



King County

<p>Title</p> <p>Authorized Travel, Meal and Expense Reimbursement for County Employees</p>	<p>Document Code No.</p> <p>PER17-1-3(AEP)</p>
<p>Department/Issuing Agency</p> <p>County Executive Office</p>	<p>Date</p> <p>1/02/2012</p>
<p>Approved</p> <p>Dow Constantine </p>	

- 1.0 SUBJECT TITLE: Authorized Travel, Meal and Expense Reimbursement for County Employees
 - 1.1 EFFECTIVE DATE: 10 days after approval
 - 1.2 TYPE OF ACTION: Supersedes PER 17-1-2 (AEP) Authorized Travel, Meal and Expense Reimbursement for County Employees dated June 15, 1999
 - 1.3 KEY WORDS: 1) Administrative Policies and Procedures, (2) Travel, (3) Travel Advance, (4) Transportation, (5) Lodging, (6) Per Diem, (7) iExpense.

- 2.0 PURPOSE: To establish official procedures and guidelines for travel, meal and expense reimbursement by County employees that ensures that the County's limited resources are expended in a manner that maximizes the public benefit. This policy outlines the circumstances under which County employees will be authorized to travel and receive reimbursement and designates the authorities for approval. This policy also covers authorization and reimbursement for miscellaneous reimbursable expenses

- 3.0 ORGANIZATIONS AFFECTED: All King County Agencies using the Oracle EBS Financial System.

- 4.0 REFERENCES:
 - 4.1 State Constitution, Article VIII, Section 7
 - 4.2 RCW 42.17.020
 - 4.3 RCW 42.24.150
 - 4.4 RCW 43.09.210
 - 4.5 RCW 44.04.120

4.6 King County Code 2.16

4.7 King County Code 3.12

4.8 King County Code 3.24

4.9 King County Ordinance 13257

4.10 Code of Federal Regulations, 41CFR §301

5.0 DEFINITIONS:

5.1 Day travel - travel outside of the County that exceeds six hours but does not include an overnight stay. Travel outside of the County for six hours or less, or travel within the County is not considered day travel.

5.2 Designee -Department director, deputy department director or division manager as defined in KCC 2.16.

5.3 Emergency - the occurrence of unforeseen or exigent circumstances which may result in harm to the public good.

5.4 Employee - any person who is employed in a career service, term-limited or an exempt position as defined in KCC 3.12, except persons serving the County without compensation and members of boards and commissions. "Employee" includes all County elected officials.

5.5 Federal lodging limit - the maximum amount a federal employee may be reimbursed per day for lodging expenses, excluding applicable taxes, in the respective host city for travel within the continental United States as published in the Code of Federal Regulations, 41CFR §301, App. A, and as hereafter amended.

5.6 Government rates - discounted rates offered to government employees, in the course of conducting official business, by lodging establishments, rental car agencies and other providers of services to government employees.

5.7 Moving expenses - expenses incurred for transportation of family and common household possessions, including meals and incidentals per diem, automobiles and lodging expenses.

5.7 iExpense – Oracle EBS module used for employee reimbursements.

5.8 Official County business - business that relates directly to a person's work function and benefits the County.

5.9 Overnight travel - travel outside of the County that exceeds twelve hours and includes an overnight stay.

5.10 Presiding Elected Official - County Executive for the executive branch departments, agencies and offices (except assessments and public safety). Other branches of

government, assessments and public safety may utilize this policy; if so, the presiding elected official shall be that of the respective branch of government.

6.0 POLICIES:

6.1 Persons authorized to receive expense reimbursement within budgetary restraints:

6.1.1 County employees.

6.1.2 Candidates for positions that are exempt from career service or candidates for positions that require a specialized skill not available in the County job market, if prior authorization is granted by the presiding elected official subject to the following restrictions:

Travel, for the purpose of an interview, to King County from their place of residence outside the county.

Maximum of five interview trips for a given position during any twelve-month period.

No candidate for employment is eligible for more than two separate interview trips for a given position.

