

Travel and Conference Expense Management



Office of the New York
STATE COMPTROLLER
Thomas P. DiNapoli

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Travel and Conference Expense Management

Officers and employees often travel as part of their official duties, whether it is to attend conferences, training sessions or to perform other job-related duties. While travel and conference expenses are generally not a significant budgetary item, the opportunities for improper or even fraudulent reimbursements make travel and conference expenses a risk area that creates the need for diligent oversight. A long line of audit findings have emphasized the need to provide guidance regarding the management of travel and conference expenses. Some examples of our audit findings in this area include:¹

A long line of audit findings have emphasized the need to provide guidance regarding the management of travel and conference expenses.

- A lack of travel policies and inadequate travel policies, including a lack of guidance on the types of expenses typically reimbursable and general maximum reimbursable amounts.
- Not obtaining governing board approval before attending conferences.
- Alcohol purchased with taxpayer dollars.
- Payment of spousal and other non-employee travel with public funds.
- Reimbursement of travel expenses to employees even when the local government or school district's credit card was used for these expenses.
- Extension of trips after conferences for personal reasons at local government or school district expense.
- Missing or insufficient documentation of expenses incurred, including a lack of documentation showing that travel-related expenses were for local government or school district purposes.
- Inadequate audit of travel reimbursement claims, including a lack of verifying mileage claims.

All references in this guide to “employees” should be interpreted to mean both officers (elected and appointed) and employees of local governments and school districts.

Overview

A well thought out travel and conference policy, specifically designed for your operations, is the foundation for establishing effective control over travel and conference expenses. One of the purposes of this guide is to provide you with an overview of key elements that you should consider when developing or updating your travel and conference policy. Travel policies and procedures adopted by the governing board (or appropriate management officials) should address both officers and employees of the local government or school district.

One of the purposes of this guide is to provide you with an overview of key elements that you should consider when developing or updating your travel and conference policy.

In addition to policy development, this guide also includes practical discussions on establishing lodging, meal, and mileage rates; standardized travel forms; using credit cards and cash advances to pay for travel; extension of travel for personal reasons; travel expenses of spouses and other non-employees; and other topics associated with the management of travel and conference expenses. We have also included information pertinent to volunteer firefighters and online training.

We have provided legal references, whenever applicable, in endnotes and additional legal references are provided in Appendix B.

Who Is Responsible?

The governing board is generally responsible for the high level oversight of local government or school district resources. The governing board is also generally responsible for adopting broad policies that guide operations and protect assets. The responsibility for day-to-day operations, however, including implementing and monitoring the board's policies and establishing effective internal controls, belongs to management.

The following individuals are responsible for the supervision and accountability of travel and conference expenses in accordance with board policies:

- Management officials (or the board's designees) are responsible for implementing procedures to effect and enforce board policies. This includes ensuring that policies and procedures are clearly communicated to all employees who travel on official business.
- The individual traveler, whether a rank-and-file employee, an officer, or a member of the governing board, is responsible for having a clear understanding of travel and conference policies and procedures and for adhering to them.

Although management is responsible for the direct supervision of travel and conference expenses, the governing board (or the officer responsible for auditing claims, if such a position has been established) is responsible for performing a timely and adequate examination of travel claims prior to paying such claims.

Essential Policy Elements

There are certain fundamental elements that should be included in a travel and conference policy. The following list details the fundamentals that you should consider when developing or updating your policy. This list is not exhaustive and other elements, pertinent to your operations, may be included as you deem appropriate:

- Descriptions of the pre-approval process that employees must follow to obtain authorization to attend conferences and training and to incur other travel expenses for which prior approval is required.
- A listing of travel expenses typically reimbursable such as hotel room charges, mileage allowances, taxi and rental car expenses, and expenses for meals or a per diem meal allowance. Also, a listing of expenses not reimbursable such as charges for in-room movies, alcoholic beverages and other types of non-reimbursable expenses.²
- Guidelines for when day trips versus overnight trips are appropriate and descriptions of what types of travel expenses are typically reimbursable for each type of trip. These guidelines should also include the minimum distance employees must travel away from home (or the work site) in order to be eligible for overnight expenses. For example, some governments do not pay for overnight expenses unless the employee is traveling at least 35 miles from their home or work site.
- General maximum reimbursement rates for various types of travel expenses, including a maximum rate for lodging and meals and, where appropriate, the conditions under which exceptions to these maximums will be granted.
- Mileage reimbursement rates for employee use of personal vehicles while on official business, including a requirement that employees document the date and time they left their home (or work site) and the date and time they returned.
- Required documentation (including original receipts) to be submitted to support travel expenses and the timetable for submission of this documentation.
- An explanation that employees may be personally responsible for improper costs incurred and an explanation of how these costs will be recovered, if necessary.
- Descriptions of the process that employees must follow to be reimbursed for allowable travel expenses, including providing easy-to-use standardized forms and instructions.
- A statement communicating to employees that their travel expenses are paid for with public funds and they should exercise due care while incurring travel expenses.
- Procedures to be followed by the auditing body (or auditing official) when examining travel claims, including steps to be followed when certain reimbursement claims are disallowed.

