



CITY OF LAWRENCE, KS

TRAVEL POLICY

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**CITY OF LAWRENCE, KS
ADMINISTRATIVE GUIDELINES**

SUBJECT: City Business Travel and Expenses

PREPARED BY: Kaci Love, Administrative Support IV

EFFECTIVE DATE:

APPROVED BY:
1993

SUPERSEDES: January 12,

APPLICABLE TO: City Employees, Elected Officials and Appointed Commission & Board Members

1.0 PURPOSE

To establish procedures that will govern the authorized expenses incurred by officials and employees of the City of Lawrence while on official business. These procedures will provide a uniform reimbursing of such expenditures

The City Manager and department directors are empowered to authorize, within budgetary limitations, reimbursements for travel, meetings, and other occasions to pursue necessary official business of the City.

2.0 POLICY

- 2.1 It is the ethical responsibility of every employee and city official (including but not limited to elected officials, appointed commission members, and appointed board members) to ensure that expenditures are in the interest of and for the betterment of the City, and are for legal and appropriate city business.
- 2.2 Employees and officials are expected to minimize costs by exercising the same care in incurring expenses that a prudent person would exercise in conducting personal business.
- 2.3 It is the responsibility of those persons approving all requests associated with travel to ensure compliance with these administrative guidelines.
- 2.4 The transfer of funds from other line items to travel line items is discouraged and must be approved by the City Manager. All travel plans should be based on funds available in the allocation approved in the yearly budget.

3.0 AUTHORIZATION

- 3.1 All Business/Travel expenses for department directors will be approved by the City Manager.
- 3.2 Business/Travel expenses for personnel below the department director level will be approved by the department director or their assigned designee.
- 3.3 Business/Travel expenses for elected officials and appointed commission or board members, i.e., Planning Commission, City Commissioners, will be reviewed by the City Manager or Assistant City Manager and submitted to the City Commission for approval.
- 3.4 All out-of-state travel for directors and personnel below the department director level must be approved by the City Manager before travel.

4.0 **TRAINING/CONFERENCE (OVERNIGHT STAY)**

4.1 **Procedures**

- 4.1.1 No overnight travel will be made without prior written authorization by the department director or designee.
- 4.1.2 No overnight out-of-state travel will be made without prior written authorization by the City Manager.
- 4.1.3 A request must be submitted on the form titled "Travel Request and Authorization". The Travel Request and Authorization form is located at: [http://intranet/employees/forms/finance/travel/travel Request and Authorization Form](http://intranet/employees/forms/finance/travel/travel%20request%20and%20authorization%20form)). This form sets the amount as well as approval of the trip. Approval is only for costs and periods shown on the form. Any changes made after the initial approval need to be documented and authorized by the approving authority.

4.2 **Lodging**

The City will pay lodging costs associated with attendance at an authorized business meeting, seminar or conference.

- 4.2.1 The employee making the travel arrangements will make the hotel reservations. Hotel bills may be paid by a personal credit card, City credit card, purchase order or included in the requested cash advance. If a personal credit card is used, reimbursement will be made upon presentation of the original bill on the next claim following the date that Accounts Payable received the completed request.
- 4.2.2 The City will not authorize the reimbursement for cost of spouse or children to travel to meetings. The spouse and children may share a hotel room, but will be required to pay the difference between the single rate and the double/family rate.
- 4.2.3 Standard rooms at the suggested conference hotel(s) will be obtained whenever possible.
- 4.2.4 Government room rates should be requested for any hotel/motel lodging.
- 4.2.5 Employees and officials are encouraged to share rooms when practical.
- 4.2.6 Travel in the Topeka or the Kansas City metro area generally will not be reimbursed for overnight stay. Approval for overnight stay in Topeka or the Kansas City Metro will need to come from the City Manager.

5.0 **LOCAL TRAINING/CONFERENCE (NO-OVERNIGHT STAY)**

5.1 **Procedures**

- 5.1.1 All City employees are required to obtain approval for local training or conferences by their department director when no-overnight stay is requested.
- 5.1.2 Requests will be submitted on the form titled "Travel Request and Authorization". The Travel Request and Authorization form is located at: [http://intranet/employees/forms/finance/travel/travel Request and Authorization Form](http://intranet/employees/forms/finance/travel/travel%20request%20and%20authorization%20form)). This form sets the amount as well as approval of the trip. Approval is only for costs and periods shown on the form. Any changes made after the initial approval need to be documented and authorized by the approving authority.

