

CHAPTER 5: TRAVEL

RULE 5-1: TRAVEL

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1. AUTHORITIES

§24-9-104(2), C.R.S. (Mileage Allowances)

§24-30-202(20.1), C.R.S. (Travel Advance Limits)

§24-30-202(26), C.R.S. (State Controller's Authority)

U.S. Code, Title 26, §§162(a), 262, and 274(d) (Internal Revenue Code)

26 CFR Ch. 1, §1.274-5T Substantiation Requirements (Temporary) (Treasury Regulations)

Rev Rul. 99-7, 1999-5 C.B. 4, Deductibility of Daily Transportation Expenses

Internal Revenue Service Publication 463 – Travel, Entertainment, Gift, and Car Expenses

2. DEFINITIONS:

- 2.1.** Approving Authority – An individual who has authority to approve travel for State Business and related matters.
- 2.2.** Commercial Card – See Fiscal Rule 2-7 (State Commercial Cards).
- 2.3.** Commercial Card Program – See Fiscal Rule 2-7 (State Commercial Cards).
- 2.4.** CONUS – The 48 continental United States, including the District of Columbia.
- 2.5.** 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.
- 2.6.** Expenses Incurred for the Benefit of the State – Expenses incurred that enable a State employee or state official to perform assigned duties or enable a State Agency or Institution of Higher Education to carry out responsibilities required by law.
- 2.7.** Foreign Travel – Travel to any out-of-country destination not included within the definitions of In-State Travel or Out-of-State Travel.
- 2.8.** 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.
- 2.9.** Incidental Expenses – Tips given to porters, baggage carriers, bellhops, hotel maids, and skycaps for airport check-in.
- 2.10.** Lodging – Any commercial accommodations available or offered for use for which a rate schedule has been established and payment is required, as described in the State Controller Travel Policies.
- 2.11.** Metropolitan Area – See Fiscal Rule 2-5 (Miscellaneous Compensation and Other Benefits (Perquisites)).
- 2.12.** One Card – See Fiscal Rule 2-7 (State Commercial Cards).
- 2.13.** Out-of-State Travel – Travel within CONUS, other than In-State Travel, or within Alaska or Hawaii.
- 2.14.** 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.

- 2.15. Price Agreement – See Fiscal Rule 3-3 (State Contracts).
- 2.16. Procurement Card – See Fiscal Rule 2-7 (State Commercial Cards).
- 2.17. Reimbursement Request – A request for reimbursement of travel expenses submitted by a Traveler pursuant to §9 of this Fiscal Rule.
- 2.18. State Business – Official State business or other duties undertaken for State purposes and for the benefit of the State.
- 2.19. State Commercial Card Program Manager – The individual designated to assist the bank in the administration of the Commercial Card Program and manager of the State Contract between the State and the bank. The liaison between entities participating in the program and the bank.
- 2.20. Temporary Work Location – A location where employment is expected to continue, and does continue, for one year or less that is not the Traveler’s Regular Work Location.
- 2.21. Travel Advance – The advance of funds to a Traveler for approved travel expenses by a State Agency or Institution of Higher Education pursuant to §5 of this Fiscal Rule.
- 2.22. Travel Card – See Fiscal Rule 2-7 (State Commercial Cards).
- 2.23. Traveler – A State employee who receives required approvals to travel on State Business.
- 2.24. Traveler's Regular Work Location – Generally, the primary location where the Traveler works, including the entire Metropolitan Area of the Traveler's regular work location. See State Controller Travel Policies for exceptions.
- 2.25. Traveler's Residence – The location where the Traveler maintains the Traveler’s primary family home.
- 2.26. Traveling Away from Home – A Traveler is traveling away from home if:
 - 2.26.1. The Traveler's duties require the Traveler to be away from the Traveler's Regular Work Location substantially longer than an ordinary day's work; and
 - 2.26.2. The Traveler needs to sleep or rest to meet the demands of the Traveler’s work while away from the Traveler's Regular Work Location.
- 2.27. Transportation – Travel by any means of conveyance as described in the State Controller Travel Policies.

