

CHAPTER 5: TRAVEL

FISCAL RULE

NUMBER

Travel

5-1

Appendix A - Maximum Allowable Meal Per Diem Rates for CONUS Travel

Appendix B - Maximum Allowable Meal Per Diem Rates for Travel to Alaska, Hawaii, the Commonwealths of Puerto Rico and the Northern Mariana Islands, and Possessions of the United States.

Appendix C - Maximum Allowable Meal Per Diem Rates for Travel to Foreign

Rule 5-1 TRAVEL

AUTHORITY:

24-9-104(2), C.R.S. (Mileage Allowance)
24-30-202(20.1), C.R.S. (Travel Advance Limit)
24-30-202(26), C.R.S. (State Controller's Authority)

DEFINITIONS:

Approving Authority - An individual delegated the authority, in writing, by the chief executive officer of the state agency or institution of higher education to approve matters related to official travel.

Commercial Lodging - Any accommodations that are available or offered for use by a traveler for which a rental schedule has been established and payment is required for its use.

CONUS - The 48 continental United States, including the District of Columbia.

Electronic Signature - Any identifier or authentication technique attached to or logically associated with an electronic record that is intended by the person using it to have the same force and effect as a manual signature. "Electronic signature" includes digital signatures.

Expenses Incurred for the Benefit of the State - Expenses incurred that enable a state employee or a state official to perform their assigned duties or enable a state agency or institution of higher education to carry out the responsibilities required by law.

In-State Travel - Travel within the State of Colorado and to the immediate area outside the State that is a necessary part of an otherwise "in-state" trip.

International Travel - Travel to any destination not considered in-state or out-of-state.

Out-of-State Travel - Travel within CONUS, other than Colorado. Also travel to Alaska and Hawaii.

Political Expenses - Expenses incurred in relation to activities that are primarily designed to further the interests of a candidate, political party, or special interest group.

State Travel Card - The travel card(s) provided to state employees through the Statewide Travel Management Program (1CCR 103-1).

Transportation - Travel by commercial airline, railroad, bus, taxicab; state-owned, leased, or personally owned automobile or airplane; or any other means of conveyance.

RULE:

Fiscal Rule 5-1 addresses travel prepayment and reimbursement to state employees or state officials.

Travel charged to the State, regardless of the funding source, shall be for the benefit of the State, only for the time period necessary, and completed using the most economical means available which will satisfactorily accomplish the State's business.

The traveler shall determine those expenses incurred for the benefit of the State and request prepayment of or reimbursement for only those expenses. The approving authority shall review the expenses claimed by the traveler and authorize prepayment of or reimbursement for only those expenses incurred for the benefit of the State. The approving authority may require documentation in addition to documentation prescribed by these rules that is deemed necessary or advisable in order to review and authorize expenses.

Required Travel Authorization

- .01 In-state Travel - Prior authorization for in-state travel may be required by the approving authority for all in-state travel.
- .02 Out-of-state Travel - Prior written or electronic authorization by the chief executive officer, or a delegate, of a state agency or institution of higher education shall be required for all out-of-state travel.
- .03 International Travel - Prior written or electronic authorization by the chief executive officer, or a delegate, of a state agency or institution of higher education and the governor, or a delegate, shall be required for all international travel, except for the Department of Higher Education. Prior written authorization by the executive director of the Colorado Commission on Higher Education shall be required for all international travel by employees within the Department of Higher Education. The executive director of the Colorado Commission on Higher Education, with approval of the State Controller, may delegate the authority to approve international travel to the chief executive officer, or a delegate, of a specific higher education institution.
- .04 Travel at no cost to the State - Prior authorization by the approving authority is required for any official state business travel for which reimbursement is made directly to the state employee or the state agency by the non-state organization.

Prepayment/ Reimbursement of Travel Expenses

Prepayment of expenses paid as per diem and other estimated out-of-pocket expenses shall be approved by the approving authority and authorized by the chief fiscal officer, or a delegate, of the state agency or institution of higher education. In such cases, the prepayment shall be requested from the State by completing a travel prepayment/reimbursement voucher or through the state Travel Card if the ability for cash advances has been authorized by the designated Travel Compliance Officer. The amount of the prepayment shall be computed using the traveler's known per diem amounts and/or pre-approved estimated expenses. Under no circumstance shall a travel prepayment exceed the statutory limit as established by CRS 24-30-202.

