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Chapter 11 – Travel Policy

11.1 Introduction

11.1.1 Purpose

The purpose of this policy is to provide guidelines and specific procedures with regard to incurring and reporting travel expenses for employees and officials for authorized travel expenses incurred in the conduct of State business.

This policy is an “Accountable Plan” for IRS purposes, and as such, employee reimbursements are not reported as pay. “Accountable Plans” require per diem rates be “similar in form to and not more than the federal rate”. The federal rates are established by the U.S. General Services Administration (GSA) each year for the period October 1 to September 30. This policy requires Agencies/travelers to use the GSA rates effective during the period of travel.

Each Agency’s management is responsible for control over and approval of travel-related expenditures. Agencies’ internal controls must include policies covering the designation of approving authorities for travel expenditures.

11.1.2 Scope

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 State funds. Agencies should always consider alternatives to travel prior to approving travel requests. Other options to travel include, but are not limited to, teleconferencing, video conferencing, and webinars.

This policy applies to all State employees, Agencies, boards, commissions and others, except as excluded below, who are engaged in authorized travel and who expend State funds for travel purposes. Although the following are excluded, it is highly recommended that this policy be adopted.

Exclusions:

- Legislative Branch
- Judicial Branch
- School Districts (inclusive of charter schools)

11.1.3 Travel Authorization

All out-of-state travel that extends beyond one day shall be approved by the designated Agency approval authority. All requests shall be made on the Travel Authorization Form ([AP006](#)). A copy of the conference or meeting program shall be attached to the form. The authorization form should be submitted to the Agency approval authority prior to the traveling day in compliance with Agency requirements.

11.1.4 Travel Card

1. The method of payment for travel expenses is the Delaware Travel Card. Agencies should refer to **Chapter 12** for information on the PCard Program. The Travel Card must not be used for personal or unauthorized purposes. The Travel Card is to be used for authorized expenses for State personnel only and may not be used to charge expenses for family members or others not on official State business. Employees may not use the Travel Card to charge expenses for others, even with the intent to reimburse the State. The Travel Card may not be used for cash withdrawal. Non-State employees (e.g., Board members, commissioners, etc.) should follow Statewide and Agency specific policies when making payment for a reimbursable travel expenditure.

Employees must obtain an **itemized receipt** for all transactions. The receipt 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. Receipt documentation may be paper or electronic. In conformity with the Uniform Electronic Transaction Act (UETA) (**6 Del. C. Chapter 12A**), which permits copies of receipts, electronic documentation includes pictures of receipts taken with a smartphone or other electronic device.

Under extenuating circumstances, the employee may be unable to obtain an itemized receipt. In this case, the employee must complete an Affidavit for Missing and Non-Itemized Receipts ([AP005](#)). 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 Office of Management and Budget (OMB) and Division of Accounting (DOA) approval is only required for transactions exceeding \$20.00. Agencies shall determine if the Division Director or Section Head approval is required for all affidavits or only those exceeding \$20.00. When required, the affidavit must be submitted to OMB within 30 days of the transaction to be considered for reimbursement. This allows sufficient time for the employee to exhaust all reasonable measures for obtaining an itemized receipt. See the Affidavit for Missing and Non-Itemized Receipts Flowchart ([Exhibit A](#)) for assistance in determining when an affidavit needs to be completed and when it must be approved by OMB and DOA.

All travel documentation must be provided to the Agency's Reconciler **within seven (7) business days** after the completion of travel, including all itemized receipts, the Travel Authorization Form ([AP006](#)), and a reconciliation of the estimated versus actual expenses. This action is required in order to document the expenses of the trip. The Travel Reconciliation Form ([AP009](#)) is provided as a tool for Agencies; however, Agencies may choose to use another form of reconciliation.

NOTE: The Travel Card must not be used for personal or unauthorized purposes. The purchase amount must be reimbursed by the employee, within 30 days of the transaction if a purchase is for personal or unauthorized purposes or if an itemized receipt is not provided and the Affidavit for Missing and Non-Itemized Receipts is not submitted as required. A copy of the check, deposit slip, and supporting detail on what is being reimbursed should be filed with the monthly statement and the traveler's paperwork in case of an audit.

2. There are times when a cardholder is reimbursed for travel from an external/member organization. In these cases, the cardholder is responsible for notifying the coordinator and documenting on the Travel Authorization Form that the reimbursement will be requested. When the reimbursement is received, it should be credited against the expenditures incurred for that specific trip. A copy of the check and deposit slip should be filed with the traveler's paperwork in case of an audit. For more information on processing refunds/reimbursements to the State, Agencies should refer to **Chapter 9 – Receipt of Funds, Section 9.3.4 Refunds to the State**.
3. In certain situations, a traveler utilizing the State's Travel card may rely on an administrative liaison to transact and manage travel arrangements. Typically, such relationships are limited to Agency Heads and other officials who are assigned administrative support. If a traveler needs another individual to make travel arrangements on their behalf utilizing the State's credit card, the delegation of responsibility must be memorialized through the proxy process in JPMC's PaymentNet system via DOA. Once assigned the role of proxy, delegates have the ability to perform certain functions on behalf of the traveling cardholder such as activate a card, authorize card transactions, and report a card lost or stolen. All proxies must meet the same policy requirements established for becoming a cardholder and must adhere to the same policies and procedures as a cardholder. See **Chapter 12 – PCard** for more information regarding the Travel Card program.

