



State of New York
Office of the State Comptroller
Travel Manual

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TABLE OF CONTENTS

TRAVEL POLICY STATEMENT 1

GENERAL GUIDELINES AND RESPONSIBILITIES..... 1

 AGENCY RESPONSIBILITY 1

 SUPERVISOR’S RESPONSIBILITY 2

 TRAVELER'S RESPONSIBILITY 2

OFFICIAL STATION..... 2

DETERMINING TRAVEL STATUS 2

REIMBURSEMENT ALLOWANCES..... 3

 OVERNIGHT TRAVEL REIMBURSEMENT..... 3

 UNRECEIPTED METHOD (METHOD 1) 3

 RECEIPTED METHOD (METHOD 2)..... 3

 DAY TRIP REIMBURSEMENT 4

 MEALS AND LODGING PROVIDED BY AGENCY 4

 WEEKEND ALLOWANCE 5

MISCELLANEOUS EXPENSES..... 5

 REIMBURSABLE EXPENSES 5

 NONREIMBURSABLE EXPENSES 5

CONFERENCE CONSIDERATIONS..... 5

FOREIGN TRAVEL 6

EXTENDED TRAVEL..... 6

TRANSPORTATION 7

 COMMON CARRIER..... 7

 PERSONAL VEHICLE 7

 STATE VEHICLE..... 8

 RENTAL VEHICLE 8

 TRAVEL BY PERSONALLY OWNED AIRPLANE..... 8

STATE CORPORATE TRAVEL CARD PROGRAM..... 9

TRAVEL ADVANCES 9

IRS REQUIREMENTS..... 10

INTERVIEWS FOR EMPLOYMENT 10

COMMISSIONERS AND CERTAIN SENIOR OFFICIALS..... 10

 DAY TRIP REIMBURSEMENT 11

NON-SALARIED PUBLIC OFFICERS..... 11

 DAY TRIP REIMBURSEMENT 11

Office of the State Comptroller - Travel Manual

Travel Policy Statement

The purpose of this Travel Manual is to help agencies and employees understand and apply State's travel rules and regulations and to provide instructions regarding reimbursement for expenses while in travel status. The Office of the State Comptroller sets [rules and regulations](#) for reimbursement of expenses incurred while traveling on official state business. These rules and regulations are also included by reference in collective bargaining agreements. When traveling on official State business, only actual, necessary and reasonable business expenses will be reimbursed.

General Guidelines and Responsibilities

- Employees are in travel status when they are more than 35 miles from both their official station and their home.
- The designation of official station will be determined by agency management in the best interest of the State and not for the convenience of the employee. The Comptroller's Office reserves the right to request justification from an agency to support their designation of official station. Official station designation belongs to the position, not to the person (i.e., a full-time employee working for one agency will have only one official station; a part-time employee working for two agencies may have two official stations).
- Travel between the employee's home and official station is considered commuting and is not reimbursable.
- Vouchers must be submitted on a timely basis. Records/receipts can be lost and memories grow dim when there is too much time between business travel and submission of travel expenses.
- OSC will not allow reimbursement for employees travel expenses when the agency's appropriation has lapsed.
- Agencies should check OGS contracts for the type of travel related services needed. Currently OGS has contracts for car rentals, airfare, and centralized travel agent services, both statewide and regional. Travel agents may charge a transaction fee for various services. You can get more information on these contracts through the OGS web site at <http://www.OGS.state.ny.us>.

Agency Responsibility

Ensure

- all authorized travel is in the best interest of the State
- all charges are actual, reasonable and necessary
- all expenses comply with travel rules and regulations
- the most economical method of travel is used in the best interest of the State
- compliance with IRS regulations
- the official station of each employee is designated in the best interest of the State
- employees obtain appropriate approvals prior to traveling, and exceptions or waivers are justified and necessary
- adequate funds are available for travel

Establish

- and disseminate agency specific policy related to travel procedures when employees are in travel status
- procedures to ensure accountability of cash advances and appropriate use of the travel card
- policy for the review and approval of travel vouchers in a complete and timely manner

Office of the State Comptroller - Travel Manual

Provide

- guidance and training to agency supervisors and staff in proper procedures for reimbursing travel expenses
- a means to minimize out-of-pocket travel expenses. (e.g., corporate travel card, cash advance)
- and control all travel related documents (e.g., vouchers, tax exempt certificates)

Supervisor's responsibility

- know State travel rules and regulations
- know your agency's specific travel policies and procedures
- know your staffs' official stations and its effect on their travel reimbursement
- authorize travel only when necessary
- review travelers' itinerary in advance to ensure the most economical method of travel is used in the best interest of the State
- verify that vouchers are within allowable rates and all required documentation is attached
- review and certify travelers' vouchers in a complete and timely manner
- forward vouchers to agency finance office in a timely manner