Distribution of prepayments to travelers shall be made only within 5 working days of commencing the trip. An after-trip reconciliation is only required if the trip was not taken, varies from the approved length, or if lodging, commercial transportation, car rental expenses, or miscellaneous business expenses are prepaid. The purpose of the reconciliation is to ensure that the prepayment is equal to the actual costs incurred. State agencies may require the traveler provide documentation the approved trip was indeed taken by the traveler. Such documentation shall be appropriate for the circumstances.

A separate travel prepayment/reimbursement voucher is to be processed for any allowable expenses incurred but not prepaid.

The following rates shall be used for prepayment or reimbursement of travel expenses:

.01 Lodging

Employees authorized to travel shall be reimbursed the actual cost of reasonable accommodations. Employees may be required to use approved or designated lodging facilities in certain areas to assist the state agency or institution of higher education in controlling travel cost. A state Travel Card, if available to the traveler, shall be used to pay for all lodging expenses. Prepayment shall be made based on a reasonable estimate of the cost. Reimbursement shall be limited to the actual cost of commercial lodging. Receipts for lodging shall be obtained and submitted.

.02 Meals and Incidental Expenses

Employees authorized to travel shall be prepaid or reimbursed for meals, including tax and tip at per diem rates established by these Fiscal Rules. The authorized meal per diem rate may be claimed for each meal the traveler would normally have eaten while traveling. If a meal is included in a conference fee the meal shall not be claimed for prepayment or reimbursement unless the meal is determined to be inadequate by the traveler. If a meal provided by a commercial carrier as part of the transportation ticket is deemed inadequate by the traveler then the per diem for that meal can be claimed. The authorized incidental expense per diem may be claimed for each overnight stay.

The incidental expense per diem may be used for personal telephone calls, miscellaneous tips, and other miscellaneous items. The chief executive officer, or a delegate, of an agency or institution of higher education may approve a higher incidental expense per diem rate for international travel based on the traveler's destination. Under no circumstance shall the higher incidental per diem rate exceed \$15.00 per overnight stay.

Under no circumstances shall an employee claim more than the established per diem rate. Receipts for meals are not required.

.03 Transportation

Employees authorized to travel shall be prepaid/reimbursed only for the cost equivalent of the most cost beneficial method of transportation available, which will satisfactorily accomplish the state business.

A state Travel Card, if available to the traveler, shall be used to pay for all commercial transportation expenses. Prepayment shall be made based on a reasonable estimate of the cost. Reimbursement shall be limited to the actual cost of commercial transportation. Receipts for transportation shall be obtained and submitted.

.04 Rental Vehicles

Employees authorized to travel shall be prepaid/reimbursed for the cost of a rental vehicle if the use is required for business purposes and was pre-approved by the approving authority. A receipt is required for all rental vehicle expenditures. The traveler is required to use a rental vehicle vendor approved by the State Travel Management Program. A state Travel Card, if available to the traveler, shall be used to pay for all rental vehicle expenses. Prepayment shall be made based on a reasonable estimate of the cost. Reimbursement shall be limited to the actual cost of the rental vehicle expense. Receipts shall be obtained and submitted.

Various upgrades provided at extra cost by vehicle rental companies such as satellite radio, GPS units, etc. are not reimbursable unless necessary for business or safety reasons and approved by the approving authority.

Other Prepaid or Reimbursable and Non-Reimbursable Travel Expenses

.01 Prepaid or Reimbursable travel expenses

In addition to lodging, meals, and transportation, the following actual expenses incurred as a necessary part of approved travel may be prepaid (subject to the approval process outlined above) or reimbursed.

- A. Reasonable tips paid by the traveler for bellhops, porters, maids, and ground transportation. Tips paid in conjunction with meals are included in the meal allowance and cannot be claimed separately.
- B. Commercial transportation such as taxi and shuttle expenses paid by the traveler. A receipt shall be required for each individual ride in a commercial vehicle, if over \$25.
- C. Camping site fees paid by the traveler for a commercial camp ground or a state or national park. A receipt shall be required if over \$25.
- D. Parking fees paid by the traveler. A receipt shall be required for any single fee over \$25.
- E. Registration fees paid by the traveler. A receipt is required for all registration fees paid.
- F. Telephone, fax, internet access, and other similar miscellaneous business expenses paid by the traveler for official state business. A receipt shall be required for any single charge over \$25.
- G. Toll road charges paid by the traveler.
- H. Traveler's checks or transaction charges for the use of the state travel card paid by the traveler. A receipt shall be required if the total amount claimed for reimbursement is over \$25.