Only one proxy may be assigned to a cardholder. To assign a proxy, the PCard Proxy Request Form ([PO004](#)) must be completed and submitted to DOA.

Note: The cardholder is ultimately responsible for the card and must review transactions and card statements on a regular basis to ensure compliance with all applicable rules and requirements.

11.1.5 Cancellation

When changes in travel require cancellation or revision of carrier tickets, car rental, or lodging arrangements, the employee must notify the travel coordinator and/or the manager approving travel as soon as possible so the necessary changes can be made. State funds shall not be expended to pay for unused reservations unless the State Agency is satisfied that failure to cancel or use the reservation was unavoidable. An explanation for the cancellation should be documented and maintained at the Agency.

11.2 Transportation: Common Carrier

11.2.1 General

All trips requiring the use of common carrier must have prior approval by the appropriate authority within the Agency.

The mode of travel must be the method most advantageous to the State. Agencies should consider total cost, the most economical use of time of the personnel involved and the requirements of the trip.

The standard for common carrier travel is coach fare. Common carrier should be booked at the lowest available fare consistent with reasonable business travel planning and may be booked from any source.

Travelers should be advised to make travel reservations as far in advance as possible to attain the lowest fares, including non-refundable tickets. Travelers may not specify particular airlines or other carriers to accumulate mileage on promotional plans, such as frequent flyer programs for personal gain.

Travelers may purchase tickets in advance of travel to take advantage of special discount rates (supersaver fares, etc.), or other savings that will accrue to the State (i.e. supersaver discounts).

Note: Most airlines will not give refunds or partial refunds for supersaver airfares.

Baggage charges assessed by airlines are reimbursable to the traveler if and only if the charges are directly related to the work mission. The employee is limited to one checked bag. The need for additional bags must be preapproved by the manager approving travel.

State funds shall not be expended to pay for priority boarding or preferred seating unless it is deemed medically necessary. Preferred seating may also 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.

Agencies are encouraged to examine the advantage of fares requiring early trip departure or delayed return. The additional cost of meals and lodging for the required extra day(s) stay must be considered when comparing cost.

11.2.2 Air Travel

1. Accommodations

When commercial airlines are used as a mode of travel, accommodations should be coach/economy class, unless some other class is more economical.

2. Routing of Travel

All travel shall be by the most economical and direct routes. If a person travels by an indirect route for personal convenience, the extra expense shall be the responsibility of the individual. Reimbursement for expenses shall be based only on the cost of the most economical and direct route.

11.2.3 Rail Travel

1. Accommodations

When rail travel is the most appropriate mode of transportation, the most economical class accommodations shall be used.

2. Routing of Travel

All travel shall be by the most economical and direct routes. If a person travels by an indirect route for personal convenience, the extra expense shall be the responsibility of the individual. Reimbursement for expenses shall be based only on the cost of the most economical and direct route.

11.3 Transportation: Passenger Vehicles

11.3.1 State-Owned Vehicles

State-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.

11.3.2 Privately-Owned Vehicles

1. The use of privately-owned vehicles for out-of-state travel shall require prior approval of the appropriate Agency authority. Reimbursement of private vehicle expenses is at the rate proscribed by **Delaware Code, Title 29, §7102**, and only for actual and necessary miles traveled.

In considering approval, the approval authority shall take into consideration the cost of alternative modes of travel and the cost of meals and lodging for the additional travel/transit days.

2. When two or more employees travel in a privately-owned vehicle, only one mileage reimbursement will be approved.
3. Vehicles from Delaware Fleet Services shall be used for in-state travel; therefore, reimbursement for use of privately-owned vehicles for in-state travel is discouraged. Agencies may allow exceptions to this policy, but in no case should the total amount reimbursed for in-state mileage to an individual on a single day exceed the Delaware Fleet Services daily discounted rental rate for a compact sedan. Board and Commission members are excluded from this provision.

11.3.3 Rental Cars

1. General

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. 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 for Nationwide Vehicle Rental Services GSS13694-VEH_RENTAL.

2. Vehicle Size

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

3. Insurance

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

4. Refueling Before Return
To avoid a refueling surcharge, all rental cars must be refueled before returning the vehicle to the rental company. Any surcharges billed to the employee or State must be explained on the reimbursement request.

