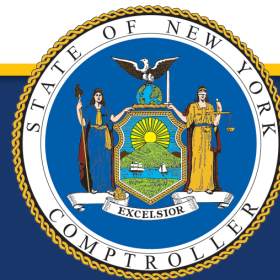


**Office of Operations’
2024 Virtual Fall Conference**

Travel Refresher and FAQs

Bureau of State Expenditures’ Credit Card Team

Peter New, Alicia Fiorino, Dennis Jordan, Trevor Brink,
Bella Antonio, Vladimir Contreras



**New York State Comptroller
THOMAS P. DINAPOLI**

Road Map

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



Questions?

- Please submit your questions in the chat. We will answer as many as possible during the presentation.
- Please also feel free to email:

travel@osc.ny.gov



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, in the best interest of the State and appropriately supported by itemized receipts or other back-up documentation.

OSC Travel Manual page 2
GFO Section XIII.1



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Guiding Principles for Travel

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.

OSC Travel Manual page 2
GFO Section XIII.1



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Guiding Principles for Travel

After consulting the guidance, if the Agency's Finance Office or other appropriate authority, is 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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Guiding Principles for Travel

We recommend agencies use the B.R.A.I.N. method to determine if the expenses are appropriate to claim for reimbursement.

- **BEST INTEREST OF THE STATE**
- **REASONABLE**
- **ACTUAL**
- **ITEMIZED RECEIPTS**
- **NECESSARY**

OSC Travel Manual page 2
GFO Section XIII.1



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Per Diems



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Per Diems

- General Rules
 - Rates are based on the month travel occurs as well as the 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



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Per Diems

- Overnight Travel – Method 1 (Unreceipted Method)
 - Flat rate for meals, lodging and incidentals
 - This amount is based on the location in which lodging occurs
 - Receipts required only for travel card charges
 - Extra meals are \$5 for breakfast and \$12 for dinner (if entitled)

*OSC Travel Manual pages 4-5
GFO Section XIII.4.D*



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Per Diems

- Overnight Travel – Method 2 (Receipted Method)
 - Reimbursement of actual lodging costs up to the GSA rate
 - An allowance for meals and incidentals based on federal GSA reimbursement rates (<https://www.gsa.gov/travel/plan-book/per-diem-rates>)
 - Receipts required for lodging and any travel card charges
 - Extra breakfast is 20% of the meal per diem for the location of lodging (if entitled)
 - Extra dinner is 80% of the meal per diem for the location of the lodging (if entitled)

*OSC Travel Manual pages 4-5
GFO Section XIII.4.D*



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Per Diems

- Day Trips
 - Breakfast – at least 1 hour before the employee's normal start time
 - Dinner – at least 2 hours after the employee's normal end time
 - Without receipts (Method 1)
 - \$5 breakfast
 - \$12 dinner
 - With receipts (Method 2)
 - 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 lodging location

OSC Travel Manual page 6



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Transportation



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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

OSC Travel Manual pages 8-9



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Transportation Expenses

Current Privately-Owned Vehicle (POV) Mileage Rate:
\$0.67 per mile

Mileage Allowance Rates Include:

Operational Costs

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

OSC Travel Manual pages 8-9

GSA Website



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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 each leg of their trip.
- When a proxy enters an expense report into SFS, 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, which is where the traveler reviews, signs, and attaches the snapshot.

*GFO XIII.4 – Employee Travel
Expense Reimbursement*



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AC 160-S/SFS Mileage Detail Page Requirement

Bulkload Agencies

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

*GFO XIII.4 – Employee Travel
Expense Reimbursement*



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Transportation Expenses

Amtrak

- NYS has a fare agreement with Amtrak for NYS employees. 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 are to be altered **PRIOR** to the departure of the original train (via the Amtrak mobile app, website, ticket counter, phone, or travel agent).

