

STATE OF COLORADO FISCAL RULES

Rule 5-1 TRAVEL

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1. AUTHORITIES

CRS §24-9-104(2) - Mileage Allowances

CRS §24-30-202(20.1) (Travel Advance Limits)

CRS §24-30-202(26) (State Controller's Authority)

Executive Order D 005-03 - Concerning State Employee Travel

Executive Order D 021-07 - Efficient Management of State Employee Travel Expenses

1CCR 103-1 State Travel Management Program Rules

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

IRS Publication 463 (2008) - Travel, Entertainment, Gift, and Car Expenses

2. DEFINITIONS

- 2.1 **Agency** – An executive department of the State, office of the Governor, or any subdivision thereof.
- 2.2 **Approving Authority** - An individual who has authority to approve travel for State Business and related matters.
- 2.3 **CONUS** - The 48 continental United States, including the District of Columbia.
- 2.4 **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.
- 2.5 **Expenses Incurred for the Benefit of the State** - Expenses incurred that enable a state employee or state official to perform assigned duties or enable an Agency or Institution of Higher Education to carry out responsibilities required by law.
- 2.6 **Foreign Travel** - Travel to any out-of-country destination not included within the definitions of In-State Travel or Out-of-State Travel.
- 2.7 **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.

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- 2.8 Incidental Expenses** – Fees and tips given to porters, baggage carriers, bellhops, hotel maids, and skycaps for airport check-in, and cost of personal telephone calls. Incidental Expenses do not include expenses for laundry, cleaning and pressing of clothing, and Lodging taxes.
- 2.9 Institution of Higher Education** - A public college, community college, or university established as a part of the State.
- 2.10 Lodging** - Any commercial accommodations available or offered for use for which a rental schedule has been established and payment is required.
- 2.11 Metropolitan Area** – A region including a city and the densely populated surrounding areas that are socially and economically integrated with it. See State Controller Technical Guidance entitled “*Taxability of State Travel.*”
- 2.12 Out-of-State Travel** - Travel within CONUS, other than In-State Travel, or within Alaska or Hawaii.
- 2.13 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.
- 2.14 Reimbursement Request** – A request for reimbursement of travel expenses submitted by a Traveler pursuant to §9 of this Fiscal Rule.
- 2.15 State Business** – Official State business or other duties undertaken for State purposes and for the benefit of the State.
- 2.16 State Travel Management Program (STMP)** – The program provided by the State Travel Management Program Office.
- 2.17 STMP Payment Mechanisms** - The travel payment mechanisms provided through STMP, including travel cards. See 1 CCR 103-1.
- 2.18 Temporary Work Location** – A location where employment is expected to continue, and does continue, for one year or less.
- 2.19 Travel Compliance Designee** – An individual responsible for overseeing compliance and enforcement of travel rules and policies in accordance with Executive Order D 005 03.
- 2.20 Travel Advance** – The advance of funds to a Traveler for approved travel expenses by an Agency or Institution of Higher Education pursuant to § 5 of this Fiscal Rule.
- 2.21 Traveler** – An employee or State official who receives required approvals to travel on State Business.
- 2.22 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 Technical Guidance entitled “*Taxability of State Travel*” for exceptions.
- 2.23 Traveler’s Residence** – The location where the Traveler maintains his or her primary family home.
- 2.24 Traveling Away from Home** – A Traveler is traveling away from home if: a) the Traveler’s duties require him or her to be away from the Traveler’s Regular Work Location substantially longer than an ordinary day’s work, *and* b) the Traveler needs to sleep or rest to meet the demands of his or her work while away from home.
- 2.25 Transportation** - Travel by commercial airline, railroad, bus, taxicab, State owned, leased, or personally owned automobile or airplane or any other means of conveyance.

