



THE CITY OF NEW YORK
OFFICE OF THE COMPTROLLER

BUREAU OF ACCOUNTANCY

INTERNAL CONTROL AND ACCOUNTABILITY DIRECTIVES

**FREQUENTLY ASKED QUESTIONS:
DIRECTIVE #6 – TRAVEL, MEALS, LODGING,
AND MISCELLANEOUS EXPENSES**

INTRODUCTION

Directive #6 governs expenditures for employee travel, agency provided meals and refreshments, and a variety of other miscellaneous agency expenses. These frequently asked questions (FAQs) were prepared by the staff of the Bureau of Accountancy to clarify various issues as they relate to the provisions of Directive #6, and should be used in conjunction with the Directive. Some of the terms used in these FAQs are defined in the Directive and their definitions are also provided in the footnotes contained within this document; refer to the Directive's *Definitions* section for a complete list of relevant defined terms.

The *Directives* (<http://comptroller.nyc.gov/services/for-city-agencies/comptrollers-directives-and-memoranda/overview/>) are issued pursuant to the authority of the Office of the Comptroller as provided in Chapter 5, Section 93, of the *New York City Charter* (<http://www.nyc.gov/html/charter/downloads/pdf/citycharter2009.pdf>).

FREQUENTLY ASKED QUESTIONS

1. Are agency employees expected to expend the maximum spending limits delineated in the Directive?

No. As specified in the Directive, agencies should be mindful that all of the spending limits referenced within serve as cost ceilings. Employees may only be reimbursed for the lower of the allowed or actual costs incurred (except for per diem meal allowances, as per Section 5.7.1) for all costs covered in this Directive.

In addition, the Directive notes that agencies should regularly review their policies and, as appropriate, establish Agency Policies¹ in order to limit the expenditure of public funds and appropriately manage the budgetary impact of these costs to the agency.

2. Do Directive #6 rules override rules detailed in collective bargaining agreements?

No, in considering specific Agency Policies, Agency Heads² and/or their Designees³ may not reduce any rate or benefit to the employees covered by established collective bargaining agreements.

3. The GSA Federal meal allowance includes a daily allowance for ‘incidental expenses’. What do incidental expenses include?

As noted on the [GSA website](https://www.gsa.gov/portal/content/104208) (<https://www.gsa.gov/portal/content/104208>), incidental expenses include “...fees and tips given to porters, baggage carriers, hotel staff, and staff on ships.”⁴ Such tips should not be reimbursed in addition to, or in place of, the incidental expense allowance.

4. What is the overtime meal allowance?

The overtime meal allowance is automatically added to a covered employee’s paycheck in accordance with applicable collective bargaining agreements, and is permitted for non-managerial employees earning compensatory time, but is not authorized for employees earning overtime. (Employees paid in cash for overtime do not receive meal allowances.) The rate of the overtime meal allowance is associated with the number of overtime hours worked.

5. What are the mileage rates for employees who are authorized to use their personal vehicles for business purposes?

Employees for whom a collective bargaining agreement governs reimbursement for personal vehicle use will be reimbursed in accordance with the Citywide Agreement⁵ and/or the collective bargaining agreement applicable to the employee’s title.

¹ An “Agency Policy” refers to all written policies applicable to a particular Agency, which are Approved by Agency Heads and/or their Designees.

² An “Agency Head” refers to the Commissioner of an agency; the Chief Official of an Office, where equivalent to a Commissioner, such as the Directors of the Mayor’s Office of Operations, the Office of Management and Budget, the Financial Information Services Agency, and the Office of Payroll Administration; and elected and appointed officials, including the Mayor, Comptroller, Public Advocate, Council Members, District Attorneys, Community Board Chairpersons, and Public Administrators. (Refer to Part IV, Special Provisions for Elected and Appointed Officials for additional information regarding varying levels altitude of certain officials.)

³ A “Designee” refers to an executive managerial-level employee who reports directly to an Agency Head and to whom the Agency Head has delegated Approval authority, as well as to a back-up Designee, if any.

⁴ This description of incidental expenses is relevant when traveling within the continental United States. (Incidental expenses for foreign travel vary by country and are established by the U.S. State Department.)

