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## 1. Application

- A. These fiscal rules apply to the following Department personnel:
1. Appellate Court justices, judges, and staff,
  2. Magistrates,
  3. Trial court, probation, and SCAO staff,
  4. Non-employees if allowed and as described in this Rule, and
  5. District and County Court judges, if the transportation and travel costs incurred are outside the scope of Sections 13-3-110 (1) and (2), C.R.S.
  6. Retired / senior judges, if the transportation and travel costs incurred are outside the scope of Section 13-3-110 (4), C.R.S.
- B. Any county, district, Denver Juvenile Court, or Denver Probate Court judge who requests reimbursement pursuant to Section 13-3-110 (1) or (2), C.R.S. and any retired /senior judge who requests reimbursement pursuant to Section 13-3-110 (4), C.R.S. shall refer to the *Reimbursements to Judges* Fiscal Rules.

## 2. Definitions

- A. Administrative Authority – As defined in Chief Justice Directive 95-01, the Chief Justice has delegated administrative authority to each chief judge, who serves as the administrative head of all district and county courts within a judicial district. The chief judge of the Court of Appeals is the administrative head of the Court of Appeals. Each chief judge may delegate authority to the court executive, clerk(s) of court, chief probation officer, and other judges, as deemed appropriate. The State Court Administrator is the administrative head of the State Court Administrator’s Office. The State Court Administrator may delegate authority to a division director(s) or others, as deemed appropriate.
- B. Budget Authority – Department Staff who have the responsibility for managing and monitoring a specific budget allocation.
- C. Commuting – Travel between an employee’s personal residence and their primary workplace.
- D. Department Commercial Card – State issued payment cards used for the purchase of general merchandise, services, and certain travel-related expenses.
- E. Department Workplace – Location where the Department provides workspace for employees to perform their job duties.
- F. Department Staff – The appropriate individuals who are authorized and knowledgeable to complete the tasks and functions described in this Fiscal Rule. The Administrative Authority shall identify such individuals in accordance with relevant job classifications.
- G. Incidental Expenses – Fees and tips given to porters, baggage carriers, and hotel staff not to exceed five dollars per day while on travel status.
- H. Lodging – Any commercial accommodation available or offered for use for which a rate schedule has been established and payment is required. Commercial lodging includes hotels, motels, and

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other suites owned and operated by commercial businesses. Lodging does not include short-term rentals of private residences.

- I. Motor Pool Vehicles – State-owned vehicles used (generally on a short-term basis) by State employees to conduct State business.
- J. Political Expenses – Costs incurred to further the interests of a candidate, political party, or special interest group.
- K. Primary Workplace – Location where the employee works the majority of their time as assigned by the Administrative Authority. This location represents the tax home for the employee. An employee’s residence may be their primary workplace if they work permanently and solely from their residence. However, if the employee reports to a Department workplace, regardless of the frequency, the employee’s residence shall not be considered their primary workplace.
- L. Public Funds – All monies, including, but not limited to General Fund appropriations, Cash Fund appropriations, Federal funds, and other grant funds, that are authorized to be expended by the Department.
- M. Remote Workplace – Location other than a Department workplace where an employee performs their job duties. When an employee regularly works in a remote workplace, this could be at their home or other location that is not the Department workplace. This includes positions designated by a voluntary flexible work arrangement, the nature of the employee’s job duties, or through a business directive.
- N. State Fleet Management – A program within the Department of Personnel and Administration that manages State-owned vehicles.
- O. State Fleet Vehicles – State-owned vehicles that are assigned (generally on a long-term basis) by State Fleet Management to specific Departments for use in conducting State business.
- P. State Price Agreements – State contracts that allow the Department to purchase goods and services in accordance with negotiated terms and prices.
- Q. Tax Home – The general vicinity of an employee’s primary workplace, regardless of the location of his/her residence. A tax home includes the entire city or general area in which the primary workplace is located. For purposes of this Fiscal Rule, a 35-mile distance from the primary workplace shall be used to determine an employee’s tax home. The traveler must be considered traveling away from his or her tax home to be reimbursed for food and lodging travel expenses except for circumstances described in Sections 11.A and 11.B.
- R. Temporary Workplace – A place to which an employee is assigned to work for any length of time up to one (1) year. A temporary workplace is separate from, and is in addition to, an employee’s primary workplace. Examples of temporary workplace include, but are not limited to, conference locations, training sites, and meetings that are held in any location other than the employee’s primary workplace.
- S. Transportation – Travel by any means of conveyance including vehicle, train, bus, shuttle, taxi, ride share, and other transportation services. Does not include scooters, bicycle rentals, or electric bicycle rentals.

