

APPROVALS:
Manager DRB
Attorney LOE
Assembly 11/3/08
Effective Date: 12-1-08

Travel Policy
No. 36

POLICY TOPIC: Travel and Training/Continuing Education

POLICY: Travel and Training/Continuing Education

PURPOSE: To provide direction to those individuals, including elected and appointed officials, receiving training and/or traveling on official Borough business. To provide instruction regarding the policy of the Ketchikan Gateway Borough for non-mandated and mandated employer-paid training.

Failure to follow the established policy may, at the discretion of the Manager or Assembly, result in the Borough's refusal to pay or reimburse an employee/official's travel expenses.

PROCEDURES:

1. *Travel and/or Training Authorization* Form (pre-travel approval).

Prior to any travel or training on behalf of the Borough, the employee/official must complete the *Travel and/or Training Authorization* form to obtain approval from the department head. Assembly approval is required for all elected or appointed officials, the Manager, the Attorney, and the Clerk.

Any trip for an elected or appointed official, the Manager, the Attorney, or the Clerk that is listed as a line item in the adopted budget will be assumed to have Assembly approval. Travel is approved for only one traveler, unless the adopted budget lists a specific number of travelers, and then only the number of travelers listed is authorized. Assembly approval is required for additional travelers.

The *Travel and/or Training Authorization* form should be submitted as soon as the employee/official learns of the trip. The form must include an estimate of all expected costs associated with the trip. Once the department head or Assembly approves the travel or training and completes any missing information, the department head or administrative assistant should submit the written authorization, including documented cost estimates, to the Finance Department and obtain a **Travel/Training Number** from the Accounting Technician. The Accounting Technician will then maintain a log of all travel authorizations for all departments. The completed form should be given to the Finance Department. This form is required even if there will be no cost to the Borough or if the training takes place locally.

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Employee/officials who are required to go to the airport for travel should request ferry passes from the Accounting Technician for airport ferry passage.

If the training qualifies as continuing education, please attach the *Elective Training and Continuing Education Reimbursement Agreement* to the *Travel and/or Training Authorization* form. If the training is listed as a requirement of the job in the pertinent job description, or required as part of an employment contract, the agreement is not required.

If the employee/official wants an advance (see "Per Diem" under section 4.B), the amount requested should be written under "Advance" on the authorization form. Please allow a minimum of 5 business days prior to travel for the travel to be approved and an advance check to be cut. If no advance is requested, the employee/official should write "0" on the advance line.

2. *Travel and/or Training Report* (post-travel report)

The employee/official should submit the *Travel/Training Report* as soon as possible after the training is completed, but no later than 2 weeks after returning from the training/travel. *Travel and/or Training Reports* that are not submitted within 2 weeks of returning **will not** be processed for reimbursement, unless specifically authorized by the Manager. A completed *Travel/Training Report* should be given to the department head for approval, and then forwarded to the Finance Department.

When an employee/official does not complete a *Travel/Training Report* within 2 weeks of returning from the Travel/Training and if a reimbursement is due to the Borough, at the Manager's or the Assembly's discretion, a payroll deduction may be made to the employee/official's next payroll.

Attached to the *Travel/Training Report* should be a narrative of the trip explaining the reason for travel and the benefits to the Borough, (unless it meets the criteria for an Exception as listed on page 3). This narrative portion should be in memo form to the manager indicating dates of travel, training or seminar attended, and by whom.

In order to be reimbursed for travel expenses an employee/official **must** also attach all **actual** receipts for hotel, car rental, cabs, other ground transportation, tuition, and required trip-related Borough business expenses, and any other incidentals. If an employee/official wants to be reimbursed, they must submit receipts for the expenses. **Credit card receipts or statements are not enough for reimbursement**, and a reimbursement **will not** be issued without actual receipts. The employee/official must submit the

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actual invoices/bills that detail the charge. The following are examples of items that are **not** reimbursable: alcoholic beverages, candy, sun glasses, newspapers, movie rentals, room service, valet parking, etc.

To be reimbursed for meals, the employee/official needs to indicate on the *Travel and/or Training Report* the number of partial and full days. The employee/official should attach a trip itinerary, **boarding passes**, etc., to indicate dates and times of travel.