⁵ “Citywide Agreement” means the Citywide Agreement between the City of New York and the New York City Health and Hospitals Corporation and District Council 37, AFSCME, AFL-CIO, January 1, 1995 to June 30, 2001.

All other employees will be reimbursed using the [IRS Standard Mileage Rate](https://www.irs.gov/tax-professionals/standard-mileage-rates) (<https://www.irs.gov/tax-professionals/standard-mileage-rates>), which is applied to actual miles driven for Approved⁶ Local Travel⁷ and Long-Distance Travel⁸ with no guaranteed minimum.

6. When requesting reimbursement for Approved personal vehicle usage, which form(s) is required?

The Personal Expense Reimbursement Request (Appendix C in the Directive) – or a similar form prescribed by the individual agency – should be used for reimbursements for Approved personal vehicle usage.

Note: When claiming mileage for personal vehicle usage, employees must specify the number of miles in the ‘Particulars’ column of the Personal Expense Reimbursement Request using a paper or electronic mileage calculator (such as Google Maps), or the actual miles driven using odometer readings. As states in the Directive, if more than 100 miles are traveled, or more than two locations are visited, a Personal Vehicle Travel Record (Appendix E), or similar agency-specified form, which requires actual odometer readings, must be attached to the reimbursement claim.

7. Does Directive #6 apply exclusively to employees of The City of New York?

Although the Directive is principally focused on expenditures by City employees, it also states that “...to the degree practicable, agencies are encouraged to use this Directive as a basis for establishing fees, costs, or rates for general agency business transactions with non-employees or non-City organizations.”

8. To whom should questions regarding this Directive be addressed?

Questions or comments concerning this Directive should be addressed via [Technical and Professional Standards Unit Email](mailto:directives@comptroller.nyc.gov) (directives@comptroller.nyc.gov); by telephone at: (212) 669-3675; or by mail to: The Office of the Comptroller, Attention: Technical & Professional Standards Unit, Bureau of Accountancy, David N. Dinkins Municipal Building, One Centre Street, Room 200 South, New York, NY 10007.

⁶ “Approved” refers specifically to an authorization in which the activity, the related expense, and the agency purpose have been explained in writing and signed by the Agency Head or his/her Designee. Wherever practicable, Approval must occur prior to the incurrence of the cost.

⁷ “Local Travel” refers to all travel that does not fall under the definition for Long-Distance Travel.

⁸ “Long-Distance Travel” refers to travel that is to a destination, other than a City employee’s Primary Workstation, that is not within the boundaries of New York City’s five boroughs, and the distance the employee travels is more than 75 miles from Columbus Circle, Manhattan (see map, [Appendix A](#)), and more than 75 miles from the Employee Residence. Long-Distance Travel may or may not include Overnight Travel.

9. Can agencies purchase and distribute branded promotional materials?

While there is no blanket prohibition, expenditures on promotional materials limited to branded items that promote the agency’s mission (e.g. promotional materials that contain the telephone number and/or email address of the agency’s helpline) should be made only after careful consideration of the following language, found in several parts of Directive #6: “The expenditures covered herein are necessary to conduct official City business. However, they are often targets of abuse and should be the subject of careful agency scrutiny.

Consequently, Agency Heads must take special precautions to ensure that these expenditures are incurred for appropriate agency business needs; that they are in the City's best interest; and that agencies establish policies to ensure compliance with this Directive.”

Note: As indicated in Section 14.6 of the Directive, costs incurred in connection with materials associated with swearing-in ceremonies, testimonial dinners, retirement or farewell parties, and other similar events, are considered social functions that are inappropriate City expenditures.

10. Can agencies use Costco, BJ's and other warehouse club memberships?

If the use of such membership(s) provide(s) a cost benefit to the agency, yes, memberships are allowed. As noted above and throughout the Directive, “Agency Heads must take special precautions to ensure that these expenditures are incurred for appropriate agency business needs; that they are in the City's best interest; and that agencies establish policies to ensure compliance with this Directive.” Use of agency memberships for any non-City procurement, such as for personal purchase by an employee, even if items are paid for or reimbursed by the employee, is prohibited.