3. RULE

3.1 Scope - Fiscal Rule 5-1 addresses Travel Advances and reimbursement of travel expenses to State employees and officials. State employees and officials shall follow 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 based on the policy of an Agency or Institution of Higher Education 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:

3.2.2.1 Is on State Business - travel charged to the State, regardless of the funding source, shall be for the benefit of the State;

3.2.2.2 Is only for the time period necessary;

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3.2.2.3 Is completed using the most economical means available which will satisfactorily accomplish the State Business; and

3.2.2.4 Is 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;

3.2.5 Reimbursement Requests and Travel Advances are settled as required by §9 of this Fiscal Rule; and

3.2.6 Policy of the Agency or Institution of Higher Education complies with this Fiscal Rule.

3.3 Traveler's Responsibilities – A Traveler is responsible for controlling expenses at a reasonable level and ensuring that the State receives adequate value for the amounts expended. A Traveler shall identify Expenses Incurred for the Benefit of the State while Traveling Away from Home and request an 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 an 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 written or electronic authorization by the Approving Authority for all In-State Travel may be required, at the discretion of the 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 an 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, or delegate, and the chief executive officer, or delegate, of the 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 executive director 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 executive director of the Department of Higher Education, with the approval of the State Controller, may delegate the authority to approve Foreign Travel to the president, 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 is made directly to a State employee by a non-State organization. Absent this authorization, a Traveler shall submit a Reimbursement Request to the Agency or Institution of Higher Education authorizing the travel, and the Agency or Institution of Higher Education will send an invoice to the non-State organization for the amount of reimbursement requested by the Traveler.

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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 Agency and Institution of Higher Education shall develop a Travel Advance form for use by its Travelers.

5.2 Use of State Travel Cards – When possible, Travel Advances shall be withdrawn from one of the State travel cards described in §10.2 of this Fiscal Rule. A Travel Advance may be requested from the State if the Travel Advance cannot be obtained from one of the State travel cards.

5.3 Amount of Advance - The amount of the advance shall be computed using the applicable per diem rates and other allowable estimated out of pocket amounts. Under no circumstance shall a Travel Advance exceed the \$1,500 statutory limit per Traveler per trip. See CRS §24-30-202(20.1).

5.4 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 Agency or Institution of Higher Education authorizing the travel.

5.5 Settlement of Advance – Upon completion of travel, a Traveler shall settle his or her Travel Advance by following the requirements for timing, content and receipts set forth in §9 of this Fiscal Rule. Each Agency and Institution of Higher Education shall develop a Travel Advance settlement form for use by its Travelers. The Traveler shall reimburse the State to the extent that the amount of a Travel Advance received by the Traveler pursuant to §5 of this Fiscal Rule 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 section, if all other requirements of §3 of this Fiscal Rule are met.

6.1 Lodging – A Traveler shall follow the travel policy of the Traveler's Agency or Institution of Higher Education regarding the use of STMP approved or designated Lodging facilities. The Traveler shall submit receipts for Lodging as documentation of the expense and shall be reimbursed for the actual cost of Lodging, provided the Traveler complies with §3.2 of this Fiscal Rule.

6.2 Meals – Under regulations issued by the Internal Revenue Service, Travelers are required to use the method chosen by the State for reimbursement of meals. The State has chosen to use the standard allowance method for meals, 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 is determined to be inadequate by the Traveler. Under no circumstances shall a Traveler request reimbursement for more than the applicable per diem rate. Receipts for meals are not required. See §12 of this Fiscal Rule for reference to the current standard per diem rates for meals.

6.3 Meals for Days Traveler Departs and Returns – An Agency or Institution of Higher Education may use either of the following methods for an advance or reimbursement for meals during partial travel days:

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 prior to 5:00 a.m. at the departing city. Lunch cannot be claimed unless departure is before 11 a.m. at the departing city or return is after 1:00 p.m. at the destination city. Dinner cannot be claimed, unless return is after 8:00 p.m. at the

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destination city. Under this method, the applicable per diem rate is based on where the meal is eaten.

6.4 Incidental Expenses – Under regulations issued by the Internal Revenue Service, Travelers are required to use the method chosen by the State for reimbursement of Incidental Expenses. The State has chosen to use the standard allowance method for Incidental Expenses, rather than the actual cost method. Under the standard allowance method, a Traveler shall include the total Incidental Expense per diem rate for each overnight stay and 75% of such rate for partial days, if the percentage method is used under §6.3.1. If the method under § 6.3.2 is used, the Traveler shall include the total Incidental Expense per diem rate for each overnight stay, but shall not be reimbursed for Incidental Expenses for days that do not include an overnight stay. Under no circumstances shall a Traveler request reimbursement for more than the applicable per diem rate. Receipts for Incidental Expenses are not required. See §12 of this Fiscal Rule for reference to the current rates for Incidental Expenses.

6.5 Transportation – A Traveler shall be reimbursed only for the dollar equivalent of the most cost beneficial method 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 §6.10 of this Fiscal Rule.

