

	<b>CHAPTER:</b> Accounting	<b>POLICY:</b> Travel
		<b>PAGES:</b> 7
<b>SUBJECT:</b> Travel expense reimbursement		
<b>RELATED POLICIES:</b>	Limited purchase credit cards  Budget and allotment transfers	<b>ENABLING RESOLUTION:</b> #244-1990  <b>RESOLUTION DATE:</b> October 17, 1990  <b>REVISED RESOLUTION &amp; DATE:</b> May 15, 1999
<b>OFFICE WITH PRIMARY RESPONSIBILITY:</b> Finance Division, Purchasing & Accounting Departments		

**I. PURPOSE**

This policy establishes an orderly procedure for the authorization and reimbursement of business-related travel, both within and outside Sedgwick County. The policy is applicable to all County elective offices and divisions/departments pursuant to the authority granted under K.S.A. 19-101a.

**II. POLICY STATEMENT**

Performance of Sedgwick County official business will necessitate periodic travel by County officials/employees beyond their offices or locations of normal work activities. The County shall pay for reasonable, essential travel expenses which directly and logically relate to the conduct of County business. County travelers shall exercise prudent judgment and show proper discretion for accountable and economic use of public funds. Expenses shall be documented as required and shall leave no reasonable question that such expenditures did, in fact relate to and were necessary for conducting County business.

**III. DEFINITIONS**

- A. Authorized Travel – is herein defined as travel that is directly relevant to and necessary for successful accomplishment of legitimate County requirements (i.e., official County business).
- B. Authorized Individuals – are herein defined as individuals who are either performing County business or representing the County in some fashion, but are not necessarily County employees.
- C. Local Vicinity Travel – is herein defined as vicinity travel from an employee’s normal daily work site (e.g., office, shop) to/from additional work site locations within Sedgwick County.
- D. Meals and Incidental Expenses (M&IE) Only Per Diem – as referred to herein is defined as the then-current [Federal Per Diem Substantiation Method published](#) by the Internal Revenue Service.

- E. Mileage Reimbursement Rate – is herein defined as the maximum mileage reimbursement rate permitted without tax consequence.
- F. Procurement Credit Card – is herein defined as any card or other similar item or arrangement which authorizes credit purchases by an elected official, department head, or employee in the name of Sedgwick County.
- G. Reimbursable Expenses – is herein defines as only those expenses for which County funds will be used for reimbursement.
- H. Reporting Destination – is herein defined as the location at which the employee has been directed by his/her supervisor to report for work for that particular day.
- I. Travel Approving Official – is herein defined as the department head, division director, or elected official to whom the traveling employee most closely reports.

#### **IV. PROCEDURES**

##### **1. Approval -**

- A. Any County employee intending to travel on County business for any period of time exceeding one over night stay must submit a request (in writing) to their travel approving official seven days prior to the planned departure date. Requests must be accompanied by sufficient information (e.g., copy of seminar brochure) about the proposed travel and an outline of the anticipated travel cost to allow informed decisions. The notifications must be specific regarding the reason for travel. When necessary, requests should indicate who will be responsible during the absence.
- B. The travel approving official must approve the request prior to the planned departure date.
- C. Travel-approving officials may not authorize travel pursuant to this policy and internal administrative procedures if the total estimated expenditures required by the travel exceed the combined amount of the unencumbered contractual services budget line items of the cost center. County officials who desire to exceed the amount budgeted must obtain prior approval through normal budget procedures.

##### **2. Modes of Transportation –** Employees needing to travel may use the following means of transportation:

- A. Commercial Air Travel – This is the primary mode of travel to places more than 500 miles from Sedgwick County. For such trips, this mode will be used for cost comparisons in computing allowances for alternate transportation modes. Airfare will be actual, round-trip coach or tourist-class accommodations, except where only first-class is available and the County operational requirements are of such urgency to require this class of service. Written documentation of this need by the traveling employee will be attached to the payment documentation. Travelers are encouraged to take advantage of fare-saver or similar reduced rates/discounts where possible and economically advantageous for the County.