6.1.3 Persons authorized by law, grant or contract, provided that the terms of such other expense reimbursement authorization shall apply.

6.2 Travel Authorization

6.2.1 Travel authorization for day or overnight travel shall be subject to approval by the County Executive or his/her designee or a department/division director or designee, in accordance with the established policies and procedures prior to the employee commencing the activity.

6.2.2 Emergency travel must be authorized in accordance with paragraph 6.2.1 within twenty-four hours of departure.

6.2.3 If expenses are incurred without prior approval and no emergency existed, expenses will not be reimbursed.

6.2.4 Persons authorizing travel shall not be a subordinate to the requester and shall ensure that the traveler is provided information about the applicable travel expense reimbursement as follows:

A. Requested travel shall be to conduct official County business; and

B. Travel request shall describe the relationship between travel and work function; and

C. Travel request shall indicate the benefit to the County; and

D. Travel requests shall be accompanied by a travel itinerary, printed material indicating the overall content and quality of the event, and itemized list of reasonable anticipated expenses; and

E. Budgeted funds for reimbursement must be available and authorized; and

F. The number of persons engaging in the travel activity shall be the minimum necessary to achieve the expected benefit to the County.

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6.2.5 For non-mandatory attendance at job-related seminars, conferences, conventions or training, travel may be authorized with reimbursement at less than the rates otherwise authorized. The person authorizing the travel and the traveler, prior to the travel authorization, shall mutually agree in writing upon the reduced reimbursement rates.

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6.2.6 Travel authorization for any person who maintains County employment/business status is required even if the County will not be funding the travel expenses.

6.3 General Travel Rules

6.3.1 All persons shall exercise prudent judgment to avoid unnecessary County expense. Travel requests and reimbursement claims shall strictly conform to the provisions of this policy and other applicable law, grants, contracts or policies.

6.3.2 The traveler shall be responsible for excess costs and additional travel expenses resulted from taking an indirect route or a delayed return trip for personal preference or convenience, except that additional travel expenses may be approved and reimbursed if an indirect route or delay reduces the County's total costs. Additional travel expenses paid under this Policy are subject to the reimbursement limitations as specified and, considering both salary and travel expenses, shall not exceed the documented savings.

6.3.3 This policy shall apply to both domestic and foreign travel.

A. Limits on travel expense reimbursement for transportation, lodging and meal and incidentals, as provided for in KCC 3.24.060 through 3.24.080, shall apply only to travel within the continental United States, which shall consist of the 48 contiguous states and the District of Columbia; or

B. Transportation, lodging and meals and incidental expense reimbursement for travel outside the continental United States shall be based upon actual expenses to a maximum of the overseas rates established by the Federal General Services Administration for federal travel to the specific location, subject to all other provisions of this policy.

6.3.4 No travel or meal expense that would not be a reimbursable expense under this policy may be the object of a direct expenditure of County funds.

6.4 Transportation Costs - The County shall pay the actual and necessary costs of transportation in the course of conducting official County business as follows:

6.4.1 Travel shall be by the method of transportation and route most advantageous to the County, considering the cost of transportation, other travel expenses and salary.

6.4.2 The excess cost of first class or business class fare over coach class fare for a given mode of travel shall not be reimbursed when less expensive fares are available.

6.4.3 If a private mode of transportation is used in lieu of a more customary form of transportation, if available and practical, to the event site, travel expenses shall be reimbursed at the lesser of the two costs. (e.g. if a person hired a taxi instead of using public transportation, the lesser of the two costs would be reimbursed.)

6.4.4 When automobile transportation is necessary, a County vehicle or public transportation shall be used where practical.

6.4.5 When rental vehicles are authorized for a person conducting official County business:

- A. Government rates shall be requested. If a person does not request government rates, he/she may be personally responsible for the difference between the rental agency total and the government rate.
- B. Vehicle insurance offered by the rental agency shall not be reimbursable.