GFO Section XIII.4.C

GSA – Mileage Rates

OGS Amtrak Rates and Rules

OGS Contract 79006



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Transportation Expenses

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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Travel Status & Lesser of Mileage Rule



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Determining Travel Status

- Employees must be 35 miles or more 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)

OSC Travel Manual page 3



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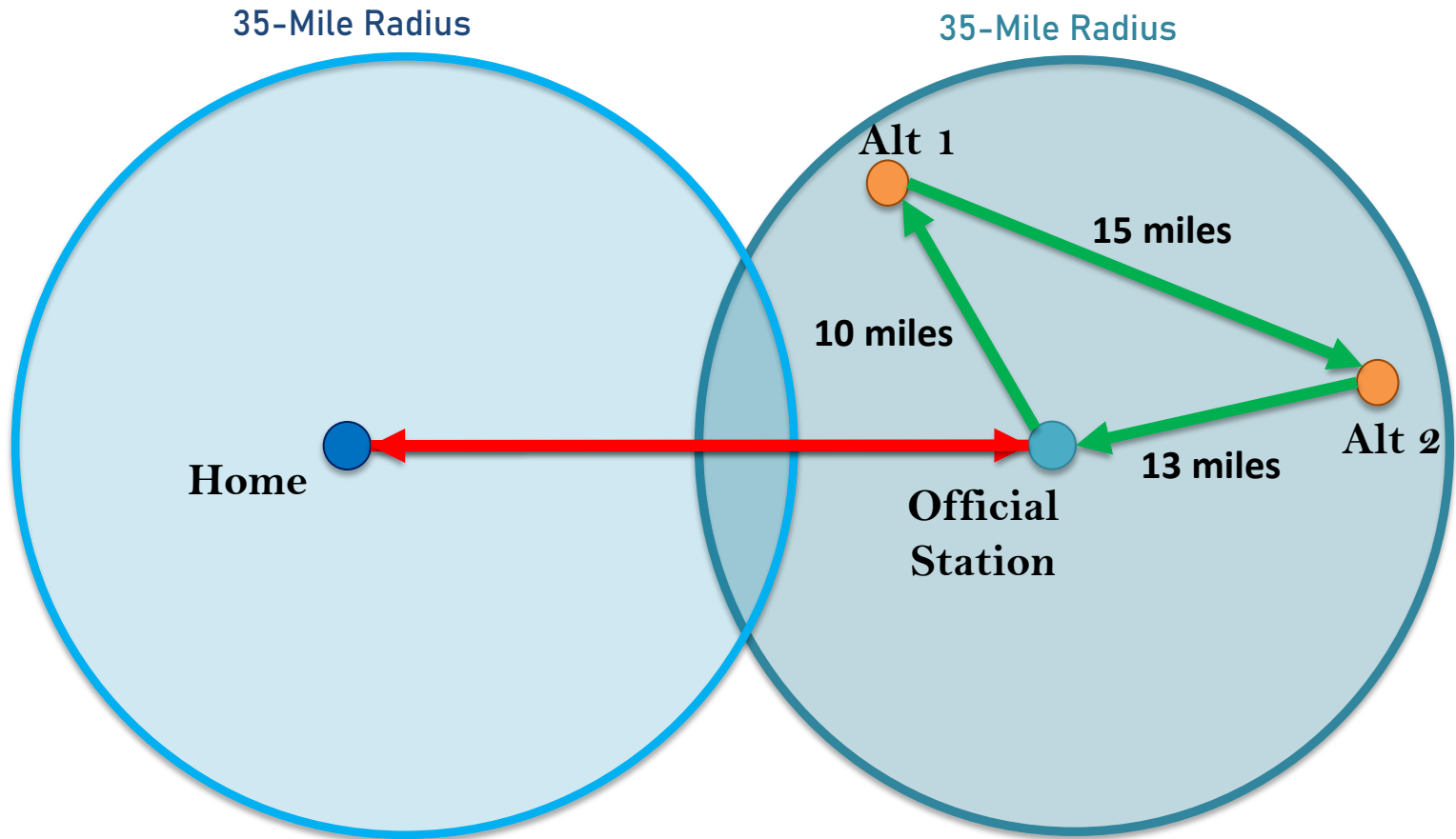
Travel in Proximity of Home or Official Station