Employees wishing to utilize commercial air travel have at their disposal the following by which to make flight reservations:

1. The Purchasing Department is available to assist with making reservations via Sedgwick County's travel agent.
  2. Employees should generally make reservations through the County's travel agent. In this instance, employees having access to a County credit card may use it to purchase the tickets, or they may use their own personal funds. In either instance, the employee must retain their receipt for reimbursement.
- B. Chartered Air/Bus – Approval of the Board of County Commissioners must be obtained in advance. Any employee who obtains prior approval of the Board of County Commissioners for use of a chartered vehicle shall submit to the Purchasing Department a "Purchase Requisition" which outlines the operational requirements and the approval of the Board. The Purchasing Department will make appropriate arrangements.
- C. Car or Truck – This is the primary mode of travel to places less than 250 miles from Sedgwick County. For such trips, this mode will be used for cost comparisons in computing allowances for alternate transportation modes. Employees desiring to use their personal vehicle for interstate official County travel (generally in excess of 500 miles) must contact the Purchasing Department to obtain the appropriate commercial transportation cost in order to ascertain the maximum mileage reimbursement. For distances falling in between 250 and 500 miles, it is up to the discretion of the employee and the travel approving official to decide which mode of transportation best suits the employee's and County's needs.

Employees wishing to use cars or trucks may use either of the following:

1. County Vehicle – A departmentally-assigned or Fleet Management daily rental vehicle may be used, when available, for local vicinity travel, intrastate travel and interstate travel when operationally advantageous. Travelers using County vehicles shall be particularly conscious of the public image conveyed during use of the identified vehicle. The Fleet Management Department will provide guidance regarding emergency repairs and fuel purchase.
  2. Personal Vehicle – An employee may use a personal automobile for intrastate travel on County business when safe travel time will not exceed one half day (250 miles) or when the employee desires to apply vacation time to travel time in excess of one day each direction. In this regard, use of a personal vehicle is considered to be for the employee's convenience. Therefore, reimbursement will be limited to the lesser of:
    - a. The actual miles traveled on County business times the established mileage reimbursement rate as defined, or
    - b. The County's cost for coach airfare, including any available fare-saver discounts/rates, as determined by the Purchasing Department, plus reasonable and documented parking charges at destination and appropriate public transportation.
- D. Other personal vehicle mileage reimbursements -
1. Those individuals with a car allowance may either use a County vehicle or claim mileage for a trip to a destination more than 100 miles from Sedgwick County.

2. For the purposes of computing mileage reimbursement for local vicinity travel, employees are entitled to reimbursement for any authorized travel that occurs after reporting to the Reporting Destination.
  3. Employees who are requested to return to work in an overtime status (e.g., additional trip to the duty location after having completed a normal day's work) may be reimbursed for local vicinity mileage.
  4. Reimbursement of mileage for transportation of prospective employees of the Assistant Department Head level or above to appear for interview or other purposes prior to or in connection with announcement of employment by Sedgwick County is permitted. Reimbursement of such expenses for positions under the Assistant Department head level are permissible subject to County Manager's approval.
  5. Moving costs for moving new employees and their immediate family to Sedgwick County, limited to employees hired to fill positions referenced in the above paragraph, is permissible upon approval by the Board of County Commissioners.
  6. Transportation (either air fare, personal vehicle and/or commercial rental vehicle) of persons appointed or approved by the Board of County Commissioners to accomplish County business (e.g., advisory board members, hearing panelists) who are not otherwise reimbursed is permissible. Such persons are subject to the policies and procedures herein.
- E. The "Employee Mileage Log" is to be used to document the use of private vehicle for official County business and will serve as the means for reimbursement. Each County employee must maintain the log on a current basis as travel is preformed. The form will accommodate multiple trips, and multiple pages may be used for frequent, local vicinity / in-County travel when no other reimbursement (e.g., meals) is necessary. However, mileage related to intra- and interstate travel where other reimbursement is requested should be separately documented and submitted with the appropriate travel reconciliation. Accumulated travel should be submitted for reimbursement periodically during the year (i.e., monthly, quarterly – normally minimum accumulations of at least 50 miles to justify the processing time and effort) and should be submitted prior to the end of December in order to record the reimbursement in the proper fiscal year.
- F. Commercial Rental Vehicle – The travel approving official must authorize the use of a rental vehicle (except in emergency cases). Commercial rental vehicles are advantageous for employee use under the following conditions:
1. For documentable operational requirements,
  2. When no other mode of transportation is available,
  3. When the rental vehicle is the most cost efficient mode of transportation, or
  4. When an employee, to save the County money, takes an extended stay and is likely to be left without transportation at some point during the stay.
- G. Other – Other forms of transportation such as train, commercial bus, etc. may be advantageous in certain situations. A travel approving official must authorize the use of these various forms of transportation. When these forms of transportation are deemed by the employee and travel approving official to be beneficial, the same forms of reservation and payment are available as with commercial air travel.

