



CITY OF LAWRENCE

CITY BUSINESS TRAVEL POLICIES AND PROCEDURES MANUAL

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PURPOSE

City of Lawrence employees may be required to travel in fulfilling their official duties, to attend seminars or other professional/educational activities, or to travel in conjunction with programs paid for by City of Lawrence residents. The City may reimburse employees, within the prescribed limitations, for all necessary and actual travel expenses incurred during travel on official City business.

The *City Business Travel Policies and Procedures*, presented here, are 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 reimbursement of such expenditures and is applicable to all City employees, elected officials and appointed commission and board members. In an effort to stay transparent, the Finance Department will also publish a monthly travel summary report on the Finance Department's site. It is the Department's responsibility to ensure that any travel that should be held private for HIPAA or any other reasonable privacy requirement be clearly marked and approved by the Department to avoid being disclosed on the City's website.

The City Manager and Department Directors or designees are empowered to authorize, within budgetary limitations, advances and reimbursements for travel, meetings, and other occasions to pursue necessary official business of the City. The City Manager may allow special travel situations, provided they are presented with reasonable explanations.

POLICY

- It is the 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.
- Employees and elected officials are expected to exercise reasonable judgement to minimize costs by exercising the same care in incurring expenses that a prudent person would exercise in conducting personal business.
- It is the responsibility of travel authorization and reimbursement request approvers to ensure adequate funding is available and that requests comply with these administrative guidelines.
- It is the responsibility of each Department Director or designee to monitor and authorize travel expenditures within their department.
- City officials, including but not limited to elected officials, appointed commission members, and appointed board members, are subject to this same policy.
- All elected officials, appointed officials and City employees are expected to conduct the City's business fairly, impartially, ethically, and in full compliance with all applicable laws, ordinances, regulations and policies. Please review the City's Ethics Policy which can be found as an attachment to the Employee Handbook.
- While on official business, travelers operating any vehicle shall do so in a safe and prudent manner. All applicable traffic laws are to be obeyed. Any fine assessed to the traveler is the responsibility of the traveler and will not be paid nor reimbursed.

GUIDELINES

1) Approval

- a) All travel authorization and reimbursement requests for personnel below the Department Director level will be approved by the Department Director or designee.
- b) Travel authorization and reimbursement requests 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.
- c) All in and out of state overnight travel for personnel below the Department Director level must be approved by the Department Director or designee **before travel**.
- d) All in and out of state overnight travel for Department Directors must be approved by the City Manager or their designee **before travel**.
- e) Travel authorized for the City Manager in an employment agreement must be approved by the Mayor prior to travel. All travel for the City Manager not included in an employment agreement must be reviewed and approved by the City Commission prior to travel.
- f) Unauthorized travel will not be reimbursed by the City.

2) Travel Forms for Use by City Employees

- a) The Finance Department is responsible for making available forms that will serve as the originating and only source document for travel authorization, travel advances, and travel reimbursements. All travel forms are located on the Finance Forms page on the intranet.
- b) Other Departmental forms may be attached to supplement, but not supersede the Finance Form(s).

3) Type of Travel

Travelers must identify the purpose of their travel within the classifications presented.

- a) Educational travel shall be defined as attendance at professional meetings, conferences or training sessions which increases the job knowledge and qualifications of the City representative.
- b) Operational travel shall be defined as any travel necessary to conduct City business and/or to perform activities associated with the normal duties of a department.
- c) Chaperone travel shall be defined as any travel that requires a City employee to accompany a non-City employee for any City sponsored activity or event.

4) Travel Authorization

- a) The amounts on the Travel Authorization & Advance Request Form serve as an agreement on the estimated cost of the travel and must be approved in advance of travel. It is recognized that actual costs may be somewhat different and reasonable variances will be allowed with appropriate authorization and documentation.
- b) The Travel Authorization & Advance Request Form must be submitted to the Department Director or designee and kept for reconciling with and turning in after the travel has occurred.
- c) It is not necessary to submit the Travel Authorization & Advance Request Form to Finance until completion of travel, unless an advance is requested.