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- T. Travel Status – When an employee has been approved by their supervisor for travel to conduct State business. The employee is traveling outside their tax home and stays away from their residence overnight. Only employees in travel status are authorized to request per diem.
- U. Traveler – A Department employee who has received the required approvals to travel on official State business and is thereby performing work functions in travel status.

### 3. General Policies

- A. The Administrative Authority shall be responsible for transportation and travel activities of the employees in their Organization Unit.
- B. Transportation and travel activities shall be planned and conducted in compliance with the Department’s *Code of Conduct* and the *Colorado Code of Judicial Conduct*.
- C. Department Staff who plan conferences and/or other functions shall comply with the *Department Functions Fiscal Rules* in addition to these fiscal rules.
- D. Advances to employees for future, generic costs of transportation and travel are prohibited.
- E. If, after receiving reimbursement for travel expenses, any part of a reimbursement is determined to be in violation of Fiscal Rules, or if an overpayment is made, the employee shall reimburse such funds to the Department.
- F. In order to use Public Funds to pay the costs of transportation and travel activities, such activities shall be:
  - 1. For official State business purposes,
  - 2. Reasonable and necessary in the circumstances,
  - 3. Completed using the most economical means available, and
  - 4. Only for the period of time necessary to accomplish the State’s business.
- G. A Traveler shall not be reimbursed or use any Public Funds for the following expenses:
  - 1. Alcoholic beverages, recreational or medical marijuana, or illegal substances;
  - 2. Entertainment expenses;
  - 3. Lodging and meals for which an employee did not leave their tax home except for circumstances described in Sections 11.A and 11.B;
  - 4. Lodging costs when furnishing their own lodging or lodging is provided at no cost;
  - 5. Meals incurred during a single-day trip;
  - 6. Meals that are included in lodging fees;
  - 7. Meals, lodging, and other costs that are included in State-paid registration fees or are otherwise provided at no additional cost;
  - 8. Personal expenses incurred during travel that are primarily for the benefit of the traveler and not directly related to State business;
  - 9. Costs associated with family and friends who accompany travelers;

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10. Costs associated with extending trips for personal or political reasons;
11. Political expenses, contributions or donations;
12. Commuting costs or parking fees at an employee's primary workplace that are not otherwise approved by the State Court Administrator as part of a Department mass transit policy;
13. Traffic fines and parking tickets;
14. Repair, maintenance, or insurance costs for privately-owned vehicles;
15. Late fees for individually billed Commercial Cards;
16. Premium add-on costs for lodging, car rental or airline tickets; and
17. Certain insurance coverage – The State Commercial Card Program provides travel insurance for travelers who use one of the State Commercial Cards, but the State does not provide insurance if a traveler uses the traveler's personal credit card. Unless required by this Fiscal Rule, the cost of additional or other types of coverage listed below shall not be reimbursed by the Department (See exception for automobile rentals in section 7. C.):
  - a. Collision damage waiver or loss-of-use waiver for rental vehicles, as this coverage is automatically provided with use of one of the State Commercial Cards;
  - b. Additional or supplemental liability insurance on vehicles rented through a State Price Agreement Vendor;
  - c. Trip cancellation insurance;
  - d. Personal accident and personal effects insurance on rental vehicles; and
  - e. Supplemental life insurance for airline or common carrier travel.

#### **4. Travel Authorization**

- A. All travel shall be authorized in accordance with the procedures in this section, regardless of the sources of funding (including reimbursements by third parties).
- B. Prior to participating in transportation and/or travel activities, each employee shall coordinate the estimated time and costs of such activities with their supervisor.
- C. Prior authorization by the Administrative Authority for all in-state travel may be required, at the discretion of the Administrative Authority.
- D. Prior written or electronic authorization by the Administrative Authority shall be required when the final destination is out-of-state.
- E. Prior written or electronic authorization by the State Court Administrator shall be required for all foreign travel.
- F. Prior authorization by the Administrative Authority is required for any travel for which reimbursement is made directly to an employee by a non-State organization. See Section 11.

#### **5. Per Diem**

- A. An employee in travel status is entitled to reimbursement for the items set forth in this Fiscal Rule.


