NEW YORK STATE Department of Corrections and Community Supervision **DIRECTIVE**	TITLE **Travel Preparation and Expense Report Submission**		NO. 2724 DATE 07/01/2026
SUPERSEDES DIR #2724 Dtd. 10/22/24	DISTRIBUTION A	PAGES PAGE 1 OF 6	DATE LAST REVISED
REFERENCES (Include but are not limited to) 19 NYCRR Part 931; ACA Expected Practices 5-ACI-1C-19, 2-CO-1B-05, 4-APPFS-3D-23, 4-APPFS-3E-11; Directives #2005, #2260, #2932; See Section II	APPROVING AUTHORITY		

I. DESCRIPTION: This guidance is provided to assist Department staff when planning travel required in the performance of their duties. The guidance provides instruction for the submission of an expense report to document the travel event and provide a mechanism to reimburse the traveler for authorized travel-related expenses.

II. POLICY AND GUIDANCE

A. Office of the State Comptroller (OSC) Travel Manual

B. OSC Guide to Financial Operations

C. Department of Corrections and Community Supervision (DOCCS) Travel Manual

D. DOCCS Training Page – Travel

E. DOCCS E-mail/Bulletin Board/Travel

F. Division of Budget (DOB): Bulletin B-1184, "Agency Contracts, Non-Personal Service and Capital Spending Controls"

G. Office of General Services (OGS) Trip Calculator https://bsc.ogs.ny.gov/trip-calculator

H. OSC Travel Related Advisories: https://osc.state.ny.us/agencies/travel_advisories/index.htm

I. OGS, New York Office of Statewide Travel

J. U.S. General Services Administration (GSA)

III. REQUIRED FORMS

A. DOCCS Form #2724A,"Authorization for Travel"

B. DOCCS Form #1042A, "Request for Non-Departmental Training/Meeting/Conference Attendance" (see Directive #2005, "Request to Attend/Conduct Training/Conference")

C. OSC Form #AC 132-S, "Employee Report of Travel Expenses and Claim for Payment" https://osc.state.ny.us/agencies/forms/ac132s_instruction.pdf

D. OSC Form #AC 160-S, "Statement of Automobile Travel" https://osc.state.ny.us/agencies/forms/ac160s_instruction.pdf

E. OSC Form #AC 3256-S, "Statement of State Corporate Travel Card Charges" https://osc.state.ny.us/agencies/forms/ac3256s_instruction.pdf (required when charges cannot be itemized on Form #AC 132-S)

F. OSC Form #AC 3258-S, "Statement of Meals Claimed" https://osc.state.ny.us/agencies/forms/ac3258s_instruction.pdf (required for receipted day trip meals)

G. OSC Form #AC 3259-S, "Statement of Incidental and Transportation Expenses" (previously Form #AC 148) https://osc.state.ny.us/agencies/forms/ac3259s_instruction.pdf (required when charges cannot be itemized on Form #AC 132-S)

H. NYS Department of Taxation and Finance Form #ST-129, "Exemption Certificate – Tax on Occupancy of Hotel or Motel Rooms"

I. DOCCS Travel Manual – Forms:

1. Request for Waiver of Established Travel Rate (Hotel)
2. Air Travel Services Contract Exception

IV. APPROVALS REQUIRED PRIOR TO TRAVEL

A. Supervisor approval is required for all travel.

B. Division Head approval is required for overnight travel.

C. Division Head approval is required for a car rental.

D. Air travel requires the approval of the DOCCS Deputy Commissioner for Administrative Services.

E. All out-of-state travel, regardless of cost, requires the approval of the Deputy Commissioner for Administrative Services, the Executive Deputy Commissioner and the Office of State Operations in the form of an approved Division of Budget (DOB) Bulletin B-1184 Attachment A. All out-of-state travel requests must be received by the Deputy Commissioner for Administrative Services via email or intra-agency mail, a minimum of 60 days prior to the first date of travel. Any request that is under 60 days must provide information on the impact to the mission of the Department if the request is not approved. If this is a "Request for Non-Departmental Training/Meeting/Conference/Attendance," please refer to Directive #2005, and Form #1042-A, "Request for Non-Departmental Training/Meeting/Conference Attendance."

F. All in State travel anticipated to exceed $500 requires the DOB approval Bulletin B-1184 Attachment B.

G. Facilities and Community Supervision Area Offices should use Form #2724A, "Authorization for Travel," as needed to address additional requirements specific to their operation.