.02 Non-reimbursable travel expenses

The following expenses shall not be reimbursed:

- A. Alcoholic beverages purchased by the traveler.
- B. Entertainment expenses paid by the traveler.
- C. Personal expenses incurred during travel that are primarily for the benefit of the traveler and not directly related to the official purpose of the travel.
- D. Political expenses paid by the traveler.
- E. The state Travel Card provides travel insurance while other types are not justifiable for business purposes; therefore expenses paid by the traveler for the following are not reimbursable:
 - a. Collision damage waiver/loss damage waiver for rental cars
 - b. Supplemental liability insurance on rental vehicles
 - c. Value premiums on airline tickets
 - d. Trip cancellation insurance
 - e. Additional liability for rental cars
 - f. Personal accident insurance on rented vehicles
 - g. Supplemental life insurance for airline or common carrier travel.
- F. The cost of traffic fines and parking tickets.

Certification

A travel prepayment/reimbursement voucher must be filed to obtain prepayment of or reimbursement for approved travel expenses and shall contain a statement as to the purpose of the travel.

The travel prepayment/reimbursement voucher shall contain the following certification signed manually or electronically by the traveler:

"I certify that the statements in the above schedule are true and just in all respects; that payment of the amounts claimed herein has not and will not be reimbursed to me from any other sources; that travel performed for which prepayment/reimbursement is claimed was or will be performed by me while on State business and that no claims are included for expenses of a personal or political nature or for any other expenses not authorized by the Fiscal Rules; and that I actually incurred or paid the operating expenses of the motor vehicle for which reimbursement is claimed on a mileage basis. Further, I hereby authorize the State to deduct from my pay any amount prepaid to me in excess of my actual incurred expenses."

The travel prepayment/reimbursement voucher shall be endorsed manually or electronically by the approving authority.

EXCEPTIONS TO RULE:

.01 Allowances for members of statutory boards or commissions

Board and commission members shall be paid in accordance with the statutory provisions establishing the board or commission. Board members may be reimbursed for actual and necessary expenses incurred in the performance of their duties. These actual and necessary expenditures should be reasonable under the circumstances and the board or commission member should be made aware that public funds are the source of the reimbursement.

Board or commission members may also be reimbursed for childcare services. The chief executive officer, or a delegate, of the state agency or institution of higher education shall determine the need

for childcare reimbursement. Reimbursement shall not be made to a family member and receipts shall be furnished with the reimbursement request.

.02 Allowances for state job applicants

In order to obtain the best-qualified individual for a given position in the state it may be necessary to pay interview related travel expenses for job applicants. At the discretion of the chief executive officer, or a delegate, such travel expenses may be reimbursed to the applicant at the per diem rate established by the State Controller for state employees.

.03 Allowances for travel by the Governor of Colorado

In the case of travel by the Governor, security, protocol, ceremonial functions, and overall time demands may require considerations not accorded any other state official or employee. Protocol may often require the spouse to travel with the Governor.

The use of state-owned aircraft, commercial airlines or state-owned automobiles by the Governor shall depend upon time constraints and security needs.

When the Governor allocates travel costs between official state business and personal or political, the allocation shall take into account all the various factors involved in the trip.

.04 Allowances for travel not solely for state business

In some instances the purpose of travel may not be solely for state business. It may be partially for official business and partially for personal or political reasons. In these instances, the individual involved shall make a reasonable allocation of the expenses. Where such an allocation is made, the travel reimbursement request shall contain sufficient documentation to indicate the allocation made and the basis for the allocation.

If a state employee obtains lower rates for lodging or transportation because travel is extended for personal or political reasons, these lower rates shall also apply to the business portion of the trip.