**3. Advances** – The Accounting Department may facilitate employee travel by advancing the appropriate funds to defray meal expenses (limited to the daily per diem rate), and reasonably anticipated miscellaneous expenses. In order to utilize this method, the employee must fill out a

Travel Advance and Reconciliation form. Advances will not normally be made for registrations, airline costs, or lodging, nor will a single advance normally exceed \$400 per person per trip. Minimal travel costs totaling less than \$25 per traveler will not be generally be advanced. If so designated by the County Manager, the County Controller may approve exceptions to these limitations.

**4. Expenses** – Internal Revenue Service rules and regulations stipulate that *employees may not alternate between the following two forms of payment within any given fiscal year*. Therefore, upon implementation of this policy, the first time an employee travels and utilizes one of the following methods of reimbursement he or she must continue to use that method of reimbursement for the remainder of the fiscal year. It is only after that time that an employee can alternate to the other form of reimbursement for the next fiscal year. Therefore, employees are encouraged to consider the kind of trips they may be required to make and pick the method of reimbursement that best suits their typical travel expectations.

A. Meals – There are two means available to employees for purchasing meals while traveling.

1. Per Diem – the meals and incidental expenses (M&IE) only per diem, is equal to the [Federal M&IE per diem substantiation method](#). At the beginning of each year or whenever the Federal M&IE per diem substantiation method changes, the County Controller will advise all offices/departments of the new rate.
2. Actual Cost (Receipt) Basis – Employees may be reimbursed all costs of meals, including taxes and tips, which are itemized and supported by actual receipts. While the actual cost basis of reimbursement allows for total meal costs to exceed the total M&IE per diem, it is not intended to encourage a higher than usual standard of living by travelers. Any meal charged to a County credit card authorized for use by the traveler must be considered as either actual cost or as a dollar-for-dollar reduction of M&IE per diem. In order to receive reimbursement on the actual costs basis, the following items must be provided for every expense:
  - a. An original evidence of payment, e.g., copy of bill, credit card receipt, etc.; and
  - b. Approval of the responsible travel approving official.

Employees who will be traveling on county business that does not involve an overnight stay ***must use the actual cost (receipt) basis***.

3. Employees (primarily elected officials and division/department heads) who, during the normal course of performing their duties, must provide meals for representatives of other governmental agencies or other persons in order to effectively execute their County responsibilities may be authorized reimbursement for expenses associated with such meals. This expense is covered by the actual cost basis, and the following documentation is required for reimbursement.
  - a. A description of the business purpose of the meal(s), and an explanation of its necessity to the County;
  - b. A list of all persons, including other County employees, who were in attendance. Additionally, employees should be prepared to identify and justify the need for the meal in relation to their responsibilities as a County employee.

- c. If an employee has chosen to travel on the per diem method, and desires to purchase a business related meal, the meal will be deducted from the employee's per-diem advance based upon the following method:

Breakfast: 20% deduction from the daily per diem allowance.  
Lunch: 20% deduction from the daily per diem allowance.  
Dinner: 50% deduction from the daily per diem allowance.