5) Advances

- a) All advances must be approved by the authorizing person(s) outlined in the approval section above.
- b) Advances are limited to the meal per diem and ground transportation estimates unless the requesting employee documents a reasonable explanation for the variance.
- c) A signed copy of the Travel Authorization & Advance Request Form will be used by Finance to process the advance. It is the employee's responsibility to pay attention to the claim schedule for processing of the advance. A travel advance will not be issued to the employee earlier than 14 days prior to the departure date for the travel.
- d) Advance funds should not be construed as the authority to expend all funds advanced. Advance funds are subject to reconciliation and may require repayment, per IRS code.
- e) No travel advance will be paid to employees after the last claim date prior to travel. Reimbursements will be made using the Travel Expenses Summary Report.
- f) The City of Lawrence reimburses or provides advances under an accountable plan. This means that all travel expenses must meet the following Internal Revenue Service (IRS) criteria:
 - i) Your expenses must have a business connection – that is, you must have paid or incurred deductible expenses while performing services as an employee of your employer.
 - ii) You must adequately account to your employer for these expenses within sixty (60) calendar days.
 - iii) You must return any excess reimbursement or allowance within one hundred twenty (120) calendar days.

One of the rules for an accountable plan is that you **must** adequately account to your employer for your expenses. You adequately account by giving your employer a statement of expense, an account book, a diary, or a similar record in which you entered each expense at or near the time you had it, along with documentary evidence (such as receipts) of your travel, mileage, and other employee business expenses. A per diem or car allowance satisfies the adequate accounting requirement under certain conditions. You must account for **all** amounts you received from your employer during the year as advances, reimbursements, or allowances. This includes amounts you charged to your employer by credit card or other method. You must give your employer the same type of records and supporting information that you would have to give to the IRS if the IRS questioned a deduction on your return.

You must pay back the amount of any reimbursement or other expense allowance for which you don't adequately account or that is more than the amount for which you accounted. If you are reimbursed under an accountable plan, but you fail to return, within the sixty day timeframe, any amounts in excess of the substantiated amounts, the amounts paid in excess of the substantiated expenses are treated as paid under a non-accountable plan.

A non-accountable plan is a reimbursement or expense allowance arrangement that doesn't meet one or more of the three rules listed previously in this section. In

addition, even if your employer has an accountable plan, the following payments will be treated as being paid under a non-accountable plan.

- (1) Excess reimbursements you fail to return to your employer within one-hundred twenty days.
- (2) Reimbursement of nondeductible expenses related to your employer's business.

An arrangement that repays you for business expenses by reducing the amount reported as your wages, salary, or other pay will be treated as a non-accountable plan. This is because you are entitled to receive the full amount of your pay whether or not you have any business expenses. (IRS Publication 463).

As a result, if a traveler's expense statement report isn't submitted within sixty days from the conclusion of travel, for those that received an advance, the amount of the advance will be included as taxable income on the employee's W2 per IRS code.

6) Payment for Travel

- a) When possible, all travel related costs, except meals, should be paid for with a City issued P-Card. If traveler is not a P-Card holder, the Department P-Card, or P-Card of the Department Admin making the arrangements shall be used.
- b) Meals are not to be paid for with a City issued P-Card except for Chaperone Travel.
- c) Employees traveling together may share expenses, but only one employee may claim the entire expense on their Travel Expenses Summary Report.

7) Travel Completion

- a) The Travel Expenses Summary Report will be completed as soon as practical after the employee returns (but no later than sixty days) and will be used for all travel reimbursements. All costs and travel times of the trip must be included on the Travel Expenses Summary Report, including costs that have already been paid by the City either directly or with a purchasing card, for which the employee is not seeking reimbursement.
- b) No travel reimbursements will be processed without the completion of the Travel Expenses Summary Report. Receipts for all expenses regardless of who paid must be attached, excluding meal receipts.
- c) The approved Travel Expenses Summary Report is required to be completed and submitted to Finance regardless if there are any reimbursement due to employee, as soon as practicable but within sixty (60) days from travel completion. No travel reimbursement will be paid to employees after sixty (60) days from travel completion unless a reasonable explanation is provided.
- d) Employees traveling together may share expenses, but only one employee may claim the entire expense on their Travel Expenses Summary Report. Employees are not authorized to pay the travel expenses of other employees.

8) Standard Mileage Rates

- a) Travel for City business using a personal vehicle will be reimbursed at the current mileage reimbursement rates issued by the Internal Revenue Service (IRS) and should use the

most direct route. The Finance Department will keep the rates updated and included on all Travel Forms.

