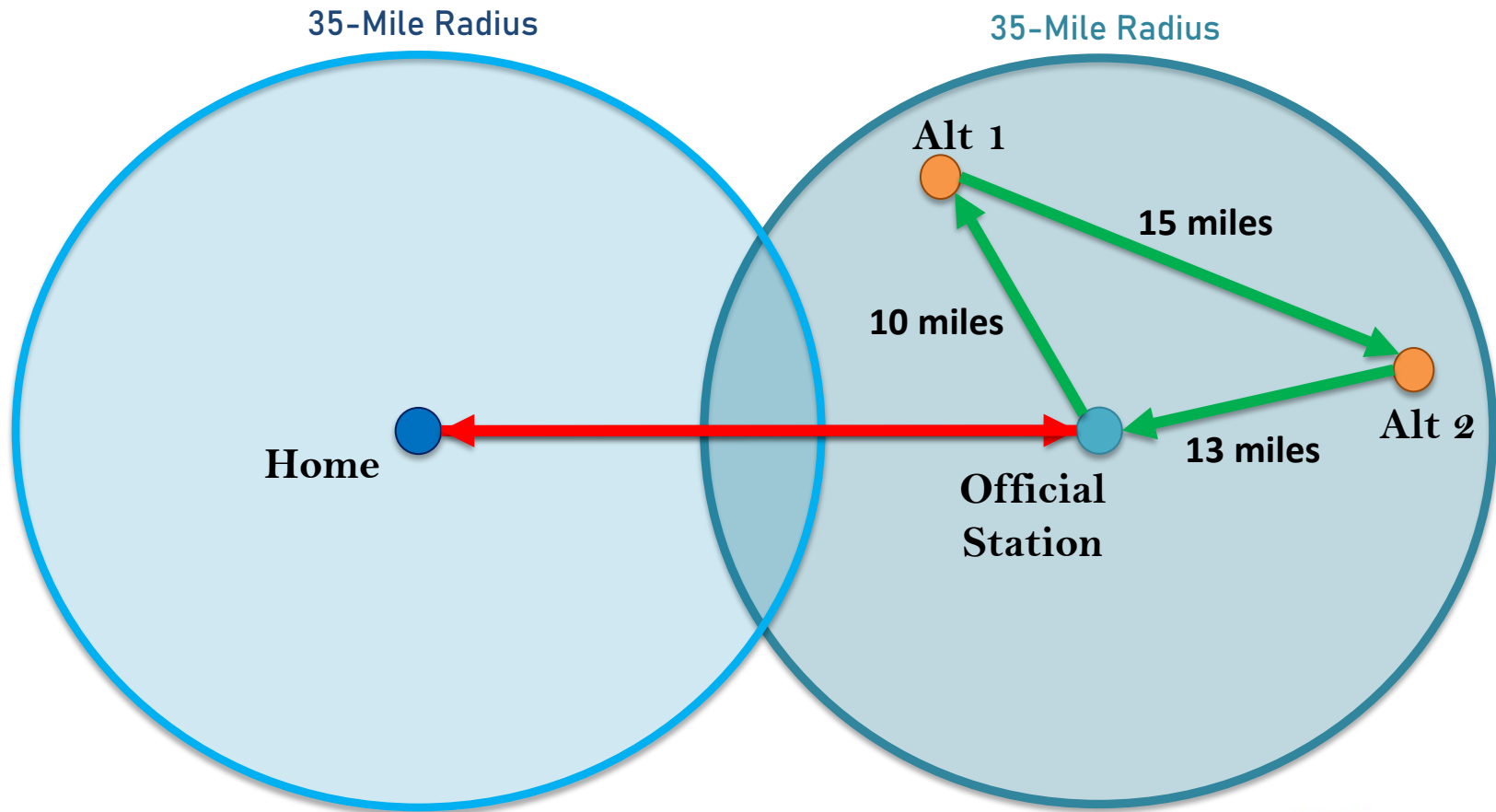


Travel in Proximity of Home or Official Station

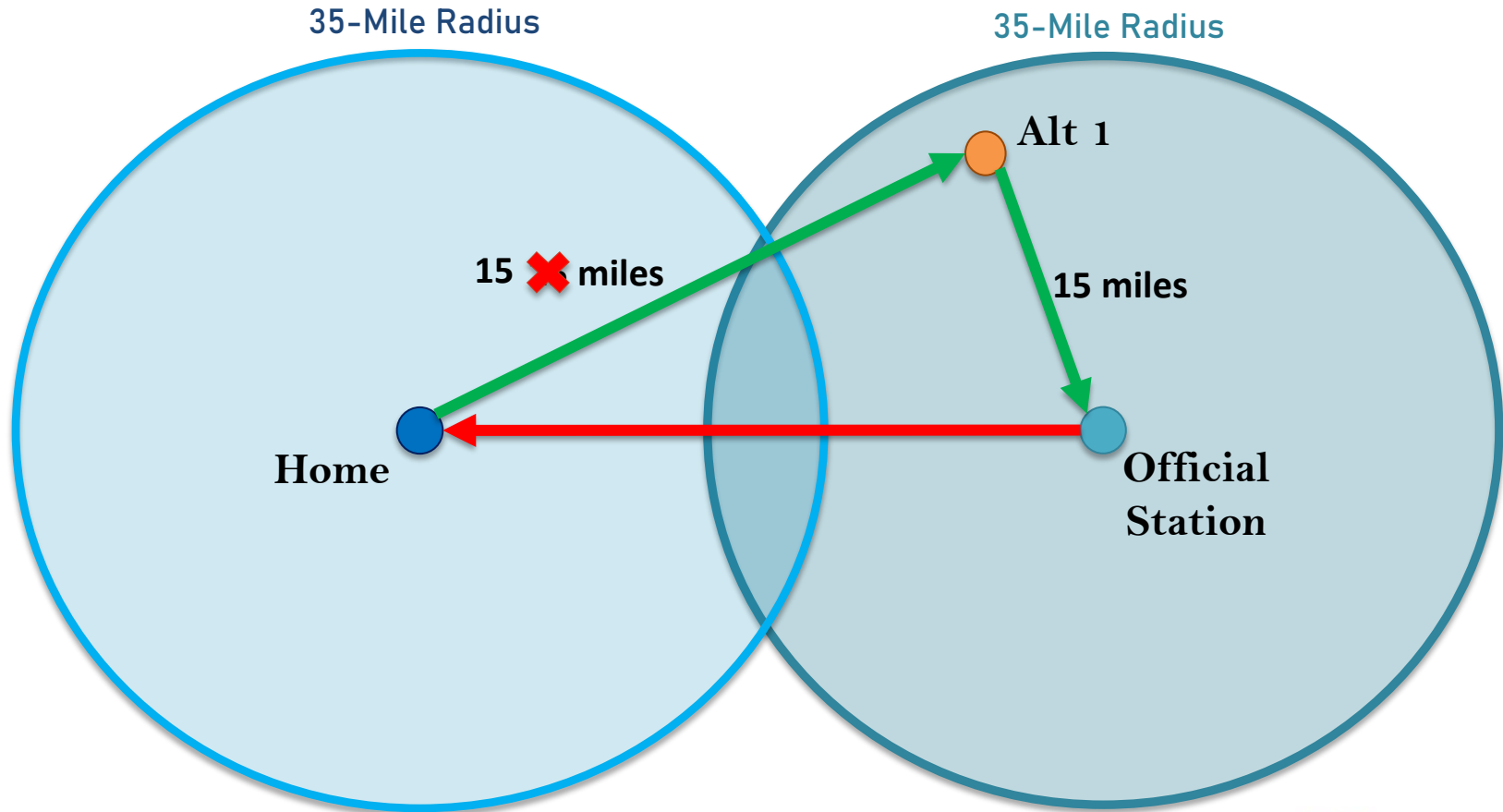
- Reimbursement of transportation expenses is allowed between:
 - Home and an alternate work location
 - Official station and an alternate work location
 - Alternate work locations
- Lesser of Mileage Rule
 - Reimbursement using the lesser of the mileage between the employee's:
 - home and the alternate work location, or
 - official station and the alternate work location