- B. If a meal is included in a conference fee or is provided with the cost of lodging, a traveler shall not request reimbursement for the standard meal allowance, unless the meal provided is determined to be inadequate and documented on the Reimbursement Request form.
- C. Under no circumstances shall a traveler be reimbursed more than the applicable per diem rate.
- D. The Department Commercial Cards shall not be used to pay for meals while traveling.
- E. Meals are reimbursed on a per diem basis using the following method:
  - 1. 100% of the per diem rate for the location for full days of travel. The amount shall be based on the per diem amount for the city where the meal was purchased.
  - 2. For the day of departure and day of return, meals shall be reimbursed based on the per diem amount for the city where the meal was purchased according to the departure and arrival times identified below:

<b>Meal</b>	<b>Day of Departure: Departing Time to Destination City</b>	<b>Day of Return: Return Time to Home/Office</b>
<b>Breakfast</b>	Yes - if leaving before 5 am	Yes
<b>Lunch</b>	Yes - if leaving before 11 am	Yes - if arrival is after 1 pm
<b>Dinner</b>	Yes - if leaving before 5 pm	Yes - if arrival is after 7 pm

- F. Receipts for meals are not required, unless otherwise required by the Administrative Authority.
- G. Nothing in this Fiscal Rule shall prevent a traveler from requesting reimbursement of the actual cost of meals, up to the maximum allowable per diem.
- H. A traveler may request reimbursement of daily incidental expenses in accordance with this Rule.
- I. See domestic (CONUS) per diem rates for reference to the current standard per diem rates for meals (if a specific City or County rate is not listed, the base rate for the state in which that City or County is located shall be used).

## 6. Transportation


- A. An employee shall be reimbursed only for the dollar equivalent of the most economical means of transportation available to the employee that satisfactorily accomplishes the State business.
- B. For the purposes of this rule, if an employee works in a remote workplace according to a flexible work arrangement and the employee travels to a Department workplace to conduct business, regardless of frequency, the employee shall not be considered working permanently and solely from their residence and shall not be eligible for reimbursement for miles traveled between their residence and the Department workplace.
- C. Transportation expenses cover the costs associated with travel to a temporary workplace and include:
  - 1. Personal vehicle mileage expenses as described in Section 7;

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2. Common carrier costs; and
3. Tolls and parking fees.

## 7. Vehicles

- A. Department staff shall prioritize the use of Department fleet vehicles before using a personal vehicle for official State travel. In the event that a Department fleet vehicle is not available, Department staff may reserve a state motor pool vehicle prior to using a personal vehicle for State travel.
- B. The Department shall comply with the policies and procedures established by State Fleet Management for both state fleet and motor pool vehicles. <https://www.colorado.gov/pacific/dca/fleet> and <https://colorado.agilefleet.com/>
- C. Travelers shall use State Price Agreements for automobile rentals in order to ensure adequate liability insurance coverage, unless the State Price Agreement does not meet the needs of the traveler.
  1. A non-employee may ride in a rental car purchased using the State Price Agreement, however, the rental car shall solely be used for official business purposes. Any damage done to or by the vehicle while rented by the traveler will require a confirmation that the trip was for official business purposes.
  2. Department staff shall use the Department Commercial Card for reservations and payment of rental cars costs.
  3. In instances where a State Price Agreement is not used for automobile rental, the traveler shall purchase liability insurance in the amount of \$1,000,000 through the automobile rental company the traveler uses.
  4. A traveler shall submit receipts for rental vehicles as documentation of the expense and shall be reimbursed for the actual cost of rental vehicles, provided the traveler complies with this Fiscal Rule.
- D. Use of Personal Vehicles
  1. When a traveler uses their personal vehicle while on State business, the traveler shall be reimbursed for an amount equal to the prevailing mileage rate established by the Colorado General Assembly, multiplied by the allowable miles as outlined below.
  2. If a traveler uses their personal vehicle on State business, they are not covered by the State's automotive insurance.
  3. Section 24-9-104(2), C.R.S. establishes the mileage rate to be used for reimbursement of travel while on State Business.
    - a. Percentage of Prevailing Internal Revenue Service (IRS) Rate – Section 24-9-104(d), C.R.S., provides that on and after January 1, 2008, State officers and employees shall be allowed a mileage reimbursement of 90% of the prevailing IRS rate per mile for each mile actually and necessarily traveled while on State business (to the nearest cent) and, when authorized to be utilized and necessary for State business, 95% of the prevailing IRS rate

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per mile (to the nearest cent) for four-wheel-drive vehicles (necessary because of road, terrain, or adverse weather conditions).