Traveler's responsibility

- know State travel rules and regulations
- know your agency's policies and procedures
- know your official station and its effect on your eligibility for travel reimbursement
- obtain necessary approvals for travel, including method of travel
- secure the most economical method of travel in the best interest of the State
- obtain all necessary travel documents (e.g., voucher, tax exempt certificate)
- use NYS travel credit card to minimize out-of-pocket expenses
- maintain an accurate record of expenses including departure and return times, and mileage
- obtain required receipts or documentation
- claim reimbursement only for actual allowed expenses within reimbursement rates
- account for any cash advance received, or charges made to the travel card
- complete and submit travel vouchers accurately and timely

Official Station

The official station is the employee's usual work location. The official station is designated by the agency and must be in the best interest of the State. The purpose of an official station is to establish when the employee is in travel status and eligible for reimbursement of travel expenses. Travel between the employee's home and official station is considered commuting and is not reimbursable. The employee's home is considered to be in the city or town in which the employee primarily resides when working at his or her official station.

Determining Travel Status

When employees are on assignment at a work location more than 35 miles from both their official station and their home, they are considered in travel status and are eligible for reimbursement of travel expenses in accordance with this manual. Employees must obtain appropriate approvals prior to traveling on the assignment.

Office of the State Comptroller - Travel Manual

In those cases when an employee is assigned work at an alternate work location less than 35 miles from his or her home or official station, they are not considered to be in travel status and the policies in this manual do not apply. In such cases, the agency is responsible for establishing a reasonable reimbursement policy.

Reimbursement Allowances

Overnight Travel Reimbursement

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

Unreceipted Method (Method 1)

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

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

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

For example, a traveler leaves Albany before 7:00 a.m. heading to NYC. The traveler stays overnight at a friend's house in NYC and arrives back in Albany the next day after 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 the unreceipted per diem of \$50 for the one night stay in NYC. In addition, the traveler is entitled to an additional \$5.00 for breakfast and \$12.00 for dinner.

Receipted Method (Method 2)

This method provides reimbursement of actual lodging costs and an allowance for meals based on federal reimbursement rates for the county of lodging. The per diem rates for locations within the continental United States are revised annually. [Click here for current rates.](#) Since rates are based

Office of the State Comptroller - Travel Manual

on location of lodging, the county and city must be indicated on the travel voucher. Receipts are required for lodging, but not for meals when using Method 2.

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

Travelers using this method are also eligible for an additional per diem for breakfast if they have to leave more than one hour before their normal work start time the first day, and/or for dinner if they return more than two hours later than their normal work ending time on the last day of travel. In these cases, breakfast and/or dinner will be reimbursed up to the maximum amount of the meal per diem allowance specified for the particular area of lodging. The meal per diem allowance is apportioned for breakfast and dinner. See <http://www.osc.state.ny.us/agencies/travel/meals.htm> for current meal allowances.

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

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

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 more than one hour before their normal work start time, and/or for dinner if they return more than 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 before 7:00 a.m. for NYC. The traveler arrives back in Albany the same day after 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 specified for the particular area of travel. The meal per diem allowance is apportioned for breakfast and dinner. See <http://www.osc.state.ny.us/agencies/travel/meals.htm> for current meal allowances.

Day trip meal reimbursements are reportable as income to the IRS.

Meals and Lodging Provided by Agency

If meals and/or lodging are provided by the employee's agency or another agency or organization without charge to the traveler, that fact including the name of the agency or organization must be indicated on the voucher. Lodging and/or meals when provided at no cost to the employee by the employee's agency or another agency or organization as part of an assignment to duty are not reimbursable. If only lodging was provided, meal allowances based on location of lodging may still be claimed.

Office of the State Comptroller - Travel Manual

Weekend Allowance

Travelers are allowed lodging and meals for weekends when their agency deems it necessary for them to be in travel status. An additional reimbursement over and above the per diems may be allowed in accordance with the traveler's bargaining agreement if the traveler is 300 miles or more away from home and official station.

Miscellaneous Expenses

Only actual, reasonable and necessary business related expenses will be reimbursed and must be properly indicated and justified on the voucher. Receipts are not required by OSC for miscellaneous expenses under \$75.00 such as tolls on toll roads, bridges and tunnels, reasonable parking charges, taxis, and local bus or subway fares.