While the employee/official is not required to turn in the detailed receipts for meal expenses, the employee/official should keep detailed receipts for federal income tax reporting purposes. The total Per Diem amount should be listed under the column for Expenditures Paid by Employee.

The columns for Expenditures Paid by Borough and Paid by Employee must be totaled. The amount the employee/official requested as an advance should be deducted from the Total Expenditures Paid by Employee. If the advance payment received by the employee/official was more than the total expenditures, then the employee/official must attach payment to the Borough for the difference. If the advance payment is less than the total expenditures, the difference will be reimbursed to the employee/official according to established procedures.

EXCEPTIONS:

- A. A *Travel and/or Training Report* is not required if **all** three of the following criteria are met:
 1. the employee/official did not request an advance,
 2. the training was successfully completed,
 3. there has been no cost to the Borough other than registration fees to local vendors.

- B. A Narrative is not required to be completed in the following situations:
 1. Travel and/or Training completed (providing there has been Assembly or Board approval) by elected or appointed officials or the North and South Tongass Volunteer Fire Department
 2. Travel done for *Official Borough Business* that meets the following criteria:
 - a) it is of a highly sensitive nature;
 - b) and a report will be given to the Assembly in an Executive Session; or
 - c) the Travel is of a reoccurring nature such as AML meetings.

3. Continuing Education

Regular Full-time employees are provided the opportunity to take classes and/or training with the Borough reimbursing the employee for the class or training if the following criteria are met:*

- A. The class/training will enhance the employee's ability to perform his/her duties assigned by the Borough.
- B. The employee completes a *Travel and/or Training Authorization* form and explains how the training will benefit the employee's performance.
- C. The *Travel and/or Training Authorization* form is approved by both the employee's Department Director and the Borough Manager.
- D. Local classes/training will be held during non-business hours on the employee's own time. The Borough will not pay the employee for the time spent associated with the class or training. (Exceptions may be granted on a case-by-case basis by the Borough Manager. (Ex. Training is necessary for licensing requirements).
- E. Non-Local classes/training may be held during business hours or non-business hours. In either case, the Borough will only pay the employee their normal straight time pay for 8 hours per day. No overtime will be authorized for time spent associated with the class or training.
- F. Prior to receiving reimbursement, the employee will sign an *Agreement for Continuing Education* stating that if the employee voluntarily terminates their employment with the Borough within one year of the class/training completion date, the employee will reimburse the Borough for all expenditures made by the Borough for that class/training.
- G. Upon satisfactory completion of the class/training, the employee shall submit proof of satisfactory completion and a signed *Agreement for Continuing Education*, with a check request through his/her Department Director for reimbursement of the costs. If the reimbursement request includes the cost of books/training materials, those books/training materials become the property of the Borough.
- H. Reimbursement of expenses is the preferred procedure, however if an employee requests the Borough pay for the class/training in advance, the employee will submit a signed *Agreement for Continuing Education* with the written request prior to the Borough making any

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expenditure. This agreement acknowledges that if the class/training is not successfully completed, the Borough will withhold expenditures made for that class/training from the employee's future pay.

- I. In all cases, the Department Director will forward a copy of the signed *Agreement for Continuing Education* to the Manager's Office for signature and placement in the employee's personnel file. A copy of the signed agreement will be sent to the Finance Department for placement in the employee's payroll file. This agreement will remain in the payroll file until all the conditions of the agreement have been satisfied.

***Note:** This SOP applies only to the classes/training not specifically mandated by the Borough, such as through job descriptions, or employment contracts. Employees who request training, or who voluntarily accept training offered by the Borough, will comply with this SOP as a condition for Borough payment of that class/training.

3. Additional Information

A. Travel Arrangements through Alaska Airlines:

If an employee/official will be traveling on Alaska Airlines, reservations and purchase tickets on-line through the Easybiz program should be utilized. This should be done by an Administrative Assistant or designated person for each department.

For instructions and procedures for this program contact the **Controller** in the Finance Department.