- 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

OSC Travel Manual page 4

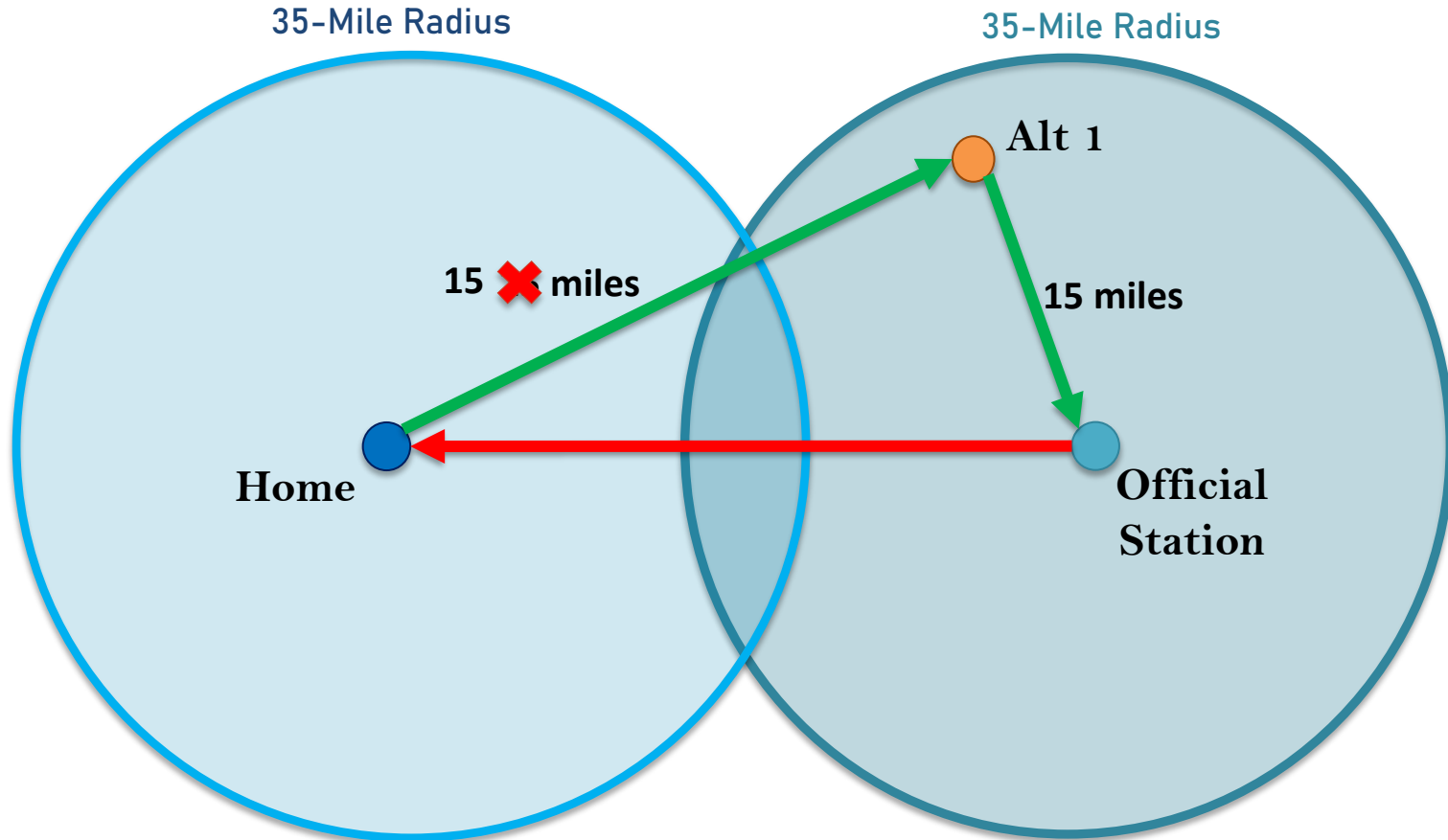


Proximity Travel Example



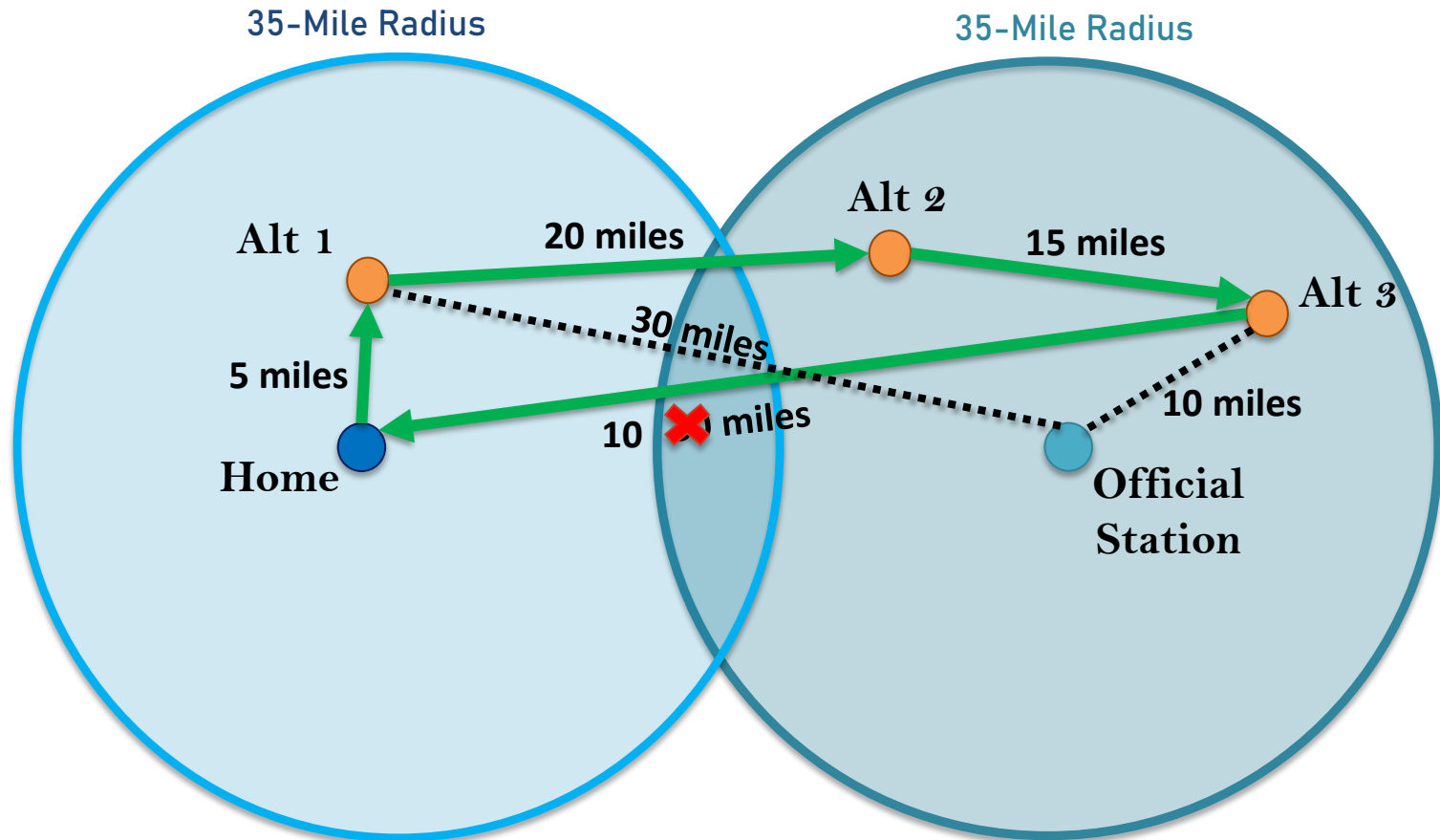
Proximity Travel Example

*Lesser of mileage rule applies here

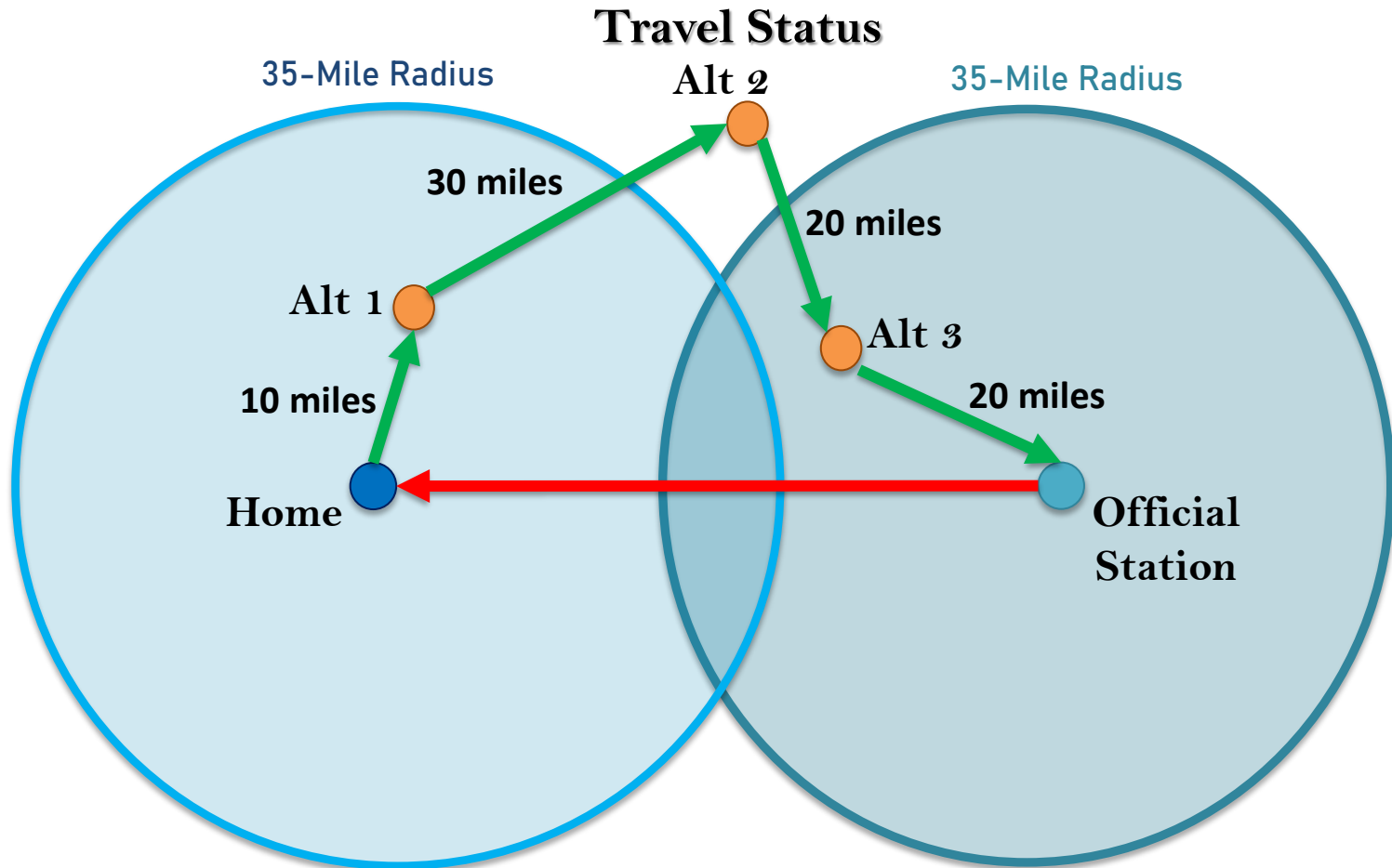


Proximity Travel Example

*Lesser of mileage rule applies here



Travel Example



Miscellaneous Items & Taxable Travel



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Miscellaneous Items

- Travel expenses should follow B.R.A.I.N.
 - **BEST INTEREST OF THE STATE**
 - **REASONABLE**
 - **ACTUAL**
 - **ITEMIZED RECEIPTS**
 - **NECESSARY**
- Agency Discretion
 - Agency discretion does not allow a broader interpretation of the current rules and guidelines
 - In situations where agency discretion is allowed by the travel manual, agencies must ensure the expense report upholds B.R.A.I.N. and complies 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.R.A.I.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.R.A.I.N.