Reimbursable Expenses

Business related expenses such as:

- Telephone calls
- Internet connection fees
- Baggage transfer and storage expenses
- Supplies and materials

Nonreimbursable Expenses

- Expenses for laundry, valet services, entertainment (e.g., theater tickets, in-room movies), and other personal charges.

Conference Considerations

Whenever possible, agency sponsored conferences should be arranged at facilities honoring the federal per diem rates for meals and lodging. The cost of meeting room rentals, equipment, luncheons and breaks are normally paid directly by the agency. In selecting the conference site, the agency should consider cost, location and other special requirements. Standard procurement procedures should be followed.

On occasion, travelers must attend conferences sponsored by other organizations at facilities which exceed the maximum lodging rate. Travelers must obtain prior approval to exceed the rate from their finance office. Finance offices, when considering an employee's request to exceed government rates, should consider the following:

- Available lodging within the rate at a location nearby
- Transportation costs saved by staying at the conference site
- Late evening or early morning conference events
- Whether the attendee is an officer of the sponsoring organization
- Whether the attendee is a speaker or is performing other functions essential to the conference

Social activities such as sightseeing and golf outings are considered personal expenses and will not be reimbursed.

Office of the State Comptroller - Travel Manual

When meals and lodging are provided as a part of an agency sponsored conference or event, additional reimbursement is not permitted.

Foreign Travel

Travel outside the continental United States is reimbursed based on the maximum per diem allowance established by the U.S. Department of State. The foreign per diem rates are published monthly and are available on their website at <http://www.state.gov/m/a/als/prdm/>.

Foreign travel rates provide for lodging costs up to a maximum amount and an allowance for meals and incidental expenses. Similar to Method 2 above, the meal per diem is for dinner the first night and breakfast the following day. Travelers are also eligible for an additional per diem for breakfast if they have to leave more than one hour before their normal work start time the first day, and/or for dinner if they return more than two hours later than their normal work ending time on the last day of travel. In these cases, the traveler would be entitled to 20 percent of the foreign meal per diem for breakfast or 80 percent for dinner.

Expenses directly related to lodging and meals are included in the foreign per diem allowance, however, some expenses unique to foreign travel may be reimbursed at the discretion of the agency.

- Passport fees
- Visa fees
- Cost to convert currency
- Travelers' checks
- Laundry charges for extended stay
- Departure taxes

Extended Travel

When an employee is in travel status over an extended period of time or makes frequent trips to a single location, lodging may be obtained at a non-traditional hotel or motel such as an apartment, rooming house, bed and breakfast or private residence. Documentation must be submitted justifying the value of the price paid. Upon submission of a receipt, the employee may be reimbursed on a monthly basis for the lesser of:

- The monthly rental rate charged for the non-traditional lodging, or
- The receipted per diem amount for lodging in the out of town location, multiplied by the number of overnight stays at the non-traditional lodging during the month.

For example, if the monthly rental amount paid for non-traditional lodging is \$500, and the federal per diem lodging rate at that location is \$100, the employee would be reimbursed for the full \$500 charged if he or she stays overnight at that location five or more nights during the month. However, if the employee stays overnight at that location for fewer than five nights in that month, the reimbursement for that month is limited to the number of overnight stays multiplied by the federal per diem lodging rate of \$100.

Office of the State Comptroller - Travel Manual

Transportation

Common Carrier

Travelers should use the most efficient and cost effective method of transportation available. Often times, this means using a common carrier such as a train, bus, taxicab or airplane. This is especially true when traveling between Albany and New York City. Where possible, travel should be scheduled using [NYS travel services contracts](#), coach accommodations and excursion fares. When traveling by commercial air, the contract established by [OGS for airline travel](#) must be used by employees of the Executive Branch agencies. Employees of other branches should obtain the lowest cost coach accommodations available. The passenger's portion of the airline ticket or an e-ticket must be submitted with the travel voucher. Boarding passes are not acceptable. Super savers may be used only if the non-contract fare saves \$200 or more per round trip.

When choosing a method of transportation several factors should be considered:

- Distance being traveled
- Travel time
- Number of travelers
- Number of locations to be visited
- Type of transportation available
- Employee salaries and overtime

Train travel on Amtrak will be reimbursed at the current Amtrak government rate, and the original ticket must be provided with the travel voucher.

When a common carrier is available but a more expensive method is chosen without sufficient justification, agencies may reimburse only the common carrier rate. Any unused common carrier tickets should be returned to the agency finance office for a refund or credit on a future trip. If a trip is cancelled at the direction of the agency, the traveler will not be responsible for any costs incurred. If cancelled for the traveler's convenience, he/she may be responsible for any costs.