#### 4. Mileage for Personal Vehicles

- a. To a Temporary Workplace – Traveler shall be reimbursed to the extent the number of miles between the traveler’s residence and the temporary workplace exceeds the normal commuting miles from the traveler’s residence to the traveler’s assigned Department workplace. A traveler shall deduct the normal commuting miles regardless of the day of the week traveled.
  - b. From one workplace to another workplace – Traveler shall be reimbursed for actual miles when traveling from one workplace to another, neither one being the employee’s residence.
  - c. For multi-day travel, normal commuting miles need to be deducted only on the day of departure and the day of return.
5. Traveler’s residence is the traveler’s primary workplace – This only applies if the Department employee works permanently and solely from his/her residence.
- a. In accordance with IRS Publication 587, an employee’s residence may be their primary workplace. If this applies, the Traveler shall be reimbursed for actual miles traveled between the traveler’s residence and a Department workplace as long as the traveler is conducting State business.
  - b. If an employee works in a remote workplace according to an approved flexible work arrangement, and the employee travels to the Department workplace to conduct business, regardless of frequency, the employee shall not be considered working permanently and solely from his/her residence and shall not be eligible for reimbursement for miles traveled between the employee’s residence and a Department workplace.

### 8. Other Allowable Travel Expenses

- A. Travelers shall use the most advantageous airline based on cost, time, and schedule.
- B. In addition to lodging, meals, and transportation, the actual expenses identified below, incurred as a part of approved travel, are allowable if necessary, to complete State business:
  1. Commercial transportation such as taxi and shuttle expenses – A receipt shall be required for each individual ride in a commercial vehicle costing over \$25, including tip;
  2. Camping site fees paid for a commercial campground or a state or national park – A receipt shall be required for any fee over \$25;
  3. Parking fees – A receipt shall be required for any single fee over \$25;
  4. Airline baggage fees – A traveler shall be reimbursed for fees for a single bag, if not included in the airfare. A receipt shall be required for baggage fees;
  5. Telephone, internet access, and other similar miscellaneous business expenses paid for State business – A receipt shall be required for any single charge over \$25;


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6. Toll road charges – A receipt shall be required for charges over \$25; and
7. Transaction charges for the use of the Department Commercial Card.

## 9. Reimbursement Requirements

- A. In accordance with IRS Publication 463, travel reimbursements are considered nontaxable if they are submitted in a timely manner. The IRS generally considers 60 days to be timely, however that is dependent on the circumstances.
  1. The traveler shall complete and submit a Reimbursement Request form for approval by their supervisor within 60 days of completion of travel to allow for proper recording of expenses and to obtain reimbursement for approved travel expenses.
  2. The 60-day time period is based on each trip and begins on the last day of travel and ends on the day the traveler completes and submits the Reimbursement Request form to their supervisor.
  3. Expenses may be reimbursed after 60 days of completion of travel with approval by the Administrative Authority based on substantial extenuating circumstances causing the delay.
    - a. Upon approval by the Administrative Authority, the completed travel reimbursement form and documentation of approval from the Administrative Authority shall be submitted for payment in CORE.
  4. Reimbursements made after 60 days of completion of travel may be taxed in accordance with the Internal Revenue Code and its implementing regulations.
    - a. If it is determined the reimbursement is tax-reportable income, Department Staff shall include the tax-reportable reimbursement amount in a Monthly Time Report (MTR) Form and submit the MTR, along with a copy of the Reimbursement Request Form, to the SCAO Payroll Unit within thirty (30) days of processing the payment in CORE.
- B. A Reimbursement Request shall be submitted by July 10 for fiscal year-end (for expenditures incurred through June 30).
- C. Department-paid transportation and travel costs shall be documented, reviewed, and processed in accordance with the Disbursement of Funds Fiscal Rules in addition to these fiscal rules.
- D. Department Staff that approve transportation and travel activities shall review the expenses claimed and only authorize those expenses incurred for State business. The review and approval process shall ensure that the Reimbursement Request form is accurate, complete and in compliance with all applicable fiscal rules and procedures.
- E. When receipts are required, all receipts shall be itemized vendor receipts. Nonitemized charge card transaction slips shall not be accepted as proper documentation.
- F. A traveler shall submit itemized receipts for lodging as documentation of the expense. A traveler shall prioritize the use of the Department Commercial Card to pay for lodging expenses.
- G. Confirmation emails of lodging reservations or credit card receipts shall not be accepted as proper documentation for lodging reimbursement.
- H. Bank or credit card statements of transactions shall not be accepted as proper documentation.



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- I. If a traveler does not have a receipt, the traveler shall attempt to obtain such documentation by contacting the vendor. If a receipt is not available from the vendor, the traveler shall provide documentation explaining why an itemized receipt is not available and the Administrative Authority shall determine what documentation will be required in that circumstance and may deny reimbursement.