- b) The reimbursement rates are considered to cover all costs associated with the use of the privately-owned vehicle. This includes, but is not limited to gasoline, oil, tires, repairs, insurance, license fees, depreciation costs and expenses of any type.
- c) At the Department Director or designee's discretion, if a City vehicle has specifically been made available to the employee for transportation and employee chooses to use their personal vehicle, the employee may not be reimbursed. Based on the circumstances, the Department Director or designee can determine how much of a reimbursement the employee will be allowed.
- d) Only other City employees or individuals reasonably engaged in official City business are allowed to ride in City vehicles.
- e) If a mode of transportation is available and is less costly than transportation by personal vehicle, then mileage reimbursement is limited to the cost of the other mode of transportation.

9) Special Conditions

- a) If an employee is reimbursed for travel expenditures from another organization, (conference registration, lodging, meals, etc.), the employee will not be allowed a duplicate travel reimbursement from the City of Lawrence. Such reimbursements **must be** noted on the Travel Expenses Summary Report and deducted from the amount to be reimbursed.
- b) Any item or expense not listed in this policy must be noted and approved by the employee's Department Director or designee **prior to travel**.
- c) Nonbusiness-related travel prior to or following official business should be noted and itemized on any invoice used for reimbursement. Employee must show difference of costs between personal and business-related travel.

TRAVEL: WITHOUT OVERNIGHT STAY (Excluding Chaperoned Travel)

This section provides guidance on reimbursable and non-reimbursable expenses for travel that does not require an overnight stay.

Pre-authorization forms are not required for any day travel.

No travel forms are necessary for operational and necessary day travel using a City vehicle (e.g. regular meetings in Topeka, the Kansas City metro area, etc.).

1) Reimbursable Expenses

- a) Registration Fees – Registration Fees for City employees and officials attending authorized conferences and training sessions will be paid by the City.
 - i) Registration fees paid for by other organizations should be noted on the Day Trip Reimbursement Form and will be deducted from the amount to be reimbursed.
 - ii) Pre-conference classes and networking dinners/lunches that include additional fees must be pre-approved and noted on the Day Trip Reimbursement Form.
 - iii) Employees are encouraged to register as early as reasonable in order to take

advantage of any discounts.

- iv) Employees are encouraged to apply for scholarships for first-time attendees.
- v) If attending conferences, educational activities or seminars, employees are required to submit a copy of the agenda or schedule with the Day Trip Reimbursement Form, even if the employee is not seeking a reimbursement. This may be in the form of a brochure or an email outlining the schedule for the event. Failure to do so may result in delay of reimbursement to the employee.

b) Transportation

- i) Employees are encouraged to use a City vehicle when available. Only other City employees or individuals reasonably engaged in official City business are allowed to ride in City vehicles.
- ii) Travel for City business using a personal vehicle will be reimbursed using the most direct route as outlined in the Standard Mileage Rates section above. If a City vehicle has specifically been made available to the employee for transportation and employee uses their personal vehicle, the Department Director or designee has the discretion to determine how much of a mileage reimbursement will be allowed.

c) Other Expenses

- i) Parking Fees and toll charges will be reimbursed by the City only with proper receipts.

2) Non-Reimbursable Expenses

- a) As outlined in the IRS Publication 463, meals are reimbursable “if it is necessary for you to stop for substantial sleep or rest to properly perform your duties while traveling away from home on business.” Therefore, in all cases of official travel inside or outside of the state where the official traveler leaves their official station or domicile and returns on the same day without incurring lodging expense, no meals allowance will be paid.
- b) No meals allowance shall be allowed for expenses incurred within 30 miles of an employee’s official work station (K.S.A. 75-3207).
- c) Additional transportation expenses incurred because a traveler resides in a city or area outside the official work station are the responsibility of the employee.
- d) Transportation expenses incurred for commuting between the official work station and home are not reimbursed or paid.
- e) Traveling to or from restaurants is considered personal travel and will not be paid or reimbursed.

TRAVEL: WITH OVERNIGHT STAY (Excluding Chaperone Travel)

An overnight stay may be required of employees for numerous reasons. As defined by the IRS, an overnight stay is a travel away from home if:

- Your duties require you to be away from the general area of your tax home substantially longer than an ordinary day’s work, and
- You need to sleep or rest to meet the demands of your work while away from home (the rest requirement isn’t satisfied by merely napping in your car per IRS Publication 463)

This section provides guidance on reimbursable and non-reimbursable expenses for such travel.

1) Reimbursable Expenses

- a) Lodging – The City will pay reasonable lodging costs associated with attendance at an authorized business meeting, seminar or conference.

