DKC - Expense Authorization/Reimbursement

(Mileage and Travel)

This policy shall apply to all district employees and Board members in regard to reimbursement of expenses.

District employees and Board members who incur expenses in carrying out their authorized duties shall be reimbursed by the district upon submission of a properly completed and approved expense form and accompanying receipt(s).

Such expenses shall be approved and incurred in line with budgetary allocations for the specific type of expenses, Board policy and applicable law.

Travel costs

This policy ensures that:

- district employees and Board members are reimbursed for the cost of approved district-related travel;
- reimbursed travel costs are properly documented;
- reimbursed travel costs are consistent with cost-effectiveness and efficiency principles;
- reimbursed travel costs are within this policy's parameters and applicable state and federal law.

For purposes of this policy, travel costs shall mean the expenses for transportation, lodging, meals and related items incurred by district employees or Board members who are on district-related travel. District-related travel is defined as attendance at conferences, seminars, meetings or other events related to district business and that promote or benefit the district.

When district-related travel by an employee's or Board member's personally owned vehicle has been authorized, mileage reimbursement shall be made at the rate ~~approved by the Board or superintendent~~established by the Internal Revenue Service annual rate for reimbursement. ~~Such mileage reimbursement rate shall not exceed the mileage rate established by the Internal Revenue Service.~~

Actual costs for meals, lodging and other allowable expenses shall be reimbursed only to the extent they are reasonable and do not exceed the per diem limits established by the Internal Revenue Service.

Travel costs not covered by the district

The following expenses shall not be reimbursed:

- alcohol
- expenses for spouse, significant other or guest
- gas for personal use of private vehicles
- mini-bar in hotel
- room service
- movie rental (which includes in-room movies)
- other forms of entertainment
- fines for parking or traffic violations

Adopted: May 15, 2017
Reviewed: April 16, 2018

LEGAL REFS.: 2 C.F.R. 200.474(b) *(travel reimbursement requirements under the federal Uniform Grant Guidance)*

C.R.S. 24-18-104 (3)(d), (e) *(code of ethics - rules of conduct - permissible payments and reimbursement)*

Platte Valley School District, Weld RE-7