There are certain fundamental elements that should be included in a travel and conference policy.

Federal Lodging, Meal and Mileage Rates

An effective and easy way to ensure that travel and conference expenses stay within reasonable limits is to adopt the federal lodging, meal and mileage guidelines as your general maximum travel rates.

The United States General Services Administration (GSA) publishes rates for lodging and meals that federal officers and employees cannot exceed. These rates vary by state and region (i.e., New York City hotel and meal rates are higher than Binghamton rates). Most major hotel chains set aside rooms at the federal rate. To obtain these rates, travelers should ask for the “government rate” when making hotel reservations. Federal rates are readily available at the GSA website www.gsa.gov/travel/plan-book/per-diem-rates and are usually updated at least once a year.

By adopting federal lodging and meal rates as the general maximum amounts allowable, you can minimize the possibility of travel expense abuse. It is possible that lodging and meals may be available below the federal rate in certain localities, but you can usually feel confident that travelers are not incurring extravagant travel expenses if they adhere to federal rates for lodging and meals.

The Internal Revenue Service (IRS) establishes reimbursement rates for miles traveled by employees while using their personal vehicles for business reasons. Like the GSA rates, this rate can be used as a general guide in establishing your mileage allowance rate. The current mileage reimbursement rate can be found on the IRS website at www.irs.gov by searching for “mileage rates.” A mileage rate is used in lieu of the payment of actual and necessary expenses (such as gas, oil and wear and tear on the vehicle) associated with the use of a personal vehicle for official travel. Therefore, you should not reimburse a traveler for gas purchased for their personal vehicle if you are reimbursing them using a mileage rate. The IRS mileage rate is periodically updated based on the overall cost of automobile transportation. By linking the mileage rate in your policy to the IRS rate, you can avoid amending your policy each time the IRS rate is updated.

It is important not to exceed the IRS mileage rate because any reimbursement above this rate may be considered taxable income for the employee. Inquiries about the taxability of mileage reimbursements should be addressed to the IRS. Also, paying a rate above the IRS mileage rate may not be a prudent use of public funds.

An effective and easy way to ensure that travel and conference expenses stay within reasonable limits is to adopt the federal lodging, meal and mileage guidelines as your general maximum travel rates.

Meal Per Diems Versus Actual Expenses

General Municipal Law³ authorizes the governing board to provide for a meal allowance instead of paying for actual and necessary meal expenses for employees who are traveling on official business. When determining these allowances, the governing board must consider the prevailing cost of meals in the areas in which travel will occur. The maximum allowance adopted by the board may not, however, exceed the standard meal allowance for business travel prescribed for federal income tax purposes. As mentioned previously, the maximum federal allowance for different localities is established and periodically updated by GSA.

General Municipal Law authorizes the governing board to provide for a meal allowance instead of paying for actual and necessary meal expenses for employees who are traveling on official business.

The governing board may adopt either reimbursement method discussed below:

- **Actual and necessary expenses method** — The employee provides receipts for allowable meals during travel and is reimbursed the actual amount necessarily incurred. The board may establish a general maximum daily rate for actual and necessary meal expenses.

For example, an employee spends one night in a hotel and is eligible for one dinner, breakfast and lunch. The employee submits receipts for \$24.50 for dinner, \$8 for breakfast and \$10 for lunch for a total of \$42.50. The governing board has established the maximum daily rate at the GSA meal per diem (daily rate) for the location, which is \$55 per day. Under the actual expense method, the employee would be reimbursed for the actual expenses of \$42.50.