6.0 GUIDELINES FOR MEAL REIMBURSEMENTS

The Internal Revenue Service makes distinctions between taxable and non-taxable meals. The following list is intended to provide guidance as to the tax status of meals purchased by employees.

6.1 **Non-Taxable Meals**

- 6.1.1 Meals provided to employees to enable them to work overtime. The meals may be on the city's premises or consumed off site during the overtime period.
- 6.1.2 Meals directly related to business meetings. When employees are asked to represent the city at meetings, meals that are related to and necessary to the meeting are exempt from income taxes.
- 6.1.3 Meals consumed at meetings or conventions that are sponsored by your professional organization.
- 6.1.4 Meals provided on City property for the convenience of the city.
- 6.1.5 Meals consumed by the employee on city related trips that require an overnight stay.

6.2 **Taxable Meals**

- 6.2.1 Meals consumed by an employee attending a seminar that does not involve an overnight stay. If the meal is included as part of the seminar and provides a forum for attendees to discuss their experiences, the meal is considered non-taxable.
- 6.2.2 Meals consumed by an employee during a normal work day which are not part of a meeting or provided so the employee can work non scheduled hours.

6.3 Please contact the Finance Department prior to expending funds for a meal if you are not sure of the tax status. Meals that are taxable will not be reimbursed by the city. Employees should not request a travel advance or use a city credit card to purchase taxable meals. If a taxable meal is paid by the city or with a city credit card, the employee must repay the amount of the meal.

7.0 ADVANCE PAYMENT OF TRAVEL EXPENSES

- 7.1 Once a Travel Request and Authorization form has been approved, Accounts Payable will issue a check for the advance approved.
- 7.2 Advances will be charged to the account numbers given by the departments on the Travel Request and Authorization Form.
- 7.3 Requests should be made at least two weeks in advance to allow for processing of advance requests when needed.
- 7.4 When multiple employees are attending the same training, please fill out a Travel Request and Authorization Form for each employee and submit for approval.
- 7.5 Registration fees and all other applicable anticipated expenses should be included in the total amount of the cost of the trip.
- 7.6 It is the department's responsibility to pay attention to the claim schedule for processing of the advance. The claim schedule is located at: <http://intranet/> (Employee/Forms/Finance/Travel/Claim Dates).

- 7.7 Advance checks will normally be released by Accounts Payable no more than seven (7) working days prior to departure.
- 7.8 Funds approved by the City Manager and department director should not be construed as authority to expend all funds authorized.

8.0 **DAILY OVERNIGHT STAY SUBSTANCE ALLOWANCE**

8.1 Per Diem Rates are as follows:

\$65 per day:

Atlanta	Los Angeles
Boston	Newark
Chicago	New York City
Dallas/Fort Worth	Philadelphia
District of Columbia	San Diego
Las Vegas	

Any other city not specifically listed that is approved by the City Manager. These amounts establish the maximum amounts that can be reimbursed for expenses related to meals. Receipts are required for all reimbursements over \$10.00.

8.2 All other metropolitan cities will have a MAXIMUM Per Diem rate of \$50 per day, for travel involving overnight stays. The rate is subject to review by the City Manager, based on the travel destination. Travel within the state, the Kansas City, Missouri metropolitan area, and other non-metropolitan areas will be reimbursed based on review of receipts and reasonable expenses.

8.3 Partial days (including travel days to and from conference) will be determined according to the following schedule:

Breakfast	\$10.00
Lunch	\$15.00
Dinner	\$25.00

8.4 The city is not required to follow the IRS Per Diem Rates. Therefore, the City maintains the right to periodically review the rates and/or set our own Per Diem Rates. If upon review of the submitted Travel Request and Authorization Form it is determined by Accounts Payable that the rate used is either incorrect or not acceptable for the City, the employee and/or employee's supervisor will be contacted.

8.5 All meal receipts must identify the name and address of the restaurant, date, amount of services, and what was purchased. If you use a credit card and leave a tip on the credit card, please provide the receipt which includes tip, along with the itemized receipt.

