
AURORA PUBLIC SCHOOLS
Adopted October 1994
Reviewed October 2007
Revised July 2012
Revised December 2015
Revised April 2019

APS Code: DKC

EMPLOYEE EXPENSE AUTHORIZATION/REIMBURSEMENT

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Travel allowances and other authorized expenses shall be paid to any district employee or official who travels on pre-approved, official district business.

Automobile mileage will be paid at the IRS Standard Mileage Rate. This reimbursement rate shall apply for use of personal vehicles on official district business for:

1. In-district travel of
 - a. Traveling teachers and other district personnel assigned to more than one school
 - b. Instructors, supervisors and other district personnel or support staff who have district-wide responsibility
2. Out-of-district travel of officially designated representatives of the district who attend meetings, conferences, or engage in other job-related activities outside the legal boundaries of the district

In no case shall the district pay mileage for employee's travel between home and school/work site.

Personnel and officials who incur expenses in carrying out their pre-approved authorized duties or attending authorized meetings or other functions shall be reimbursed by the district upon submission of properly completed and approved forms and supporting receipts. Employees will be required to reimburse the district if sufficient documentation is not provided for district-incurred expenses.

Such expenses may be approved and incurred only in line with budgetary allocations for the specific type of expense. Expenses, if approved, may be applied to the employee's district purchasing card or shall be reimbursed by the district according to current reimbursements and rates. The district will not reimburse guest expenses incurred when accompanying district personnel or officials.

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Employee Expense Authorization

Employees may make purchases using personal funds (to be reimbursed), district Purchasing Cards (P-Card), purchase requisitions or accounts payable checks. All employee expenses require pre-authorization by the employee's supervisor in Oracle Cloud prior to purchase. Unapproved expenses may result in either not being reimbursed or may require the employee to reimburse the district. All claims in a fiscal year should be submitted for processing in that same year and within one month of incurring the expense.

District P-Cards can only be used for authorized purchases. P-Cards are not intended to avoid or bypass appropriate purchasing procedures and are to be used in accordance with established guidelines. Cardholders are asked to treat this program with the same sense of responsibility and security as they would their own personal credit card. Use of the card for personal purchases is not permitted at any time. All transactions made against a P-Card are the responsibility of the cardholder. P-Cards are not transferrable to other district personnel; use of the card by anyone other than the employee whose name appears on the card is prohibited.

By approving in Oracle Cloud, the cost center manager approving expenses assumes responsibility for district accountability standards and that all financial requirements have been met. Financial requirements include sufficient availability of funds, accuracy of financial coding and presentation of documentation.

Employee Expenses

A. District Travel

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1. Meals: Individual reimbursement per diem (using the IRS rate established by the GSA – see www.gsa.gov) is effective for travel performed on or after July 1, 2019. Per diem is only available when required to stay overnight and will begin the day of departure and end on the day of return. If appropriate, per diem may be reduced due to inclusion of meals in the registration cost or other circumstances. The taxes and tips paid as part of meals are to be included in the per diem meal policy. Per diem is given in lieu of reimbursement.
2. Lodging: Actual cost of reasonable accommodations. Receipts for lodging are to be retained and submitted by the traveler. Requests for lodging reimbursement must be submitted to the Finance Department no later than seven business days after returning from travel.
3. Travel: The traveler will use the most economical and practical mode of travel from the standpoint of time, cost and route. The traveler shall exercise reasonable effort and planning to obtain the lowest cost or airfare. Employees are required to accept car rental insurance when paying for rental car. Receipts for travel are to be retained and submitted by the traveler. Requests for reimbursement must be submitted to the Finance Department no later than seven business days after returning from travel.
4. Other: The following expenses may be authorized for reimbursement with proper receipts. Requests for reimbursement must be submitted to the Finance Department no later than seven business days after returning from travel.
 - a. Registration fees
 - b. Official business telephone calls
 - c. Parking fees
 - d. Road toll charges
 - e. Mileage
 - f. Reasonable tip (non-meal)
 - g. Shuttles and ground transportation

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5. Other: The following expenses will not be authorized for reimbursement:
- a. Entertainment
 - b. Personal laundry
 - c. Fuel for personal use of private vehicle
 - d. Expenses for spouse, significant other or other guests
 - e. Health club/spa expenses
 - f. Mini bar charges
 - g. Personal telephone charges
 - h. Fines for parking or traffic violations
 - i. Other expenses deemed to be personal in nature

B. Conference/Workshop Expenses

All employees must obtain prior approval from their supervisor for conference and workshop attendance at least two weeks in advance of the event. All out-of-country conferences require prior approval by the Superintendent or designee. Pre-authorization for travel is submitted to the employee's supervisor utilizing Oracle Cloud.

