

Expense Authorization, Reimbursement and Payment of Per Diem

The Superintendent recognizes that staff members and, on occasion, non-employees of the district are required to incur various expenses in order to carry out their duties properly and serve the functions of the district. Included, without otherwise limiting the specific subject matter, are the following general types of activities:

- Attendance by staff members and authorized non-employees at meetings, seminars and training sessions for the purpose of enabling such individuals to carry out their school district functions properly and efficiently.
- Representation of the district by staff members and authorized non-employees at functions, meetings and similar activities.
- Other authorized activities by staff members and authorized non-employees which reasonably benefit the district.

Such expenses shall be approved and incurred only when in line with budgetary allocations for the specific type of expense. Expenses incurred for alcoholic beverages while attending an official conference shall not be reimbursed.

District policy severely limits the payment of reimbursement directly to employees or non-employees. In general, all costs incurred by employees due to the fulfillment of their duties will be paid directly by the district, either through a prepared check or through the District credit cards or purchasing cards. Only in very rare occasions will actual reimbursements to employees or non-employees ever be approved.

PAYMENT OF EXPENSES RELATED TO SCHOOL DISTRICT ACTIVITIES

Criteria: To be considered an obligation of the district, a given activity must fit the following criteria:

- The activity is reasonably included in the categories of activities set forth in the policy;
- The primary purpose of the activity is to benefit the district;
- Any benefit to an individual is incidental to the benefit to the district; and,
- In no event may a claimant be entitled to reimbursement where the expenses being claimed have already been paid for or reimbursed from another source.

When such an individual has been authorized by the Superintendent or other appropriate administrator to participate in such activities, the procedure for securing payment is as follows:

Responsibility for applications for travel expense advances and final expense accounting of staff members shall be vested in the administrator or supervisor where the actual travel budgetary account responsibility is assigned. A staff member contemplating a covered activity shall submit a Request for Conference Attendance form GCI-E-1, and attach a description of the activity, the approximate dates of the activity, and the estimated expenses of the activity to such administrator or supervisor not less than thirty-five (35)

days prior to the activity. The foregoing description and the supervisor's approval shall be documented on the attached exhibit and maintained in the department's records for audit purposes for three (3) years following the travel date. Exceptions to the thirty-five (35) day requirement shall be discussed with the supervisor and documented on the exhibit.

No travel arrangements or conference attendance fees may be incurred prior to Superintendent approval of the Request for Conference Attendance Form.

District credit cards, including purchasing cards, cannot be used for meals and incidental expenses within the scope of the per diem allowance described above. The cards may be used for lodging, airfare, and other business-related expenses only as described elsewhere in this administrative procedure.

The Supervisor of the respective department shall have the responsibility to (1) audit and initial expense vouchers and documentation to verify required receipts and approved signatures; and (2) verify the accuracy of claimed expenses and determine proper cost distribution. The Financial Services Department shall (1) maintain records of each individual's advances and expenses; (2) return all improperly prepared expense data to the appropriate individual for correction; and, (3) pay the claimant the proper reimbursement in accordance with policy and procedure.

Meals and Incidental Expenses

Meals and incidental expenses will be paid on a per diem basis, not to exceed the per diem rate for the destination established by the U.S. General Services Administration website (www.GSA.gov), in connection with in-state and out-of-state travel in which the employee stays overnight in a hotel or other lodging paid for or provided by the District. This website provides the per diem for meals and incidental expenses for various cities and states. Receipts for meals and incidental expenses are not required prior to or following payment of the per diem allowance.

The per diem allowance shall be pro-rated for the first and last day of travel at 75% of the total allowance.

Meals and incidental expenses incurred during in-state travel which does not involve an overnight stay in a hotel or other lodging paid for or provided by the District will not be reimbursed.

Lodging

All lodging must be arranged through district administration. Administration will arrange reservations at the conference hotel or the next closest alternative, for the nights of the conference only. The district will make every effort to accommodate specific needs, but will not entertain requests for extensions due to vacation schedules, movements to other hotels, or any other request not related to the actual convention itself.

In most cases, the district will prepay the cost of hotel nights. The district will not reimburse for any incidentals, room service, movies or any other costs beyond what is prepaid.

The cost of late cancellations past the date for conference reimbursement will be borne by the budget from which the initial request was posted.

District credit cards or purchasing cards may be used to secure lodging due to authorized conference attendance or other authorized travel. All other expense restrictions apply.

Ground Transportation

Reimbursement for use of public transportation to and from conference events (taxi cabs, shuttles, etc.) will be made upon presentation of receipts.

The cost of rental cars will not be reimbursed. Upon prior approval, district credit cards or purchasing cards may be used to secure rental car transportation. A rental car shall be authorized only if it is justified as a necessary expense for attending the business function and pre-approved. Authorization will be made only for the most economic vehicle available. Larger vehicles may be rented with supervisory approval upon a showing of business necessity.

If travel is by personal automobile, mileage will be paid at the prevailing rate as established by the Internal Revenue Service, as stated in the Master Agreement, the Classified Handbook and the Administrator Handbook.

Airfare

All airfare must be arranged through district administration. Administration will arrange airfare to and from the conference site for the time schedule presented on the Request for Conference Attendance form. The district will make every effort to accommodate specific needs, but will not entertain requests for extensions due to vacation schedules, split fares, one-way fares, or other arrangements which incur more cost to the district (e.g., change fees, higher fares, etc.)

Coach class or economy tickets will be purchased; first class, business class, economy plus and any other upgraded tickets will not be purchased. Any changes to tickets after the initial purchase and which result in additional cost will not be reimbursed.

Parking

Airport parking will be reimbursed up to the economy parking lot rate at Denver International Airport (DIA).

Parking at other locations will be reimbursed up to the self-parking rate. The additional cost of valet parking will not be reimbursed.

Approved: Date of policy revision

Revised: January 21, 1992

Revised: February 2001

Revised: April 27, 2010