Opinion No. 75-1

Mr. James R. Cobler
Director, Division of Accounts & Reports
Department of Administration
Statehouse
Topeka, Kansas 66612

Dear Mr. Cobler:

Mr. Franklin Theis, chief attorney for the Department of Administration, has requested our opinion concerning payment of an item listed on voucher no. 21382, in the amount of $30.00 as a baby-sitter expense. The voucher submits a claim for $96.00 for daily subsistence allowance, and $44.00 as miscellaneous nonsubsistence expenses. Of the latter amount, $30.00 is claimed as reimbursement for the cost of a baby-sitter. The following justification is offered by the claimant in support of this claim:

"1. It is a legitimate travel expense.
2. I was required to attend the meeting in San Francisco as a function of my position with Follow Through.
3. Being required to attend the meeting, it was necessary that I obtain childcare services for my children during my absence. The children are not old enough to care for themselves over-night and as a single parent, it is necessary that I obtain and pay for childcare services." [Emphasis by the writer.]

K.S.A. 75-3201 provides in pertinent part thus:

"When the duty assignment of any state official or employee requires that he travel to points beyond his official station or regular domicile he shall be entitled, upon complying with the provisions of this act and the rules and regulations promulgated thereunder, to an allowance for subsistence and reimbursement for transportation, and other travel expenses incurred..."
Thus, a state employee who is required to travel in the performance of his official duties is entitled, first, to reimbursement for transportation expenses, "other travel expenses," and to subsistence allowances, which are defined at K.S.A. 75-3207 to include

"all charges for meals and lodging, all fees and tips to waiters, hotel porters, bellhops, doormen, maids, television, radios, special air conditioning and dining room stewards."

The cost of a baby-sitter to attend one's children while away from home is obviously not included in the term "subsistence allowance," nor may it be reimbursed as an expense of transportation. The question remains whether it is reimbursable as "other travel expenses."

In our opinion, it may not. K.A.R. 1-16-20 commences thus:

"Miscellaneous expenses are those deemed necessary in the conduct of the official business of the state which are not included in the categories of subsistence allowance, mileage or fares in lieu of mileage and state-owned vehicle operation."

Charges for baggage, official telephone and telegraph messages, stenographic and typewriting services required for official purposes, for stationery and other similar supplies needed in emergencies for the handling of official business, and proper taxicab charges, are all enumerated as authorized miscellaneous expenses.

The cost of a baby-sitter to care for minor children is not an expense incurred in the conduct of the official business of the state. It is certainly an expense which a state employee may find necessary because of his or her personal circumstances as a result of his or her absence from home. When one is absent from one's residence, for whatever reason, an individual may be unable to attend personally to a variety of domestic tasks he or she would otherwise perform, and may thus be obliged as a result of absence to hire others to perform such domestic tasks.
tasks, which may range from the care of property and domestic animals to the care of dependent family members.

The cost of a baby-sitter is an expense which might not be incurred but for travel. K.S.A. 75-3201, and the regulations promulgated thereunder, do not, however, authorize reimbursement of every expense which a state employee may deem to be necessary as a result of his travel. Reimbursement is authorized only of those expenses incurred in the performance of the official business of the state, and expenses incurred to meet the personal and domestic obligations of the employee do not constitute "other travel expenses," to which the employee may validly claim for reimbursement.

Very truly yours,

VERN MILLER
Attorney General

VM:JRM:tp