## 10. Reimbursement Process

- A. A traveler shall only be reimbursed for travel-related expenses upon the completion and submission of the Judicial Department Reimbursement Request Form. The Reimbursement Request Form shall contain all of the following:
  1. Dates and times of departure for and return from the destination city and the number of days spent on State business while traveling away from home;
  2. Destinations or locality of travel, described by name of city or town or other similar designation;
  3. The amount of each separate expenditure incurred while traveling; and
  4. Reason for travel or a description of what State business is being conducted during the travel.
- B. Each reimbursement request shall contain the following certification signed manually, or electronically:
 


I certify that the expenditures for which I am requesting reimbursement were incurred for the benefit of the State, were reasonable and necessary in the circumstances, and are in compliance with Judicial Department Fiscal Rules. When requesting mileage reimbursement, I have calculated the number of miles in accordance with Judicial's travel policies, deducting commute mileage when required. I have not previously been reimbursed for these expenditures, and I will not be reimbursed by another source. If, after receiving reimbursement, it is determined to be in violation of the Fiscal Rules, or an overpayment was made, I shall return such funds to the Judicial Department.
- C. Completed forms, along with required receipts, shall be submitted to the employee's supervisor for review and approval.
- D. The Court Executive's and Chief Probation Officer's forms shall be submitted to the Chief Judge for review and approval. The Chief Judge's form shall be submitted to the Court Executive.
- E. Upon receiving a form that has been signed by both an employee and supervisor, the Budget Authority shall confirm/add the appropriate budget coding, sign the form, and forward it to the Department staff responsible for processing.

## 11. Special Situations

- A. Lodging expenses may be reimbursed when the employee does not leave their tax home, with approval of the Administrative Authority, if all the following criteria are met:
  1. The lodging is necessary for the individual to participate fully in or be available for a bona fide business meeting, conference, training activity, or other business function;

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2. The lodging is for a period that does not exceed five calendar days and does not recur more frequently than once per calendar quarter;
  3. The Administrative Authority requires the employee to remain at the activity or function overnight; and
  4. The lodging is not lavish or extravagant under the circumstances and does not provide any significant element of personal pleasure, recreation, or benefit.
- B. Lodging expenses may be reimbursed when the employee does not leave their tax home, with approval of the Administrative Authority, if the lodging is necessary due to unforeseen circumstances that prevent the employee from safely traveling as was scheduled.
  - C. Allowances for Members of Statutory Boards or Commissions – Members of boards and commissions shall be paid in accordance with the statute establishing the board or commission. If the establishing statutes do not specifically prohibit reimbursement for members of a board or commission, members of boards and commissions may be reimbursed using this Fiscal Rule.
  - D. Members of boards and commissions also may be reimbursed for childcare services.
  - E. Allowances for State Job Applicants – The Administrative Authority may approve such travel expenses, for job applicants consistent with the expenses allowed for Department employees.
  - F. Allowances for Travel Paid Directly by a Non-state Entity – In limited instances, Department employees may be invited to attend a meeting, seminar, conference, or other event concerning Department business where their travel expenses are paid directly or reimbursed by the sponsor of the meeting, seminar, conference, or event. In such instances the employee may accept the invitation if the travel has been approved by the appropriate Administrative Authority and does not violate other State statutes, guidance provided by the Colorado Independent Ethics Commission, or constitutional provisions.
  - G. If another entity offers to pay transportation costs, travel costs, and/or an honorarium for a Department employee, the Administrative Authority shall complete the following steps:
    1. Determine the appropriateness of accepting the offer by considering the appearance of impropriety, whether there is a conflict-of-interest, and any other reason(s) the Department should not accept the offer.
    2. Determine if the offer is appropriate for the employee, based on his/her position, job functions, and responsibilities.
    3. The Administrative Authority is authorized to grant administrative leave to the employee for travel paid by an outside entity
  - H. Upon approval by the Administrative Authority, the employee must make arrangements with the outside entity to reimburse the employee directly for the travel costs. The travel costs shall not be paid by the Department and subsequently reimbursed by the outside entity.
  - I. The Department shall not lease an aircraft without the prior written approval of the Aircraft Section of the Colorado State Patrol in the Department of Public Safety, regardless of the source of funds.

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- J. The Department shall not authorize the use of a privately owned aircraft without prior written approval from the Office of Risk Management. Reimbursement for the use of a privately owned aircraft shall not be allowed unless the required prior written approval from the State Court Administrator.