

TRAVEL AUTHORIZATION/EXPENSES

Purpose:

The purpose of this policy is to provide guidelines for authorized travel expenses for employees and officials incurred in the conduct of State of Delaware and the Indian River School District (IRSD) business. In addition to the guidelines, specific procedures with regard to incurring and reporting travel expenses are provided. It remains the responsibility of IRSD to control and approve travel-related expenditures.

Scope:

This policy shall apply to employees of IRSD, board members, and others who are engaged in authorized travel and who expend school district funds for travel purposes. This policy does not apply to expenses incurred for student travel.

This policy does not cover every possible situation, but it establishes adequate parameters for employees and officials to make appropriate judgments about the expenditure of district funds.

Failure to adhere to this policy may result in disciplinary action, up to and including termination.

Travel Authorization:

All professional development, including virtual sessions, and any travel that extends beyond one day shall be approved via the IRSD Travel/Professional Development Authorization Form. A copy of the conference or meeting program must be attached to the form. Completed forms shall be reviewed and approved by the employee's supervisor, then submitted to the district office for review by the appropriate district Director or Supervisor, the Director of Business & Finance, and the Superintendent.

District employees participating in travel involving students must complete the IRSD Travel/Professional Development Authorization Form in addition to the fieldwork required for obtaining approval for student travel.

Completed forms shall be submitted to the district office as soon as possible but no fewer than 20 business days before the due date of the registration payment. If the traveling employee does not currently have a State of Delaware credit card (PCard), the employee is to indicate so on the completed form and must submit the form at least 30 business days prior to the travel.

Method of Payment:

PCard

The primary method of payment for registration, lodging, meals, and transportation is the PCard. The PCard must not be used for personal or unauthorized expenses for others, including family members, not on official IRSD business, even with the intent to reimburse the district. The PCard may not be used for obtaining cash.

Documentation required for PCard charges is listed below. Additional requirements are outlined throughout this policy.

- Meals: receipts are **not** required
- All other expenses:
 - Transactions \$10.00 or less: receipts are **not** required
 - Transactions greater than \$10.00: **itemized** receipts **are** required

When a receipt is required to be presented, the receipt must be legible, itemized (reflecting the good or service purchased), and contain the vendor name, purchase date, and price of each item. A receipt description which only states "Miscellaneous" or "Merchandise" or only includes a vendor's stock or item number is not acceptable. Employees will personally reimburse the district for any transactions which lack receipts meeting these requirements.

Employees should make every effort to obtain receipts from a vendor at the time of purchase. If a receipt is not given or goes missing, the employee must contact the vendor to obtain the receipt. Under extenuating circumstances, an employee may be unable to obtain an itemized receipt for non-meal purchases over \$10.00. In this case, the employee must complete an Affidavit for Missing and Non-Itemized Receipts and provide a detailed explanation as to why an itemized receipt is not available. The affidavit must be approved and signed by the employee's immediate supervisor, the appropriate budget manager, and the Director of Business & Finance. If the transaction exceeds \$100, the district is required to submit the affidavit to the State Office of Management and Budget and Division of Accounting within 30 days of the transaction. Multiple transactions are not to be grouped onto one affidavit form.

Personal Reimbursement

Travel advances are prohibited. In rare cases, situations may warrant that an employee pays for travel expenses personally and requires reimbursement from the district. This may occur when the PCard is declined for a transaction or the employee is not authorized to have a PCard. Documentation for personal reimbursements is more stringent than when a PCard is utilized.

Reimbursements for travel expenses without required receipts, as outlined, is strictly prohibited. Reimbursement requests will be processed as follows:

- All requests must be submitted on the State of Delaware Personal Expense Reimbursement Form. This form and supporting documentation should be submitted to the employee's building/department financial secretary **within seven business days** after the completion of travel. Once appropriate approvals and financial coding have been completed, documentation should be forwarded to the Business Office for processing as soon as possible.
- Itemized receipts **must** be obtained for all purchases exceeding \$10.00. All receipts must be legible, itemized (reflecting the good or service purchased), and contain the vendor name, date of purchase, and price of each item. A receipt description which only states "Miscellaneous" or "Merchandise" or only includes a vendor's stock or item number is not acceptable.
 - Receipts may not be customary for certain transactions (i.e. tips given to hotel service staff, baggage carriers, etc.). For such transactions, a Miscellaneous Non-Receipt Transaction Form must be completed.
- Employees should make every effort to obtain receipts from a vendor at the time of purchase

or by contacting the vendor to obtain a receipt when it is not given at the time of purchase or is missing. Under extenuating circumstances as determined and approved by the Director of Business & Finance, an employee may be unable to obtain an itemized receipt for non-meal purchases over \$10.00. In this case, the employee must complete an Affidavit for Missing and Non-Itemized Receipts. The employee must provide a detailed explanation as to why an itemized receipt is not available. The affidavit must be approved and signed by the employee's immediate supervisor, the budget manager, and the Director of Business & Finance. If the transaction exceeds \$100, the district is required to submit the affidavit to the State Office of Management and Budget and Division of Accounting within 30 days of the transaction. Multiple transactions are not to be grouped onto one affidavit form.