Note: Employees should notify all lodging establishments that they are a City employee for sales tax exemption purposes and should present the Sales and Use Tax Entity Exemption Certificate upon check-in. Employees may find the Exemption Certificate on the Finance Forms page on the intranet.

- i) The City will not authorize the reimbursement for the cost of any traveling companion to travel to meetings, conferences or trainings. The companion may share a room but will be required to pay the difference between the single rate and the double/family rate.
- ii) The pretax Government room rates should always be requested first for lodging, if available, and should be determined prior to making a reservation through the GSA website (GSA.gov).
 - (1) If Government rates aren't available, conference room rates should be used.
 - (2) If employee is not able to secure either a Government rate or a conference rate, reasonable explanation needs to be included on the Travel Authorization & Advance Request Form, and the price differential documented and approved.
- iii) Taxes associated with lodging are not considered as part of the lodging rate and may be reimbursed in addition to the maximum amount established.
 - (1) The City is not exempt from hotel excise taxes or sales taxes outside the State of Kansas.
 - (2) If an employee is charged sales tax for lodging within the State of Kansas, it will be their responsibility to obtain a refund for the sales tax from the lodging facility.
- iv) If an employee is required to attend a conference, training, or seminar, lodging will be reimbursed or paid for with a City issued P-Card for only the duration of such travel. If traveler is not a P-Card holder, Department personnel making the reservation is to contact the lodging establishment to request the facility's credit card authorization form.
- v) A detailed lodging receipt must be provided with the Travel Expenses Summary Report. At a minimum, the receipt should include:
 - (1) The name and location of the hotel.
 - (2) The dates you stayed there.
 - (3) Separate amounts for charges such as lodging, meals, internet services, taxes, laundry, movies, room service, etc. (IRS Publication 463)
- vi) Use of a third-party website to reserve lodging or transportation is allowed. However, reimbursement is limited to the advertised Government rate on GSA.gov, or the advertised conference rate. Travel agent fees, booking fees, and sales tax for in state travel will not be reimbursed.
- b) Meals and Incidental Expenses (M&IE) – A daily subsistence allowance ("Per Diem") is established to cover the cost of the Meals and Incidental Expenses (M&IE) during business travel.

- i) Per Diem is defined as those rates published by the US General Services Administration (GSA) for the area to which the employee is traveling. If the city or county to which the employee is traveling is not listed, then reimbursement will be at the minimum rate listed on the GSA website (GSA.gov).
- ii) Meals are expenses for breakfast, lunch, dinner, and taxes on those meals. Meals are reimbursed based on the GSA per diem rates. Specifically excluded are alcoholic beverage and entertainment expenses, and any expenses incurred for other persons.
- iii) Meal costs cannot be charged to any City issued P-Card.
- iv) Meals provided as part of the event being attended should be deducted from the per diem reimbursement or advance. A continental breakfast does not count as a provided meal. In addition, if an employee has dietary restrictions that the event is not able to accommodate, then the event is not considered to be providing meals for that employee.
- v) In instances where the event being attended spans a weekend, the employee may be reimbursed for subsistence expenses incurred while returning home over the weekend provided the reimbursement amount does not exceed the amount that would have been allowed had the employee remained at the event location.
- vi) The City maintains the right to periodically review the rates and/or set its own per diem rates.
- vii) If upon review of the submitted Travel Authorization & Advance Request Form or the Travel Expenses Summary Report, it is determined by the Finance Department that the rate used is not correct, the employee and employee's supervisor will be contacted.

City employees will be reimbursed per diem for partial days based on this table:

Meal	% of Per Diem	Departure and Return Day
Breakfast	20%	75% of Per Diem
Lunch	30%	
Dinner	50%	

- c) **Registration Fees** – Registration fees for City employees and officials attending authorized conferences and training sessions will be paid by the City.
 - i) Registration fees paid for by other organizations should be noted on the Travel Expenses Summary Report and will be deducted from the amount to be reimbursed.
 - ii) Preconference classes and networking dinner/lunches that include additional fees must be pre-approved and noted on the Travel Authorization & Advance Request Form.
 - iii) Employees are encouraged to register as early as reasonable in order to take advantage of any discounts.
 - iv) Employees are encouraged to apply for scholarships for first-time attendees.
 - v) If attending conferences, educational activities or seminars, employees are required to submit a copy of the agenda or schedule with their Travel Expenses Summary Report, even if the employee is not seeking any reimbursements. This may be in the

form of a brochure or an email outlining the schedule for the event. Failure to do so may result in delay of reimbursement to the employees.