Proximity Travel Example



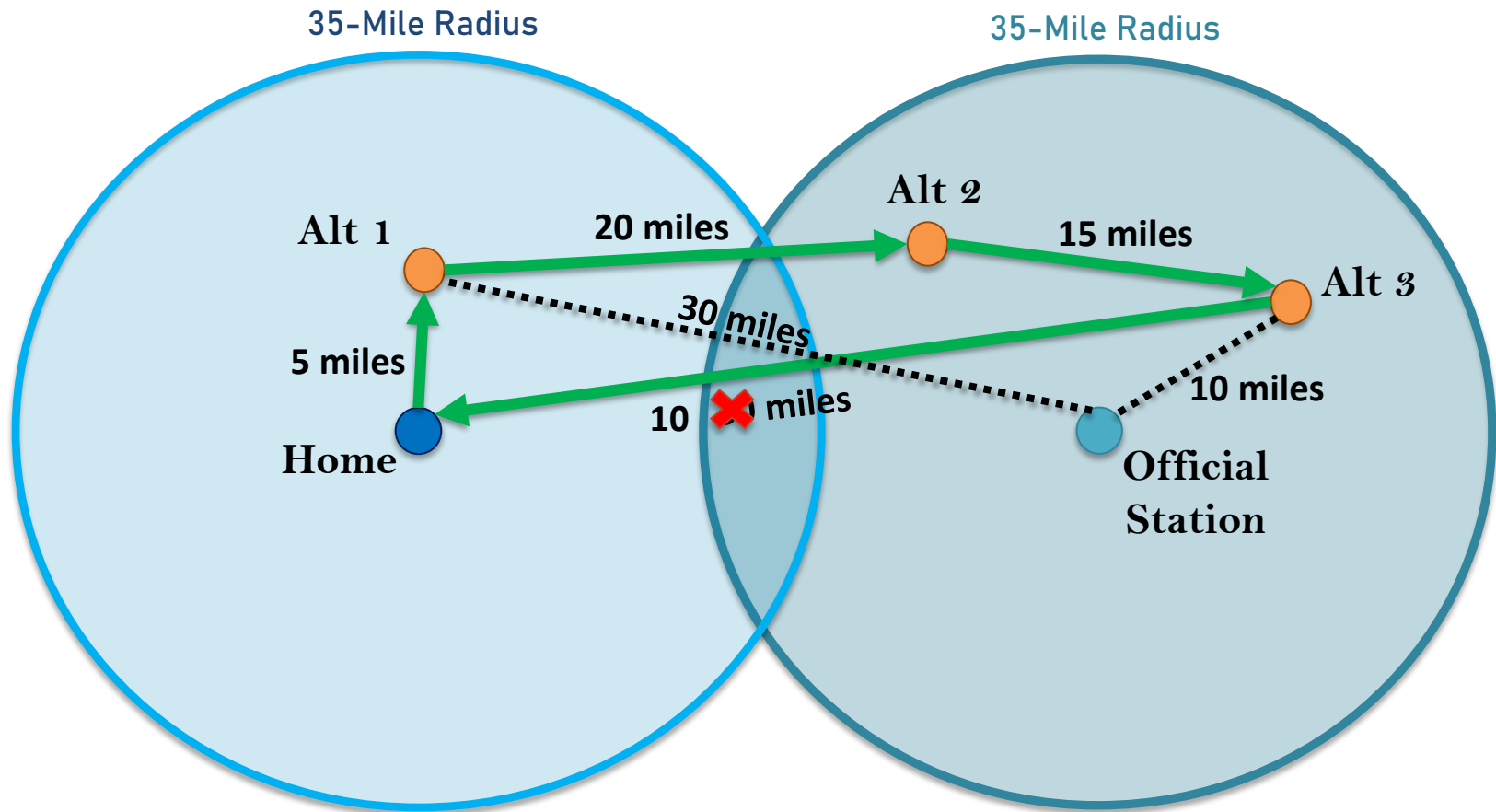
Proximity Travel Example



*Lesser of mileage rule applies here



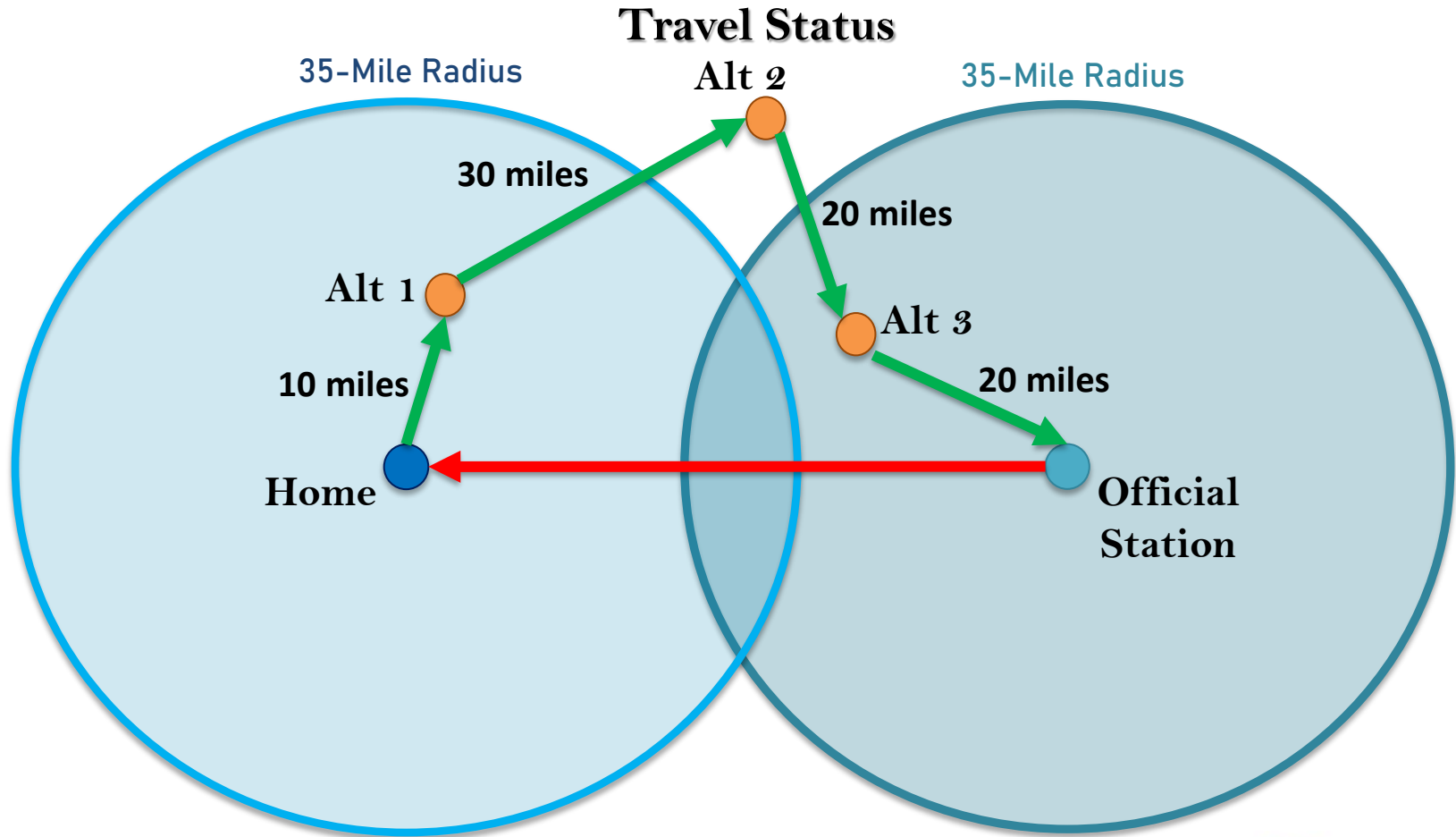
Proximity Travel Example



*Lesser of mileage rule applies here



Travel Example



Per Diems



Per Diems

- General Rules

- Rates are based on city or county where lodging is obtained
 - Lodging rates are based on the month traveled and lodging location
- Overnight per diems follow the order:
 - Dinner – Lodging – Breakfast
- Extra meals
 - Breakfast – at least 1 hour before employee's normal start time
 - Dinner – at least 2 hours after employee's normal end time
- When meals and/or lodging are provided as a part of a conference or event, additional reimbursement is not permitted
 - Meals include those specifically identified as breakfast or dinner

OSC Travel Manual pages 4-5, 7
GSA – Per Diem Rates

Per Diems

- **Overnight Travel – Method 1 (Unreceipted Method)**
 - Flat rate for meals, lodging and incidentals
 - Receipts required only for travel card charges
 - Extra meals are \$5 for breakfast and \$12 for dinner (if entitled)
- **Overnight Travel – Method 2 (Receipted Method)**
 - Reimbursement of actual lodging costs and an allowance for meals and incidentals based on federal reimbursement rates
 - Receipts required for lodging and any travel card charges
 - Extra breakfast is 20% of the meal per diem (if entitled)
 - Extra dinner is 80% of the meal per diem (if entitled)