General Requirements

Receipt documentation received from a vendor may be paper or electronic. The Uniform Electronic Transaction Act (UETA) (6 Del. C. Chapter 12A) permits copies of receipts and electronic documentation, which includes pictures of receipts taken with a smartphone or other electronic device.

All supporting documentation and required receipts must be provided to the employee's building/department financial secretary **within seven business days** after the completion of travel. Once appropriate approvals and financial coding have been completed, documentation must be forwarded to the Business Office for processing as soon as possible.

Transportation - Common Carrier:

When selecting the mode of travel, the total cost, most economical use of the time of the personnel involved, and the requirements of the trip will determine the most financially advantageous method.

The standard for common carrier travel is coach fare. Common carriers should be booked at the lowest available fare, consistent with reasonable business travel planning, and may be booked from any source. Conference materials must be reviewed for special offers or group rates on common carrier travel.

All travel must be the most economical and direct routes. If an employee chooses to travel by an indirect route for personal convenience, the employee will be required to pay for the fare personally and will be reimbursed only for the cost of the most economical and direct route.

Travel reservations should be made as far in advance as possible to attain the lowest fares, including non-refundable tickets, and to take advantage of special discount rates or other savings. Travelers must not specify particular airlines or other carriers to accumulate mileage on promotional plans, such as frequent flyer programs for personal gain. Travelers must check pricing at all local departure locations (e.g. Baltimore and Philadelphia for air travel).

Baggage charges will be paid for by the district only if the charges are directly related to the work mission. Employees are limited to one checked bag that is within the carrier's specified size and weight limit. The need for additional and/or overweight or oversize bags must be preapproved by the appropriate budget manager paying for the travel. The traveling employee is responsible for arranging and paying for any applicable baggage fees.

The district will not pay for priority boarding or preferred seating unless it is deemed medically necessary. Preferred seating may be approved if it is the only seating available or the cost of the preferred seating is less than taking a different flight. Documentation must be provided to the travel coordinator and/or the manager approving travel prior to booking for approval of preferred seating. If an employee wishes to have priority boarding or upgraded seating, the employee must contact the carrier directly to make the arrangements and must pay for any additional charges personally. These fees will not be paid for nor reimbursed to the employee by the district.

Early departures or delayed returns may be considered for cost comparisons of fares. When doing so, the additional cost of meals and lodging for the extra day(s) stay will be considered.

Transportation - Passenger Vehicles:

State Fleet or IRSD-owned vehicles should be used for out-of-state travel when such use is the most practical and economical mode of transportation, including the cost of tolls, fuel, and parking. However, employees may use privately-owned vehicles for out-of-state travel. Reimbursement for personal vehicle usage is at the rate prescribed by Delaware Code, Title 29, §7102, and only for actual and necessary miles travelled. Mileage reimbursement will be made in accordance with established IRSD mileage procedures.

When two employees travel in a privately-owned vehicle, only the owner of the insured vehicle will be reimbursed. Employees should coordinate schedules to travel together in the least number of vehicles possible.

When using a privately-owned vehicle for district travel, the privately-owned vehicle policy is solely responsible for all insurance coverage. The employee should contact the vehicle insurer to discuss coverage available/required when using the privately-owned vehicle for district business.

Employees must follow IRSD Policy JHFA.1 regarding transporting students in personal vehicles.

Rental Cars

The use of a rental car when traveling out-of-state must be justified as an economical need and not as a matter of personal convenience. Approval for a rental car will be documented on the IRSD Travel/Professional Development Authorization Form. All rentals should be at the most economical rate per day, including government rates. When traveling in groups, the sharing of vehicles, when practical, should be done to minimize costs. To ensure the most cost-effective rates are available, all approved rental car arrangements must be made in accordance with the Statewide Contract.

Whenever possible, compact cars should be rented or reserved. However, if a larger size vehicle is more economical or more than two travelers are traveling together, a larger vehicle may be appropriate.

The PCard should be used to pay for rental cars. Use of the PCard provides collision and theft coverage from the card provider. To activate the coverage, the rental transaction must be completed with the PCard and any Collision Damage Waiver (CDW) coverage, which is offered by the car rental company, must be declined. Expenses for additional or optional insurance coverage will not be approved (and must be reimbursed by the employee to the district if charged to the PCard) or reimbursed to the employee (when not charged to the PCard).

To avoid a refueling surcharge, all rental cars must be refueled before returning the vehicle to the rental company. Any surcharges must be explained on the PCard documentation or reimbursement request. The employee may be required to reimburse the district or may be denied personal reimbursement for surcharges related to rental cars.

Lodging and Meals and Incidental Expenses:

Daily expenses are based on actual expenses only.

Lodging

Lodging costs are authorized when approved official travel is out-of-state, more than 12 hours, and overnight lodging is required.

All lodging for conferences, seminars, etc. should be booked directly with the recommended hotels provided in the registration form. Exceptions will be made on an individual basis. When hotel rooms are blocked for a conference, seminar, etc. and a special discounted conference hotel rate provided, the employee should inform the individual making the reservations. The person making the reservations should then attempt to obtain the conference rate, government rate, or lower rate. If a lower rate is not available, the normal reservation procedure should be used.