Charges for traveling by common carrier between a transportation terminal (airport, bus or train station) and home or official station may be incurred and are reimbursable for actual costs. Personal car mileage is reimbursable in accordance with collective bargaining agreements.

Personal Vehicle

A personal vehicle may be used when a State vehicle or common carrier is not available, is not cost effective or is otherwise not appropriate (for example, there is a need to transport voluminous files or documents). Mileage reimbursement rates are determined by the Internal Revenue Service and collective bargaining agreements. All reasonable and necessary parking and toll charges will be reimbursed whether paid in cash or with personally issued EZ Pass. Agencies may not establish EZ Pass accounts for employees' personal cars.

Charges for gasoline, accessories, repairs, depreciation, anti-freeze, towing, insurance and other expenditures will not be allowed. These are considered operational costs and are covered in the mileage allowance.

Office of the State Comptroller - Travel Manual

Travelers who are required to use their personal vehicles to transport clients or residents or heavy building or construction materials will receive additional mileage reimbursements in accordance with their collective bargaining agreements. The additional mileage reimbursement is reportable as income to the IRS.

State Vehicle

If available, State vehicles should always be considered when the use of an automobile is required. Gasoline and other necessary expenses will be reimbursed. Emergency expenses, if justified, will be reimbursed.

Agencies are responsible to set policy to address the use and assignment of all State vehicles. For guidance in developing a Fleet Management Policy, please go to the Division of Budget Policy and Reporting Manual – [Item D-750](#).

EZ Pass accounts may be issued for State vehicles. Such accounts will be established in the name of New York State. Those officers and employees who are permitted to utilize their vehicles for personal use must reimburse the state for the costs of any charges incurred during any personal usage.

Rental Vehicle

When a rental vehicle is necessary or prudent, agencies should use the OGS centralized passenger vehicle rental contract. Information about this contract may be obtained from the agency's finance office or the [OGS Travel Contracts website](#). In accordance with Section 43 of the State Finance Law, there is a ten day maximum for the rental of vehicles within the State unless rented under an OGS contract. There is no maximum time limitation for the use of rental vehicles outside New York State. The rental agreement should be submitted with the travel voucher. When renting for State business, the traveler should rent in the name of New York State and sign the agreement as the agent for the State. Any gasoline purchases and other direct costs associated with the vehicle will be reimbursed. Reimbursement for personal car mileage when using a rental vehicle under the State Contract will not be allowed.

The Corporate Travel Card provides full insurance coverage and should be used for all rentals that are 31 days or less. If the card is used, additional insurance should not be purchased. If it is not used, it is recommended that the traveler purchase the collision damage waiver. Travelers should check with their agency travel coordinator or finance office for the reimbursement policy for this expense.

If the collision damage waiver is not purchased and the Travel Card is not used, the traveler's agency is responsible for any damages to the vehicle. In case of accidents, travelers should notify their agency immediately to file a claim.

Travel by Personally Owned Airplane

Authorization by the agency head is required for the use of the traveler's privately owned plane while on State business. A liability insurance policy must be currently in force and provide coverage of at least \$1,000,000.00 with the State of New York as a named insured. The insurer must be licensed by the State Insurance Department to conduct business in New York State and a copy of the policy must be filed with the agency chief fiscal officer.

Office of the State Comptroller - Travel Manual

Travel by privately owned plane will be reimbursed at the lesser of the personal car mileage rate (regardless of the number of passengers carried) or the published coach fare for each passenger on State business (if commercial air transportation is available between points of travel).

State Corporate Travel Card Program

The State of New York has a Corporate Travel Card Program to provide employees with a mechanism to pay for travel expenses. The card is generally available to all employees who are expected to travel at least once a year as part of their job. Applications should be made through agency finance offices. Only appropriate travel expenses may be charged to the card.

Advantages to using the corporate travel card include:

- Charges are billed directly to the State.
- The need for travel advances will be reduced.
- Costs in processing vendors' vouchers will be reduced.
- The agency and State will be able to capture a true picture of travel expenses to the State.
- Travelers using the card will not need to carry large amounts of cash or use personal credit cards.
- The program provides automatic business travel accident insurance when transportation is charged to the card.

A travel voucher must be submitted detailing all expenses including both corporate card charges and out-of-pocket expenses. Agency finance offices will reimburse out-of-pocket expenses and pay the corporate card directly. Vouchers must be submitted timely since they provide information necessary to reconcile the corporate card bill. Revocation of the traveler's card may occur upon repeated delays in the submission of vouchers. Vouchers must be submitted for all charges whether or not out-of-pocket expenses were incurred.

Improper or unauthorized charges may result in mandated reimbursement to the agency by the employee, suspension or loss of privileges related to the card, or disciplinary action.