 - Speeding fines
 - Parking tickets
 - Laundry
 - Entertainment (e.g., theater tickets, in-room movies)
 - Other personal charges

OSC Travel Manual pages 6-7, 10



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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

*GFO Section XIII.3
Executive Orders*



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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

GFO Sections XIII.6 and XIII.9



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Frequently Asked Questions



Per Diems and Allowances

Do I need to provide receipts for meals purchased with the travel card?



Per Diems and Allowances

- If travelers choose to use their travel card to purchase meals, they must submit itemized receipts for the purchases and deduct those charge(s) from their meal per diem(s) amount on the expense report.
- Travelers are not required to provide receipts when using personal funds to pay for meals, since the meal per diem allowance is a fixed rate.



Per Diems and Allowances

What lodging per diem rate applies if the rate differs between the work location and place of lodging?



Per Diems and Allowances

- When using the receipted method to claim reimbursement for travel expenses, travelers must use the lodging per diem rate associated with the location of lodging.
- If that rate is higher than the lodging per diem rate for the corresponding work destination, the traveler must obtain agency approval prior to travel.



Per Diems and Allowances

Will I be reimbursed for lodging destination/facility fees?



Per Diems and Allowances

- When choosing lodging, travelers should avoid hotels charging fees in addition to the room charge.
- This includes charges for hotel credits that may be used for hotel services.
- When unavoidable, the traveler must obtain approval from agency Finance Office prior to travel.



Transportation

How do I determine which type of rental vehicle to select?