- **Per diem allowance method** — This method does not require the employee to produce receipts for their meals. You pay the employee the meal per diem allowance that is specified in your travel policy regardless of what the employee actually spent on his or her meals. Your allowance may not, however, exceed the standard meal allowance for business related travel prescribed for federal income tax purposes.

For example, an employee spends one night in a hotel for training and is eligible for one dinner, breakfast and lunch in an area with a maximum per diem meal allowance of \$55. The employee is not required to submit meal receipts and spends \$75. The employee should be reimbursed the per diem allowance of \$55.

Exceptions to Maximum Rates

Occasionally, exceptions to maximum lodging and meal rates should be allowed to accommodate special circumstances. Your policy should include instructions on how employees can obtain approval for exceeding general maximum rates. These circumstances commonly occur when:

- The hotel where a conference is held charges a lodging rate higher than the maximum rate. It may be in the best interest of the local government or school district to allow the traveler to stay at the higher rate rather than incur transportation costs to and from the conference site.
- Lodging is unavailable at or below the maximum rate or lodging cannot be found reasonably close to the traveler's destination. This may occur during peak vacation periods in tourist areas or in other heavily traveled areas.
- Meals are included as part of the hotel/conference fee and you cannot separate the cost from the hotel/conference price.
- Special needs of specific travelers may necessitate increased expenses, i.e., special dietary restrictions, health concerns or handicapped access.

Your policy should include instructions on how employees can obtain approval for exceeding general maximum rates.

Any exception to the maximum travel rates should be approved before the expense is incurred. Ideally, this should occur when travel is initially approved by the governing board.

Standardized Forms

A travel reimbursement form should be provided to all employees who are approved to incur travel or conference expenses. This form should be standardized (used by all employees) and easy to follow. Travelers should be made aware of the importance of providing all required information in order to ensure a timely audit and payment of their reimbursement claim. These forms can be designed in either a manual or electronic format. An electronic format may facilitate a timelier filing of these forms.

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A travel reimbursement form should request information in the following areas:

- **Purpose and dates(s) of the travel** – including evidence of any pre-authorizations or cash advances.
- **Mileage (use of personal vehicle)** – should indicate the departure and arrival points for travel, the date and time of departure and arrival for all legs of the trip and mileage between all departure and arrival points.
- **Lodging charges** – dates and amounts for hotel charges and method of payment of such charges (paid by the traveler or charged to a local government or school district credit card).
- **Meals** – dates and types (breakfast, lunch or dinner) of meals claimed.
- **Other transportation costs** – dates and amounts for rental cars, taxi fares, tolls and parking fees.
- **Other actual and necessary expenses** – a description and the amount of any other actual expenses necessarily incurred by the traveler in connection with the official travel, for example, conference registration fees, if not prepaid.
- **Net amount** – the form should calculate the net amount due to the traveler or the amount due from the traveler when there are excess cash advance proceeds.
- **Certification** – there should be a statement to be signed by the traveler stating that he or she attests to the accuracy of the information presented on the form.

Sample travel forms can be viewed at the Office of the New York State Comptroller’s website at www.osc.ny.gov/. From our homepage, click on “State Agencies” then “Get Forms” and scroll down to the “Travel” section. These forms can be used as a guide but should be adapted to meet your travel policy requirements.

Besides the standardized travel form described above, employees should also be provided with tax exemption certificates when they travel. Local government and school district employees are exempt from paying State and local sales or use taxes on hotel occupancy purchased within New York State while on official business. Form ST-129 (Exemption Certificate) should be presented to hotels upon registration. Copies of this form can be obtained at www.tax.ny.gov by searching for “ST-129.”

Credit Cards

Your local government or school district may authorize designated employees to use a credit card issued in the name of the local government or school district to pay for certain travel and conference expenses. This can be accomplished by allowing employees who travel frequently to have a local government or school district credit card issued in both the name of the local government or school district and the employee's name and official capacity, by allowing authorized employees to sign out a credit card when they need to travel, or by allowing the business or treasurer's office to have a credit card that can be used for large dollar travel expenses that don't require the traveler to present the credit card upon arrival (e.g., conference registration fees, airline tickets). Before credit cards can be obtained for travel purposes, they must be authorized by the governing board and a credit card contract must be entered into with a card issuer or financing agency in accordance with the procurement policies and procedures of the local government or school district.