9.0 **REGISTRATION**

Registration fees for City employees and officials attending authorized conferences and training sessions will be paid by the City.

If a check for registration needs to be sent in advance, the registration information must be sent to Accounts Payable no later than three (3) weeks prior to the conference or training to allow Accounts Payable time to process the request. Please review the conference materials to determine when registration payment is due.

10.0 **TRANSPORTATION**

No specific mode of transportation is mandatory. Employees are expected to use the most economical means available with reasonable consideration given to the time and distance involved.

10.1 **Personal Vehicle**

Travel for City business by the use of a personal automobile will be reimbursed at the rate of reimbursement allowed by the State of Kansas or Internal Revenue Service at the time of travel, but shall not exceed the best airfare to such destination. Staff in Accounts Payable updates this rate periodically on the Travel Expense Statement, Travel Request and Authorization Form and Mileage Reimbursement Form. <http://www.irs.gov/>

The City is not required to follow the IRS Per Diem Rates. Therefore, the City maintains the right to periodically review the rates and/or to set our own Per Diem Rates. If upon review of the submitted Travel Request and Authorization Form it is determined by Accounts Payable that the rate used is either incorrect or not acceptable for the City, the employee and/or employee's supervisor will be contacted.

10.2 **Air**

No allowance in excess of the actual round trip cost of coach airfare for each trip will be authorized. When possible, commercial travel should be planned far enough in advance to take advantage of reduced fares. Under no circumstances will an airline be selected or route established solely for the purpose of accruing bonus points.

A decision to leave early or late to take advantage of lower airline fares will be reimbursed, but should be balanced against the additional lodging and meal costs.

10.3 **City Vehicle**

Use of City Vehicles for transportation needs to be approved by the employee's Director or the City Manager when applicable. Allowable expenses include actual expense for gasoline, oil, repairs, and other operating expenses.

10.4 **Rental Car**

Rental cars will be reimbursed when proper receipts are provided and justification is provided for this expense. Approval is required in advance.

11.0 **OTHER EXPENSES**

Record all expenses on the Travel Expense Statement located at: <http://intranet>

11.1 **Telephone Expenses**

11.1.1 The City allows reimbursement for one long distance telephone call home per trip.

11.1.2 Calls pertaining to City of Lawrence business will be reimbursed. Business telephone calls need to be identified as to who was called, the nature of the City business conducted, etc., and listed as miscellaneous expenses, not included in lodging costs.

11.2 **Internet Use**

Internet use will be reimbursed for business use only, as long as a receipt detailing charges is provided.

11.3 **General Expenses**

11.3.1 Other business expenses directly attributed to City related travel, i.e., taxi, bus fares, tolls, parking fees, FAX services (City related only), office supplies, internet fees

(City related only), airport parking, courier services, tips not related to meals, etc., are reimbursable, as long as receipts detailing the charges are provided.

11.3.2 Departments are encouraged to use K-Tags for turnpike travel, provided that one is available.

11.3.3 Personal funding for toll charges will be reimbursed only if a receipt was obtained.

12.0 **UNAUTHORIZED EXPENSES**

12.1 Specifically exempted from reimbursement are expenses incurred by attendance at political rallies or events held for the specific purpose of promoting the candidacy of an individual for public office.

12.2 Expenditures incurred by members of the public official's or employee's families will not be reimbursed.

12.3 Reimbursement will not be made for expenditures which do not involve a public purpose, or those not necessarily incurred in the performance of a public purpose authorized by law, i.e., bar bills, tickets to plays, sporting events, etc.

12.4 Entertainment costs (such as movies, additional personal phone calls, etc) will not be reimbursed.

12.5 Laundry services will not be eligible for reimbursement.

12.6 If City employees/officials stay extra days, either prior to or after the registered event and that is not related to City business, no expenses shall be reimbursed by the City (no Per Diem rate shall be granted for those days).

12.7 Alcoholic beverages will not be reimbursed. Alcoholic beverages and any liquor tax should be removed from the claimed totals submitted on the Travel Expense Statement.

13.0 **TRAVEL EXPENSE STATEMENT**

13.1 All City employees and elected officials will submit an approved Travel Expense Statement to Accounts Payable for processing, with all required original receipts attached, within seven (7) days **after return to work** from an official activity. If the Travel Expense Statement is submitted after seven (7) days, a memo from the approving authority is required explaining the circumstances, and will be attached to the Travel Expense Statement.