6.4.6 When the use of a private automobile is authorized, reimbursement for mileage shall be at the Internal Revenue Service (IRS) rate per mile for business-related travel and reimbursement for parking shall be the actual cost, except as provided by a collective bargaining agreement, prevailing law or contract. When the use of a private automobile is authorized, the mileage included from the person's home and regularly assigned workplace shall be deducted prior to reimbursement for business-related travel.

6.4.7 The starting and ending locations of travel are the office work place or the residence, depending on the work schedule and the work status of the traveler at the time of departure and arrival.

6.4.8 Transportation between a person's home and regularly assigned workplace is not reimbursable.

6.4.9 Finance and Business Operations Division shall be responsible for administering and announcing the current IRS mileage rate for business-related travel.

6.5 Lodging Costs

6.5.1 Lodging costs actually incurred are reimbursable only as follows:

- A. If a person is in overnight travel status; and
- B. Government rates must always be requested; and
- C. Lodging receipts are required; and

- D. Lodging costs in the host city may be claimed from the night before the authorized events starts through the night before it ends, unless reasonably priced and timely return transportation is not available, thereby necessitating additional lodging costs.

6.5.2 The traveler shall be reimbursed for actual lodging costs incurred for single occupancy, to a maximum of the federal lodging limits for the host city plus tax.

6.5.3 If the lodging receipt indicates a charge for double occupancy and two persons are authorized to travel on behalf of the County, each traveler shall be allowed one-half the double occupancy charge. If one person is not authorized to travel on behalf of the County, the person authorized to travel shall be reimbursed at the single occupancy rate to a maximum of the federal lodging limit.

6.5.4 For seminars, conferences or conventions, costs for lodging at the event site may be authorized in excess of the federal lodging limit for the host city under the following conditions:

- A. No alternate lodging is available within a reasonable distance of the event site, which is within the federal lodging limit for the host city. The traveler must provide a signed statement of unavailability with the request for reimbursement; or
- B. The authorized means of transportation between the alternate lodging site and the event site would exceed the savings in lodging costs.
- C. The presiding elected official or department/division director or designee has authorized the excess expenditure in writing and in advance for any exigent circumstances, including A and B above, which may exist. The authorization must include:
 - i. The name, telephone number and rate of three establishments contacted for government lodging rates.
 - ii. A statement that reimbursement at the federal rate would impose an unreasonable hardship upon County employees and that reimbursement above the federal rate is in the best interest of King County.

6.5.5 Finance and Business Operations Division shall refer agencies to the federal lodging limits, as published on the US General Services Administration's website, <http://www.gsa.gov/portal/category/100000>

6.6 Per Diem Meal & Incidental Rates and Refreshment Costs

6.6.1 Day & Overnight Travel Status- Expenses eligible for reimbursement shall be for individuals in official County business travel status.

- A. Meal and incidental expenses shall be reimbursed at the established per diem rate per host city as published annually in 41CFR §301, App. A.

- B. The per diem rates are fixed allowances for breakfast, lunch, dinner and incidental expenses which include tips and gratuities based upon the following percentage of the host city per diem rate:
 - i. Twenty (20) percent of the per diem rate for breakfast.
 - ii. Thirty (30) percent of the per diem rate for lunch.
 - iii. Fifty (50) percent of the per diem rate for dinner.
- C. Incidental rates shall only be approved for overnight travel and cover expenses such as fees and tips to baggage carriers, concierges, hotel staff and laundry.
- D. Receipts are not required.
- E. Day Travel Status - the fixed meal allowances may be claimed if in day travel status at the following times:
 - i. 7:00 a.m. for breakfast.
 - ii. 12:00 p.m. for lunch.
 - iii. 6:00 p.m. for dinner.
- F. Overnight Travel Status - the per diem and incidental rates may be claimed on the first through the last day of travel. Meals shall be reimbursed in accordance with 6.6.1E of this policy.
- G. For meals included in a registration fee, airfare or other County expense, the per diem meal and incidental rate shall be reduced by the fixed allowance for the respective meal.