3. RULE:

- 3.1. Scope – All Travelers shall comply with this Fiscal Rule when Traveling Away from Home and for all other situations included in this Fiscal Rule.
- 3.2. Reimbursement – A Traveler may be reimbursed for travel expenses only if the:
 - 3.2.1. Traveler is Traveling Away from Home, or meets the criteria in one of the special situations described in §11 of this Fiscal Rule;
 - 3.2.2. Travel is:
 - 3.2.2.1. For State Business – travel charged to the State, regardless of the funding source, shall be for the benefit of the State;
 - 3.2.2.2. Only for the time period necessary;
 - 3.2.2.3. Completed using the most economical means available which will satisfactorily accomplish the State Business; and

- 3.2.2.4. Approved by the Approving Authority as required by §4 of this Fiscal Rule;
 - 3.2.3. Expenses are reasonable under the circumstances;
 - 3.2.4. Traveler submits adequate documentation of the travel expenses to the Approving Authority in accordance with State statute, Internal Revenue Service regulations, grant requirements, and other requirements as determined by the State Agency or Institution of Higher Education; and
 - 3.2.5. Reimbursement Requests and Travel Advances are settled as required by §9 of this Fiscal Rule.
 - 3.3. Traveler's Responsibilities – A Traveler is responsible for controlling expenses at a reasonable level, ensuring that the State receives adequate value for the amounts expended and minimizing risk to the State. A Traveler shall identify Expenses Incurred for the Benefit of the State while Traveling Away from Home and request a purchase, advance, or reimbursement for only those expenses.
 - 3.4. Approving Authority's Responsibilities – The Approving Authority shall review the expenses claimed by a Traveler and authorize a purchase, advance, or reimbursement for only those expenses incurred for State Business. The Approving Authority may require documentation, in addition to the documentation prescribed by this Fiscal Rule, deemed necessary or advisable by the Approving Authority in connection with the review and authorization of expenses.

4. TRAVEL AUTHORIZATION:

All travel shall be authorized in accordance with the procedures in this §4, regardless of the sources of funding (including reimbursements by third parties).

- 4.1. In-State Travel – Prior authorization by the Approving Authority for all In-State Travel may be required, at the discretion of the State Agency or Institution of Higher Education.
- 4.2. Out-of-State Travel – Prior written or electronic authorization by the Chief Executive Officer, or delegate, of a State Agency or Institution of Higher Education shall be required for all Out-of-State travel.
- 4.3. Foreign Travel – Prior written or electronic authorization by the Governor, an Elective Officer, the Commissioner of the Department of Education, or a delegate of any of them, and the Chief Executive Officer, or delegate, of the State Agency benefiting from the Foreign Travel shall be required for all Foreign Travel, except for Foreign Travel undertaken by employees of the Department of Higher Education. Prior written authorization by the Chief Executive Officer of the Department of Higher Education shall be required for all Foreign Travel by employees within the Department of Higher Education, including employees of Institutions of Higher Education. The Chief Executive Officer of the Department of Higher Education, with the approval of the State Controller, may delegate the authority to approve Foreign Travel to the Chief Executive Officer, or a delegate, of a specific Institution of Higher Education.
- 4.4. Travel at No Cost to the State – Prior authorization by the Approving Authority is required for any State Business travel for which reimbursement will be made directly to the State or a State employee by a non-State organization.

5. TRAVEL ADVANCE:

- 5.1. Travel Advance Form – A Traveler shall complete a Travel Advance form to obtain an advance for approved travel expenses, which shall contain a statement as to the purpose of the travel. Each State Agency and Institution of Higher Education shall develop a Travel Advance

form for use by its Travelers.