H. When staff/management are aware that there will be a third-party reimbursement or pre-paid funding for travel expenses, approval to accept must be sought from the Department's Ethics Officer (see Directive #2260, "New York State Ethics"). A copy of the approval Form #2260B,"Official Activity Expense Payment Approval Request," should accompany the traveler's expense report.

V. PREPARATIONS PRIOR TO TRAVEL

A. Apply and Obtain New York State (NYS) Travel Card: The Department participates in the State Corporate Travel Card Program to provide employees with a mechanism to pay for travel expenses. The card is generally made available to all employees who are expected to travel at least once a year as part of their official duties.

Applications can be obtained through the Central Office Finance Unit for Central Office and Community Supervision staff, or the Facility Business Office for facility staff; and the Central Office Budget and Finance Travel Unit or the Facility Business Office will submit the travel card application on the employee's behalf.

The corporate travel card is to be used only for travel expenses (lodging, meals, and transportation expenses) required to conduct official business. Improper or unauthorized charges will result in mandated reimbursement to the Agency by the employee and may result in the suspension or loss of privileges related to the card, as well as possible disciplinary action.

IMPORTANT NOTE: Only the cardholder's expenses should be charged to the card.

B. Request Timely Approval to Travel: Traveler completes and submits Form #2724A to their Supervisor within a timeframe that allows for all applicable approvals to be received, as described in Section IV.

C. Conference Attendance: Employee should submit Form #1042A, "Request for Non-Departmental Training/Meeting/Conference Attendance," to their supervisor in a timeframe that allows for all applicable approvals to be received, as described in Section IV (see Directive #2005).

D. Travel Advance: If necessary to obtain a travel advance, submit Form #1214, "Application and Record of Travel Advance," to the Facility Business Office.

VI. TRAVEL RATES

A. Mileage Rates: Per OSC, NYS reimburses employees for business use of privately owned automobiles based on the standard mileage allowance established by the Internal Revenue Service (IRS). By adhering to this allowance, reimbursements for mileage are not taxable to the employee. Reimbursements above these allowances are taxable to the employee. The current mileage rates are published in the

OSC Guide to Financial Operations Chapter XIII.4.C.

B. Day Trip Meal Reimbursement Rates: Reimbursement for day trip meals may be allowed when the employee has proven to be in travel status. Travel status is defined as travel 35 miles or more from both the employee's home and official station. Rates are as follows:

1. Un-receipted Day Breakfast: Allowance of $5 if travel starts one hour before the employee's normal workday.
2. Un-receipted Day Dinner: Allowance of $12 if employee returns home at least two hours after the normal work ending time.
3. Receipted Day Meals: (Receipt must accompany Form #AC 132-S) Breakfast and dinner will be reimbursed up to the maximum amount of the meal per diem allowance established for breakfast and dinner for the specific travel destination. Current meal breakdowns can be found in the

   OSC Guide to Financial Operations Chapter XIII.4.D.

   IMPORTANT NOTE: All day trip meals are reportable as income to the Internal Revenue Service (IRS).

C. Per OSC, NYS reimburses employees for overnight lodging and meals based on an allowance established by the U.S. General Service Administration (GSA) for travel within the Continental United States (CONUS). The use of these allowances prevents meal and lodging reimbursement from being taxable to employees.

If meals and/or lodging are provided by the Department or another agency without charge to the traveler, this information and the name of the agency must be indicated on the expense report. Lodging and/or meals when provided at no cost to the employee by the Department or third party as part of an assignment are not reimbursable. If only lodging was provided, meal allowances based on location of lodging may still be claimed.

D. Employees are not to utilize third-party reservation websites such as Hotels.com, Expedia.com, Travelocity.com, or similar third-party sites when making reservations. Reservations must be made directly with the vendor, and the employee must confirm this before they finalize the reservation. If a third party is used and fees are incurred, the fees will be the responsibility of the traveler.

VII. ORDER OF PROGRESSION FOR TRANSPORTATION

A. Mass transit must be the first choice of transportation mode. Employees will not be reimbursed for any other mode of travel to destinations where mass transit is available, unless, due to exigent unforeseen circumstances, an employee must travel by car because mass transit is not available at the time the employee has to travel or airline travel is more efficient and cost-effective. Travel by car or airline, where mass transit is available, must be approved by the Deputy Commissioner for Administration.