6.6.2 Non-Travel Status - Meal expenses incurred while not on travel status are not reimbursable, with the following exceptions and limited to the fixed meal allowances as defined in paragraph 6.6.1B:

- A. Staff retreats lasting more than four (4) hours in a single day, for either single or multiple days, not to exceed one retreat per quarter per County division, section, or key subordinate unit as defined by KCC 2.16.
- B. When an integral part of a job-related seminar, conference, convention or training occurs during the meal, provided such meals are approved in advance, in writing, by the presiding elected official or designee.

6.6.3 Refreshments

- A. Refreshment expenses are not reimbursable except for those incurred in a non-travel status under conditions provided for in paragraph 6.6.2 of this policy.

- B. Refreshments, except for routine staff meetings, may be provided to employees subject to the advance written approval of the presiding elected official or designee.
- C. Refreshment expenses shall be limited to fifty (50) percent of the fixed lunch meal allowance established by the federal travel regulations for each participant.
- D. Purchase of refreshments costing more than fifty (50) dollars in total per function shall be subject to the advance written approval of the presiding elected official or designee.

6.6.4 Non-reimbursable Meal and Refreshment Costs - Meal and refreshment costs are not reimbursable and may not be paid by the County as a direct expenditure when:

- A. Included in another County expense, regardless of whether the person partakes in the meal or refreshment; or
- B. Incurred for recreational or social events such as office, going away, and retirement parties, or other personalized social events; or
- C. A violation of the State Constitution, Article VIII, Section 7, which prohibits a gift of public funds, would occur.

6.6.5 Exceptions to Per Diem Meal Rates - Meal expenses may be incurred at a rate higher than the per diem rates when:

- A. The presiding elected official or designee provides written approval considering extenuating circumstances which precluded the ability to incur a meal expense within the applicable per diem rate, as supported by a receipt detailing the expense and written justification or
- B. Incurred on behalf of another agency that reimburses the County for expenses, in which case the expense shall be reimbursed according to the rules of the funding agency;

6.6.6 The Finance and Business Operations Division shall distribute federal meal and incidental rates, as changes occur.

6.7 Miscellaneous Reimbursable Expenses

6.7.1 Reimbursable miscellaneous expenses shall be essential and related to official County business travel, which include those incurred for:

- A. Staff retreats lasting more than four (4) hours in a single day, for either single or multiple days, not to exceed one retreat per quarter per County division, section or key subordinate unit as defined by KCC 2.16.100; or

- B. Meals during which an integral part of a job-related seminar, conference, convention, or training occurs, provided written advance authorization is given by the presiding elected official or designee; or
- C. Registration fee of a seminar, conference, convention, or similarly organized program subject to the limitation in paragraph 6.6.1.G of this policy; or
- D. Rental of a room in a hotel or other facility that is used to transact official County business, providing a County owned/leased room is unavailable; or
- E. Parking; ferry and bridge tolls; taxi, subway and bus fares; airport shuttle service and rental vehicles; or
- F. Stenographic, typing or computer-related services; or
- G. Telephone calls or facsimile (fax) transmissions necessary to conduct official business or to advise of a change in official travel plans; or
- H. Traveler's checks; or
- I. Baggage handling service, when necessitated by physical limitations or when carrying excessive baggage or equipment required for official business purpose;

6.7.2 A miscellaneous non-travel expense related to official County business may be reimbursable if the expense is approved in advance by the presiding elected official or designee and the amount is under one hundred dollars.

6.8 Non-reimbursable expenses - Miscellaneous travel expenses not directly related to conduct official County business and excessive or unnecessary expenses are not reimbursable.

