



PUEBLO CITY-COUNTY Library District

www.pueblolibrary.org

FINANCIAL MANAGEMENT

04.01.04 Expense Reimbursement and Travel Policy

It is the policy of PCCLD to reimburse for reasonable expenses incurred by employees while performing their assigned duties. Expenses that will be reimbursed include approved travel during business hours and approved travel out-of-town. Approved travel out of the county may include lodging and meals and incidental expenses.

Consideration shall be given to the public benefit to be derived from the expenditure of public funds for travel and or educational expenses. All expenses must have a direct correlation to the employee's position and their duties and responsibilities.

All budgets for training, education and travel will be justified during the annual budget process. All travel and training requests must be within budget limitations.

The PCCLD Board has adopted an "Accountable Plan" for the reimbursement of approved business-related travel in order to minimize and simplify record keeping for both the District and its employees. An accountable plan is defined in the Internal Revenue Code, and requires that certain conditions be met, including: (1) the expense must be business related; (2) the employee must substantiate the expense; and (3) the employee must return any amounts received in excess of substantiated amounts.

A significant benefit of using an accountable plan for expense reimbursement is the elimination of all reporting to the IRS. However, records must still be kept by the employee and submitted along with reimbursement requests to the Finance Department pursuant to the IRS guideline to substantiate the expense.

It is the Library's intent to follow IRS travel guidelines; however, the Library reserves the right to adjust or reduce reimbursement amounts based on funding availability.

APPROVED IN-DISTRICT TRAVEL

Business related approved travel is reimbursed on a per-mile rate established by the U.S. General Services Administration (GSA). Rates for mileage reimbursement can be found at the [gsa.gov](https://www.gsa.gov/travel/plan-a-trip/transportation-airfare-rates-pov-rates-etc/private-owned-vehicle-pov-mileage-reimbursement) website at <https://www.gsa.gov/travel/plan-a-trip/transportation-airfare-rates-pov-rates-etc/private-owned-vehicle-pov-mileage-reimbursement>. Mileage is reimbursed on a monthly basis upon submitting the Mileage Reimbursement Form. Mileage distances as calculated by a web-based mapping and direction program, such as MapQuest or Google, may be used as verification of distance. Mileage reimbursement submitted to Finance later than the last day in February for prior year mileage will not be reimbursed unless approved by the Executive Director.

Additional mileage claimed for reimbursement must be documented by the employee. Odometer readings are considered substantiation by the IRS. Approved in-district travel is reimbursed monthly upon submission of the Reimbursement Form and approved by each employee's department supervisor. Documentation must include the business purpose of the travel.

Under no circumstance is travel from home to work a reimbursable expense.

APPROVED OUT-OF-DISTRICT TRAVEL

Mileage is reimbursed using a fixed mileage rate approved annually along with the operating budget. Arrangements for airfare required for meeting and conference attendance should be coordinated with the office of the Executive Director or Associate Director.

Rental vehicles are not to be utilized for out-of-District travel unless approved prior by the Executive Director.

APPROVED OUT-OF-DISTRICT EXPENSES - not overnight

Meals and incidental expenses for approved travel out-of-district but not overnight are reimbursable if the employee does not have a District issued p-card. All meals and incidental travel expenses should be paid by District issued p-card if available. Meals and incidental expenses are only authorized at the approved U.S. General Services Administration rates identified at [gsa.gov/travel/plan-book/per-diem-rates](https://www.gsa.gov/travel/plan-book/per-diem-rates) for the area of travel.

APPROVED OUT-OF-DISTRICT EXPENSES - overnight

For all out-of-district travel, employees and officers must obtain advance approval for the travel prior to incurring any travel costs. Each employee must request approval for travel by completing the column entitled "Estimated Costs" of the REQUEST FOR TRAVEL AUTHORIZATION AND ADVANCE, with all relevant documentation attached, and submitting the form for authorizing signature. Once the request for travel is signed and approved and submitted to the finance department, travel expenses can then begin to be officially booked.

All out-of-district expenses should be paid by District issued p-card if available. If the employee does not have a District issued p-card, out-of-District travel expenses are reimbursed or prepaid using the per diem method in order to standardize record keeping by both employee and the District. The per diem rates used are prepared by the General Services Administration and are published in the Federal Travel Regulations and by the Internal Revenue Service at <https://www.gsa.gov/travel/plan-book/per-diem-rates>.

Per diem reimbursement for overnight out-of-district approved travel includes two amounts: (1) an amount intended to cover accommodations; and (2) an amount to cover meals and incidental expenses (M&IE). Per diem allowances can cover hotel and meals and incidental expenses combined, or can cover meals and incidental expenses only.

The amount reimbursed for overnight out-of-district M&IE will follow IRS guidelines in calculating travel days (75% of standard per diem) and deductions for meals which are included in the registration fees. Incidental expenses include laundry, dry cleaning, and tips. Telephone calls, cab fares, parking, luggage handling fees, and tolls are not included in incidental expenses and must be accounted for separately.