- 5.2. Amount of Advance – The amount of the advance shall be computed using the applicable per diem rates, set forth in §12 of this Fiscal Rule, and other allowable estimated out of pocket amounts. A Travel Advance shall not exceed the lesser of the \$2,500 statutory limit or the amount approved by the State Controller, or the State Controller’s designee, per Traveler per trip. See §24-30-202(20.1), C.R.S.
- 5.3. Approval – Travel Advances requested from the State require prior authorization from the Approving Authority and approval by the Chief Fiscal Officer, or delegate, for the State Agency or Institution of Higher Education authorizing the travel.
- 5.4. Settlement of Travel Advance – Upon completion of travel, a Traveler shall settle all Travel Advances made to the Traveler by following the requirements for timing, content and receipts set forth in §9 of this Fiscal Rule. The Traveler shall reimburse the State to the extent that the amount of a Travel Advance received by the Traveler pursuant to this §5 exceeds the actual expenditures for reimbursable items in §6 of this Fiscal Rule.

6. TRAVELING AWAY FROM HOME:

A Traveler Traveling Away from Home shall be reimbursed for the items set forth in this §6, if all of the requirements of §3 of this Fiscal Rule are met.

- 6.1. Lodging – Lodging may be booked using one of the State Commercial Cards. If a State Commercial Card is not available, the Traveler may use a personal card or personal funds, or a Travel Advance may be obtained by the Traveler, to pay for lodging. The Traveler shall submit receipts for Lodging as documentation of the expense.
- 6.2. Meals and Incidental Expenses – Under regulations issued by the Internal Revenue Service, Travelers are required to use the method chosen by the State for reimbursement of meals and Incidental Expenses. The State has chosen to use the standard allowance method for meals and Incidental Expenses, rather than the actual cost method. Under the standard meal allowance method, a Traveler shall claim the authorized meal per diem rate for each meal the Traveler would normally have eaten while Traveling Away from Home. If a meal is included in a conference fee or is provided with the cost of Lodging, a Traveler shall not request reimbursement for the standard meal allowance, unless the meal provided is determined to be inadequate by the Traveler. The Traveler shall include the total Incidental Expense per diem rate for each overnight stay, but shall not request reimbursement for Incidental Expenses that do not include an overnight stay. Under no circumstances shall a Traveler request reimbursement for more than the applicable per diem rate. Because meals and Incidental Expenses are paid on a per diem basis, receipts for meals and Incidental Expenses are not required. See §12 of this Fiscal Rule for reference to the current standard per diem rates for meals and Incidental Expenses. Centrally billed Commercial Cards (i.e. One Cards, centrally billed Travel Cards, and Procurement Cards) shall not be used to pay for meals or Incidental Expenses while Traveling Away From Home. Individually billed Travel Cards may be used to pay for meals and Incidental Expenses while Traveling Away From Home.
- 6.3. Meals and Incidental Expenses for Days Traveler Departs and Returns – A State Agency or Institution of Higher Education may use either of the following methods for an advance or reimbursement for meals during partial travel days, except each State Agency or Institution of Higher Education must use the same method for all of that State Agency’s or Institution of Higher Education’s Travelers:
 - 6.3.1. A Traveler may claim 75% of destination city's per diem rate, including Incidental Expenses, for the day of departure, and 75% of the departing city's per diem rate,

Including Incidental Expenses, on the day of return; or

- 6.3.2.** A Traveler may claim meals based on departure and arrival time. Breakfast cannot be claimed unless departure is 5:00 A.M or earlier at the city of departure. Lunch cannot be claimed unless departure is before 11:00 a.m. at the departing city or arrival is after 1:00 p.m. at the city of arrival. Dinner cannot be claimed, unless arrival is 8:00 P.M. or later at the city of arrival. Under this method, the applicable per diem rate is based on where the meal is eaten.
- 6.4.** Transportation – A Traveler shall be reimbursed only for the dollar equivalent of the most economical means of Transportation available to the Traveler that satisfactorily accomplishes the State Business. Reimbursement shall be limited to the actual cost of commercial Transportation. A Traveler requesting reimbursement shall submit receipts for all Transportation expenses except as provided in §6.11 of this Fiscal Rule.
- 6.5.** State Fleet Vehicles – Travelers are encouraged to use State fleet vehicles when they are available and meet the needs of the Traveler, unless the Traveler’s State Agency or Institution of Higher Education has a more restrictive policy.
- 6.6.** Rental Vehicles – State Agencies and Institutions of Higher Education shall use State Price Agreements for automobile rentals in order to ensure adequate liability insurance coverage, unless the State Price Agreement does not meet the needs of the Traveler. In instances where a State Price Agreement is not used for automobile rental, the Traveler shall purchase liability insurance in the amount of \$1,000,000 through the automobile rental company the Traveler uses. Various upgrades provided at extra cost by vehicle rental companies, such as satellite radio, GPS units, etc., are not reimbursable unless necessary for State Business or safety reasons and approved by the Approving Authority. A Traveler shall submit receipts for rental vehicles as documentation of the expense and shall be reimbursed for the actual cost of rental vehicles, provided the Traveler complies with §3 of this Fiscal Rule.
- 6.7.** Use of Personal Vehicles

