

	CHAPTER: Accounting	POLICY: Travel
		PAGES: 7
SUBJECT: Travel & business expense reimbursement		
RELATED POLICIES:	Limited purchase credit cards Budget and allotment transfers	ENABLING RESOLUTION: Res. 244-1990 RESOLUTION DATE: REVISED RESOLUTION & DATE: Res. 116-1999, 5/15/99 Res. 208-2004, 11/24/04 Res. 157-2006, 11/01/06
OFFICE WITH PRIMARY RESPONSIBILITY: Finance Division, Purchasing & Accounting Departments		

I. PURPOSE

This policy establishes an orderly procedure for the authorization and reimbursement of business-related meals and travel expense, 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, which can be found online at www.gsa.gov/perdiem.

- 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. If out of state travel is required, an employee must get approval from their Travel Approving Official; who then notifies the County Manager.
- J. Travel Reconciliation Form – standard form located on eline for use to document all travel expense while on official county business.

IV. PROCEDURES

1. Approval

- A. Any County employee intending to travel on County business for any period of time that includes an overnight stay, must submit a written request 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. If county business necessitates travel out of state, the travel approving official must notify the County Manager.
- 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 of the cost center. County officials who desire to exceed the amount budgeted must obtain prior approval through normal budget procedures. If travel expenses are incurred without adequate budget, travel expenses will not be paid by the County.

2. Modes 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 and also follow the latest travel guidelines distributed by the County Manager.

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 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.
- 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 document 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 documented by the employee, 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. When requesting reimbursement for a trip in excess of 100 miles from Sedgwick County, the first 100 miles in either direction will not be reimbursed.
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. No mileage reimbursement will be made for travel from home to work or from work to home.
3. 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 is permissible subject to County Manager's approval.
4. 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 County Manager.
5. 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. Mileage reimbursement must be documented on the Travel Reconciliation Form when using a private vehicle for official County business and will serve as the means for reimbursement. Each County employee must maintain a log on a current basis as travel is performed. The form will accommodate multiple trips, and multiple pages may be used for frequent, local vicinity / in-County travel. 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. Reimbursements requests after January 15th for a prior fiscal year will not be reimbursed.

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 documented 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 – No travel advances will be given to County employees except during their first 30 days of employment.

4. Expenses

A. Meals - Actual Cost (Receipt) Basis – Employees may be reimbursed all costs of meals, including taxes and tips, which are itemized and supported by actual detailed receipts while conducting official Sedgwick County business that requires an overnight stay. The actual amount of reimbursement is capped at the established per diem rate (www.gsa.gov/perdiem) per host city as published in 41CFR §301, App. A. In order to receive reimbursement, the following items must be provided for every expense:

1. An original evidence of payment, e.g., copy of bill, detailed credit card receipt, etc.; and
2. Approval of the responsible travel approving official.

Reimbursements will not be made without a detailed receipt.

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.

1. A description of the business purpose of the meal(s), and an explanation of its necessity to the County;
2. 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.

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.

Meals or snacks purchased by county staff for county staff while in Sedgwick County are generally not allowed. The exception is that if a meal must be provided for the convenience of conducting County business and written approval is obtained before the purchase from the appropriate Elected Official or direct report of the County Manager. A detailed description of the business purpose and who attended must be submitted with the reimbursement request or with the county-issued procurement card request for payment along with a detailed receipt.

B. Lodging – The County will pay actual costs up to the maximum allowed by the Federal per diem lodging rates (www.gsa.gov/perdiem) as established in 41 CFR §301, App. A., or for a single room at the rate arranged by the sponsor of the function attended.

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, the employee must confirm the lodging facility will accept a check and must document rates that will be charged, including tax, and then enter a direct pay document in SAP and forward the lodging information along to the Accounting Manager for processing. Documentation must reach the Accounting Manager 10 days prior to departure to allow sufficient time to process the request.
- 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.
- D. Rental Cars – If an employee is staying at a hotel identified by the sponsor of the conference, seminar, or training, the employee may not charge the cost of a rental car to Sedgwick County. If the employee can justify the cost of a rental car because the location of their lodging is far enough from where the conference, seminar, or training is held, the cost of the rental car may be charged to Sedgwick County. The cost will be prorated between actual mileage driven between an employees lodging and the conference, seminar, or training and the amount of mileage that has no business purpose.

It is recommended that you use your county-issued VISA card when renting a vehicle for county business. Your county-issued VISA provides; at no additional charge, coverage on a 24-hour basis for damage due to collision or theft up to the actual cash value of most rental vehicles when certain terms and conditions are met. Please refer to the "Your Guide to Benefits Package" located on e-line under Department Sites, Finance. For the benefit to be in effect, you must:

- Initiate and complete the entire rental transaction with your county-issued VISA, and
- Decline the vehicle rental company's collision damage waiver (CDW/LDW) option, or similar provision, if offered by the car rental company.

Helpful hints:

- Check the rental vehicle for prior damage before leaving the rental lot.
- Review the vehicle rental agreement carefully to make sure you are declining CDW/LDW, and also, to familiarize yourself with the terms and conditions of the car rental agreement.

- If you have an accident or the rental vehicle is stolen, immediately call the Program Administrator at 1-800-VISA-911.

E. Miscellaneous Expenses -

1. Taxi, Airport Bus/Limo, Subway – Expenses for such transportation is 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 Travel Reconciliation Form. Parking charges associated with personal use of a rental car will not be reimbursed.
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 –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. 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, and approval by the Accounting Manager.

F. Non-reimbursable 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.