Agencies are responsible for recovering any overpayments or improper charges as well as ensuring the bill is reconciled correctly. Agencies may establish policies similar to the controls and accounting for cash advances. Improper charges may be recovered from an employee's reimbursement for out-of-pocket expenses, paychecks or any other monies owed to the employee.

Employees leaving the agency must turn in their travel card prior to leaving. Agency finance offices are responsible for verifying any outstanding charges and canceling an employee's travel card before the employee's final paycheck is issued.

Travel Advances

Agencies should encourage the use of the corporate travel card and are expected to provide each traveler with a credit card. This enables travelers to charge traveling expenses directly to the State and to avoid the need for advance payment to the traveler. When use of the card is not viable, agencies have the discretion to issue a travel advance to the traveler to pay expenses while on official State business. The traveler may request a travel advance by submitting an application for an advance to their agency finance office. The amount of the advance is limited to what can be reasonably estimated to be the traveler's expected business expenses. Advances may also be paid from an agency advance account or through the travel [Quick Pay Travel Voucher process](#).

Office of the State Comptroller - Travel Manual

Agencies must have procedures to ensure timely accounting of travel advances, including timely submission of travel vouchers, and to make certain that an employee does not leave the agency's employment with an outstanding travel advance. If necessary, recovery of funds may include deductions from the employee's salary or other monies due him/her.

IRS Requirements

The Internal Revenue Service generally requires withholding and W-2 reporting for the following types of travel reimbursements:

- Per diem amounts paid in excess of the rates allowed by the federal government which are not supported by receipts
- Meal allowances paid for non-overnight travel or day trips
- Mileage reimbursements in excess of the maximum federal rate
- Reimbursement for expenses incurred at a single location when the job assignment is realistically expected to last in excess of one year.

Completing the IRS code field on the travel voucher allows the Central Accounting System (CAS) to automatically generate the necessary information required by the IRS for reporting taxable payments. Refer to the Accounting User Procedure Manual Volume XI, Section 8.0110 for detailed explanations and procedures regarding taxable travel reimbursements.

Interviews for Employment

The appointing officer of an agency may authorize reimbursement for travel expenses necessarily incurred by candidates attending interviews for positions for which there is a shortage of qualified candidates. Positions in the competitive class for which there are shortages of qualified candidates shall be determined by the State Department of Civil Service; for positions outside the competitive class such determination shall be made by the head of the agency in which the positions are authorized. Reimbursement will be allowed to candidates who reside over 50 miles from place of interview in accordance with the rules detailed above. Expenses may include transportation, food, and lodging.

Commissioners and Certain Senior Officials

In accordance with State Finance Law Section 109(5) and Section 24 of Chapter 986 of the Laws of 1984, Commissioners and certain senior officials are entitled to reimbursement for actual and necessary transportation expenses and a fixed per diem when in travel status in accordance with the following schedule.

- \$100 per day in New York City and the counties of Erie, Monroe, Nassau, Suffolk and Westchester
- \$75 per day for travel to all other locations

The fixed per diem rates (as opposed to the receipted rates set forth in Method 2) provide for a flat rate allowance for meals, lodging and incidental expenses regardless of where lodging is obtained, including lodging with relatives or friends. No receipts are required when using the fixed per diem rates.

Office of the State Comptroller - Travel Manual

Instead of the fixed per diem described above, alternatively, such officials are entitled to reimbursement of actual and necessary transportation expenses, and for meals and lodging expenses in accordance with Method 2 described above.

Officials may not combine the use of the fixed per diem rates and the receipted rates on the same trip.

Day Trip Reimbursement

When such an official is in travel status for a significant portion of a day with no overnight stay, such official is eligible for a \$25 per diem allowance to cover meals and incidental expenses.

Non-Salaried Public Officers

Non-salaried public officers are members of boards, commissions, advisory councils, etc. established by law who serve without salary. They are entitled to reimbursement of actual expenses incurred in the performance of their official duties. For overnight travel, non-salaried public officers may receive a fixed per diem allowance of \$75 per night, or may use the receipted ([Method 2](#)) reimbursement rates described above. The fixed per diem rate (as opposed to the receipted rates set forth in Method 2) provides for a flat rate allowance for meals, lodging and incidental expenses regardless of where lodging is obtained, including lodging with relatives or friends. No receipts are required when using the fixed per diem rates.

Non-salaried public officers may not combine the use of the fixed per diem rates and the receipted rates on the same trip.

Day Trip Reimbursement

When such an official is in travel status for a significant portion of a day with no overnight stay, such official is eligible for a \$25 per diem allowance to cover meals and incidental expenses.