Per Diems

- Day Trips

- Breakfast – at least 1 hour before employee's normal start time
- Dinner – at least 2 hours after employee's normal end time
- Without receipts
 - \$5 breakfast
 - \$12 dinner
- With receipts
 - Breakfast is up to 20% of the meal per diem
 - Dinner is up to 80% of the meal per diem
 - Per diem is based on the destination location



Transportation



Transportation Expenses

- Should be the most efficient and cost-effective method of transportation available
 - Factors to consider:
 - Distance traveled
 - Travel time
 - Number of travelers
 - Number of locations to be visited
 - Type of transportation available
 - Cost-benefit compared to personal service costs
 - Documented agency exemptions



Transportation Expenses

Current Privately-Owned Vehicle (POV) Mileage Rate: \$0.625 per mile

Mileage Allowance Rates Include:

Operational Costs

- Gasoline
- Oil
- Accessories
- Repairs
- Depreciation
- Anti-freeze
- Towing
- Insurance

AC 160-S/SFS Mileage Detail Page Requirement

- **Online Agencies**

- Travelers, or their proxies, **must** complete the Mileage Detail page in the Statewide Financial System (SFS) to document mileage claims line-by-line, between destination points.
- When a proxy enters an expense report into SFS on the traveler's behalf, the proxy **must** either:
 - Attach the AC 160-S completed by the traveler to support the line-by-line mileage claims in the SFS Mileage Detail page, or
 - Use the snapshot review page certification method, which is where the traveler reviews, signs, and attaches the snapshot.

- **Bulkload Agencies**

- Travelers **must** complete the AC 160-S when claiming reimbursement for mileage. The agency **must** maintain a copy of the completed form.

Transportation Expenses

- Amtrak

- OGS has a fare agreement with Amtrak. Each one-way trip between the Albany/Rensselaer or Hudson stations and New York City's Penn Station is not to exceed \$68.
- Travelers may purchase tickets at this rate using one of the following methods:
 - At an Amtrak station using an official NYS ID
 - From the authorized state travel agency; processing fee applies
- If travel plans change, tickets must be altered PRIOR to the departure of the original train (via the Amtrak mobile app, website, ticket counter, phone, or travel agent).

- Airlines

- Must use OGS contract with Delta, Southwest and American Airlines.
- Employees may only use noncontract fares when the fare saves \$200 or more per round trip, and only after having obtained prior approval from their Agency's Finance Office.

GFO Section XIII.4.C

GSA – Mileage Rates

OGS Amtrak Rates and Rules

OGS Contract 79006



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Miscellaneous Items & Taxable Travel



Miscellaneous Items

- Travel expenses should follow B.A.R.N.
 - **BEST INTEREST OF THE STATE**
 - **ACTUAL**
 - **REASONABLE**
 - **NECESSARY**
- Agency Discretion
 - Should **not** be a broader interpretation of current rules and guidelines
 - For decisions that require agency discretion, ensure the expense report upholds B.A.R.N. and is in compliance with the following:
 - The State Comptroller's Rules and Regulations
 - The OSC Travel Manual
 - The Guide to Financial Operations
 - Policies published by oversight agencies (e.g., the Division of the Budget)
 - BSC requirements (if applicable)



Miscellaneous Expenses

- Examples of reimbursable expenses that follow B.A.R.N.
 - Telephone calls
 - Toll charges
 - Internet connection fees
 - Baggage transfer and storage expenses
 - Supplies and materials
- Examples of non-reimbursable expenses that do not follow B.A.R.N.
 - Speeding fines
 - Parking tickets
 - Laundry
 - Entertainment (e.g., theater tickets, in-room movies)
 - Other personal charges



Miscellaneous Items

- Record Retention

- Agencies are required to retain documentation for six years from the payment date.

- Online agencies must use the attachment feature in SFS.
 - Bulkload agencies must retain documentation in a central location and make this documentation available to OSC auditors upon request.

- Agencies must ensure their record retention program is conducive to internal needs, laws and regulations.