13.2 A travel check list located at <http://intranet/> (Employees/Forms/Finance/Travel/Travel Reimbursement Check List) will need to be completed by the supervisor and attached to the Travel Expense Statement along with the receipts before forwarding onto Accounts Payable.

13.3 All out-of-state Travel Expense Statements are then forwarded by Accounts Payable to the City Manager for approval.

13.4 If no advance was taken or if expenditures exceed the advance, reimbursement will be made. An approved Travel Expense Statement with all required receipts and/or documentation attached will be submitted to Accounts Payable. A copy of the Travel Request and Authorization Form must accompany the Travel Expense Statement.

13.5 Accounts Payable will reimburse the employee after reviewing and verifying that all receipts were attached and the Travel Expense Statement has employee, supervisor and/or City Manager's approval for reimbursement.

13.6 An itemized receipt must accompany the Travel Expense Statement for all purchases

13.7 REFUNDS TO THE CITY

- 13.7.1 If the advance exceeded the expenditure and a refund is due the City, the employee must submit the remaining monies with all receipts attached to the Travel Expense Statement. The department director or supervisor will need to specify the account for the monies to be deposited.
- 13.7.2 All non-business travel-related expenses and/or remaining travel monies shall be reimbursed to the City within seven (7) business days after the trip if originally paid by the City.
- 13.7.3 If reimbursement is not received or appealed in writing after fifteen (15) business days, the City Manager is authorized to reimburse the City from the wages of said employee or official in the amount of the remaining travel advance.

13.8 Failure to provide an accounting of expenses may result in loss of reimbursement and denial of future travel requests.

13.9 When receipts have been lost, or are otherwise unavailable, the employee or City official must attempt to contact the vendor and obtain a duplicate receipt. If a duplicate receipt cannot be provided, the maximum reimbursement will be \$10.00.

13.10 All necessary signatures should be on the Travel Expense Statement when it reaches Accounts Payable. If the Travel Expense Statement is not completed correctly then it will be returned to the department for corrections.

14.0 OTHER INFORMATION

14.1 National Conventions or Conferences

Department directors are typically permitted to attend one national convention or conference each year. Exceptions to this will be made only by the City Manager at the request of the department director.

14.2 Tax Exempt

The City of Lawrence is tax exempt in the State of Kansas. Please make sure that all purchases and receipts are exempt from tax. If a purchase is made in the State of Kansas and tax is included, it will be the employee's responsibility to call and get the tax removed and provide a corrected receipt.

15.0 FORMS

15.1 Travel Request and Authorization Form

<http://intranet/> (Employee/Forms/Finance/Travel/Travel Request and Authorization Form)

Form must be filled out when employee or City official is traveling in or out-of-state. All out-of-state travel requests must be approved by the City Manager prior to travel. Failure to do so could result in loss of travel privileges and/or denied reimbursement of travel. Use a Travel Request and Authorization Form when requesting a travel advance.

15.2 Travel Expense Statement

<http://intranet/> (Employee/Forms/Finance/Travel/Travel Expense Statement)

A travel Expense Statement must be filled out when employee or City official has requested a travel advance and/or reimbursement for travel. This must be completed and turned into Accounts Payable within seven (7) business days of the employees return from the trip.

15.3 Travel Reimbursement Check List

<http://intranet/> (Employee/Forms/Finance/Travel/Travel Reimbursement Check List)

Employee's supervisor or department director needs to fill out this form when turning in a Travel Expense Statement. Supervisor or department director must sign and forward to Accounts Payable for review. Accounts Payable will then submit to the City Manager.

15.4 Mileage-Other Reimbursement

<http://intranet/> (Employee/Forms/Finance/Travel/Mileage-Other-Reimbursement)

Employees requesting reimbursement for tuition, mileage, tolls, meals and other expenses that the employee personally purchased that are not related with an overnight stay need to fill out a Mileage-Other-Reimbursement form.

16.0 ENFORCEMENT

The City Manager will have overall responsibility for these administrative procedures. Department directors will be entrusted with the responsibility of enforcing the policy within their department. The Finance Department will ensure the compliance of the specific guidelines before reimbursement.