

HOSTOS COMMUNITY COLLEGE

HANDBOOK ON DIRECTIVE 6

**TRAVEL, MEALS, LODGING AND
MISCELLANEOUS EXPENSES**

**PREPARED BY:
ACCOUNTS PAYABLE OFFICE
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**HOSTOS COMMUNITY COLLEGE
Directive 6**

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**HOSTOS COMMUNITY COLLEGE
SUMMARY OF DIRECTIVE 6
TRAVEL, MEALS, LODGING AND MISCELLANEOUS EXPENSES**

INTRODUCTION

This Directive establishes guidelines for employee travel, agency provided meals and refreshments, and a variety of other miscellaneous expenses. The President or authorized designees are responsible for insuring compliance with this Directive. Since many of the expenditures have potential for abuse, the President and designees must ensure that they are closely monitored.

All City employees are expected to exercise reasonableness and good judgment when incurring expenses to be paid by the City.

The procurement, requisition, vouchering and payment of travel, meals, lodging and miscellaneous expenses must conform to all CUNY purchasing guidelines.

Exclusion from Sales Taxes

CUNY is exempt from paying the New York State Sales Tax. Employees may obtain tax exempt forms from the Purchasing department.

Since, it may not always be possible to provide the sales tax exemption certificate for minor purchases or when traveling, it is permitted to incur and reimburse sales taxes for expenditures under \$25.00. Nevertheless, agencies and employees should make every effort to avoid the payment of sales taxes on any purchase, regardless of size. **In no case may sales taxes be paid or reimbursed for an expenditure of \$25.00 or more.**

Submission of Receipts with Expense Reports

Original receipts and **supporting documentation** must be attached to the expense report when reimbursement claims are filed.

Transportation, Lodging & Meals

When traveling, employees must make every effort to use public transportation. When it is determined that public transportation is not practical, the use of alternate means must be justified and authorized in advance by the agency designee. Receipts are required for taxicabs and tolls, parking fees, gasoline and car rentals.

Local Travel is all travel within the five boroughs of New York City.

Long Distance Travel is all travel outside the five boroughs and more than 75 miles from Columbus Circle or your home.

Personal Automobile Usage

In certain instances, it may be appropriate for employees to use their personal automobile for Local, Long Distance or Overnight Travel.

Employees may be reimbursed for personal auto use at the rate of **&, Wbhg** per mile.

Tolls and Parking is reimbursable, except for airport parking in excess of seven days. When parking at airports, "long term" parking must be used when available and appropriate.

Repairs and Maintenance items of any kind are **not** reimbursable.

Gasoline, motor oil and other vehicle fluids are **not** reimbursable.

Employees are required to document personal auto usage on the **Personal Expense form** if local travel and the **Travel Expense form** if long distance.

Taxicab and Car Service

Taxicabs are only to be used in exceptional circumstances and must be approved prior to use. Expense reports must specify the reason for usage. **(Routine use is prohibited)**

LONG DISTANCE TRAVEL

The Agency Head or designee must authorize all long distance travel in advance. A **Travel Request form** should be used for this authorization.

The **Purchase Requisition** should be used for hotel, registration fee, and airline. The requisition process will limit out-of-pocket expenses.

Travel Advances

At the employee's request, agencies may provide travel funds in advance of trips. The advance amount is 60% of estimated costs. The **Travel Request Form** must be approved by an authorized designee and sent to Accounts Payable with conference literature.

Requests must be made **sufficiently in advance** of the travel date for timely processing.

The **Travel Expense Form** with **original receipts** and **documentation** should be submitted within 15 days after returning from a trip.

Airline

CUNY has a state contract with a travel agency. The Purchasing Department will make your airline reservations based on your requisition.

Personal flight insurance is **not** reimbursable.

Rental Car

Car rentals are reimbursable only in special instances and with prior approval. When the use of a rental car is necessary, the most economical rate should be selected. Gasoline, tolls, insurance costs and parking fees are reimbursable.

Hotel

Employees will be reimbursed at the Federal per diem rate schedule **CONUS** (Continental US). The per diem rate is based on the city you travel to.

Employees will be reimbursed only for actual lodging expenses. Hotel **receipts** are required for reimbursement.

Employees lodging within New York State are exempt from hotel occupancy taxes.

To access **CONUS** go to the website www.gsa.gov/perdiem. Here is an example of the CONUS table:

Cities not appearing below may be located within a county for which rates are listed. To determine what county a city is located in, visit the [National Association of Counties \(NACO\) website](#) (a non-federal website).