Transportation

- Select the most cost-effective option under the OGS Rental Car Contract.
- The compact vehicle type offers the lowest rate and should be the first option selected.
- If there is a business need for a larger vehicle, the traveler must obtain prior approval from the Agency's Finance Office.
- Documentation must be attached to the expense report supporting the need for the larger vehicle, along with the Agency Finance Office's approval.



Transportation

Do I need to purchase the collision damage waiver when renting a vehicle?



Transportation

Travelers should not purchase additional collision damage waiver when renting a vehicle. This coverage is already provided under the OGS Rental Car Contract.



Transportation

How do I support my request for reimbursement for use of a personal vehicle, when using a personal vehicle is not the most cost-effective method of transportation available?



Transportation

- A traveler should only use a personal vehicle for travel if they can demonstrate a State vehicle or common carrier is not available, not cost effective, or otherwise not appropriate.
- A cost analysis or justification must be attached to the traveler's expense report to support the decision.
- If using a personal vehicle is not the most cost-effective method of transportation, the traveler may only claim reimbursement for up to the cost of the least expensive, available and appropriate transportation option.



Travel Status

What if my scheduled work hours vary while traveling?



Travel Status

Supervisors are responsible for reviewing travelers' itineraries in advance to ensure they are planned in the best interest of the State. This may include adjusting the employee's scheduled work hours.



Travel Status

How much mileage can I claim for reimbursement when NOT in travel status?