 - 6.7.1.** Insurance – If a Traveler uses the Traveler’s personal vehicle on State Business the Traveler is not covered by the State’s automotive insurance.
 - 6.7.2.** Mileage for Personal Vehicles – A Traveler shall be allowed mileage reimbursement for each mile actually and necessarily traveled on State Business using the Traveler’s personal vehicle as provided in the State Controller Travel Policies. A Traveler normally shall be reimbursed at the mileage rate designated for two-wheel drive vehicles. A Traveler shall be reimbursed at the mileage rate designated for four-wheel drive vehicles only when the use of four-wheel drive is necessary because of road, terrain, or adverse weather conditions. Commuting expenses incurred while traveling between a Traveler’s Residence and Traveler’s Regular Work Location are non-reimbursable personal expenses. §24-9-104(2), C.R.S establishes the mileage rate to be used for reimbursement of State Business travel. The current mileage rates are posted on the website of the Office of the State Controller.
- 6.8.** Airfare – Travelers shall use the most advantageous airline based on cost, time, and schedule. A Traveler shall be reimbursed for approved fees if not included in the airfare, as described in the State Controller Travel Policies.
- 6.9.** Tips – A Traveler cannot claim tips as a separate item on a Reimbursement Request. Tips paid to porters, baggage carriers, bellhops, hotel maids, and skycaps for airport check-in are included in Incidental Expenses. Tips paid in conjunction with meals are included in the standard meal allowance. Tips for commercial Transportation, such as taxi and shuttle drivers,

shall be reimbursable as part of and shall be included in the cost of the Transportation.

6.10. Other Allowable Travel Expenses – In addition to Lodging, Meals, and Transportation, the actual expenses identified below, incurred as a part of approved travel, are allowable if necessary to complete State Business:

6.10.1. Commercial Transportation such as taxi and shuttle expenses – A receipt shall be required for each individual ride in a commercial vehicle costing over \$25, including tip;

6.10.2. Camping site fees paid for a commercial camp ground or a state or national park – A receipt shall be required for any fee over \$25;

6.10.3. Parking fees – A receipt shall be required for any single fee over \$25;

6.10.4. Airline baggage fees – A receipt shall be required for baggage fees in excess of the standard fee for a single bag.

6.10.5. Telephone, fax, internet access, and other similar miscellaneous business expenses paid for State Business – A receipt shall be required for any single charge over \$25;

6.10.6. Toll road charges – A receipt shall be required for charges over \$25; and

6.10.7. Transaction charges for the use of the State Commercial Card.

6.11. Summary of Allowable Travel Expenses

Type of Travel Expense	Reimbursement	Receipt Required?
Lodging	Actual	Yes
Meals (Standard)	Per Diem Rate	No
Meals (Camping)	60% of the applicable Per Diem Rate	No
Incidental Expenses	Per Diem Rate	No
Transportation (other than airfare)	Actual	Yes if over \$25
Rental Vehicles	Actual	Yes
Mileage for Personal Vehicles	The reimbursement rate in §24-9-104(2) C.R.S.	No
Airfare	Actual	Yes
Tips	Included in Per Diem Rate	No
Other Allowable Travel Expenses not Paid with a Commercial Card	Actual	Yes if over \$25
Other Allowable Travel Expenses Paid with a Commercial Card	Actual	Yes

7. NON-ALLOWABLE TRAVEL EXPENSES:

A Traveler shall not be reimbursed or use any State funds for the following expenses, which are not allowable travel expenses:

- 7.1. Alcoholic beverages or recreational marijuana;
- 7.2. Entertainment expenses;
- 7.3. Personal expenses incurred during travel that are primarily for the benefit of the Traveler and not directly related to State Business;
- 7.4. Political expenses;
- 7.5. Traffic fines and parking tickets;
- 7.6. Late fees for individually billed Travel Cards;
- 7.7. Premium add-on costs on airline tickets, unless pre-approved by the Traveler's State Agency or Institution of Higher Education, as defined in the State Controller Travel Policies; and
- 7.8. Certain insurance coverage – The State Commercial Card Program provides travel insurance for Travelers who use one of the State Commercial Cards listed in §10.2 of this Fiscal Rule, but the State does not provide insurance if a Traveler uses the Traveler's personal credit card. The cost of additional or other types of coverage shall not be reimbursed by the State, unless required by §6.6 of this Fiscal Rule or permitted by the policy of the Institution of Higher Education, including without limitation, expenses paid by a Traveler for the following:
 - 7.8.1. Collision damage waiver or loss-of-use waiver for rental vehicles, as this coverage is automatically provided with use of one of the State Commercial Cards;
 - 7.8.2. Additional or supplemental liability insurance on vehicles rented through a State Price Agreement Vendor;
 - 7.8.3. Trip cancellation insurance;
 - 7.8.4. Personal accident and personal effects insurance on rental vehicles; and
 - 7.8.5. Supplemental life insurance for airline or common carrier travel.

8. CERTIFICATION AND APPROVAL:

- 8.1. Certification – Each Travel Advance form or Reimbursement Request shall contain the following certification signed manually or electronically, if allowed by the Traveler's State Agency or Institution of Higher Education, by the Traveler:

"I certify that the statements in the above schedule are true and correct in all respects; that payment of the amounts claimed herein has not and will not be reimbursed or paid by any other source; that travel performed for which an advance or 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 paid to me in excess of my authorized expenses as provided by Fiscal Rule 5-1."
- 8.2. Approval – If approved, the Approving Authority shall endorse the Reimbursement Request or Travel Advance request manually, by electronic signature, or by approval through a dedicated approval system.

9. REIMBURSEMENT REQUIREMENTS:

- 9.1. Timing – A Reimbursement Request shall be filed within 60 days of completion of travel to allow for proper recording of expenses and to obtain reimbursement for approved travel

expenses. Reimbursement Requests submitted between 61-90 days of completion of travel must be accompanied by a justification as to why the submission was late, and the employee may be taxed in accordance with the Internal Revenue Code and its implementing regulations. Any Reimbursement Requests submitted after 90 days will not be reimbursed.

9.2. Content – Each State Agency and Institution of Higher Education shall develop a Reimbursement Request form for use by its Travelers. The Reimbursement Request form shall contain all of the following:

9.2.1. Amount – The amount of each separate expenditure incurred while Traveling Away from Home, such as the cost of Transportation or Lodging;

9.2.2. Time – Dates of departure for and return from the destination city and the number of days spent on State Business while Traveling Away from Home;

9.2.3. Place – Destinations or locality of travel, described by name of city or town or other similar designation; and

9.2.4. Purpose – Reason for travel or a description of the State Business being conducted during the travel.

9.3. Receipts

9.3.1. Receipts Required – Receipts are required for all expenses over \$25, except for meals, Incidental Expenses, and mileage for personal vehicles, which do not require receipts regardless of dollar amount. Receipts are required for Lodging, rental vehicles and airfare, regardless of the amount, and for other expenses as described in §6.10 of this Fiscal Rule. Receipts shall be itemized vendor receipts. Nonitemized charge card transaction slips shall not be accepted as proper documentation. If a receipt is not available, the Traveler shall provide documentation explaining why an itemized receipt is not available and each State Agency or Institution of Higher Education shall determine what documentation will be required in that circumstance.