You searched for: **New York**

Primary Destination* (1)	County (2, 3)	Max lodging by Month (excluding taxes)												Meals & Inc. Exp.**
		2013			2014									
		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	
Standard Rate	Applies for all locations without specified rates	83	83	83	83	83	83	83	83	83	83	83	83	46
Albany	Albany	111	111	111	111	111	111	111	111	111	111	111	111	61
Binghamton / Owego	Broome and Tioga	97	97	97	97	97	97	97	97	97	97	97	97	46
Buffalo	Erie	107	107	107	107	107	107	107	107	107	107	107	107	56
Floral Park / Garden City / Great Neck	Nassau	150	150	150	150	150	150	150	150	150	150	150	150	66
Glens Falls	Warren	99	99	99	99	99	99	99	99	99	154	154	99	66
Ithaca / Waterloo / Romulus	Tompkins and Seneca	113	113	113	113	113	113	113	113	113	113	113	113	46
Kingston	Ulster	111	111	111	111	111	111	111	111	111	111	111	111	66
Lake Placid	Essex	113	113	133	133	133	107	107	107	107	169	169	113	61
Manhattan (includes the boroughs of Manhattan, Brooklyn, the Bronx, Queens and Staten Island)	Bronx, Kings, New York, Queens, Richmond	303	303	303	191	191	267	267	267	267	229	229	303	71
Niagara Falls	Niagara	83	83	83	83	83	83	83	83	99	99	99	99	51
Nyack / Palisades	Rockland	112	112	112	112	112	112	112	112	112	112	112	112	61
Poughkeepsie	Dutchess	102	102	102	102	102	102	102	102	102	102	102	102	66
Riverhead / Ronkonkoma / Melville	Suffolk	119	119	119	119	119	119	119	119	119	119	119	119	71
Rochester	Monroe	101	101	101	101	101	101	101	101	101	101	101	101	51
Saratoga Springs / Schenectady	Saratoga and Schenectady	114	114	114	114	114	114	114	114	114	164	164	114	56
Syracuse / Oswego	Onondaga and Oswego	96	96	96	96	96	96	96	96	96	96	96	96	56
Tarrytown / White Plains / New Rochelle	Westchester	139	139	139	139	139	139	139	139	139	139	139	139	71
Troy	Rensselaer	100	100	100	100	100	100	100	100	100	100	100	100	51
Watertown	Jefferson	96	96	96	96	96	96	96	96	96	96	96	96	56
West Point	Orange	106	106	106	106	106	106	106	106	106	106	106	106	51

Meals

Reimbursement for meals is only for Overnight Travel. **If meals are included in the Registration package, only partial day's reimbursement will be allowed.**

The per diem rate for meals includes taxes and tips.

The per diem rates for meals and incidentals are allowed regardless of actual cost. **No receipts are required.**

Partial Days Reimbursement

Payment for breakfast, lunch and/or dinner will be allowed when Overnight Travel requires **leaving** home or the Primary Work Station **before** the following hours:

Breakfast 7:00 a.m.
Lunch 11:00 a.m.
Dinner 6:00 p.m.

Payment for breakfast, lunch and/or dinner will be allowed when the Overnight Travel requires **arrival** at home or the Primary Work Station **after** the following hours:

Breakfast 8:00 a.m.
Lunch 2:00 p.m.
Dinner 7:00 p.m.

The following table shows maximum per diem rates for meals and incidentals for **partial travel days**:

NOTE: You must view the [per diem rate](#) for your primary destination to determine which meal rates apply.

The M&IE rates differ by travel location. View the per diem rate for your primary destination to determine which M&IE rates apply.						
M&IE Total	\$46	\$51	\$56	\$61	\$66	\$71
Continental Breakfast/ Breakfast	\$7	\$8	\$9	\$10	\$11	\$12
Lunch	\$11	\$12	\$13	\$15	\$16	\$18
Dinner	\$23	\$26	\$29	\$31	\$34	\$36
Incidentals	\$5	\$5	\$5	\$5	\$5	\$5
First & Last Day of Travel	\$34.50	\$38.25	\$42	\$45.75	\$49.50	\$53.25

The first and last day of travel is calculated at 75%.

Miscellaneous Travel Related Expenses

Costs for **non-essential activities** unrelated to official business are considered personal expenses and **will not** be reimbursed. Such as: Movie rentals, alcohol, pool, gym and spa charges.