B. Air Travel Guidelines:

1. All domestic air travel (including Canada) will be in coach class – the Borough will not pay for first class.
2. Travel arrangements should be made as far in advance as possible to take advantage of the most economical rate.
3. If there are penalties associated with changing reservations, the Borough will pay for these, provided the Borough required the change or the change was beyond the control of the employee/official. Ticket changes need to be justified in writing and approved by the Manager and attached to the original Travel Authorization. Penalties or cancellation charges incurred for any other reason will be the responsibility of the employee/official. This includes changes to get on earlier flights.
4. Airline travel will originate in Ketchikan or the employee/official will be responsible for any additional routing fees. The exception to this would be if the employee/official is already at

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a different location and their Department Head or the Manager determines that it would be in the best interest of the Borough for the employee/official to attend a conference or meeting before returning to Ketchikan.

5. The Borough will only pay for excess personal or Borough baggage necessary to carry out official Borough business.

C. Hotel and Lodging:

Every effort should be made to stay at a location close to the event to minimize transportation costs. When comparing hotel rates, take into account the cost for a rental car if choosing one hotel over another eliminates the need for a rental car.

All domestic hotel rates should be reserved at the lowest corporate or government rate. Suite accommodations are not permitted; the Borough pays only for single rooms.

If late arrival is guaranteed and the reservation must be canceled, the cancellation must be made within the time allowed. The Borough will not pay for no-shows; unless there is an unforeseen emergency and time does not allow it.

No additional hotel charges such as: phone, (unless the employee/official does not have a cell phone and the call is for Borough business), room service, movies, laundry, parking (unless permission has been obtained for a rental car), valet service, etc.

D. Rental Car:

The use of a rental car is permitted only if the conference or meetings are not within close proximity to the hotel: there is no availability of free shuttles; and with the express written approval of the Borough Manager. When permission is granted, personal medical insurance should not be purchased, since the employee/official is already covered under Workers' Compensation insurance when the car is used for Borough business only.

If permission is granted, for less than three employee/officials traveling together, the Borough will reimburse for the cost of a compact or midsize car. Upgrades are permissible if three or more employee/officials are traveling together, but an economical rate should be sought. The Borough will not pay for luxury rental cars.

If permission is granted and an employee/official has retained a car for a weekend, such expenses are personal – and the car rental expense will be allocated between business and personal use – and the employee/official will be expected to pay the prorated amount.

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The exception to this would be when used to travel on a weekend to another location on Borough business.

Rental charges must be supported with a receipt. Further, the employee/official should make sure to return the car with a full tank of gas.

Disallowed Expenses:

The Borough will not pay for vehicle overdue parking tickets either in Ketchikan or when an employee/official is traveling – those will be the responsibility of the employee/official.

- E. Ground Transportation:
Taxi cabs should only be used when there is no free shuttle service. Most larger (and even smaller hotels) offer free shuttle service from the airports to the hotels.

- F. Per Diem:

To estimate meal expenses and request an advance, the following is the current standard:

Breakfast	12.00
Lunch	16.00
Dinner	<u>32.00</u>
Full Day – Per Diem	<u><u>\$60.00</u></u>

This is the maximum amount that may be requested as an advance payment. The advance will be deducted from the employee/official's actual **Per Diem** based on **Travel Days** to determine the amount of reimbursement due to the employee/official or to be refunded to the Borough.

An amount equal to the above referenced Per Diem rate will be reimbursed for meals. The \$60.00 rate will be reimbursed for the number of days that an employee/official is required to be gone for training or other official Borough business. A partial **Per Diem** rate will be reimbursed for the days of Departure to the training or official business and Arrival from the training or official business as detailed below:

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Per Diem is intended to pay for the actual days that an employee/official is away from home on Borough business. If an employee/official extends their stay due to personal reasons and it is not required due to scheduling of transportation, then any additional meal charges will be the employee/official's responsibility and they will not be paid Per Diem for the additional days.

Occasionally, a traveler is provided with a meal while at a conference or meeting, or as part of a lodging package such as at bed and breakfast inns (and where the Borough is reimbursing for actual lodging costs). When a traveler is provided and consumes a meal in these or similar circumstances, the traveler is not eligible for the related meal allowance.

If an employee/official returns earlier than indicated on their Travel Authorization, they will be expected to repay the extra per diem.

