



Title: **Travel Expense Authorization and Reimbursement Procedure**

Code: DKC R

Section: Section D: Fiscal

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It is the responsibility of the traveler and their building principal or department director to ensure that all travel charged to the District is accomplished for the benefit of the District and that such travel is completed at the most reasonable cost.

### **Travel expense authorization**

Travel Request Form DKC E must be completed and approved by the staff member building principal, department director, or supervisor prior to making travel arrangements and prior to any payment. In addition, for out-of-state travel, the superintendent must also approve prior to establishing formal travel arrangements. A signature stamp without an original signature is not an acceptable form of signature on the Travel Request Form.

The approving building principal or department director is responsible for verifying that budget funds are available in the account referenced on the Travel Request Form. Use of purchase orders for travel is not permitted.

If more than one person is attending the same conference or event, a separate form must be completed for each staff member and each individual staff member is responsible for his/her own documentation and reimbursement/liability.

After all approval signatures are recorded on Travel Request Form DKC E and at least 14 days prior to the payment due date, the ORIGINAL form must be sent to the District finance office for processing. A COPY of the form should be retained at the staff member's work location.

All expected costs associated with the travel must be identified on the original Travel Request Form (this includes items to be determined, for example, estimates for flights not yet booked).

Prepayment for travel arranged in one fiscal year but occurring in the next fiscal year requires approval by the CFO, considering the following:

1. Excepting certain student travel, the travel must be completed by August 31st.

2. Refunding or reassignment of prepayments including conference registration and lodging. Airline reservations must be made by the District finance office.
3. Meal per diem will not be prepaid and will be an expense in the following year.

In the event that prepaid travel for the next fiscal year is cancelled, upon notice of cancellation, the District finance office will cancel registration and lodging reservations.

Refunds from these cancellations will be deposited into the District general fund, which may not be the originating budget.

### **Insurance coverage**

If a staff member receives prior building principal, department director, or supervisor approval to be away from his/her normal work assignment, the staff member will be covered by the District's liability insurance and workers' compensation insurance. Approved international travel will be covered under the District foreign travel insurance.

It is the staff member's responsibility to notify the Risk Management department regarding out-of-country travel requests, review international travel risks and restrictions, and review appropriate insurance coverage.

District insurance coverage applies only to work related travel and does not apply to extended stays for personal reasons or travel to/from additional (personal) destinations, nor does it cover non-staff members accompanying staff for personal travel.

### **In-state travel**

Travel Request Form DKC E be completed for in-state travel when registration, lodging, airfare, car rental, or meal per diem costs are incurred. When Travel Request Form DKC E is not required for in-state travel, mileage reimbursement may be claimed using the mileage reimbursement form by completing and submitting to the payroll department. Otherwise, mileage incurred should be recorded on the travel expense report (located on the lower portion of Travel Request Form DKC E) and submitted to the District finance office.

### **Out-of-state travel**

Travel Request Form DKC E must be completed for all out-of-state travel and requires superintendent (or designee) prior written approval. A Travel Request Form shall be completed and approved for out-of-state travel even when there are no expenses involved.

Staff members must review the US State Department Travel advisory list before booking any international travel. The travel advisory list can be located at [travel.state.gov](http://travel.state.gov). Travel will not be approved for any location listed with a travel advisory rating of 4: Do not travel. Areas with elevated travel risk should be reviewed for specific related risks before travel is approved.

### **Prepayment of anticipated expenses**

Whenever possible, certain anticipated expenses should be prepaid by the District finance office. Prepaid items include, but are not limited to conference registration, lodging, and airfare. These expenses should be shown as an advance on the Travel Request Form DKC E and as an expenditure on the travel expense report (located on the lower portion of the Travel Request Form).

### **Allowable travel expenses**

Conference Registration - The original registration form (and one copy) should be attached to the Travel Request Form DKC E.

Lodging - The most economical lodging available that satisfactorily accomplishes the District's business shall be used. Sales tax exempt status must be requested when making lodging arrangements within the state of Colorado. To guarantee tax exemption, and for proper expense accounting, in-state lodging costs should be paid by the District finance office. The paid itemized receipt (received upon check-out) shall be attached to the Travel Expense Report (located on the lower portion of the Travel Request Form) upon completion of travel.

Transportation - The most economical transportation available, which will satisfactorily accomplish the District business, shall be used.