- Ban on Publicly Funded Travel

Taxable Travel

Examples of taxable travel include:

- Meal per diem amounts paid in excess of the rates allowed by the federal government
- Meal allowances paid for non-overnight travel or day trips
- Mileage reimbursements in excess of the maximum federal rates
- Improper designations of employee's official stations

Frequently Asked Questions



Per Diems and Allowances

Day Trip Reimbursement

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

- **Travelers without meal receipts** are reimbursed \$5.00 for breakfast and/or \$12.00 for dinner. For example, a traveler leaves Albany at 7:00 a.m. for New York City. The traveler arrives back in Albany the same day at 6:00 p.m. The traveler's scheduled work hours are from 8:00 a.m. to 4:00 p.m. The traveler is entitled to \$5.00 for breakfast and \$12.00 for dinner.
- **Travelers with meal receipts** are reimbursed up to the maximum amount of the meal per diem allowance (Method 2) specified for the particular area related to the travel destination. The meal per diem allowance is apportioned for breakfast and dinner. Please refer to the *Guide to Financial Operations Chapter XIII, Section 4.D* for current meal breakdowns.

See Travel Manual for day trip reimbursements and per diems for:

- [Commissioners and Certain Senior Officials](#)
- [Non-Salaried Public Officers](#)

Meals and Lodging Provided by Agency/Third-Party

If meals and/or lodging are provided by the employee's agency or another agency without charge to the traveler, that fact including the name of the agency must be indicated on the expense report.

Lodging and/or meals when provided at no cost to the employee by a State agency or third-party as part of an assignment are not reimbursable. If only lodging was provided, meal allowances based on location of lodging may still be claimed.

Is My Meal Per Diem Reduced if a Meal is Included as Part of My Hotel Stay?

Travelers are not required to reduce the meal per diem if a meal is provided by the place of lodging at no extra cost. For example, if the cost of the room includes a free breakfast buffet, the traveler is not required to reduce the meal per diem by the value of the breakfast. However, if the hotel receipt includes an itemized charge for meals that is separate from the room charge, the traveler is required to reduce the meal per diem by that amount.



Per Diems and Allowances

- Do I need to provide receipts for meals purchased with the travel card?
- What lodging per diem rate applies if the rate differs between the work location and place of lodging?
- Will I be reimbursed for lodging destination/facility fees?



Transportation

- How do I determine which type of rental vehicle to select?
- Do I need to purchase the collision damage waiver when renting a vehicle?
- How do I support my request for reimbursement when using a personal vehicle is not the most effective method of transportation?



Travel Status

- What if my scheduled work hours vary while traveling?
- How much mileage can I claim for reimbursement when NOT in travel status?



Expense Reports

- Are representatives of agencies hosted by the Business Services Center (BSC) required to review expense reports to ensure expense claims are appropriate prior to submitting them to the BSC?



Expenses

- Are travel expenses for additional amenities or services (e.g., reservation upgrades, seat selection, premium fares) reimbursable?
- Is it acceptable to link a State-issued credit card to a ridesharing or food service app (e.g., Uber, Lyft, Grubhub) if the intention is to use it for State business?
- Can a traveler charge expenses for other employees on their State-issued travel card?

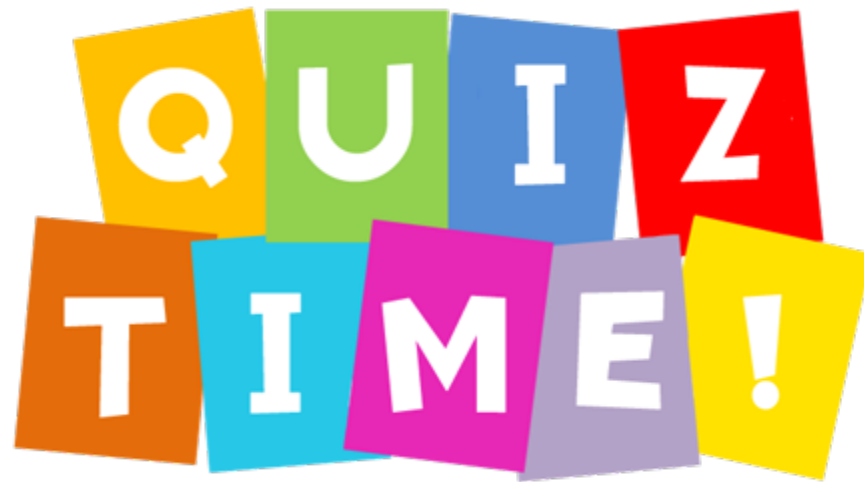


Types of Travelers

- Who qualifies to receive a State-issued travel card?
- Which travel policies are non-employees required to comply with?
- Are non-employees traveling for State business exempt from sales tax on lodging charges?