B. The order of progression for mode of transportation should be as follows:

1. Common Carrier
2. State Vehicle
3. Rental Car
4. Personally Owned Vehicle (POV)

NOTE: Community Supervision Parole Officers are authorized to use their POV when conducting field work and are exempt from following the order of progression.

C. Pool car denial must be obtained in order to move forward with a rental. The denial must accompany the expense report at the completion of the trip.

D. Additional transportation information may be found in the DOCCS Travel Manual under “Transportation Expenses” and Directive #2932, “Use of State-Owned Vehicles.”

E. OGS has negotiated a standard one-way fare with Amtrak for travel between the Albany/Rensselaer or Hudson stations and New York City’s Penn Station (with the exception of trains 48 and 49, the Lakeshore Limited). Train numbers and passenger names will be listed on every Amtrak ticket issued. Government employees may no longer change trains without updating their tickets. For information on the one-way fare in effect, purchase options, and Amtrak’s refund/exchange policy, go to Amtrak's single ticket rates and rules.

Employees must purchase the negotiated fare tickets using one of the following methods:

1. At an Amtrak station using an official New York State Identification (ID).
2. Via the authorized state travel agency (NOTE: a processing fee may apply).

VIII. RECEIPT REQUIREMENTS

A. Per OSC, receipts must be submitted with expense reports in accordance with the chart below:

EXPENSE TYPE	REQUIRED DOCUMENTATION
All Charges to the State Credit Card	Receipt for each charge
Transportation by Common Carrier (e.g., train, bus, airplane, subway)	Ticket stub if purchase price is printed on the stub; receipt and ticket stub if purchase price is not printed on the stub
EXPENSE TYPE	**REQUIRED DOCUMENTATION**
Taxi	Receipt
Rental Car	Receipt showing return time
Tolls - EZ Pass	EZ pass statement with applicable charges indicated
Tolls - Cash	Receipt
Gas	Receipt
Day Trip Meals - Receipted	Receipt
Hotels - Receipted	Receipt
Miscellaneous and incidental expenses	Receipt

B. Employees may request reimbursement for travel expenses for which receipts are not usually provided (e.g., coin parking meters) with justification and approval of the supervisor.

IX. EMPLOYEE EXPENSE REPORT SUBMISSION

A. At the completion of the travel event, employees are to document their expenses by completing all required OSC expense reimbursement forms as indicated in Section III. Instructions for completing all forms are included. Forms must be completed in their entirety. All required information must be present and legible to avoid the expense report from being returned. The following must be attached:

1. All receipts
2. Approvals for travel
3. Pool car denial (if applicable)

4. Trip calculator (if applicable)

B. Expense reports should be signed, dated, and submitted to the supervisor in a timely manner. Per the DOCCS Travel Manual, employees are expected to submit expense reports within 21 days after the completion of the trip, when utilizing the State-issued credit card. Adhering to this timeframe is important as the Department has only 60 days to dispute any fraudulent charges on an employee's travel card.

Expense reports that do not involve the NYS travel card should be submitted no later than 30 days after travel has occurred. The Department reserves the authority to deny any travel expenses submitted after these timeframes or if the funding has lapsed. The traveler may also be responsible for any fraudulent travel card expenses unrecoverable by the Department should the submission of their travel and expense report be untimely. The processing of an expense report is the sole mechanism by which travel card expenditures can be reconciled. Any use of the travel card requires the submission of an expense report by the employee.

C. It is recommended that employees keep copies of all travel documents. All expense reports are subject to review of the OGS Business Services Center (BSC) prior to payment and post audit by OSC.

X. SUPERVISOR REVIEW AND CERTIFICATION

A. Supervisors, when reviewing an employee expense report, must be checking for the following:

1. Compliance with all OSC and Department policies and procedures.
2. Employee's official station and impact of same on travel reimbursement.
3. Verifying that the report reflects allowable rates and that all required documentation is attached.

B. Upon completion of the review, the report should be signed, dated, and submitted to the appropriate Business/Finance Office in a timely manner for processing.

XI. FINANCE/BUSINESS OFFICE REVIEW

A. Finance/Business Office staff are responsible to review each expense report and audit it against DOCCS travel rules. They will verify that all required signatures, approvals, and receipts were presented. If any of the required items are missing, the expense report should be returned to the employee.

B. Staff will scan all expense forms, approvals, and required receipts into the Statewide Financial System (SFS) and, as the employee's travel proxy, submit the expense report to the BSC for their review and submission to OSC for payment.