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|  | CHAPTER: Accounting | POLICY: Travel & Business Meeting Expense |
| | | PAGES: 6 |
| | SUBJECT: Travel & business expense reimbursement | |
| RELATED POLICIES: Purchasing Cards (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 meeting and travel related expenses, both within and outside Sedgwick County.

II. SCOPE

The policy is applicable to all County elective offices and divisions/departments pursuant to the authority granted under K.S.A. 19-101a.

III. POLICY STATEMENT

Performance of Sedgwick County official business will necessitate periodic business meeting expenses and/or travel by County officials/employees beyond their normal work activities. The County shall pay for reasonable, essential business meeting and 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.

IV. APPROVAL

Before incurring any business expenses on behalf of the division/department, be sure to receive proper authorization. Business meeting expenses must be pre-approved by the approving official. Any County employee intending to travel on County business for any period of time that includes an overnight stay must obtain pre-approval, prior to the planned departure date, from their approving official. Approving officials may not authorize business meeting and/or travel pursuant to this policy and internal administrative procedures if the total estimated expenditures required by the business meeting and/or travel exceed the combined amount of the

unencumbered contractual services budget of the fund center. County officials who desire to exceed the amount budgeted must obtain prior approval through normal budget procedures. If business meeting and/or travel expenses are incurred without adequate budget, then travel expenses will not be paid by the County.

V. PREFERRED MEANS OF PAYMENT

Employees have at their disposal the following by which to pay for business meeting and/or travel related expenses and/or make reservations. In order of preference:

1. Use assigned purchasing card.
2. Check out a travel purchasing card.
3. Use personal funds and request reimbursement.

VI. ADVANCES

Cash or travel advances are not allowed since any Sedgwick County employee can check out a travel card. The travel card has preset purchase restrictions and maximum dollar limits that can be charged. The travel card covers restaurants, hotels, car rentals, fuel and miscellaneous non-specific acceptable travel/business expenses, pre-approved purchases and emergency use.

VII. TYPES OF EXPENSES

1. Lodging - The County will pay actual costs for a moderately priced place to stay that is in the median price for the area or for a single room at the rate arranged by the sponsor of the function attended. Employees should make arrangements near the meeting location. 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.
2. Meals and Incidentals - Employees may be reimbursed all costs of meals, including taxes and tips, 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. Receipts are not required unless travel is grant funded. If travel is grant funded please confirm requirements with grant manager related to Meals and Incidental Expenses (M&IE).
3. Transportation –
 - a. Commercial Air Travel – The primary mode of travel to places more than 500 miles from Sedgwick County.
 - b. Chartered Air/Bus – Used in special circumstances. Approval of the Board of County Commissioners must be obtained in advance.
 - c. Car or Truck – Primary mode of travel to places less than 250 miles from Sedgwick County. Employees wishing to use cars or trucks may use either of the following:
 - i. 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.
 - ii. Personal Vehicle – An employee may use a personal vehicle for intrastate travel on County business when one way 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.

- d. Car Allowance –The County Manager is authorized to establish guidelines for any car allowances including rates and usage.
 - e. Moving Truck – Moving costs for moving new employees and their immediate family to Sedgwick County. Purchasing may be contacted for assistance in obtaining quotes. An approving official must authorize the use of a Moving Truck.
 - f. Commercial Rental Vehicle – The approving official must authorize the use of a rental vehicle (except in emergency cases) when advantageous.
 - g. Transportation for Prospective Employees – Reimbursement of mileage for transportation of prospective employees of the 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.
 - h. Transportation for Appointed or BoCC Approved – Transportation (airfare, 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.
 - i. Other – Other forms of transportation such as train, commercial bus, etc. may be advantageous in certain situations. An approving official must authorize the use of these various forms of transportation.
4. Miscellaneous –
- a. Taxis, Airport, Bus/Limo, Subway – Expenses for such transportation are reimbursable when reasonable and necessary to carry out County business. Receipts are required.
 - b. Parking – Reasonable parking costs are reimbursable. This includes parking meters and long-term parking while traveling. Parking charges associated with personal use of a rental car will not be reimbursed. Receipts are required for long-term parking.
 - c. Turnpike/Bridge Tolls – These are reimbursable expenses, in addition to the mileage allowance, when traveling on County Business. Receipts are required.
 - c. 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. Local calls are reimbursable to the extent necessary to transact County business. Receipts are required.
 - d. 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, approving official may approve the request. Receipts are required.
 - e. Tips and Gratuities – Tips related to meals, lodging and miscellaneous expenses are reimbursable and included in the overall Meals and Incidental Expenses (M&IE) per diem. These include necessary and reasonable tips related to

transportation (e.g., airport baggage, taxi). Receipts are not required for travel related M&IE.