Before credit cards can be obtained for travel purposes, they must be authorized by the governing board and a credit card contract must be entered into with a card issuer or financing agency in accordance with the procurement policies and procedures of the local government or school district.

Regardless of the method employed, credit card usage must be in accordance with your travel and conference policy and your internal credit card usage policy.⁴ Claims submitted by credit card issuers or financing agencies are subject to the standard audit of claims requirements discussed later in this publication. Individual travelers who have been issued a credit card should attach their original credit card receipts to their travel reimbursement claim. Original charge receipts should be submitted for audit before any reimbursement claim may be paid. Credit cards issued for travel purposes cannot be used to charge personal items or expenses. Care should be taken to ensure that employees are not reimbursed for travel expenses that have already been charged to a local government or school district issued credit card.

Conferences — Actual and Necessary Expenses

General Municipal Law⁵ authorizes local governments and school districts to pay for the actual and necessary expenses of travel, meals, lodging, registration fees and tuition fees incurred by officers and employees while attending conferences. A “conference” is defined as a convention, conference, or school conducted for the betterment of any local government or school district. A conference also includes any convention or conference of firefighters or officers, if believed to be of benefit to any local government or school district. The governing board must, by resolution, give prior authorization for conference travel or delegate its power to authorize such travel to an executive officer or an administrative board.

General Municipal Law authorizes local governments and school districts to pay for the actual and necessary expenses of travel, meals, lodging, registration fees and tuition fees incurred by officers and employees while attending conferences.

As a general rule, in order for conference expenses to be considered “actual and necessary,” an expenditure must have been made, been incurred of necessity and the amount of the expense must be no greater than reasonably necessary. The law⁶ also provides that conference travel must be for official business and must be made utilizing a cost-effective and reasonable method of travel. Accordingly, accommodations should be selected utilizing the most cost-effective and reasonable options available. Spending lavishly on deluxe hotels, extravagant meals and expensive transportation methods are not expenses that are necessary and therefore not an appropriate use of public funds. Each local government and school district should provide guidance in its travel policy and procedures regarding reasonable dollar limits for actual and necessary conference expenses.

Extension of Conference Travel for Personal Reasons

You may allow your employees to extend travel for personal reasons beyond the time needed to attend conferences, subject to the employee charging the personal time to leave credits, as appropriate. Personal travel expenses, however, must be paid by the traveler and not with the local government or school district’s money. Your travel and conference policy should clearly state that personal travel expenses (incurred before, during or after official travel status) should not be billed to the local government or school district, nor claimed for reimbursement by the traveler. Only actual and necessary travel expenses properly incurred while attending the conference may be billed or claimed for reimbursement.

Conference Expenses of Non-Employees

It is acceptable for your travel policy to allow employees to bring their spouses or other non-employees while traveling for conference purposes. Any transportation, lodging or other expenses for spouses or other non-employees must be paid by the traveling employee or the extra traveler. If the room rate is higher than it would have been if the employee was traveling alone (i.e., upgrading from a \$128 single-occupancy room rate to a \$168 double-occupancy room rate), the employee may only be reimbursed for the single rate amount. Local government or school district credit cards should not be used to pay for expenses incurred for non-employee travelers. Likewise, any increase in room rates due to an extra traveler should not be charged to a government or school district credit card.

Any transportation, lodging or other expenses for spouses or other non-employees must be paid by the traveling employee or the extra traveler.

Cash Advances for Conferences

If your local government or school district does not utilize credit cards for travel and conference expenses, your governing board may authorize, by resolution, a cash advance in anticipation of conference travel.⁷ If a cash advance is approved by the governing board, the amount disbursed cannot exceed the amount authorized by the board. Original receipts should be obtained for all expenses paid from the cash advance. Upon return, the traveler should promptly account for all expenses paid from the cash advance and determine whether a surplus or deficiency exists. If a surplus is not returned when the employee's voucher is submitted, the unreturned surplus must be deducted from the employee's salary or other money owed to the employee. If the cash advance was insufficient to cover the travel expenses incurred by the traveler, the local government or school district should reimburse the excess expenses after audit of the claim. The treasurer or other appropriate official should monitor the status of all cash advances and ensure that travelers promptly account for their advances.