DEPARTURE TO TRAINING/OFFICIAL BOROUGH BUSINESS:

Check-In Times	Allowable Meals	Rate	Rate Code
Prior to 11:00 a.m.	Full Day	\$60.00	1
11:01 a.m. – 4:00 p.m.	Lunch, Dinner	\$48.00	2
4:01 p.m. – 6:00 p.m.	Dinner	\$32.00	3
After 6:00 p.m.	No Per Diem	-0-	

ARRIVAL FROM TRAINING/OFFICIAL BOROUGH BUSINESS:

Arrival Times	Allowable Meals	Rate	Rate Code
Prior to 11:00 a.m.	Breakfast	\$ 12.00	4
11:01 a.m. – 4:59 p.m.	Breakfast, Lunch	28.00	5
After 5:00 p.m.	Full Day	60.00	1

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G. Telephone Expenses

Telephone charges for personal use are not reimbursable. Employee/officials shall pay all telephone expenses when checking out of the hotel, unless they are Borough-related.

H. Credit Card:

As much as practical, expenses should be pre-paid by the Borough. Travel expenses incurred on behalf of the Borough (airfare, hotel, car rental, etc.) that have been estimated and approved on the pre-Travel and Training Authorization can be charged to the employee/official's personal credit card. However, the expenses must be pre-approved, and only that specific employee/official's personal credit card can be used. Once travel is completed, all actual receipts must accompany the Travel Report. **Credit card receipts, copies of receipts, or credit card statements will not be accepted for reimbursement.** Employee/officials cannot charge the expenses of other employee/officials to their own credit card, and then request reimbursement. Employee/officials may request that the vendor direct bill the Borough or submit a check request to the Finance Department for the vendor to be paid in advance or submitted in person to the hotel at check-in time.

I. Personal Travel:

When official Borough Business is combined with personal travel, in no event will the Borough pay more than it would if the trips were not combined. Employees/officials should pay for the personal portion of the travel directly. i.e., if two nights out of five of a hotel stay are personal, the employee should pay for the two nights directly, and the Borough will pay three nights. The Borough will not pay for spouse and/or children's travel costs unless specifically approved in advance and the spouse and/or children are traveling under official Borough business.

J. Purchase Orders:

Purchase orders or XL's should not be used any more for travel and/or training since the *Travel and/or Training Authorization* form provides for all appropriate approvals. For tracking and control purposes a **Travel/Training Number** will be assigned by the Accounting Technician in the Finance Department

K. Canceling, Void/Uncashed Checks:

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Please notify the Finance Department as soon as possible when the travel/training is canceled or is not successfully completed. Any unused, voided, or canceled checks should be promptly returned to the Finance Department.