6.8.1 Certain expenses are considered personal and therefore non-reimbursable including, but not limited to:

- A. Laundry, except as covered by the incidental per diem rate provided for in paragraph 6.6.1.C; and
- B. Personal telephone calls, except to advise of a change of official travel plans; and
- C. Entertainment, clothing, personal sundries and services; and
- D. Transportation to places of entertainment or similar personal activities; and
- E. Room service costs that exceed the fixed rate established for the meal incurred and valet service, except when necessitated by physical limitations; and
- F. Personal trip insurance; and
- G. Insurance for rental vehicles; and
- H. Medical, dental or hospital services; and
- I. Alcoholic beverages; and
- J. Tobacco products; and
- K. Tips and gratuities, except as provided for in paragraphs 6.6.1. B and C; and
- L. Tips and gratuities, except as provided for in paragraphs 6.6.1. B and C; and

- M. Fines and penalties; and
- N. Dependent care, except as provided through the County employee benefits program.

6.8.2 The County shall not provide funding for travel expenses when a source of reimbursement other than the County is specified in County, state or federal law or policy. In cases where the reimbursement is available from another source and where County policy provides for greater total reimbursement, the County may, at the option of the presiding elected official, pay the difference between the amount the County policy would allow for the total travel activity and the total amount reimbursed from the other source for expenses. This shall be limited to items that are reimbursable under the provisions of this policy and for the total amount, not selective items with differing reimbursement rates.

6.9 Travel expense advances

6.9.1 Whenever it becomes necessary for an elected official or an employee of a County agency to incur reimbursable expenses for overnight travel, the Department of Finance may make a travel expense advance if requested by the employee. The amount of such an advance shall not exceed the amount of anticipated reimbursable expenses and shall not be less than one hundred dollars.

6.9.2 Travel expense advances shall be used only to defray reimbursable expenses incurred while conducting official County business. Travel expense advances shall not, under any circumstances, be considered a personal loan to the employee and any expenditure thereof, other than for official County business purposes, shall be considered a misappropriation of County funds.

6.9.3 On or before the tenth day following the close of the authorized travel period, any employee who received a travel expense advance shall submit a fully itemized Travel Expense Report in Oracle EBS iExpense, accompanied by the unexpended portion of such advance, if any, to the approving official. The approving official shall have an additional five calendar days to approve the request and forward a copy of the Travel Expense Report, including itemized original receipts, and unexpended funds to the Accounts Payable.

6.9.4 On the sixteenth day following the close of the travel period, Payroll Operations shall withhold from the employee's next paycheck any travel expense advance, or any portion thereof, not properly accounted for or repaid to the Finance and Business Operations Division within the fifteen-day period. Such withholdings shall include interest, from the date of default until paid, at the rate established by RCW 42.24.150.

6.9.5 County employees who are delinquent in accounting for or repaying a prior travel expense advance shall be ineligible for any additional advances until such time as repayment or acceptable justification for the delinquent advance has been made.

6.10 Lobbyist per diem in lieu of reimbursement.

6.10.1 Any expense for which an employee would otherwise be reimbursed shall be a legal obligation of and expenditure by King County when incurred in the course of "lobbying," as defined in RCW 42.17.020(18), or in the course of providing requested information to an official or officials of another government agency.

6.10.2 Any employee of the County, when assigned to a session of the Washington State legislature as a full time "lobbyist" as defined in RCW 42.17.020(19), shall be authorized to receive, in lieu of meals and incidentals and lodging cost reimbursements provided for in this chapter, an allowance for each and every consecutive day of a session at a rate equivalent to that authorized for members of the Washington State legislature in accordance with RCW 44.04.120.

6.11 Expense Reimbursement Claim

6.11.1 Persons requesting reimbursement shall complete a fully itemized Travel Expense Report in Oracle EBS iExpense for all reimbursable items legally expended. Travel expense reimbursement claims shall cite the time, place, business purpose and participants in accordance with procedures established by and forms approved by the Finance and Business Operations Division. Any applicable conference, convention or seminar brochure and airline itinerary shall be attached to the iExpense Travel Expense Report.

6.11.2 Receipts prepared and issued by the service provider or copies of endorsed checks are required wherever this chapter provides for actual cost reimbursement, except that receipts are not required for expenses of less than ten dollars or for meal expenses, unless claiming reimbursement that exceeds the established per diem rates in accordance with paragraph 6.6.5.