Travel/Conference Claim Requirements

Once an employee has returned from his or her travel, an itemized claim or voucher⁸ must be submitted for audit. The claim should be submitted in a timely manner and include sufficient information for the auditing body or official to determine whether it represents a lawful and proper charge. The governing board may require that the voucher be certified or verified by the employee. The same audit requirements apply to vouchers submitted by all travelers, including members of the governing board and other elected officers. The required documentation for travel claims/vouchers generally should include:

- A copy of the approval form for travel or conference attendance (and if the traveler is exceeding the general maximum rates set forth in the travel policy, authorization to do so).
- An original, signed copy of your locality's standardized travel form.
- If the travel is for a conference, a certification of attendance and/or completion, if applicable.
- Original receipts for all actual and necessary expenses claimed. This includes lodging; conference fees; air, train or bus travel; rental cars; meals (unless a meal allowance is provided for); tolls; parking; etc. These receipts should be provided regardless of the method of payment (local government credit card, purchase order, cash advance or the traveler's own money).
- Cross-references to other claims if the total travel claim is spread among multiple vouchers. For example, a voucher is prepared for lodging expenses paid by credit card and a second voucher is prepared to account for expenses paid from a cash advance.

Once an employee has returned from his or her travel, an itemized claim or voucher must be submitted for audit.

Auditing Travel/Conference Claims

The audit of travel and conference claims is required by law and is an essential internal control for ensuring that travel policy requirements are consistently met by all employees. The claims auditing process involves reviewing information contained in the claim/voucher packet, including appropriate approvals, travel forms, receipts and other documentation to ensure that the claim represents a lawful charge against the local government or school district. The auditing body or official⁹ should be looking for completeness, accuracy and original documentation. The specific questions the auditor should ask may differ slightly between different types of local governments and school districts. However, the general questions described below should be included in every examination of travel claims.¹⁰

The claims auditing process involves reviewing information contained in the claim/voucher packet, including appropriate approvals, travel forms, receipts and other documentation to ensure that the claim represents a lawful charge against the local government or school district.

- Was the travel approved? There should be a copy of the approval form or some indication that travel was properly approved.
- Is the travel or mileage reimbursement form attached, completed and signed by the traveler?
- Is the math correct on the travel form?
- Is there sales tax included in hotel charges?
- Is there conference or training information, if applicable, that includes dates, times and location?
- Do the conference or training dates correspond to the travel dates and expenses incurred by the traveler?
- Is there proof that the traveler attended the conference, training or meeting (i.e., certification of attendance and/or completion, documentation of the meeting purpose and attendees, etc.)?
- Are original receipts attached for all expenses that are being sought for reimbursement? (Original receipts should be attached for all charges, including those to your credit cards.)
- Is the claim sufficiently itemized?
- Do the expenses incurred exceed the general maximum lodging and meal rates set in the travel and conference policy?

Employees who travel must be aware of travel and conference policy requirements and they must understand the consequences of the failure to meet these requirements.

- Are expenses incurred necessary in connection with the attendance at the conference?
- Are there charges for non-reimbursable expenses such as alcohol, concerts, shows, sporting events, in-room movies, etc.?
- Are there expenses the traveler incurred while extending a trip, or taking a side trip, for personal reasons? Did the extension of travel add additional costs? For example, did other employees pay \$200 for airfare but one employee pay \$400 because he or she returned on a later flight due to an extension of the trip for personal reasons?
- Are there expenses related to spouses or other non-employee travelers?
- Have reimbursements requested by the traveler already been charged to the local government or school district's credit card?
- If mileage reimbursement is sought, is the mileage reasonable taking into consideration the departure and arrival points? (Internet mapping tools can be useful for determining the reasonableness of mileage claims.)
- Does everything make sense and are charges reasonable and in accordance with your travel and conference policy?

Employees who travel must be aware of travel and conference policy requirements and they must understand the consequences of the failure to meet these requirements.

Failing To Adhere to Policy and Proper Procedures

Employees who travel must be aware of travel and conference policy requirements and they must understand the consequences of the failure to meet these requirements. Your policy should specifically state what will occur in the case of improper claims for travel and conference expenses, including among other things:

- Denial of reimbursement to employees who do not submit required and appropriate documentation of expenses incurred sufficient to enable the proper audit of the claim for reimbursement.
- Denial of reimbursement for expenses incurred that are not actual and necessary and incurred in connection with the properly authorized official travel.
- “Set-off” of unreturned cash advances for conference expenses against an employee’s paycheck. General Municipal Law¹¹ requires that if an employee fails to return an excess cash advance, the employer must deduct the amount of the unreturned excess from the salary or other money owed to the employee.