Meals and incidental expenses are only authorized at the approved U.S. GSA rates for the area of travel. Other travel costs, such as airfare, parking or luggage handling are only authorized at the available economy level expense. Any expenses above the available economy level will be the responsibility of the employee traveling. The employee will be required to reimburse the District for any p-card charges over the GSA rate for meals and incidentals or for any above economy travel expenses.

ALLOWABLE EXPENSES

All employees shall use prudent judgement to avoid unnecessary expense to the District. Travel shall be by the mode of transportation and route most advantageous to the District, considering the cost of transportation and other travel expense, the urgency for the travel, location of the destination, and time absent from regular duties.

PER DIEM METHOD FOR MEALS AND INCIDENTAL EXPENSES ONLY

- Meal and incidental expenses shall be reimbursed at the established per diem rate for the destination city as published by the Internal Revenue Service in Publication 1542.
- No expenses exceeding the published U.S. GSA per diem rate for meals and incidentals in the travel area will be reimbursed.
- The per diem rates are fixed allowances for breakfast, lunch, dinner, and incidental expenses which include tips and gratuities based upon the following percentage of the per diem rate:
 - Breakfast — Fifteen (15) percent of the per diem rate - When travel begins before 7:00 a.m. and /or extends beyond 8:00 a.m.
 - Lunch — Twenty-five (25) percent of the per diem rate - When travel begins before 12:00 p.m. and /or extends beyond 2:00 p.m.
 - Dinner — Forty (40) percent of the per diem rate - When travel begins before 6:00 p.m. and /or extends beyond 8:00 p.m.

TRANSPORTATION:

- **Automobile Transportation:**
 - Employees shall be reimbursed for private vehicle use at the per mile rate published annually by the Internal Revenue Service. Mileage distances as calculated by a web-based mapping and direction program, such as MapQuest or Google, may be used as verification of distance. Tolls and parking fees shall be reimbursed at actual cost and must be documented with receipts. In no case will the amount of reimbursement exceed the cost of commercial airfare (coach class) and, if applicable, the cost of a standard size rental car.
- **Rental Car:**
 - Rental vehicles are not to be utilized for out-of-District travel unless approved prior by the Executive Director.
 - Should a rental car be approved, employees shall be reimbursed for the cost of a standard size vehicle with the usual and customary levels of insurance. As with all travel expenses, employees should seek out the most economic rental value available. Under documented, extenuating circumstances, employees may be reimbursed for upgrading to a larger vehicle.
- **Airfare:**
 - Airfare shall be reimbursed at actual ticket cost upon presentation of a receipt. The District will only reimburse up to the cost of coach airfare; there will be no reimbursement for the increased cost of flying business or first class. Arrangements should be made for the most economical means of airfare possible, taking advantage of special promotions or rates whenever possible, including travel on weekends.
- **Other Transportation:**
 - Taxi, rideshare services, bus, train, or shuttle fares shall be reimbursed at actual cost when documented with receipts

LODGING:

- Employees shall be reimbursed for overnight lodging upon presentation of a receipt from the hotel. The reimbursement shall be limited to the single rate for the room plus all associated taxes and fees if located out of the State of Colorado.
- When making reservations at a hotel in the State of Colorado, a copy of the District’s "Certificate of Tax Exemption" should be submitted with the reservation, thus entitling the District to sales tax exemption. The District’s tax-exempt status applies only in Colorado
- Whenever possible, employees should process the REQUEST FOR TRAVEL AUTHORIZATION AND ADVANCE forms early enough to obtain any available discounts.

OTHER ALLOWABLE COSTS:

Any other incidental travel expense not specifically addressed in this travel policy must be documented before reimbursement will be made. It will be the responsibility of the CFO to review and approve reimbursement of expenses. Only those expenses determined to be reasonable and necessary business expenses will be reimbursed.

DISALLOWED EXPENSES:

- Costs for alcoholic beverages or tobacco shall not be reimbursed.
- Entertainment expenses shall generally not be reimbursed.
- Costs for travel by non -District employees or family members shall not be reimbursed.
- Costs included in a registration fee or other District expense shall not be reimbursed.
- There will be no reimbursement allowed for any cost not actually incurred
- Tips/Gratuities greater than twenty (20) percent

OTHER MISCELLANEOUS EXPENSES

Petty cash is available at Rawlins and each branch to cover small expenses required in the conduct of daily business. Petty cash reimbursement procedures are addressed in a separate policy. Expenses that are not covered as travel or petty cash expenses are reimbursable on a case-by-case basis upon request to an employee’s supervisor with proper documentation. Reimbursement in these cases is expected to be infrequent, and only upon approval prior to expenditure except in the case of emergency.