Tipping for hotels and transportation services is permitted. Tips and gratuities must be reasonable. **Tips for meals are included in the per diem rate and will not be reimbursed.**

Laundry and Dry Cleaning Services

Employees on trips of five consecutive days or less are expected to bring sufficient clean clothing with them. Reasonable laundry and dry cleaning costs may be reimbursed for trips in excess of five consecutive days.

Telephone Calls

Employees on Overnight Travel are allowed **one personal call** of reasonable duration (5 minutes) **for each day of travel**. Itemized **receipts** are required and should be identified as personal.

Office Services

Fax, express mail, photocopying, postage, internet connection or other incidental office services are allowed if for official business purposes. Employees must document the date, purpose and provide receipts.

Parking and Traffic Violations

Parking tickets and motor vehicle violations are **never reimbursable**, regardless of whether obtained in connection with the operation of a City owned, personal or rental vehicle at a local, long distance or overnight travel destination.

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Meeting Expenses:

Modest Meals and Light Refreshments

This subsection provides guidelines for situations when agencies may provide Light Refreshments or Modest Meals at meetings, events or functions where official agency business is conducted. Agencies must be cognizant of the potential for abuse in this area and must closely monitor the appropriateness of such expenditures.

Three broad guidelines govern expenditures for Modest Meals and Light Refreshments at meetings:

Agency payment or reimbursement for Modest Meals and Light Refreshments at meetings must be regarded as an exceptional event, **not as a routine business practice**.

To minimize meeting expenditures, agencies should make every effort to schedule business meetings within the City, at City offices, during customary business hours.

Meals solely among City employees taken outside the office must not be paid from City funds under any circumstances.

Light Refreshments and Modest Meals Defined – Allowable Rates

Light Refreshments and Modest Meals consumed in the office are allowable agency expenditures only under the circumstances outlined in *Appropriate Meeting Situations* below. Agencies may enforce more restrictive guidelines.

1. Light Refreshments, consisting of soft drinks, "coffee and cake" or similar fare, may be provided at a **maximum cost of \$3.00 per person.**
2. Modest Meals, such as a sandwich or similar fare and a soft drink, may be provided at a **maximum cost of \$8.00 per person.**

The above rates include tips and taxes. Payment or reimbursement must be at actual cost, if lower. The relationship to City business must be documented, approval at an appropriately high level of authority, as determined by the agency, is required, and receipts must be provided and supporting documentation, which indicates the number of attendees.

Appropriate Meeting Situations:

The following describe meeting situations and agency functions where expenditures for Light Refreshments or Modest Meals may be appropriate:

When an out-of-town official, consultant, private firm or other party, who is not being paid by the City, meets with agency employees and provides a pro bono service, the agency, as a courtesy, may provide Light Refreshments and /or Modest Meal, as appropriate.

When an Agency Head holds periodic meetings with key managerial staff, Light Refreshments or a Modest Meal may be provided, as appropriate.

When employees are explicitly required to remain in the office to continue an ongoing meeting or to complete urgent work, causing them to forgo their usual lunch hour, a Modest Meal may be provided.

Overtime Meal Allowance

The following meal allowances are payable for those non-management employees who work two or more continuous hours of overtime and are compensated in time at the rate of straight time for the overtime worked.

Employees who are compensated in time at the rate of time and one-half are **not** entitled to this meal allowance.

Number of Continuous Overtime Hours	Rate (as of 11/26/99)
Two	\$ 8.25
Five	\$ 8.75
Seven	\$ 10.75
Ten	\$ 11.75
Fifteen	\$ 12.75

These meal allowance provisions have been established in accordance with the *Citywide Contract*.

These allowances do not apply when meals are furnished by the City at no cost to the employee.

Time off for meals is not computed as overtime. However, such time off does not affect the "continuous overtime hours" requirement.

Employees in management service are not eligible for overtime meal allowances.

This allowance is paid in employee paychecks.

The College will not pay for the following items:

Personal Subscriptions

Decorative Items – flowers, plants, or other decorative materials

Employee Gifts and Awards

Agencies may not pay the cost of personal items such as pictures, brochures, certificates, medallions, awards and prizes unless purchased as part of an employee incentive and recognition award.

Social Functions

Costs incurred in connection with swearing-in ceremonies, testimonial dinners, funerals, retirement or farewell parties, fundraising functions and other similar events are considered social functions which are inappropriate City expenditures. Generally, these items may not be charged to an agency, either directly or as reimbursement to an employee.

For a more in-depth explanation and additional guidelines on this directive, go to the Hostos website under Administration and Finance/Accounts Payable. Travel Forms may also be found on the website.

Contact the Accounts Payable Office at I 7960#7961 for assistance.