Test Your Knowledge



Who designates an employee's official station?

- A. The employee
- B. The employee's direct supervisor
- C. The head of the agency

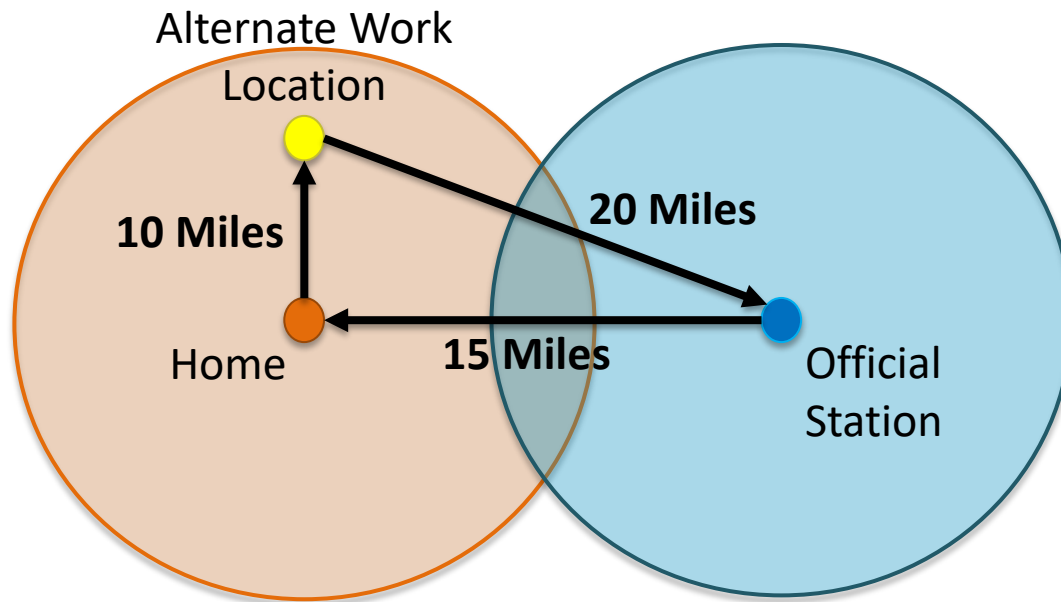


To be in travel status, at least how many miles must you be from both your official station and your home?

- A. 30
- B. 15
- C. 35
- D. 20
- E. 25



How many total miles is the traveler eligible for given the below scenario?



- A. 10 miles
- B. 15 miles
- C. 20 miles
- D. 30 miles
- E. 35 miles
- F. 45 miles



According to the *OSC Travel Manual*, overnight meal per diems are for:

- A. Breakfast and dinner on the same day
- B. Lunch and dinner on the same day
- C. Dinner one night and breakfast the following day



Method 2 is known as the Unreceipted Method.

A. True

B. False



Which overnight per diem method uses a fixed rate allowance for meals, lodging and incidental expenses?

A. Method 1

B. Method 2



An employee travels to Location A, which is more than 35 miles from both the employee's home and the employee's official station. The employee lodges in Location B, which has a higher per diem rate than in Location A. Can the employee claim reimbursements at the higher rate?

A. Yes

B. No



Travelers are entitled to an extra breakfast and an extra dinner per diem if they exceed how many hours before and after their normal work schedule?

- A. 1 hour before and 2 hours after
- B. 2 hours before and 2 hours after
- C. 2 hours before and 1 hour after
- D. 1 hour before and 1 hour after



Reimbursable travel expenses include all of the following EXCEPT:

- A. Laundry
- B. Internet connection fees for business use
- C. Baggage storage fees
- D. Lodging
- E. Meals
- F. Parking
- G. Tolls



Boarding passes are acceptable as a receipt for travel.

A. True

B. False



Which of the following can be claimed when using the mileage allowance for a personal vehicle?