- d) Transportation – Employees are expected to use the most economical means of transportation available with reasonable consideration given to the time and distance involved and will be reimbursed by the City accordingly. No specific mode of transportation is mandatory.
 - i) Travel for City business using a personal vehicle will be reimbursed as outlined in the Standard Mileage Rates section.
 - ii) The City will pay for the cost of roundtrip coach airfare.
 - iii) When possible, commercial travel should be planned far enough in advance to take advantage of reduced fares.
 - iv) The City will only pay for one baggage fee, if applicable. Additional costs for extra baggage, seat upgrades, priority seating and other miscellaneous charges will not be allowed unless there is a legitimate business reason.
 - v) If available, the use of City vehicles for transportation needs to be approved by the employee's Department Director or designee or the City Manager when applicable.
 - (1) If employee is using their own funds, allowable expenses include actual expenses for gasoline, oil, repairs, and other operating expenses directly related to this travel.
 - vi) Rental cars and other reasonable travel expenditures will be reimbursed when proper receipts and justification are provided for such expenses.
 - vii) Other reasonable travel expenditures such as taxi, bus, ride sharing, tolls and parking fees are reimbursable if reasonable and business related.
 - (1) This includes transportation between the airport and hotel, between the hotel and event site, and to and from restaurants for lunch and dinner.
 - (2) The traveler should attempt to obtain receipts for these items, to be submitted with the Travel Expenses Summary Report or Day Trip Reimbursement Form.
 - viii) Specific justification must be furnished with the Travel Expenses Summary Report for reimbursement of transportation costs when classes outlined below are not used. If these classes are not available, a verifying statement from the transportation provider must be furnished with the Travel Expenses Summary Report.
 - (1) The most economical class for a rental car is a compact vehicle.
 - (2) The most economical class for airline travel is generally economy class.
 - (3) The most economical class for train travel is generally coach seating.
 - ix) Employees traveling other than the most direct and economical mode of travel are required to submit cost comparisons of at least two modes of travel with the Travel Authorization & Advance Request Form before travel.

2) Non-reimbursable expenses

- a) Travel insurance for airfare, rental vehicle or lodging will not be paid or reimbursed.
- b) Additional transportation expenses incurred because a traveler lives in a city or area outside the official work station are the responsibility of the employee.
- c) Transportation expenses incurred for commuting between the official work station and home are not reimbursed or paid.
- d) Extra transportation expenses incurred by an employee for sight-seeing, shopping,

- golfing, etc.
- e) Use of a third-party website to reserve lodging or transportation is allowed. However, reimbursement is limited to the advertised Government rate as shown on GSA.gov.
- f) Service fees included with lodging, such as travel agent fees, booking fees, etc. will not be reimbursed.

CHAPERONE TRAVEL

1) Day Travel

As outlined in IRS Publication 15-B, Employer's Tax Guide to Fringe Benefits under the Meals section, "meals provided and paid for by the City during working hours are furnished for the City's convenience if the chaperone(s) couldn't otherwise get proper meals within a reasonable period of time or if there are insufficient eating facilities near the place of employment." Therefore, for chaperone travel, meals purchased for City employees are exempted from per diem rates and must be approved by the Department Director or designee in writing prior to travel.

In addition, entertainment costs for the chaperone(s) are considered working condition benefits and will be excluded from the traveler's wages.

Employees or a designated department admin must provide the following:

- i) Names of employees
- ii) All meal receipts
- iii) All entertainment receipts

2) Overnight Travel

- a) The City has determined that chaperone travel expenses for overnight travel are considered working condition benefits as outlined in IRS Publication 15-B, Employer's Tax Guide to Fringe Benefits. Therefore, chaperone travel expenses in excess of the IRS limits will be excluded from the traveler's wages.
- b) In addition, entertainment costs for the chaperone(s) are considered working condition benefits and will be excluded from the traveler's wages.
- c) Employees or a designated department admin must provide the following:
 - i) Names of employees
 - ii) All lodging receipts
 - iii) All meal receipts
 - iv) All entertainment receipts

3) Reporting for Chaperone Travel

- a) Before Travel - Complete the Travel Forms to receive approval for the trip and notify the appropriate Departments of the travel.
- b) After Travel – Save all travel related documents and receipts in the Travel folder on the Public Drive and email a copy to cityaccounting@lawrenceks.org.

For both day and overnight travel, chaperone travel meals are allowed on a City issued P-Card.