The cost center manager will have the responsibility for ensuring requests are reasonable and funds are available to cover all related expenses. Consideration should be given to travel dates. While attending a conference that requires travel and overnight stay, it is acceptable to arrive one day prior to the event. In the event the conference ends mid-day, it is advisable to plan the trip accordingly and depart during the same day. If the last day of the conference continues through the evening, departing the following day is acceptable. Arrivals and departures outside these parameters may be considered personal time and will not be reimbursed by the district.

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Teachers are required to advise their principal if a substitute teacher is required. Teachers will ensure that their classes are covered during their attendance at the conference.

All procedures published in the Accounting Department's Standard Operating Business Procedures must be adhered to by conference and workshop attendees. In addition, but not limited to those procedures, all items below must always be followed:

- 1) Employees should pay travel expenses with a district P-card whenever possible (with the exception of meals).
- 2) The district will pay sales tax for approved expenses charged outside the state of Colorado.
- 3) The district will pay an amount not to exceed the price of the lowest airfare available for any employee who elects to drive his or her own automobile rather than fly.
- 4) Each employee requesting reimbursement or using a district P-card must keep original, dated, itemized receipts for all expenses; expenses without these receipts will not be reimbursed by the district.
- 5) The district will only pay single occupancy rate for lodging for each employee.
- 6) The district will cover telephone charges for an employee who must call the district for school business when that employee does not have a phone plan which provides free long distance service.
- 7) Receipts must include the name of person(s) traveling, reason for travel (avoid using acronyms), location and why a specific hotel/restaurant was selected.

Within five business days upon return from travel, employees must submit an expense report in Oracle Cloud. All forms must be routed to the APS accounts payable department no later than seven business days after the employee's return.

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Expenses that do not include appropriate documentation with original, dated, itemized receipts, depending upon method of payment, will not be reimbursed and/or will be refunded to the district by the employee.

C. Meal/Food Expenses (non-conference or district travel related)

General fund monies cannot be used to routinely purchase staff meals as part of the routine business operation of the district. Current budget status and financial transparency requirements should be given serious consideration prior to purchasing food or meals. Documentation must include a list of attendees indicating APS employee versus guest status.

Sites which have access to non-taxpayer revenue may use that for food purchases. If a P-Card is used to buy food with the intent to reimburse the district with private funds, the site must document the reimbursed purchases with appropriate receipts and account codes. All expenditures for food and/or meals, regardless of the method of payment, must be pre-approved by your supervisor and/or budget authority. Whenever buying food or paying for meals, the following guidelines must be followed:

Appropriate Expenditures

- 1) During an all-day workshop/in-service
- 2) Monthly, or less frequent meetings, when at least 50 percent of participants are non-employees
- 3) Committees that meet after the duty day
- 4) Business meeting with key community member
- 5) Business meeting with a board of education member
- 6) Back-to-School night

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Inappropriate Expenditures

- 1) Daily by employee
- 2) Daily with a colleague
- 3) Weekly with a colleague
- 4) Weekly recurring group
- 5) Daily when working after the duty day
- 6) Daily, weekly or monthly staff meetings

Documentation for meals/food must include:

- 1) Purpose of meeting and topics discussed (e.g., new building open house/celebration)
- 2) Location (e.g., Aurora Hills)
- 3) List of participants (e.g., provide sign-in sheet for guests, with APS staff identified, attached as documentation)
- 4) Original dated itemized receipts

The district will pay sales tax paid on food purchases.

Employees should use discretion when selecting restaurants and meal items to ensure they are reasonable and moderate choices.

D. Supplies and Other Miscellaneous Expenses

Requests for purchases or reimbursements require pre-authorization approved by the employee's supervisor utilizing Oracle Cloud before purchase. Detailed, itemized documentation for all purchases must be provided by the employee to the principal/supervisor and/or cost center manager before payment and must include such

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information as required by the district's financial auditors and as required by district accountability standards.

The district maintains a sales tax-exempt status within the State of Colorado and City of Aurora. Sales tax will not be reimbursed for tax exempt items and employees will be required to reimburse the district if district funds were used to pay the tax.

No district funds from any source may be used to purchase gift cards or gift certificates. Gift cards and gift certificates are strictly prohibited. Gifts of this nature are considered taxable income by the IRS.

CROSS REFS: DKC-E*, Expense Reimbursement Authorized Mileage Chart: Exhibit
EEAG, Student Transportation in Private Vehicles
EEBB, Use of Private Vehicles on School Business
GBEBC, Gifts to and Solicitations by Staff