- Air Travel: All airline travel must be at coach or the lowest reasonable and practical available fare. All air travel expenses must be documented with a receipt.
- Personal Vehicle in lieu of Air Travel: The maximum reimbursement for personal vehicle mileage to a conference/event location shall not exceed the lowest air fare available at the time of approval of the Travel Request Form. If multiple travelers are traveling in a personal vehicle, only the driver may submit for mileage reimbursement.
- Car Rental: Car rental is allowable only when justified as being more economical than other available means of transportation. Rental cars may not be larger than intermediate in size unless a larger car is less expensive; compact car rentals are preferred, and required when traveling alone. Groups traveling together should rent vehicles that are most reasonable for the size of the group. Staff renting a car for District business should not purchase insurance for their rental vehicles, as the District maintains coverage for rental cars under the District automobile insurance policy. All car rentals must be documented by an itemized receipt attached to the Travel Expense Report (located on the lower portion of the Travel Request Form).
- Bus and Taxi Fare: If airport shuttles are not available, reasonable bus and taxi fare will be reimbursed. Bus and taxi expenditures must be documented with a receipt. Alternatives such as Uber and Lyft may be used if there is an economical advantage to such use.
- Personal Vehicle: Trips to and from the airport from the work location, necessary transportation to attend meetings, and parking expenses will be reimbursed. Mileage will

be reimbursed at the authorized District mileage rate. Receipts are required for reimbursement of parking expenses.

Advances of Meal Per Diem - A staff member may request an advance for meals at the following approved per diem rates:

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Daily Maximum \$64

**OUT-OF-STATE**

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Daily Maximum \$69

Receipts for meal expenses are not required. Costs in excess of the per diem rate will be at the expense of the staff member. Meal per diems are authorized for official trips within the state, which do not require an overnight stay but restrict a staff member from personal meal plans.

Other Expenses - The following actual expenses incurred as a necessary part of approved travel may be claimed if substantiated by documentation attached to the Travel Expense Report (located on the lower portion of the Travel Request Form):

- Parking fees (receipt required)

- Road toll charges (receipt required)

Non-reimbursable expenses - The following expenses are not authorized for reimbursement:

- Personal expenses, such as laundry, valet services, clothing, toiletries, flowers, gifts, telephone charges, etc.
- Personal travel insurance
- Fees associated with obtaining traveler's checks
- Alcoholic beverages
- Side trips for personal reasons
- Expenses for staff member's spouse or family
- Lodging or meal costs resulting from an extended stay, either before or after an approved conference or convention (unless extension of the stay results in a savings)
- Alternative modes of transportation for personal convenience
- Entertainment expenses, such as theatre tickets, hotel movie rentals, and tourist attractions
- Tips for meals (included in the per diem)
- Items not necessary for accomplishing District business
- Any item not accompanied by a receipt

The District finance office will monitor travel expenses for compliance with travel procedure, verify authorizations and account numbers, and reconcile travel advances to final actual expenditure receipts. In addition, the District's internal and external auditors will perform an annual examination of travel expense reimbursements as part of the fiscal year end audit. The director for budget and finance will be authorized to determine the propriety of expenses for reimbursement.

### **Actual expense reporting procedures**

The Travel Expense Report (located on the lower portion of the Travel Request Form) must be submitted to the District finance office within 14 days of completion of the trip.

The staff member is responsible for submitting appropriate itemized receipts (except for meals), which serve as documentation for the expenses incurred on behalf of the District.

If a staff member is issued a travel advance and all of the funds are not used, the staff member should attach a personal check or cash to the Travel Expense Report (located on the lower portion of the Travel Request Form) for the balance due the District. If the District owes the staff member additional reimbursements, a copy of the travel expense report should be approved by the building principal, department director, or supervisor before being returned to the District finance office. The District finance office will then issue a check payable to the staff member for the balance due.

Should a staff member fail to submit a Travel Expense Report (located on the lower portion of the Travel Request Form) within the required time period, the Director for budget and finance may communicate directly with the staff member OR their supervisor to expedite the process.

Failure to comply with all requests and/or District travel procedures will be reported to the CFO.

Cancellation costs - Costs incurred as a result of cancellation for personal reasons may be determined to be the responsibility of the individual staff member.

Exceptions to this policy - Exceptions to this policy must be approved by the building principal or department director, the director for budget and finance, and the CFO.

**Adopted/Approved:** November 15, 1984

**Revised:** October 21, 1993

January 9, 1997

July 1, 2006

January 23, 2009

October 10, 2017

July 1, 2018

July 1, 2021

July 1, 2024

Adopted: **November 15, 1984**

Last Revised: **July 01, 2024**

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Attachments

[DKC R Travel Expense procedure.pdf](#)