Your policy should specifically state what will occur in the case of improper claims for travel and conference expenses....

Volunteer Firefighters

Volunteer firefighters are also eligible for reimbursement of certain expenses incurred while attending training schools and courses of instruction for firefighters. General Municipal Law¹² authorizes the governing board of a municipal corporation or fire district to provide for reimbursement for registration fees up to a maximum of \$50, as well as actual and necessary expenses for travel, meals, lodging and tuition. The law also requires specific approvals that vary depending on the location of the training school or course of instruction. See Appendix A for more information on required approvals.

Online and Computer-Aided Training

Local governments and school districts may find that it is necessary or cost-advantageous to use online trainings¹³ (e.g., webinars and tutorials) and other self-study packages to meet the training needs and requirements of their staff. Using online training methods can be a convenient and economical way to train staff and will allow local governments and school districts to minimize travel costs. It may be appropriate to make a computer and/or Internet service temporarily available to staff to facilitate the training, subject to necessary approvals and the computer use policy the organization has adopted. It would not be proper for the local government or school district to gift a computer to an official or employee for the sole purpose of facilitating the training.

Conclusion

The lack of effective controls over travel and conference expenses will create an opportunity for questionable or possibly fraudulent expenses to occur and not be detected. The managers of each organization should implement controls that will minimize the risk of abuse (or fraud) occurring in travel and conference expenses. Managers should also be familiar with the requirements imposed by law on travel and conference expenses.

Some of the more significant types of controls available to management have been discussed in this guide. They are: a travel and conference policy specifically designed to meet the needs of your organization; adoption of federal lodging, meal and mileage rates; the use of standardized forms by all travelers; clear and frequent communication of policy requirements; and the timely submission of claims/vouchers with appropriate documentation. Managers should use the information contained in this guide as a starting point for designing control procedures appropriate for the size and complexity of their operations.

The final control discussed in this guide is the audit of travel and conference expenses. The auditing body or official must be familiar with travel and conference procedures so that any significant exceptions are noted and resolved before payments or reimbursements are authorized.

The Office of the New York State Comptroller would be pleased to assist you with any questions you have regarding the information contained in this guide or any special circumstances that you may need assistance with. The addresses and telephone numbers for each of our regional offices is located at the end of this publication. Please contact the regional office for your locality with any questions you may have.

The managers of each organization should implement controls that will minimize the risk of abuse (or fraud) occurring in travel and conference expenses.

Appendix A

Volunteer Firefighter Training Approvals

General Municipal Law section 72-g provides that, subject to the rules and regulations of the governing board of the fire department, the chief officer of the department may authorize volunteer firefighters to attend training schools and courses of instruction. Section 72-g also sets forth additional requirements depending on the location of the training school or course. These additional requirements are summarized below:

Training Location	Additional Requirements
Outside the county or counties where the district/municipal corporation is located but within New York State	Prior approval of the governing board of the district/municipal corporation.
Outside of New York State	Prior approval of the governing board of the district/municipal corporation and a finding by the board that the training is necessary, in the public interest and not available within a reasonable distance and time period in New York State. Notification and proof of attendance must be sent by the chief officer to the State Office of Fire Prevention and Control.

Appendix B

Travel References

Online References

- United States General Services Administration, Domestic Per Diem Rates (includes both federal lodging and meal rates)
www.gsa.gov/travel/plan-book/per-diem-rates/
- Office of the New York State Comptroller, Audit Reports
www.osc.state.ny.us/local-government/audits
- Office of the New York State Comptroller, Academy for New York State's Local Officials
www.osc.state.ny.us/local-government/academy
- Office of the New York State Comptroller, Travel Guidelines for New York State Employees
www.osc.state.ny.us/state-agencies/travel
- Internal Revenue Service, Mileage Reimbursement Rate (search for "mileage rates")
www.irs.gov
- New York State Taxation and Finance, Hotel Tax Exemption Certificate (search for "ST-129")
www.tax.ny.gov

Additional Legal References - Travel Reimbursement

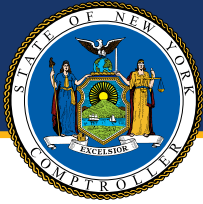
- Education Law Sections 1604 (27), 2118
- Village Law Section 5-524 (7)
- Town Law Sections 116 (1), (12); 178-c
- County Law Section 203