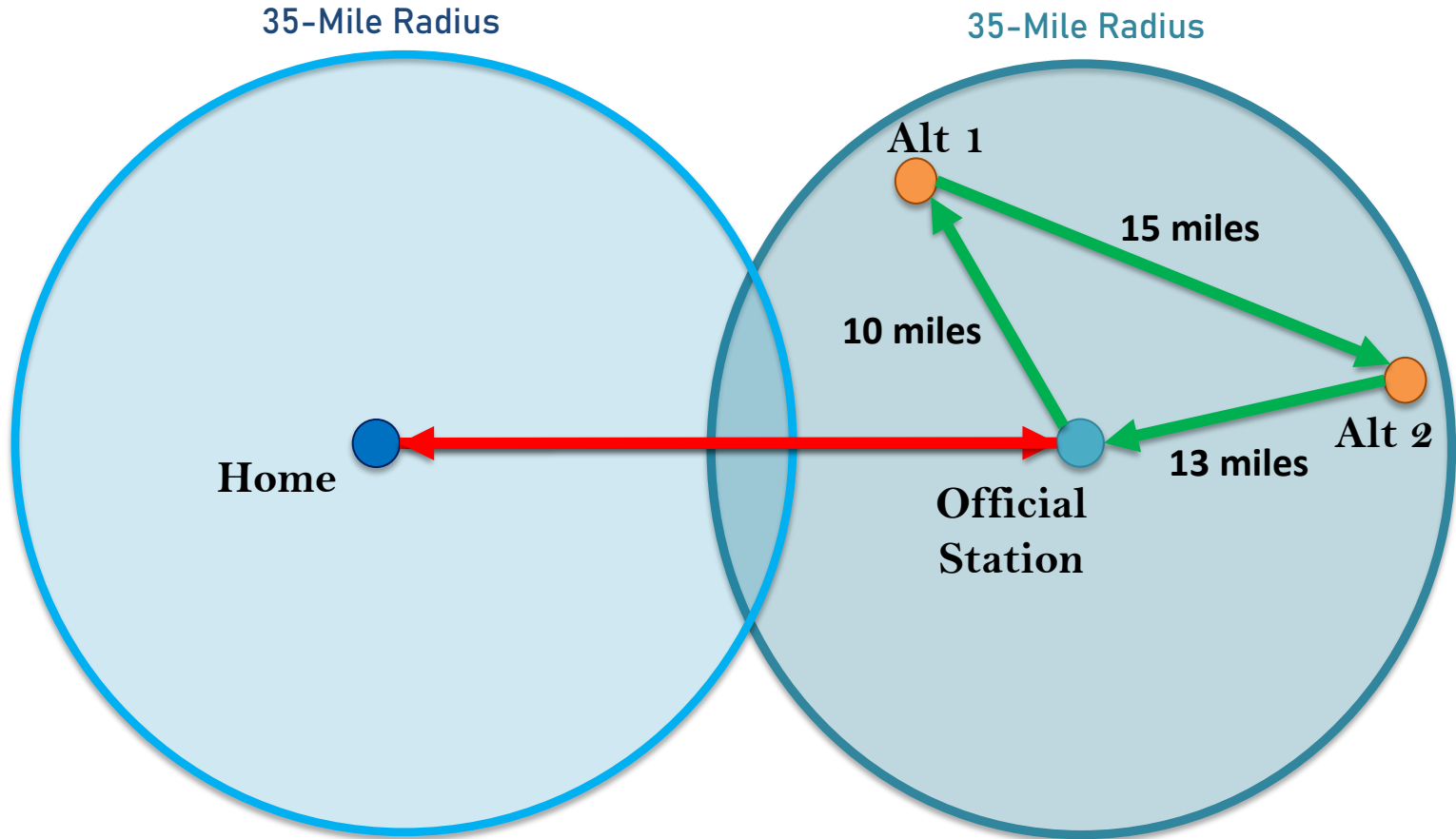


Travel Status

- Employees are not in travel status when traveling within proximity of home or official station (less than 35 miles from either home or official station).
- To determine appropriate mileage reimbursement when not in travel status, “the lesser of mileage rule” must be applied to determine the mileage the employee is entitled to.



Proximity Travel Example



Expense Reports

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



Expense Reports

The employee's supervisor and the Agency's Finance Office must review expense reports prior to approving them.



Expenses

Are travel expenses for additional amenities or services (e.g., reservation upgrades, seat selection, premium fares) reimbursable?



Expenses

Expenses and fees for additional amenities or services are not reimbursable if they are unnecessary to accomplish the travel event or are for the traveler's convenience. These are considered personal charges.



Expenses

If expenses meet the following **BRAIN criteria** listed below and the traveler obtains Agency Finance Office approval prior to incurring additional expenses for amenities or services, they may be reimbursable.

- **Best interest of the state**
- **Reasonable**
- **Actual**
- **Itemized**
- **Necessary**



Expenses

Can a traveler charge expenses for other employees on their State-issued travel card?



Expenses

The travel card must only be used for the cardholder's own travel expenses.



Types of Travelers

Who qualifies to receive a State travel card?



Types of Travelers

- State Employees are expected to travel at least once per year to be eligible to receive a State credit card.
- Applications should be made through Agency Finance Offices.
- Travel cards are only for expenses related to travel costs incurred when traveling on official State business.
- Travel expenses for a non-employee should be placed on a Non-Employee Travel (NET) Card.



Types of Travelers

With which travel policies are non-employees required to comply?



Types of Travelers

- Non-employees may be entitled to reimbursement of travel expenses if allowed by the terms and conditions of agreements with State agencies.
- In these circumstances, the contract must define whether travel is reimbursed following the State's travel rules or if other rules govern the travel reimbursement.
- When a NET Card is not used to pay for expenses, the non-employee must complete form *AC 3257-S - Claim for Travel Reimbursement by a Non-Employee* to request reimbursement for travel expenses.

Guide to Financial Operations Section XII.6.I.1



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Types of Travelers

Are non-employees traveling for State business exempt from sales tax on lodging charges?

Non-Employee would be students (applicable only for SUNY), Contractor staff performing state business, etc.

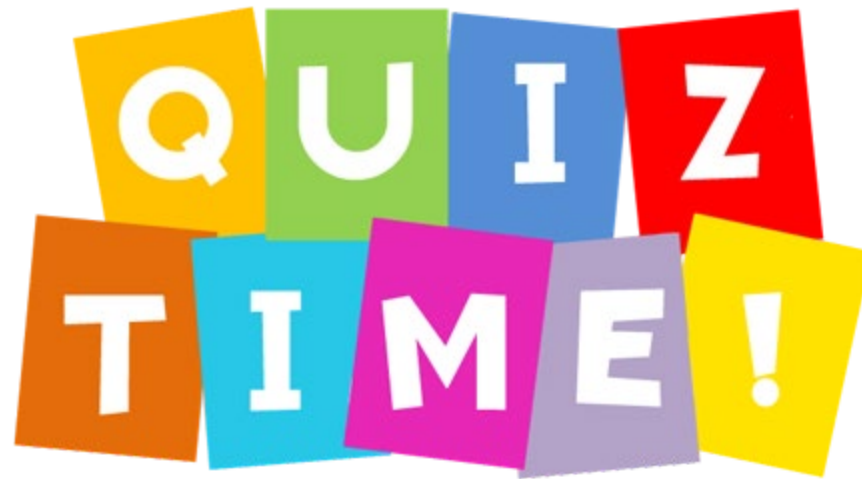


Types of Travelers

- A non-employee traveler is not exempt from NYS sales tax and is not entitled to the State rate when lodging.
- Non-employees may not use Tax Exemption Certificate ST-129 because the form's certification requires State employee status.
- If you **are** an employee of New York State **and** you are on official New York State business, you may use this form to certify the exemption from paying State-administered New York State and local sales taxes.