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Revised 10/29/08

Required Training
 Elective Training

**KETCHIKAN GATEWAY BOROUGH
Travel and/or Training Authorization**

Name _____	Date _____												
Department _____	Vendor No. _____												
Travel Dates _____	Reimbursement by Grant? Yes _____												
Destination _____	No _____												
Purpose of Travel: _____ _____													
Anticipated Benefit _____ _____													
Does this Travel and/or Training request meet the criteria of the Continuing Education Policy? Yes _____ No _____													
If yes, please attach signed Agreement for Continuing Education.													
Anticipated Costs _____	G.L. No.: _____												
Tuition/Fees/Registration _____	Meals Per Diem (indicate proper rate code) _____												
Travel: _____	Departure Rate _____												
Air _____	Arrival Rate _____												
Ferry _____	Full Da _____												
Ground Transp. _____	Total Per Diem _____												
Other (Explain) _____	Grand Total \$ _____												
Lodging _____	Advance \$ _____												
Other (Explain) _____	(101-00-000-1505)												
<p>I, the undersigned, understand that I have two (2) calendar weeks to submit my expenses upon return from traveling, or my expenses will not be reimbursed. Further, any advances that were paid to me prior to travel are subject to deduction from my paycheck if my expenses are not submitted within this time period. I am aware that no liquor, beer, or wine are reimbursable expenses, and these items will be deducted from my expense report, if applicable. I agree that if I voluntarily terminate employment with the Borough, I will reimburse the Borough for tuition, fees or registration costs incurred for elective training, according to the following schedule and such reimbursement may be deducted from my final Borough paycheck. I certify that this report is true and correct to the best of my knowledge.</p> <table style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Months since completion of training</th> <th style="text-align: left;">Amount Reimbursed</th> </tr> </thead> <tbody> <tr> <td>Two (2) months or less</td> <td>100%</td> </tr> <tr> <td>Third (3rd) through the fifth (5th) month</td> <td>75%</td> </tr> <tr> <td>Sixth (6th) through the ninth (9th) month</td> <td>50%</td> </tr> <tr> <td>Tenth (10th) through the twelfth (12th) month</td> <td>25%</td> </tr> <tr> <td>More than 1 year (12) months</td> <td>0%</td> </tr> </tbody> </table>		Months since completion of training	Amount Reimbursed	Two (2) months or less	100%	Third (3rd) through the fifth (5th) month	75%	Sixth (6th) through the ninth (9th) month	50%	Tenth (10th) through the twelfth (12th) month	25%	More than 1 year (12) months	0%
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Employee Signature _____	Date _____												
Assembly Approval Required? Y _____ N _____ If yes, approval received? Adopted budget line item? _____ or Assembly meeting date? _____													
Department	Funds Available	Manager's Office	Finance:										
Travel / Training No. (to be assigned by Accounting Tech)													

ORIGINAL TO ACCOUNTS PAYABLE

Make 3 copies and distribute to

Payroll, Department Head, Employee.

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Travel**

Revised 7/8/03

- Required Training
- Elective Training

**Ketchikan Gateway Borough
Travel / Training Report**

Employee Name _____		Date _____	
Department _____		Vendor No. _____	
Travel Dates _____		Destination _____	
Detailed trip narrative in memo form Attached _____ Not attached _____		(meets exception criteria)	
Actual Expenditures			
PAID BY BOROUGH		PAID BY EMPLOYEE	
<i>Attach all actual receipts to report</i>			
Tuition/Fees/Registration _____	Tuition/Fees/Registration _____		
Travel:	Travel:		
Air _____	Air _____		
Ferry _____	Ferry _____		
Ground Transp. _____	Ground Transp. _____		
Other (explain) _____	Other (explain) _____		
Meals at Per Diem Rates _____	Meals at Per Diem Rates _____		
Lodging (actual receipts required) _____	Lodging (actual receipts required) _____		
Other (explain) _____	Other (explain) _____		
TOTAL _____	TOTAL _____		
Less Advance Payments _____	(101-00-000-1506) _____		
Reimbursement Due Employee _____	IGL Account Number _____		
Reimbursement Due Borough			
(attach check payable to Ketchikan Gateway Borough)			
<p>I, the undersigned, understand that I have two (2) calendar weeks to submit my expenses upon return from traveling, or my expenses will not be reimbursed. Further, any advances that were paid to me prior to travel are subject to deduction from my paycheck if my expenses are not submitted within this time period. I am aware that no liquor, beer or wine are reimbursable expenses, and these items will be deducted from my expense report, if applicable. I agree that if I voluntarily terminate employment with the Borough, I will reimburse the Borough for tuition, fees or registration costs incurred for elective training, according to the following schedule and such reimbursement may be deducted from my final Borough paycheck. I certify that this report is true and correct to the best of my knowledge.</p>			
<p><i>Months Since Completion of Training</i></p> <p>Two (2) months or less _____</p> <p>Third (3rd) through the Fifth (5th) month _____</p> <p>Sixth (6th) through the Ninth (9th) month _____</p> <p>Tenth (10th) through the Twelfth (12th) month _____</p> <p>More than Twelve (12) months _____</p>		<p><i>Amount Reimbursed</i></p> <p>100% _____</p> <p>75% _____</p> <p>50% _____</p> <p>25% _____</p> <p>0% _____</p>	
Employee Signature _____		Date _____	
Department _____	Funds Available _____	Manager's Office _____	Finance _____
Travel / Training No. (to be assigned by Accounting Tech)			

Original to Accounts Payable.

Make 3 copies and distribute to Payroll Department Head, Employee.