You may access these laws free of charge at
<http://public.leginfo.state.ny.us/lawssrch.cgi?NVLWO>

Notes

- ¹ Office of the New York State Comptroller audit reports are available at: www.osc.state.ny.us/local-government/audits.
- ² Costs incurred in commuting from home to the usual place of work generally are considered private expenses and, therefore, not reimbursable. This includes travel by elected board members to and from meetings of the board, except for county governing boards. County Law section 203 (2) (b) provides that county governing boards may authorize the payment of a reasonable mileage allowance for miles actually traveled on official business of the county, including travel on official business of the county in going from and returning to a private residence.
- ³ General Municipal Law, section 77-c
- ⁴ Our Local Government Financial Toolbox *Credit Card Accountability* highlights some critical components of a good credit card policy. This toolbox is located at: www.osc.state.ny.us/local-government/publications/cost-saving-ideas-credit-card-accountability-minimizing-risk-error-misuse-and-fraud.
- ⁵ General Municipal Law, section 77-b (3)
- ⁶ General Municipal Law, section 77-b (2)
- ⁷ General Municipal Law, section 77-b (6)
- ⁸ Claims or vouchers may be used interchangeably in this section. Both refer to a claim for reimbursement by the local government or school district for conference or other proper travel expenses incurred by employees.
- ⁹ In most cases, the governing board is responsible for auditing all claims, unless the local government or school has a separate auditing officer, such as a town comptroller or school claims auditor.
- ¹⁰ Keep in mind that, in some instances, reimbursements for conference expenses may be governed by collective bargaining agreements or individual employment contracts (e.g., school district superintendents). In these cases, you should follow your travel and conference policy unless there are differences specifically stated in the collective bargaining agreement or employment contract.
- ¹¹ General Municipal Law, section 77-b (6)
- ¹² General Municipal Law, section 72-g
- ¹³ We have an extensive library of webinars available for local officials. The Academy for New York State's Local Officials is located at: www.osc.state.ny.us/local-government/academy.

Contacts



New York State Comptroller
THOMAS P. DiNAPOLI

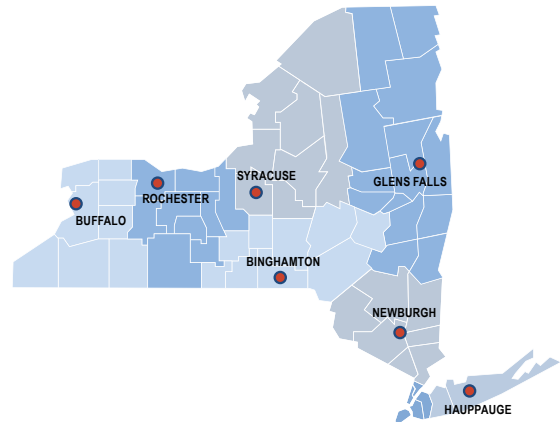
Division of Local Government and School Accountability

110 State Street, 12th Floor, Albany, NY 12236

Tel: 518.474.4037 • Fax: 518.486.6479

Email: localgov@osc.ny.gov

www.osc.ny.gov/local-government



Andrea C. Miller
Executive Deputy Comptroller

Executive • 518.474.4037

Robin L. Lois, CPA, Deputy Comptroller
Simonia Brown, Assistant Comptroller
Randy Partridge, Assistant Comptroller

**Audits, Local Government Services and
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Division of Legal Services
Municipal Law Section • 518.474.5586

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Inquiries on Employee Benefits and Programs
518.474.7736

Technical Assistance is available at any of our Regional Offices

BINGHAMTON REGIONAL OFFICE
Tel 607.721.8306 • Fax 607.721.8313 • Email Muni-Binghamton@osc.ny.gov
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STATEWIDE AUDIT
Tel 607.721.8306 • Fax 607.721.8313 • Email Muni-Statewide@osc.ny.gov

osc.ny.gov



Contact

Office of the New York State Comptroller
Division of Local Government and School Accountability

110 State Street, 12th floor
Albany, NY 12236
Tel: (518) 474-4037
Fax: (518) 486-6479
or email us: localgov@osc.ny.gov

www.osc.ny.gov/local-government



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