UNAUTHORIZED EXPENSES

- 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.
- Expenditures incurred by non-employee travel companions will not be reimbursed, unless those expenses are from one of the people a City Employee is chaperoning.
- 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. City sponsored events are exempted from this exclusion.
- Entertainment costs (such as movies, personal phone calls, etc.) will not be reimbursed. City sponsored events are exempted from this exclusion.
- Laundry services will not be eligible for reimbursement.
- Expenses incurred on extra days, either prior to or after the registered event and unrelated to City business, shall not be reimbursed by the City (no Per Diem rate shall be granted for those days).
- Alcoholic beverages will not be reimbursed. Alcoholic beverages and any liquor tax should be removed from the claimed totals submitted on the Travel Expenses Summary Report.
- Unauthorized travel will not be reimbursed by the City.

REFUNDS OF ADVANCES FOR ANY CANCELLED TRAVEL

If an employee has received an Advance, and then is not able to attend the event, due to the event being cancelled or any other reason, the employee must return all of the Advance to Finance within sixty (60) days of the known cancellation. Failure to return any advances back to City of Lawrence within sixty (60) days will result in the amount being processed as taxable income to the traveler (IRS Publication 463). In addition, the employee may be subject to disciplinary action up to and including termination.

TRAVEL REIMBURSEMENT FROM OUTSIDE AGENCIES

In the event that an employee received a reimbursement for any part of the travel in which the payment was made payable to the employee and the employee has already been compensated for those travel expenses by the City of Lawrence, those funds received should be returned to the City and deposited immediately. Under no circumstances should the employee keep the monies paid to them by the outside agency. While the City pays for the employee's cost of traveling on official City business, the City is given the right to all reimbursements from the outside agencies for travel related costs. If an individual fails to return the funds and fails to adhere to this policy, the reimbursement amount from the outside agency is deemed taxable income and may be added to employee's W-2, and the employee may be subject to disciplinary action up to and including termination.

ENFORCEMENT AND REPORTING

- 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 specified guidelines before processing any advances or reimbursements.

- The City Commission will have overall responsibility for enforcing these procedures for City officials (including but not limited to elected officials, appointed commission members and appointed board members).
- The Finance Department will publish a monthly travel summary report on the Finance Department site.
 - At a minimum, the report will include name, department, destination, purpose of travel and costs per category.
 - While still required to follow the policy and procedures as outlined in this manual, the Police Department will be exempt from reporting travel in the City's website for privacy reasons.
 - Chaperone Travel will also be exempt from being reported on the City's website.

SUPPORTING DOCUMENTS LISTING

The Finance Department will not process any expense submitted that is not supported by the required documentation. The Finance Department may verify any request which appears to conflict with policies or procedures and may perform on-site spot audits of travel expense transactions to check for compliance with City of Lawrence Policies and Procedures.

- Receipt Definition - The City of Lawrence will begin to administer a consistent receipt definition that applies to all expenditure types (travel, non-travel, etc.) and forms of payment (P-Card, personal forms of payment, advances, etc.).

The chart below indicates both the preferred and alternative document types as accepted forms of receipts.

Preferred Type of Receipt	
Original Receipt	
Alternative Receipt Document Types	
Fax of Receipt	Order Form
Email of Receipt	Email stating "Paid"
Copy of Receipt	Invoice
Picture/Print Screen of Receipt	P-Card Affidavit Form

- Items that **DO NOT** count as receipts are:
 - Credit Card Statements
 - Cancelled Checks
 - Boarding Passes
- Receipt Content/Detail - Regardless of the document type used, all receipts are expected to detail sufficient and reasonable information to support the transactions. At a minimum, receipts should provide the following content:

Receipt Detail/Content	
Name of Merchant	Form or Payment Used
Amount of Charge	Transaction Date
Transaction Details (what was purchased)	Tax and Delivery Charges

- Hotel Transaction Receipts – Hotel transaction receipt must provide details about the transaction. Room charges and taxes must be itemized separately from meals and other services.
- Missing Receipts – When a receipt cannot be obtained or has been lost and all measures

to obtain it have been exhausted, a Missing Travel Receipt Affidavit should be provided with the Travel Expenses Summary Report. This Form can be found in the Travel Forms workbook. A Missing P-Card Receipt Affidavit Form may be used in lieu of a Missing Travel Receipt Affidavit if the expenditure was paid for with the traveler's City issued P-Card.