9.3.2. Waiver – The Approving Authority may waive the requirement for a receipt in extenuating circumstances, upon receipt of a written certification from the Traveler, certifying that the cost was incurred and providing the reason why a receipt was not obtained or available. Further, the Approving Authority may establish alternative documentation requirements for recurring travel to certain locations (e.g. Foreign Travel) or for group travel, where compliance with the receipt requirement is determined to be impractical by the Approving Authority, with concurrence from the Office of the State Controller or State Controller delegate.

9.4. Application to Travel Advances – The requirements with respect to Timing, Content and Receipts set forth in this §9 shall apply to the settlement of Travel Advances as provided in §5 of this Fiscal Rule.

9.5. Compliance – A Traveler shall comply with the reimbursement requirements in this §9 regardless of the method of payment used.

10. PAYMENT OF TRAVEL EXPENSES:

A State Agency or Institution of Higher Education shall use one or more of the methods set forth in this §10 to pay for travel expenses or reimburse Travelers.

10.1. Electronic Reimbursement – A State Agency or Institution of Higher Education shall pay a Traveler for expenses claimed on the Reimbursement Request form or the Travel Advance form by direct deposit using electronic funds transfer (EFT). State warrants shall not be used

for the payment of travel reimbursement for employees of a State Agency or Institution of Higher Education.

10.2. State Commercial Cards – State Agencies and Institutions of Higher Education may pay travel expenses directly or indirectly with State Commercial Cards.

10.2.1. Types of State Credit Cards Approved for State Travel

10.2.1.1. State Commercial Cards – When possible, travel arrangements (airfare, lodging, rental cars, and other Transportation) shall be booked using one of the State Commercial Cards.

10.2.1.1.1. Travel Cards – Travel Cards may be centrally billed (tax-exempt) or individually billed (not tax-exempt). Travel Cards may provide for corporate liability, joint/several liability or individual liability. A State Agency or Institution of Higher Education may issue a Travel Card to an individual employee or official for the purpose of State travel, or to a specific contractor in order to book travel (ghost account).

10.2.1.1.2. One Cards – A One Card may be used for travel subject to the policy of the State Agency or Institution of Higher Education. The State is liable for the use of the card and transactions paid for with the card are tax-exempt. A State Agency or Institution of Higher Education may issue a One Card to an individual employee or Elective Officer for State travel.

10.2.1.1.3. Procurement Card – The Procurement Card shall not be used to pay for travel expenses.

10.2.2. Use of Travel Cards and One Cards – Each State Agency and Institution of Higher Education shall develop its own policy regarding the appropriate use of State Travel Cards and One Cards, which shall:

10.2.2.1. Be consistent with the allowable charges for each type of card;

10.2.2.2. Have appropriate internal controls regarding the use of the cards and administration of the program;

10.2.2.3. Establish a single purchase limit standard for Travel Cards and One Cards. Institutions of Higher Education shall establish single purchase limits based on the small purchase limits determined by the Institution of Higher Education for Travel Cards and One Cards; and

10.2.2.4. Require the use of Travel Cards or One Cards whenever possible, with exceptions to be approved by the State Controller or a delegate of the State Controller.

10.3. Use of Personal Cards – Whenever possible travelers should use a State Commercial Card to pay for travel expenses. If the Traveler has a State Commercial Card, personal credit cards should not be used in lieu of the State Commercial Cards listed in this §10 to pay travel expenses. Use of personal cards for travel expenses are not tax-exempt, but taxes paid may be reimbursed to the Traveler.