4. Meal expenses for other than authorized individuals **will not be paid** by the County. Expenses for meals not otherwise provided for in this section (e.g., County awards luncheons/dinners, or meals associated with professional service club meetings, etc.) are, however, authorized for reimbursement. **Alcoholic beverages are not reimbursable meal expenses.**

- B. Lodging – The County will pay actual costs for a medium-priced single room, or for a single room at the rate arranged by the sponsor of the function attended. If the attendee desires to have accommodations other than those reserved for the event, this information must be conveyed to Purchasing. Attendees are personally responsible for costs in excess of prearranged rates. The County will not make payment for lodging expenses for anyone other than the employee. The traveling employee has the following options available for reserving lodging:

1. A procurement credit card, or
2. A personal credit card

The employee then has four different options for payment of his or her lodging expenses:

1. Utilizing a procurement credit card, in which case, the receipt must be retained and delivered to the Accounting Department as part of the reconciliation process.
2. Utilizing a personal credit card, in which case, the receipt must be retained and delivered to the Accounting Department for reimbursement.
3. A "Purchase Requisition" may be used if the hotel/motel will accept a "Purchase Order" and agree to bill the County. Lodging reservations can be requested on the same requisition that is used for travel arrangements.
4. If billing is not possible and the traveler wishes to carry a County check to pay for lodging, a "Payment Voucher" may be used. The Purchasing Department will need to confirm that the lodging facility will accept the County's check.

- C. Registration Fees – Registration fees charged for conventions, seminars, meetings, etc., are reimbursable expenses when employees attend in their capacity as a County employee. A receipt or other proof of the amount, such as a copy of the conference announcement setting forth the cost, must be provided with any payment request. Other incidental fees are to be paid from the M&IE per diem or separately reimbursed if itemized by a traveler using the actual cost reimbursement method for meals.

- D. Miscellaneous Expenses -

1. Taxi, Airport Bus/Limo, Subway – Expenses for such transportation are reimbursable when reasonable and necessary to carry out County business. Reimbursement requests must be itemized, and receipts are required for individual items of \$7.50 or more.

2. Parking – Reasonable parking costs are reimbursable. This includes parking meters and long-term parking while traveling. These expenses should be placed on the Employee Mileage Log.
3. Turnpike / Bridge Tolls – These are reimbursable expenses, in addition to the mileage allowance, when traveling on County Business. Receipts are required.
4. Telephone/Fax – Telephone/Fax expenses are reimbursable only when incurred for County business, with the exception of one five minute phone call home every day an employee is traveling on County business outside Sedgwick County. Reimbursement requests must be itemized, to include the purpose of each business related call/fax. Local calls are reimbursable to the extent necessary to transact County business.
5. Laundry/Dry Cleaning – Such expenses are normally considered incidental expenses included in the M&IE per diem. If an employee traveling on County business encounters significant adverse conditions (e.g., weather, mishap) necessitating laundry or dry cleaning to make a proper appearance, this circumstance may be documented and the laundry/dry cleaning costs separately itemized and reimbursed based upon actual receipts.
6. Tips and Gratuities – Tips related to meals, lodging and miscellaneous expenses are reimbursable when traveling on the actual cost method. When using the per diem method, these expenses should be included in the daily per diem rate. These include necessary and reasonable tips related to transportation (e.g., airport baggage, taxi).
7. E-mail expenses – Costs associated with the use of e-mail during trips to correspond with staff and supervisors are reimbursable expenses when individually itemized.
8. Other – Other costs of travel on County business, normal and reasonable relative to the purpose of the travel and nature of the expense, may be reimbursed upon itemization by the traveler, submission of receipts when possible, and approval by the County Controller.

E. Non-reimbursable incidental expenses – The following specific expenses are considered personal and **non-essential** to the transaction of official County business: personal trip/flight insurance; entertainment, including alcoholic beverages and travel to places of entertainment.

**5. Exceptions** – The Chief Financial Officer may except any County employee from the provisions of this policy should it be determined that such exception is warranted by extraordinary or extenuating circumstances or operating requirements not otherwise accomplished. State employees whose travel is governed by State policies but whose functional operating costs are funded by the County (e.g., District Court) are excepted from the provisions of this policy when complying with State travel policies to the extent that such policies are consistent with or more restrictive than the policies herein.