6.6 Rental Vehicles – A Traveler shall be required to use a STMP approved or designated vehicle rental company, if available, to control travel costs and ensure that insurance coverage is adequate. 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 §3.2 of this Fiscal Rule.

6.7 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 Policy entitled "*Mileage Reimbursement*." 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. CRS §24-9-104(2) 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 at: <http://www.colorado.gov/dpa/dfp/sco/FiscalRules/mileage.htm>.

6.8 Airfare - A Traveler shall follow the travel policy of the Traveler's Agency or Institution of Higher Education regarding the use of STMP approved or designated airlines. A Traveler shall be reimbursed for baggage fees if not included in the airfare.

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 paid in connection with taxi and shuttle expenses should be included as part of these expenses.

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, including tips. A receipt shall be required for each individual ride in a commercial vehicle costing over \$25;

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- 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** Registration fees for conferences or other meetings. A receipt shall be required for all registration fees;
- 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** Traveler's checks or transaction charges for the use of the State Travel Card. A receipt shall be required if the total reimbursement claim for such checks or charges is over \$25.

6.11 Summary of Allowable Travel Expenses

Type of Travel Expense	Reimbursement	Receipt Required?
Lodging	Actual	Yes
Meals	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	Miles x 90% x current federal mileage rate (95% for 4-wheel drive)	No
Airfare	Actual	Yes
Tips	Included in Per Diem Rate	No
Other Allowable Travel Expenses	Actual	Yes if over \$25

7. NON-ALLOWABLE TRAVEL EXPENSES

A Traveler shall not be reimbursed for the following expenses:

- 7.1 Alcoholic beverages;**
- 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 The cost of traffic fines and parking tickets;**
- 7.6 Late fees for State credit cards; and**

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7.7 Certain insurance coverage - STMP provides travel insurance for Travelers who use one of the State credit cards listed in §10.2.1 of this Fiscal Rule. The cost of additional or other types of coverage shall not be reimbursed by the State, including without limitation, expenses paid by a Traveler for the following:

- 7.7.1 Collision damage waiver or loss damage waiver for rental vehicles, unless the vehicle is rented from a rental company not approved by STMP, to the extent permitted under §6.6 of this Fiscal Rule;
- 7.7.2 Supplemental liability insurance on rental vehicles;
- 7.7.3 Value premiums on airline tickets;
- 7.7.4 Trip cancellation insurance;
- 7.7.5 Additional liability insurance for rental vehicles;
- 7.7.6 Personal accident insurance on rental vehicles; and
- 7.7.7 Supplemental life insurance for airline or common carrier travel.

8. CERTIFICATION AND APPROVAL

8.1 Certification - Each Travel Advance request form or Reimbursement Request shall contain the following certification signed manually or electronically 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 to me from 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 or by electronic signature.

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, unless:

- 9.1.1 The Traveler's Agency or Institution of Higher Education has a policy regarding the timing of submissions and aggregation of small receipts; or
- 9.1.2 The Traveler's Agency or Institution of Higher Education has a policy regarding the timing of submissions and the type of travel.

9.2 Content - Each 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 Traveling Away from Home 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 **State Purpose** – Reason for travel or nature of State Business benefit derived or expected to be derived as a result of the travel.

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9.3 Receipts

9.3.1 Receipts Required - Receipts are required for all expenses over \$25, except for meals, Incidental Expenses, mileage for personal vehicles, and tips, which do not require receipts regardless of dollar amount. Receipts are required for Lodging, rental vehicles and airfare, regardless of the amount. See §6.11 of this Fiscal Rule. Receipts shall be original, detailed vendor receipts. Non-specific charge card transaction slips shall not be accepted as proper documentation.

9.3.2 Waiver – The executive director of an Agency or president of an Institution of Higher Education 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 executive director of an Agency or president of an Institution of Higher Education 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 executive director or president, 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. See §10 of this Fiscal Rule.

10. PAYMENT OF TRAVEL EXPENSES

An 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 – An 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.

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

10.2.1 Types of State Credit Cards Approved for State Travel

10.2.1.1 Individual Travel Card – The Individual Travel Card is issued in the Traveler's name. The Traveler is personally liability for the card and transactions paid for with the card are not tax exempt. If a Traveler receives an Individual Travel Card, the Traveler shall sign the cardholder agreement and comply with the requirements of the Individual Travel Card agreement.