6.11.3 Persons responsible for approving iExpense Travel Expense Reports shall be the respective presiding elected official or designee of the respective branch of government but shall not be subordinate to the claimant.

6.11.4 The approving authority of expense reimbursements shall ensure that one political subdivision does not pay expenses properly attributed to another, in violation of RCW 43.09.210.

6.11.5 For travel to a foreign country, the travel reimbursement claim shall show the total cost in the foreign currency, converted to U.S. dollars. The exchange rate shall be determined using either the rate published in the Wall Street Journal on the date representing the mid-point of travel, or the receipt provided by the bank or hotel making the exchange transaction, provided it shows the exchange rate, date and transaction fee.

6.11.6 For travel to Canada, the Finance and Business Operations Division shall ensure that the necessary forms and records are submitted to the appropriate Canadian government to request the goods and services tax refund. Requests for refunds shall be processed upon completion of travel claim and voucher review.

6.11.7 Non-travel expenses. The employee shall submit a fully itemized iExpense Employee Expense Report to obtain reimbursement for reimbursable non-travel expenses.

6.12 Repayment of unauthorized reimbursements

6.12.1 The Finance and Business Operations Division shall seek repayment of expenses from the individual who was reimbursed whenever an audit or subsequent review of travel expense reimbursements finds that such expenses were reimbursed contrary to the provisions of KCC 3.24 or this policy.

6.13 Reimbursement of moving expenses

6.13.1 The director of the Human Resources Division may authorize in writing at the written request of the appointing authority reimbursement for reasonable and necessary moving expenses as provided in KCC 3.24.

6.14 Board of Health Members

6.14.1 Members of the Board of Health who are not full-time elected officials may be reimbursed for mileage and parking expenses between the member's workplace or residence and the location of the Board of Health meeting. Members may also be reimbursed for travel expenses, including lodging, meals and incidentals per diem and transportation at the rates established for County employees in KCC 3.24 when traveling on official Board of Health business.

7.0 PROCEDURES:

7.1 Travel Authorization

Action By: Requestor (at a minimum of four weeks prior to the departure date)

Action:

7.1.1. Complete the "Travel Authorization Form"

7.1.2. Attach trip documentation/itinerary. If lodging rates are in excess of federal per diem, obtain the 3 quotes and necessary authorization to secure the lodging, and attach to the travel authorization request. 7.1.3. Submit to approving designee

Action By: Authorized Approving Authority

Action:

7.1.4. Review documentation in accordance with this Policy

7.1.5. Indicate approval/denial of the travel request and return to requestor.

7.2 Travel Advance

Action By: Requestor

Action:

7.2.1. Complete Travel Authorization and Claim Voucher in accordance with this policy and submit to the approving authority.

Action By: Authorized Approving Authority

Action:

7.2.2. Review documentation in accordance with this policy

7.2.3. Indicate approval/denial of the travel request and submit to agency finance officer for processing to Financial Management Section, Accounts Payable at least five working days before the advance is needed.

Action By: Financial Management Section, Accounts Payable

Action:

7.2.4. Process travel advance, notify requestor

Action By: Requestor

Action:

7.2.5. Within ten days upon completion of the trip:

7.2.5.1 Complete the Oracle EBS iExpense Travel Expense Report.

7.2.5.2 Enter the amount of the ADVANCE previously obtained.

7.2.5.3 Print two copies of the Travel Expense Report and make a copy of all original receipts and other documentation.

7.2.5.3.1 If the NET DUE is negative, attach a check made payable to "King County Finance Division" for the amount by which the advance exceeded actual expenses along with the appropriate receipts.

7.2.5.3.2 If the NET DUE is positive, attach the receipts and any other appropriate documentation.

7.2.5.4 After approval is received, send the Travel Expense Report copy with the original receipts and the travel advance reimbursement check (if applicable) to Accounts Payable.

7.2.5.5 File the second copy of the Travel Expense Report with copies of all documentation at the agency.

Action By: Authorized Approving Authority

7.2.6. Review the iExpense Travel Expense Report. Within five days indicate approval/denial of the claim so that the appropriate documentation can be forwarded to the Financial Management Section, Accounts Payable.

