

45.101 Expense accounts of state officers and employees -- Receipts -- Authority to promulgate administrative regulations.

- (1) Except as otherwise provided by law, each state officer or employee who is authorized by law to receive, from corporations or from the State Treasury or from any fund appropriated out of the State Treasury, traveling or other expenses incident to the discharge of official duties shall submit to the Finance and Administration Cabinet information regarding the expenses and necessary receipts as provided by administrative regulation promulgated by the Finance and Administration Cabinet, provided that any expenses in excess of ten dollars (\$10) shall be accompanied by a receipt, unless the Finance and Administration Cabinet increases the minimum expense amount for which a receipt is required as provided in this section. The required information and documentation shall be provided before the cabinet shall audit or pay the expenses. The Finance and Administration Cabinet may promulgate an administrative regulation to increase the minimum expense amount for which a receipt is required, not to exceed twenty-five dollars (\$25). The Finance and Administration Cabinet may rely on a preaudit performed by the budget unit as a basis for issuing a warrant.
- (2) The Finance and Administration Cabinet may promulgate administrative regulations to permit budget units to contract with airlines, railroads, hotels, or other companies for services to a group of their employees while on official travel status. The expenses are to be submitted to the Finance and Administration Cabinet on forms prescribed by the Finance and Administration Cabinet before the cabinet shall audit or pay the expenses.
- (3) The Finance and Administration Cabinet may promulgate administrative regulations to permit state officers or employees to assign their claim for reimbursement of travel expenses to airline, railroad, hotel, or other companies in payment of services rendered as provided for in subsections (1) and (2) of this section.
- (4) Each state officer or employee who by reason of the duties assigned to the officer's or employee's office is required to be at the state capital for the majority of the time, or who has an office located at the state capital, shall not be permitted to charge for expenses except from the state capital to the place where the business the officer or employee is transacting is to be transacted, and from that place back to the state capital, and each officer or employee who is assigned to duty at some place other than the state capital shall only be permitted to charge to the state such expenses as are incurred in going from that place to the place where the business is transacted, and returning. Expenses in going from the state capital or the place where the officer or employee is assigned to duty to the officer's or employee's real place of residence, or in return therefrom, shall not be allowed unless it is shown that it was necessary for the officer or employee to make the trip in the discharge of business for the state.
- (5) The Finance and Administration Cabinet may promulgate administrative regulations to permit the payment of travel and other expenses incidental to the official activities of formally organized groups sponsored by or otherwise representing state agencies. The payment may be made direct to service establishments in the manner

set forth in subsection (3) of this section, by an inter-account bill between budget units, or by reimbursement to the official or other employee who has been designated as the officer-in-charge of the organized group. If it is necessary that one (1) or more state employees or officials travel with the group, their expenses may be included in the total expenses for the group.

- (6) The Finance and Administration Cabinet may promulgate administrative regulations allowing heads of budget units to establish imprest cash funds for reimbursement of travel expenses.
- (7) Except as provided in KRS Chapter 6, but the provisions of any other laws to the contrary notwithstanding, and in lieu of the reimbursement of travel and other incidental expenses authorized by subsection (1) of this section, the Finance and Administration Cabinet may promulgate administrative regulations to provide for the payment of a fixed expense allowance per day to be established by the secretary of the Finance and Administration Cabinet, plus necessary travel expenses, to each state officer or employee who is authorized by law to be reimbursed for expenses incurred in the discharge of official duties. This payment shall be made from an appropriation for this purpose to a budget unit of a branch of government.

Effective: May 30, 1997

History: Amended 1997 (1st Extra. Sess.) Ky. Acts ch. 4, sec. 16, effective May 30, 1997. -- Created 1982 Ky. Acts ch. 450, sec. 42, effective July 1, 1983.

2018-2020 Budget Reference. See State/Executive Branch Budget, 2018 Ky. Acts ch. 169, Pt. III, 37 at 1381.