APPROVALS

Reimbursement claims for expenses require the following approvals:

In-District	Department supervisor
Out-of-District travel/expenses	Department supervisor and Associate or Executive Director
Other miscellaneous expenses	Department supervisor

All travel must be approved prior to travel via the travel request and reporting form. After travel is complete, the form is due to the Finance Department. Any reimbursement requests without prior approval by the required parties will not be eligible for reimbursement unless approved by the Executive Director. The completed form is due to the Finance Department even if the employee is not requesting travel reimbursement.

See Also: 04.01.07 Petty Cash

REQUEST FOR TRAVEL AUTHORIZATION AND ADVANCE FORM

EMPLOYEE NAME:		EMPLOYEE ID:	
DEPARTMENT: (select one)		DEPARTURE DATE/TIME:	
POSITION TITLE		RETURN DATE/TIME:	
DESTINATION: (City/State/Country)			
PURPOSE OF TRAVEL: (select one)	Training		
ARE FUNDS AVAILABLE? (select one)	YES		
MODE OF TRANSPORTATION: (select one)	Personal Vehicle		
EXPLANATION OF TRAVEL: <i>Please explain nature of travel, name of training or conference, any other information</i>			

ESTIMATED EXPENSES

PAYMENT METHOD	Prepaid by Department	Advance to Employee	P- Card Last 4 #:	Total Estimated Expenses
TRANSPORTATION				
2025 Mileage Rate (as of 01/01/25)	\$ 0.70	Enter Miles	-	
Personal vehicle (mileage x current rate):		-		-
Rental car:				-
Airline or other common carrier fare:				-

MEALS – PER DIEM RATE				
Enter Per Diem Rate:	\$ 65.00	https://www.gsa.gov/travel/plan-book/per-diem-rates		
	Days			
Breakfast (15% of per diem)	1	9.75		9.75
Lunch (25% of per diem)	1	16.25		16.25
Dinner (40% of per diem)	1	26.00		26.00

REGISTRATION:				-
LODGING:				-

INCIDENTALS				
Parking:				-
Taxi/shuttle:				-
Tolls:				-
OTHER (Please Specify)				-
				-

TOTAL:	\$ -	\$ 52.00	\$ -	\$ 52.00
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AUTHORIZATION			
Travel Authorization: Approved <input type="checkbox"/> Denied <input type="checkbox"/>		Advance Request: Approved <input type="checkbox"/> Denied <input type="checkbox"/>	
_____ Authorizing Signature	_____ Date	_____ Executive Director	_____ Date
NOTE: Attach conference/seminar program and/or registration fees, transportation, lodging and meals.			

REPORT OF TRAVEL EXPENSES AND REQUEST FOR REIMBURSEMENT

EMPLOYEE NAME:		EMPLOYEE ID:	
DEPARTMENT: (select one)		DEPARTURE DATE/TIME:	
POSITION TITLE		RETURN DATE/TIME:	
DESTINATION: (City/State/Country)			
PURPOSE OF TRAVEL: (select one)		Training	
ARE FUNDS AVAILABLE? (select one)		YES	
MODE OF TRANSPORTATION: (select one)		Personal Vehicle	
EXPLANATION OF TRAVEL: <i>Please explain nature of travel, name of training or conference, any other information</i>			

SUMMARY OF REIMBURSEMENT REQUEST

TRANSPORTATION			
2025 Mileage Rate (as of 01/01/2025)	0.70	Enter Miles:	-
Personal vehicle (mileage x current rate):	-		-
Rental car (Attach Receipt):	-		-
Airline (Attach Receipt):	-		-
Other:	-		-
Transportation Subtotal:			-

MEALS – NOT INCLUDED IN PROGRAMS			
Enter Per Diem Rate:	\$ -	https://www.gsa.gov/travel/plan-book/per-diem-rates	
	Days		
Breakfast (15% of per diem)	1	-	-
Lunch (25% of per diem)	1	-	-
Dinner (40% of per diem)	1	-	-
Meals Subtotal:			-

REGISTRATION FEE (attach receipt if not prepaid and agenda):	-		Registration Subtotal:	-
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LODGING			
LODGING (Attach Receipt):	-		-
Less: Non-reimbursable expenses	-		-
Lodging Subtotal:			-

INCIDENTALS			
	-		-
Parking:	-		-
Taxi/shuttle:	-		-
Tolls:	-		-
OTHER (Please Specify)	-		-
	-		-
Incidentals Subtotal:			-

Expenses Subtotal:	\$	-
Less: Advances	\$	-
Less: Prepays	\$	-
Balance:	\$	-

I hereby certify that, to the best of my knowledge, the above information is a complete and accurate accounting of my travel expenses which were incurred as reasonable and necessary expenses in the performance of my City duties and responsibilities. I further certify that this request conforms in all material aspects with established City policies.

Employee Signature

Date

Department Director

Date

CFO (if required)

Date

NOTE: A copy of the Approved Request for Travel Authorization and Advance Form must be attached.