.05 Allowances for travel paid directly by a non-state entity

In limited instances, State officials and employees may be invited to attend committee meetings, seminars, or conferences concerning official state business where their travel expenses are either paid directly by the sponsor or they are reimbursed by the sponsor. In such instances the employee may accept the invitation if the travel has been approved by their approving authority and it does not violate the "Ethics in Government" provisions of Article XXIX of the Colorado Constitution (also known as Amendment 41).

.06 Allowances for travel with spouse, relatives, or friends

The state shall not reimburse the cost of an employee's spouse or other person(s) accompanying the state employee on a business trip, unless specifically provided in this fiscal rule.

.07 Allowances for travel wholly within a single day

If travel is wholly within a single day, reimbursement for lunch shall not be allowed. If, however, an employee leaves home on official business prior to 5:00 a.m. and/or remains away from home after 8:00 p.m. and the official business requires the employee to extend the workday, the approving

authority may allow a meal allowance for breakfast and/or dinner for the traveler. If breakfast and/or dinner are paid for an employee while traveling in a single day, the amount paid is reportable as income on an employee's W-2.

.08 Allowances for travel by leased or privately owned aircraft

- A. A state agency or institution of higher education shall not lease an aircraft without the prior written approval of the Aircraft Section of the Colorado State Patrol in the Department of Public Safety, regardless of the source of funds. This includes the lease of any replacement aircraft for those presently operated by the state agency or institution of higher education.
- B. A state agency or institution of higher education shall not authorize the use of a privately owned aircraft without the prior written approval from the Office of Risk Management. No reimbursement shall be allowed unless the required prior written approval has been secured.

.09 Allowances for travel by privately owned automobile

Employees shall be allowed mileage fees for each mile actually and necessarily traveled while on official state business. Employees shall normally be reimbursed at the mileage rate designated for two-wheel drive vehicles. Employees shall only be reimbursed at the mileage rate designated for four-wheel drive vehicles when the use of four-wheel drive is necessary because of road, terrain, or adverse weather conditions.

Commuting expenses incurred in traveling between an employee's residence and a primary work location are non-reimbursable employee expenses. However, upon approval of the appointing authority, an employee may be reimbursed for use of a personal automobile when commuting between his/her residence and a temporary work location. Reimbursement shall be for the number of miles between the employee's residence and the temporary work location or the employee's regular work location and the temporary work location, whichever is less.

CRS 24-9-104(2), establishes the mileage rate to be used for reimbursement for official state travel.

.10 Allowances for travelers furnishing their own lodging and meals

When employees who are traveling are furnishing their own lodging and meals, the state agency or institution of higher education may negotiate a special per diem rate for that period of travel. The rate negotiated shall be on a case-by-case basis and under no circumstance shall the negotiated rate exceed the normal per diem rates established by this fiscal rule.

.11 Travel Insurance

Travel insurance may be purchased when it benefits the state if approved in writing by the approving authority.

.12 Receipts

Chief Executive Officers may waive the requirement for a receipt in extenuating circumstances upon approval of a written certification by the traveler that the cost was incurred and the reason why the receipt was not obtained or available. Further, Chief Executive Officers may establish alternative document requirements for recurring travel into locations, e.g. international travel, or for group travel, where compliance with the receipt requirement is determined to be impractical.

Maximum Allowable Meal Per Diem Rates For CONUS Travel

Effective October 1, 2007

The following tables list the per meal breakdown for the reimbursement rates for meals within CONUS (Appendix A), Alaska, Hawaii and other US possessions (Appendix B), and foreign countries (Appendix C), and the allocation of per diems for foreign countries (Appendix D). These meal rates should be used when calculating the amount of potential reimbursement available for part day while traveling. The daily total is the maximum per diem available for full day while traveling without regard to meal allocations.

Authorized Per Meal Reimbursement Rates Within CONUS

Per Diem Rate	Base	-----	-----	High Cost	-----	-----
Breakfast	\$7.00	\$8.00	\$9.00	\$10.00	\$11.00	\$12.00
Lunch	\$11.00	\$12.00	\$13.00	\$15.00	\$16.00	\$18.00
Dinner	\$18.00	\$21.00	\$24.00	\$26.00	\$29.00	\$31.00
Incidental	\$3.00	\$3.00	\$3.00	\$3.00	\$3.00	\$3.00
Daily Total	\$39.00	\$44.00	\$49.00	\$54.00	\$59.00	\$64.00