- f. E-mail expenses – Costs associated with the use of e-mail during trips to correspond with staff and supervisors may be reimbursable expenses. Approving official must approve the request prior to the trip. Receipts are required.
- g. Baggage Fees – Costs incurred to fly with luggage will be reimbursed. Receipts are not required.
- h. Other – Other costs of travel on County business, normal, reasonable and relevant to the purpose of the travel and nature of the expense, may be reimbursed upon authorization of the approving official.

VIII. REIMBURSEMENT

Reimbursement must be documented timely for expenses related to official County business and will serve as the means for reimbursement. Each County employee must complete a Travel/Business Meeting Approval and Reconciliation form or Mileage Reimbursement Log. Reimbursement requests are due at a minimum quarterly. Reimbursement requests for a prior fiscal year will not be reimbursed after the annual cut off is announced by the Division of Finance.

Note: Non-reimbursable Expenses – The following specific expenses are considered personal and non-essential to the transaction of official County business: personal trip/flight insurance unless required and approved by the approving official; entertainment, including alcoholic beverages, and travel to places of entertainment.

IX. BUSINESS MEETING EXPENSES

Follow purchasing card policy and procedures for reimbursement.

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, snacks, coffee or water purchased by County staff for County staff while in Sedgwick County are generally not allowed. The exception is that if it 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.

Retirement functions are considered business expenses when it is intended to serve as a token of appreciation and recognize an individual's career with the county who are retiring from KPERS or KP&F.

- Cake, punch, plates, napkins, cups and utensils are business expenses.
- Retirement clock or similar item presented by the Board of County Commissioners is an acceptable business expense.

Occasions that are personal in nature such as parties to celebrate births, marriages, etc., or small in office functions (such as celebrating holidays) with purchased food or beverages are paid for by the employees involved and are not considered business expenses.

X. EXCEPTIONS

The Chief Financial Officer or Deputy Chief Financial Officer may exempt 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 exempt 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.

XI. DEFINITIONS

1. Approving Official – is herein defined as the department head, division director, or elected official to whom the traveling employee most closely reports.
2. 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).
3. 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. (e.g., County employees, advisory board members, consumers, students, volunteers, etc.)
4. Reimbursable Expenses – are herein defined as expenses for which County funds will be used to reimburse.
5. Travel/Business Meeting Approval and Reconciliation form – standard form located on eline; used to document all business meeting and/or travel expenses while on official County business outside the County. Form is to be used in a paperless process.

6. Receipts – itemized record of expense is required for all travel related items when possible (e.g., parking meters are excluded) with the exception of Meals and Incidental Expenses (M&IE).
7. Travel Day – the first and last day of travel is 75% of the per diem. The reimbursement rate is based on the Federal per diem rate (www.gsa.gov/perdiem) of the destination city.
8. Per Diem - allowance for meals and incidental expenses.
9. Lodging – overnight accommodations; shall be moderately priced or at the conference hotel.
10. Meals and Incidental Expenses (M&IE) - as referred to herein defined as the current Federal per diem, which can be found online at www.gsa.gov/perdiem.
11. Tips and Gratuities for Incidental Expenses – include fees and tips given to porters, baggage carriers, hotel staff, and staff on ships.
 - 15 to 20 percent of the total restaurant bill.
 - 15 to 20 percent for the taxi or limo driver.
 - \$1 a bag for the bellhop.
 - \$1 for the doorman who hails your cab or fetches your car.
 - Room-service deliveries rate 15 to 20 percent of the bill.
 - Housekeeper gets up to \$2 a day.
12. Tax Exemption - Purchases made pursuant to official county business within Kansas are exempt from sales tax under K.S.A. 79-3606. Purchases/expenditures outside the state are subject to that state's laws and regulations for governmental agencies.
13. Purchasing Card (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.
14. Mileage Reimbursement Log – standard form located on eline. Used to track and report local vicinity mileage. Form is to be used in a paperless process.
15. Local Vicinity Travel – is herein defined as surrounding area travel from an employee's normal daily work site (e.g., office, shop) to/from additional work site location within Sedgwick County.
16. Reporting Destination – is herein defined as the location of the employee's regular place of business.
17. Mileage Reimbursement Rate – is herein defined as up to the maximum mileage reimbursement rate permitted without tax consequence. The Division of Finance reviews the rate at least annually and posts internally on eline.

XII. PROCEDURES

The Accounting Director or designee maintains related but separate procedures established by the Division of Finance. Please refer to the Accounting Department for the most current procedures related to the Travel & Business Meeting Expense Policy.