10.2.1.2 Central Travel System Account (ghost card) – The Central Travel System Account is maintained by the State and the State is liable for the use of the Account. This Account enables an Agency or Institution of Higher Education to book airline reservations through travel agencies. Transactions paid through the Account are not tax exempt because all common carriers, such as airlines, always charge tax. All airfares shall be billed to the Central Travel System Account.

10.2.1.2 Central Travel Card (Event Card) – The Central Travel Card is issued to the State. The State is liable for the use of the card and transactions paid for with the card are tax-exempt. An Agency or Institution of Higher Education may issue a Central Travel Card to an individual employee or official for personal travel not to exceed \$5,000.

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

10.2.3 Use of Travel Cards - Each Agency and Institution of Higher Education shall develop its own policy regarding the appropriate use of State travel cards, which shall:

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

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

10.2.3.2 Establish a credit limit of not more than \$5,000 for a Central Travel Card issued to a Traveler for his or her individual travel; and

10.2.3.3 Require the use of State travel cards in accordance with STMP Rules, with exceptions to be approved by the State Controller, State Controller delegate or Travel Compliance Designee. See STMP Rules, § 20.20.04.

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

11. SPECIAL SITUATIONS

11.1 Travel within a Single Day – If travel is completed wholly within a single day, reimbursement for lunch shall not be allowed. If, however, an employee or official leaves home prior to 5:00 a.m. 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 after 8:00 p.m. on State Business that requires the employee to extend the workday, the Approving Authority may allow a meal per diem for dinner. See State Controller Technical Guidance entitled “*Taxability of State Travel Reimbursement.*”

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 Policy entitled “*Mileage Reimbursement*” and the State Controller Technical Guidance entitled “*Taxability of State Travel Reimbursements.*”

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 Policy entitled “*Mileage Reimbursement*” and the State Controller Technical Guidance entitled “*Taxability of State Travel Reimbursements.*”

11.4 Allowances for Members of Statutory Boards or Commissions - Board and commission members shall be paid in accordance with the statute establishing the board or commission. Board members may be reimbursed for actual and necessary expenses incurred in the performance of their duties. Actual and necessary expenditures shall be reasonable under the circumstances and board and commission members shall be made aware that public funds are the source of the reimbursement. Board and commission members also may be reimbursed for childcare services. The executive director of an Agency, or delegate, or president of an Institution of Higher Education, or delegate, shall determine the need for childcare reimbursement. Reimbursement shall not be made for services provided by a family member. Receipts shall be furnished with all Reimbursement Requests.

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 executive director of an Agency, or delegate, or president of an 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.

11.6 Allowances for Travel by the Governor of Colorado - In the case of travel by the Governor, security, protocol, ceremonial functions, and time demands may require considerations not accorded any other State official or employee. If protocol requires that the Governor’s spouse accompany the

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Governor, travel expenses incurred by the Governor's spouse may be reimbursed. Use of state-owned aircraft, commercial airlines or state-owned vehicles by the Governor shall depend upon time constraints and security needs. When the Governor allocates travel costs between State Business and personal or political purposes, the allocation shall take into account all the various factors involved in the travel.

11.7 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. In these instances, the Traveler shall make a reasonable allocation of the expenses between State Business and personal or political purposes and the Reimbursement Request for such expenses shall contain such allocation and sufficient documentation to explain 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 State Business portion of the travel.

11.8 Allowances for Travel Paid Directly by a Non-state Entity - In limited instances, State officials and employees may be invited to attend a committee meeting, seminar, or conference concerning State Business where their travel expenses are paid directly or reimbursed by the sponsor of the meeting, seminar or conference. 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 or constitutional provisions.

11.9 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 permitted in this Fiscal Rule.

11.10 Allowances for Travel by Leased or Privately Owned Aircraft

11.10.1 An 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 an Agency or Institution of Higher Education.

11.10.2 An 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.

11.11 Allowances for Travelers Furnishing Their Own Lodging and Meals - When a Traveler furnishes his or her own Lodging and meals, an 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.

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 at:

http://www.colorado.gov/dpa/dfp/sco/FiscalRules/FR_Travel.htm

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These rates include the following:

- ❖ **Appendix A1 – Domestic (CONUS) Per Diem Rates**
- ❖ **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 Foreign Per Diem Rates**
- ❖ **Appendix C3 – Footnote References for Foreign Per Diem Rates**