10.4. Travel Advance – See §5 and §9 of this Fiscal Rule.

11. SPECIAL SITUATIONS:

- 11.1.** Travel within a Single Day – If travel outside the Traveler’s Regular Work Location is completed wholly within a single day, reimbursement for lunch shall not be allowed. If, however, an employee or official leaves home at 5:00 A.M. or earlier on State Business that requires the employee to extend the workday, the Approving Authority may allow a meal per diem for breakfast. In addition, if an employee or official remains away from home until 8:00 P.M or later on State Business, the Approving Authority may allow a meal per diem for dinner. See State Controller Travel Policies.
- 11.2.** Travel to a Temporary Work Location – A Traveler may be reimbursed for Transportation expenses to a Temporary Work Location in accordance with the State Controller Travel Policies.
- 11.3.** Travel to Conferences, Meetings, Training Sessions, and Other Business-related Activities – A Traveler may be reimbursed for Transportation expenses for these activities in accordance with the State Controller Travel Policies regarding travel and mileage reimbursements.
- 11.4.** Allowances for Members of Statutory Boards or Commissions – Members of boards and commissions shall be paid in accordance with the statute establishing the board or commission. If the establishing statutes do not provide for reimbursement for members of a board or commission, members of boards and commissions may be reimbursed in accordance with the policies of the State Agency or Institution of Higher Education paying the expenses for that board or commission; which may include per diem or actual and necessary expenses, accompanied with receipts. Actual and necessary expenditures or per diem shall be reasonable under the circumstances and the members of the board or commission shall be made aware that public funds are the source of the reimbursement. Members of boards and commissions also may be reimbursed for childcare services. The Chief Executive Officer of a State Agency or Institution of Higher Education paying the expenses for that board or commission, or a delegate of that individual, shall determine the need for childcare reimbursement. Reimbursement shall not be made for services provided by a family member.
- 11.5.** Allowances for State Job Applicants – To obtain the best-qualified individual for a given State employment position, it may be necessary to pay interview related travel expenses for job applicants. At the discretion of the Chief Executive Officer of a State Agency or Institution of Higher Education, or delegate, such travel expenses, including the meal per diem rate established by the State Controller for Travelers, may be reimbursed to the applicant consistent with the expenses allowed for State employees.
- 11.6.** Allowances for Travel Not Solely for State Business – In some instances, the purpose of travel may be partially for State Business and partially for personal or political reasons. If a State employee obtains lower rates for Lodging because travel is extended for personal or political reasons, these lower rates shall also apply to the State Business portion of the travel. Any lodging, meals, or Transportation (other than airfare) for personal travel will not be reimbursed. Each State Agency or Institution of Higher Education shall develop a State Agency-wide or Institution-wide policy regarding allocation of airfare costs, if any, when an employee is extending State Business travel for personal or political purposes.
- 11.7.** Allowances for Travel Paid Directly by a Non-State Entity – In limited instances, State officials and employees may be invited to attend a meeting, seminar, conference, or other event concerning State Business where their travel expenses are paid directly or reimbursed by the sponsor of the meeting, seminar, conference, or event. In such instances the official or employee may accept the invitation if the travel has been approved by the appropriate Approving Authority and does not violate other State statutes, guidance provided by the

Colorado Independent Ethics Commission, or constitutional provisions.

- 11.8.** 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. The State shall also not reimburse any incremental increases in costs associated with an employee's spouse or other person(s) accompanying the State employee on a business trip.
- 11.9.** Allowances for Travel by Leased or Privately Owned Aircraft
 - 11.9.1.** 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. Prior written approval also is required for the lease of any replacement for aircraft currently operated by a State Agency or Institution of Higher Education.
 - 11.9.2.** A State Agency or Institution of Higher Education shall not authorize the use of a privately owned aircraft without prior written approval from the Office of Risk Management. Reimbursement for the use of a privately owned aircraft shall not be allowed unless the required prior written approval has been secured.
- 11.10.** Allowances for Travelers Furnishing Their Own Lodging – Travelers will not be reimbursed any amount for lodging costs when furnishing their own Lodging.

12. PER DIEM RATES – MEALS AND INCIDENTAL EXPENSES:

The current maximum meal and Incidental Expense per diem rates are posted on the website of the Office of the State Controller. These rates include the following:

Appendix A1 – Domestic (CONUS) Per Diem Rates (if a specific City or County rate is not listed, the base rate for the state in which that City or County is located shall be used)

Appendix A2 – Allocation of Domestic (CONUS) Per Diem Rates

Appendix B – Alaska, Hawaii, and US Possessions Per Diem Rates

Appendix C1 – Foreign Per Diem Rates

Appendix C2 – Allocation of Non-CONUS Per Diem Rates Including Foreign, Alaska, Hawaii, and US Possessions

Appendix C3 – Footnote References for Foreign Per Diem Rates