Action By: Financial Management Section, Accounts Payable

7.2.7. On the sixteenth day following the close of the travel period, Payroll Operations shall withhold from the employee's or elected official's paycheck any travel expense advance, or any portion thereof not accounted for, or paid, in accordance with 6.9.4 of this policy.

7.3 Expense Reimbursement

Action By: Requestor

Action:

7.3.1. Complete Travel Expense Report in Oracle EBS iExpense.

7.3.1.1 Enters each expenditure item as a separate line item on the Expense Report.

7.3.1.2 Makes sure that the appropriate Expense Type and POETA coding have been selected for each expense line.

7.3.1.3 Makes sure that the total of the receipts equals the Report Total on the iExpense Report.

7.3.1.4 Prints two copies of the iExpense Travel Expense Report, attaches original receipts and documentation to one and copies of receipts/documentation to the other and forwards to the iExpense Approver.

Action By: Authorized iExpense Approving Authority

Action:

7.3.2. Review documentation in accordance with this policy

7.3.3. Indicate approval/denial of the travel request in Oracle EBS iExpense.

7.3.3.1 If approved, forward the copy of the Travel Expense Report with the original documentation to Accounts Payable. Retain the second copy in accordance with the King County Records Retention and Public Disclosure Manual.

7.3.3.2 If denied, return both copies to the Requestor with reasons and instructions noted.

Action By: Financial Management Section, Accounts Payable

Action:

7.3.4. Review the Approved Travel Expense Report for completeness, accuracy and validity.

7.3.4.1 If no violations are found, complete processing for the Travel Expense Report.

7.3.4.2 If one or more violations are found, reject the iExpense Travel Report and contact the iExpense Approver/Requestor for appropriate action.

8.0 RESPONSIBILITIES:

- 8.1 Employees are responsible for exercising the same care in incurring expenses and accomplishing the purpose of the travel that a prudent person would exercise if traveling on personal business.
- 8.2 Employees are responsible for excess costs and any additional expenses incurred for personal preference or convenience.
- 8.3 Employees may be responsible for the cost of any travel commitments made in advance of the travel authorization.
- 8.4 Department directors and division managers are responsible for ensuring that all travel is obtained at an economical price, is consistent with policies outlined herein, and that adequate documentation of the travel and expenses incurred is maintained in agency files or archived for a period of six years.
- 8.5 Employees shall be responsible for repayment of inappropriately reimbursed expenses whenever an audit or subsequent review of the travel expense reimbursement documentation finds that such expenses were reimbursed contrary to the provisions of this policy.
- 8.6 Employees are responsible for prudent judgment for travel and seeking reimbursement for travel-related expenses.
- 8.7 Employees or their authorized delegates are responsible for completing the Travel Expense Report in Oracle EBS iExpense and forwarding a printed copy and original receipts to Accounts Payable.
- 8.8 Finance and Business Operations Division is responsible to write and promulgate administrative policies and procedures consistent with King County Ordinance 13257.
- 8.9 Department Directors shall report on an annual basis the following information to the Chief Accountant of the Finance and Business Operations Division:

- 8.9.1 Departmental reimbursement for lodging expenses that exceed the federal lodging limits as provided for in KCC 3.24; and
- 8.9.2 Departmental reimbursement expenditures made for prospective employee interview expenses under KCC 3.24; and
- 8.9.3 Departmental refreshment expense reimbursements provided for in KCC3.24.
- 8.10 Accounts Payable is responsible for reviewing the iExpense Travel Reimbursement Request and attached receipts. Upon acceptance of the documentation provided, AP completes and processes the request.
 - 8.10.2 If any item is ineligible for reimbursement pursuant to this policy, the AP Supervisor will reject the iExpense Request and notify the employee and or approver of the reason.

9.0 APPENDICES:

These appendices are available from the Financial Management Section:

9.1 Travel Authorization Form