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, how many miles must you be from both your official station and your home?

A. ≥ 30

B. ≥ 15

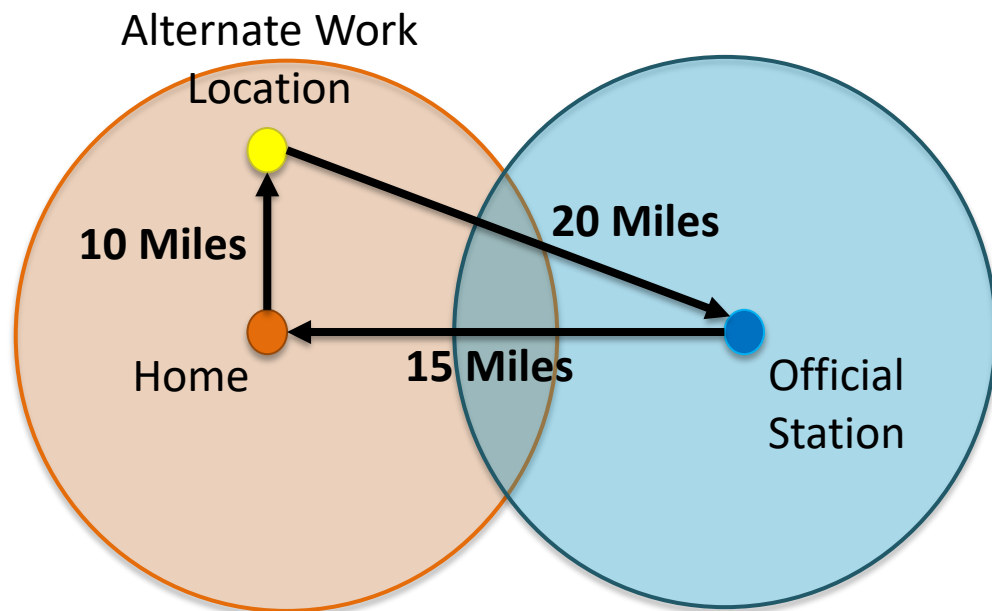
C. ≥ 35

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



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



Which of the following expense types is not considered taxable income for the employee?

- A. Mileage – Transport Client
- B. Receipted Day Dinner
- C. Weekend Allowance
- D. PerDiem – Lunch



Reimbursable travel expenses include all 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



According to GFO Section XIII.2.A, which of the following is not a mandatory header field?

- A. Destination Location
- B. Normal Work Hours
- C. Business Purpose
- D. Description



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



Audit Observations

- Incorrect mileage claimed or incomplete addresses
- Mileage calculator/cost-analysis not completed
- Incorrect per diems
- Missing or incomplete justifications for exceeding per diems



Audit Observations

- Incorrect expense types selected
- Incorrect or no documentation attached
- Per diems not allowed for day trips because travel times don't coincide
- If there is an exemption, the Agency must document the business purpose for it



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



Reminders and Best Practices

- 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 employees' work schedules
 - If claiming extra meals, entering normal working hours is required
- Prior approvals are documented and attached
- ALL receipts are attached (or the “no receipt” button in SFS is checked and a reason is provided)



Reminders and Best Practices

Ensure the following:

- 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
- All questions regarding expense reports should be sent to your agency's finance office.



Travel Resources

- [NYS Executive Orders](#)
- NYS Finance Law
 - See [Article 7, Section 109 – Proofs Required Upon Audit by the Comptroller](#)
- New York Codes Rules and Regulations
 - See [2 NYCRR Part 8 – Traveling Expenses](#)
- [OSC Travel Manual](#)
- OSC [Guide to Financial Operations](#)
 - [Chapter XIII – Employee Travel Expense Reimbursement](#)
- [Other NYS Travel Information](#)
- [GSA Lodging and Per Diem Rates](#)
- [OGS Travel Contracts](#)
- [Travel Advisories](#)
- [OSC Travel Webpage](#)



Q & A

Please also feel free to email: travel@osc.ny.gov



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