District employees may elect to use their personal campers or recreation vehicles rather than staying in a hotel. When prior approval is received from the District, the employee will be reimbursed the actual cost not to exceed the local hotel cost.

Lodging accommodations are priced for single occupancy rooms. Employees are not required to share rooms with other employees; however, employees may choose to do so to lower travel costs. Accommodations shared with family members or others not on official district business cannot exceed the single occupancy rate. Otherwise, the employee will be required to reimburse the district for additional lodging costs charged to the PCard or will be denied personal reimbursement for additional lodging costs. Accommodations shared with other district travelers should be billed to or reimbursed to only one traveler.

When employee travel coincides with student travel, the District will be flexible to ensure any accommodation requirements of the sponsoring organizations are met (i.e. Career and Technical Student Organizations [CTSOs] national competition requirements).

Per IRSD Policy JHFA.1, employees are forbidden from sharing a hotel room with any student during overnight travel.

Meals and Incidental Expenses (M&IE)

M&IE rates per locality are established by the U.S. General Services Administration (GSA) and can be found here: <https://www.gsa.gov/perdiem>.

The total amount allowed for M&IE is based on the total trip allowance rather than a per day or per meal allowance. Employees are required to track individual meal costs for purposes of ensuring the total meal allowance is not exceeded and, when applicable, for personal reimbursement submissions.

Meals for multiple employees traveling together may be charged to one traveler's PCard. Employees dining together are not required to split the meals onto multiple PCards; however, the cardholder is responsible for tracking the costs of the meal(s) by employee. Should employees choose to split restaurant charges, the meals must be split by line item and not by percentage. In other words, meals for two employees are to be charged to the respective employee's PCard; the total cost of the bill is not to be charged 50% to each PCard. These guidelines also apply to meals paid for personally by employees seeking personal reimbursement.

M&IE include:

1. Meals (food, beverage, tax, and tips). Tips should be reasonable and customary, and may not exceed 20% of the total bill.
2. Incidental Expenses (fees and tips given to hotel service staff, baggage carriers, etc.). The allowance for incidental expenses cannot be used to purchase personal items.
3. M&IE are not to exceed the GSA location rate, as shown in the following table:

When travel is:		The allowance is:
More than 6 but less than 24 hours		75 percent of the applicable M&IE
24 hours or more, on	Day of departure	75 percent of the applicable M&IE
	Full days of travel	100 percent of the applicable M&IE
	Last day of travel	75 percent of the applicable M&IE

Miscellaneous Travel Expenses:

Authorized travel expenses include:

- a. Ground transportation, including airport shuttle, taxi (excluding premium car service), or public transit.
 - Taxis and rideshare services may only be used when it is necessary to use such means of transportation between a hotel and the airport, and when an airport shuttle is unavailable or is more expensive.
 - Taxi and rideshare services for travel to restaurants, if necessary due to location or safety concerns, must not exceed 10 miles each way.
- b. Hotel/airport parking and tolls for turnpike, bridges, and/or ferries.
 - If airport parking will exceed 48 hours, employees must use long-term parking accommodations.
- c. Business-related telephone calls.
- d. International cellular phone service – reimbursement for the most cost-effective available plan for the duration of the trip.
- e. Business-related use of miscellaneous services to include, but are not limited to, the use of

hotel computers, printers, or data services.

- Use of such services must be preapproved by the budget manager. Services must be deemed necessary for the employee to perform required job-related duties.
- f. Gasoline, fuel, and/or electric charging for State- or district-owned vehicles where the State or district fuel access card is not accepted.
- g. Emergency repairs incidental to using a State- or district-owned vehicle.

Unallowable travel expenses include, but are not limited to:

- a. Alcoholic beverages
- b. Entertainment, not included as part of the conference registration fees
- c. Gratuities, greeting cards, flowers, and tickets to athletic events
- d. Parking tickets and other traffic violations
- e. Gasoline, fuel, and/or electric charging for personal vehicles
- f. Personal expenses/expenses not related to district business
- g. Expenses expressly prohibited by the State or district

In-State Travel:

As a general rule, in-State lodging is not encouraged; however, there may be instances when it is deemed appropriate and cost effective. Further, in-State M&IE allowances are not encouraged but may be approved on a case-by-case basis, as long as the amount does not exceed the GSA rate. In such instances, in-State lodging and M&IE must be preapproved by the Superintendent.

Cancellations:

When district funds have been expended in advance on behalf of the employee and the employee is unable to travel or attend the meeting or conference, the employee must report the cancellation with as much advanced notice as possible to the employee's supervisor. The employee or supervisor must contact the conference or meeting vendor to report the cancellation and request a refund. The employee or supervisor must also contact the district employee responsible for arranging common carrier and lodging reservations to cancel those reservations. In the event that adequate notice has not been given and the cancellation is not an emergency, as determined by the Superintendent, the employee may be required to reimburse the district for any non-refundable costs.

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