- A. Mileage
- B. Gas
- C. Repairs
- D. Insurance
- E. Oil
- F. Accessories
- G. Depreciation
- H. Anti-freeze
- I. Towing



An employee was directed by his/her agency to travel for business purposes and got into an accident through no fault of his/her own with the employee's personal vehicle. The employee was required to pay a \$250 deductible towards the vehicle repair costs. Can the employee claim reimbursement for the \$250?

A. Yes

B. No



When a traveler is using a personal vehicle, and the “Trip Calculator” has shown a rental vehicle would cost less, what may the traveler be reimbursed for?

- A. Total miles traveled
- B. Total miles traveled plus fuel
- C. The number of miles that equals the rental rate
- D. The number of miles that equals the rental rate, refueling cost and mileage to rental agency



Expense reports must be submitted within how many days from the end of a travel event?

- A. 7 days
- B. 14 days
- C. 15 days
- D. 30 days
- E. 45 days
- F. 60 days



You must always submit a receipt for a travel card purchase.

A. True

B. False



Which expense types may be expected to fall outside of travel dates? (multiple correct answers)

A. Airplane tickets

B. Mileage

C. Meals

D. Lodging

E. Train tickets

F. Conference fees

G. Parking

H. Tolls

I. Vehicle rental costs

J. Fuel



When can a travel card be used for non-cardholder travelers?

- A. Never. Only the named cardholder can use the travel card for their own travel expenses.
- B. When the coworker you are traveling with forgot their travel card.
- C. When the coworker you are traveling with doesn't have a travel card.



What is a good way to encourage travel card holders to reconcile their charges?

- A. Remind them via e-mail
- B. Remind them in person
- C. Suspend card privileges
- D. Reduce card spending limit
- E. Re-administer travel card training
- F. Other



Audit Observations

- Unreconciled travel card transactions
- Duplicate reimbursements
- Mileage and fuel charges being claimed for personal vehicle use
- Missing or incorrect travel dates
- Incorrect mileage claimed or incomplete addresses
- Mileage calculator/cost-analysis not completed
- Incorrect per diems
- Missing or incomplete justifications for exceeding per diems
- Incorrect expense types selected
- Incorrect or no documentation attached
- Per diems not allowed for day trips because travel times don't coincide



Reminders and Best Practices

- Know the State's travel rules and regulations
 - Ensure the most economical method of travel is used and charges are in the best interest of the State
- Obtain and attach prior approvals, if required
 - e.g., justification for exceeding per diems
- Periodically review employees' official stations
 - Understand potential tax consequences
- Submit Expense Reports and reconcile travel card charges within 30 days



Reminders and Best Practices

- Ensure the following:
 - Mandatory header fields are accurate
 - Expense line dates are within travel event start and end dates, as applicable
 - Day/Extra meals correspond with employee’s work schedules
 - Entering normal working hours is encouraged
 - Prior approvals are documented and attached
 - ALL receipts are attached (or the “no receipt” button in SFS is checked and a reason is provided)
 - ALL travel card charges in SFS must be pulled into an expense report from the employee’s wallet and listed as a travel card charge
 - Certain travel card charges are offset against reimbursements (e.g., fuel charges where employee is claiming mileage)
 - Denied expense reports are corrected before being resubmitted



Travel Resources

- NYS Executive Orders: <https://www.governor.ny.gov/executiveorders>
- NYS Finance Law:
 - Article 7, Section 109 – Proofs Required Upon Audit by the Comptroller
<https://www.nysenate.gov/legislation/laws/STF/A7>
- New York Codes Rules and Regulations:
 - 2 NYCRR Part 8 – Traveling Expenses <https://osc.state.ny.us/agencies/travel/part8.htm>
- *OSC Travel Manual*: <https://osc.state.ny.us/agencies/travel/manual.pdf>
- *OSC Guide to Financial Operations*:
<https://www.osc.state.ny.us/agencies/guide/MyWebHelp/#Welcome.htm%3FTocPath%3D> 1
 - Chapter XIII – Employee Travel Expense Reimbursement
- Other NYS Travel Information: <https://osc.state.ny.us/agencies/travel/travel.htm>
- GSA Lodging and Per Diem Rates: <https://www.gsa.gov/travel/plan-book/per-diem-rates>
- OGS Travel Contracts: <https://ogs.ny.gov/procurement/new-york-state-travel-contracts>
- Travel Advisories: <https://www.osc.state.ny.us/state-agencies/advisories/travel-advisory>
- OSC Webpage: <https://www.osc.state.ny.us/>