Supporting Documents to include with Travel Authorization & Advance Form

- 1) An email, a brochure (for conference, training, seminar, etc.) or an itinerary detailing schedule for the event being attended.
- 2) Supporting documents showing estimated cost of ground transportation for those including such expenses in their advance requests.
- 3) Any other supporting documents showing estimated costs for which an additional advance is being requested above the per diem rates and ground transportation costs.

Supporting Documents to include with Travel Expenses Summary Report

- 1) Conference, training, seminar agenda or program itinerary – usually different from the initial submission with the Travel Authorization and Advance Form since it'll be more detailed
- 2) Receipts for each noted expense on the Travel Expenses Summary Report. This may include but not limited to:
 - a) Lodging receipt – must be itemized
 - b) Mode of transportation
 - i) Airfare (include Google Maps or MapQuest showing the most direct route to/from airport for mileage)
 - ii) Rail
 - iii) Google Maps or MapQuest showing the most direct route for Private Vehicle
 - c) Registration Receipt
 - d) Miscellaneous Receipts
 - i) Tolls
 - ii) Parking
 - iii) Baggage Fee
 - iv) Receipts for supplies related to business purpose
 - v) Ground Transportation – to and from airport and hotel, and/or to and from event site and hotel if event is not held where the traveler is staying (i.e. Taxi, Uber, Shuttle...)

STEP BY STEP TRAVEL PROCEDURES

Before Travel

When travel is deemed necessary by employee and/or management:

- 1) Determine the dates of the travel
- 2) Use the Travel Forms Excel workbook provided by the Finance Department, which can be found in the Finance Forms on the Intranet.
 - a) Save the workbook to the Department folder in the Finance - Travel folder on the Public Folders drive of the City network. Use the naming convention outlined below.
 - b) Complete the Input Form 1 tab by filling in **ALL** blue cells. Be sure to complete the Info boxes on the left side before proceeding to the Info boxes on the right side as options will change based on what is entered in certain boxes. The instructions on the bottom of the form will tell you which tab to go to after all information is entered, based on the type of travel.
 - c) Go to appropriate form, complete **ALL** blue cells on that form, sign and print or print to PDF for approvals.
 - d) Attach all supporting documentations for ESTIMATED costs and submit Form to Supervisor, or Department designee, to obtain the necessary approvals.

If multiple employees from the same Department are traveling to the same event, the costs for all employees that are not requesting an Advance can be included on one Travel Authorization & Advance Request Form to be approved together. If an employee wants an Advance, they will need to complete the process individually. If completing the Forms for a group of employees, use the most senior employee's name on the Travel Forms.

- 3) Once Travel Authorization & Advance Request Form has all necessary approvals, the employee may make travel arrangements as outlined above (lodging, airfare, etc.).
- 4) If the travel request includes an advance request, Department will enter invoice as a "Nontaxable Employee Reimbursement" in Financials. "Has Remittance" box should be marked if department would like to receive check back from A/P.
- 5) Employee or Department will be notified when the Advance check is available to be picked up in A/P.

Note: It is the employee's responsibility to pay attention to the claim schedule for processing of the advance. A travel advance will not be issued to the employee earlier than fourteen (14) days prior to travel.

During Travel

- 1) Employee should retain all receipts, except for meals, during travel.
- 2) Employee should also note any meals included during travel not previously indicated on the Travel Authorization & Advance Request Form.
- 3) Employee using their Personal Vehicle as the Mode of Travel should use the Mileage Tracker Form that can be found in the Travel Forms workbook.

After Travel

- 1) Employee needs to gather all receipts.
- 2) Open Travel Forms workbook previously saved in Step 2) of Before Travel section.
 - a) Complete the Input Form 2 tab by filling in **ALL** blue cells. Include **ALL** expenses associated with the travel, including those paid for by other organizations, other employees, City

issued P-Card, and through A/P and indicate how they were paid.

Traveler should provide succinct statements under the “value-added” section of the Form.

Note: The information from these Travel Expenses Summary Reports is published in the City’s website. Accuracy and careful attention should be observed when completing this form.

- b) Go to the Travel Expenses Summary Report tab, complete **ALL** blue cells, sign and print or print to PDF for approvals.
- c) Attach all supporting documents for ACTUAL costs to the Travel Expenses Summary Report and submit Form to Supervisor, or Department designee, to obtain necessary approvals. **ALL** receipts need to be attached, including those items paid for prior to travel or paid for by someone else, and all receipts should be itemized. If organizations that provide lodging, or any other expenses as a part of the event, do not provide the traveler with a detailed receipt, please include this explanation on the Travel Expenses Summary Report.

Non-itemized receipts may be limited to certain maximum rates (i.e., government or conference rate for lodging) and may cause delay in reimbursement. Please see Supporting Documents Listing section for allowable forms of receipts.

- d) Verify the account lines used for the travel reimbursement. If not sure, please speak with your Department administration team or contact the Finance Department for verification.

If Travel Authorization & Advance Request Form was completed for a group of employees traveling together, the after travel expense reporting can also be completed together for any of those employees that are not seeking a reimbursement. If seeking a reimbursement, the employee will need to complete this process individually.

- 3) Once approved:
 - a) If the Travel Expenses Summary Report includes an amount due to the City, the employee must submit a check for that amount made payable to City of Lawrence. The check should be given to the Department designee so that it can be deposited appropriately.
 - b) If the Travel Expenses Summary Report includes an amount due to the employee, Department will enter invoice as a “Nontaxable Employee Reimbursement” in financials. “Has Remittance” box should be marked if department would like to receive check back from A/P (see AP Check Distribution Policy for more information).

The entire Travel Forms Excel workbook should be attached to the reimbursement request invoice in Financials.

- c) Even if the Travel Expenses Summary Report does not include an amount due to the employee, the Travel Forms Excel workbook must still be submitted to Finance so that the travel related costs can be published on the City website. **ALL** supporting documentation should also be saved to the Department folder in the Travel folder on the Public Folders drive of the City network. Use the naming convention outlined below.
- 4) Employee should retain a copy of all travel documents and receipts should they be needed at a later date (questions about travel may come up during internal or external audits).

File Naming Convention

All travel documents and spreadsheets should be named using the Last Name of the traveler, followed by the First Initial and a period, the dates of travel in MM.DD-MM.DD.YY format, and the name of the destination city and state.

For example: Jane Doe going to Austin, TX December 10-13, 2019 file name for the Travel Forms Excel workbook should be **Doe, J. 12.10-12.13.19 Austin, TX.xlsx**

Supporting documentation should follow the above naming convention, adding a description for the specific charge.

For example: if airfare, lodging, or any other supporting documents are separated, the naming convention for each file should be:

Doe, J. 12.10-12.13.19 Austin, TX – Airfare.pdf

Doe, J. 12.10-12.13.19 Austin, TX – Lodging.pdf

Similarly, if the supporting documents were combined into one PDF, naming convention should be:

Doe, J. 12.10-12.13.19 Austin, TX – All Receipts.pdf

IMPORTANT NOTES

- 1) Failure to return any excess reimbursement or advances back to City of Lawrence within sixty (60) days of the conclusion of the travel, or from the time a known travel is cancelled, will result in the amount being processed as a taxable income to the traveler (IRS Publication 463).
- 2) All travel reimbursements are to be submitted at least monthly.
- 3) If it is determined that there is an amount included in the Travel Expenses Summary Report that is truly a non-reimbursable expense(s), the total on the Travel Expenses Summary Report will be reduced by that amount. If the traveler has no amount due from the City, the employee will have to write the City a check for the amount determined as non-reimbursable. The check must be submitted to Finance within sixty (60) days of notification of the disallowed charge.

An employee who submits a check that is rejected for insufficient funds shall be charged a \$30.00 fee established by K.S.A. 21-5821. This charge will be added to the total amount owed by the employee.

- 4) Employees using a City issued P-Card for travel related purchases must follow and abide by the rules outlined in the Purchasing Card Policy and Procedures Manual.
- 5) The Travel Forms are able to be signed by electronic signature. These electronic signatures do not need to be in a verified format (such as DocuSign), but can be a simple scan of the individual's actual signature that is then placed in the signature spot on the Form. Employees should only place their own signature on a Form, and not the signature of another employee. If you are acting on behalf of another individual as their designee, your own signature is what is needed, not the signature of the person you are acting for.

TRAVEL RELATED ACCOUNT LINES

Org.000403: To be used for all travel advance requests submitted to Finance and will be reconciled on a monthly basis

Org.301001: To be used for **all** travel expenses except for registration fees

Org.301003: To be used for **all** registration fees **only**

CONTACT INFORMATION

If you have any questions or comments regarding this Policy or the Procedures outlined within this document, please contact the Finance Department.

Accounts Payable

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(785) 832-3216

Finance

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