11.4 Per Diem Expenses

11.4.1 General

1. Expenses shall be based on actual expense method.
2. Per Diem Rates
 - a. Delaware Agencies will use the rates established by the U.S. General Services Administration (GSA) for locations within the United States and by the U.S. Department of State for foreign areas. The per diem for a location is a combination of a lodging allowance, meals allowance and incidental expense allowance.
 - b. Within the United States, a standard rate is provided for each year and covers all locations.
 - c. All per diem rates can be found at:
 - (1) United States - <http://www.gsa.gov/perdiem>
 - Rates are set each Federal Fiscal Year - October 1 to September 30. (See [Exhibit B](#) for an example of the internet site tables and how to calculate the maximum per diem rate and the rate for the first and last day of travel.)
 - The GSA Max lodging by Month rate may fluctuate throughout the year for certain cities/regions. The traveler must be sure to use the rate for the month in which travel will occur.
 - (2) Foreign Areas - https://aoprals.state.gov/content.asp?content_id=184&menu_id=78
 - Rates are set monthly.

11.4.2 Lodging and Meals and Incidental Expenses (M&IE)

1. Lodging
 - a. Lodging costs are authorized when approved official travel is out-of-state, more than 12 hours, and overnight lodging is required.
 - b. Lodging accommodations are priced for single occupancy rooms.

- c. Accommodations shared with family members or others not on official State business are reimbursable at the single occupancy rate only.
- d. Accommodations shared with other State travelers should be billed and reimbursed to one traveler. When required, reimbursements to more than one traveler shall be based on a pro rata share as reported on each reimbursement request.
- e. State travelers may elect to use their personal campers or recreation vehicles, rather than staying in a hotel/motel. When prior approval is received from the appropriate Agency authority, the traveler will be reimbursed actual cost, not to exceed the location cost of hotel lodging.
- f. Agencies have the authority to approve lodging expenses up to 150 percent of the locality lodging per diem rate. To qualify for more than 150 percent of lodging per diem rate, it requires prior approval from OMB and DOA. ([Exhibit C](#) to this policy provides a template to be used for requests that exceed 150 percent of GSA rate.)
- g. Conference Lodging Arrangements

When hotel rooms are blocked for a conference, seminar, etc., and a special discounted conference hotel rate is provided, the employee should inform the individual making the reservations. The person making the reservations shall then attempt to obtain the conference rate, government rate or lower rate, for the traveler. If a lower rate is not available, the normal reservation procedure should be used.

2. Meals and Incidental Expenses (M&IE)

- a. The reimbursement for M&IE is not to exceed the standard locality M&IE rate. To qualify for more than the standard locality rate, it requires prior approval from OMB and DOA.
- b. All expenses, including each individual meal, must be itemized separately.
- c. M&IE is authorized when approved official travel is out-of-state, more than six hours or overnight lodging is required.
- d. M&IE include:
 - (1) Meals (**food, beverage, tax, and tips**). Tips should be reasonable and customary, not to exceed 20% of the bill before taxes. The total for meals and tips should not exceed the per diem.

- (2) Incidental Expenses (fees and tips given to porters, baggage carriers, bellhops, hotel maids, and stewards or stewardesses). The allowance for incidental expenses must not be used to purchase personal items.
- (3) Meals and Incidental Expenses are not to exceed the 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 rate.
24 hours or more, on	Day of departure	75 percent of the applicable M&IE rate.
	Full days of travel	100 percent of the applicable M&IE rate.
	Last day of travel	75 percent of the applicable M&IE rate.

e. Reduced M&IE

If an Agency knows in advance a meal is to be provided without cost to the employee, e.g., included in a conference fee; then a reduction to the daily per diem may be made for the appropriate meal as shown in the following table:

% Reduction to the location rate rounded to the nearest whole dollar	
Breakfast	20%
Lunch	24%
Dinner	50%

NOTE: The remaining 6% is related to incidental expenses.

11.4.3 Miscellaneous Expenses Authorized to Be Claimed

Authorized expenses include:

- a. Ground transportation, including airport shuttle, taxi (excluding premium car service) or public transit.
- b. Hotel/airport parking and tolls for turnpike, bridges and/or ferries.
- c. Business related telephone calls.
- d. Personal telephone calls.

- (1) Travel for three nights or less, not to exceed \$10 total.

(2) Travel for four nights or more, not to exceed \$20 total per week

e. Business related use of miscellaneous services.

Miscellaneous services include, but are not limited to, the use of hotel computers, printers, or data services. Use of such services must be preapproved by the manager approving travel. Services must be deemed necessary for the employee to perform required job-related functions.

f. Gasoline and/or Other Supplies

(1) When State-owned vehicles are used, the Fleet Services fuel access card is the first method of payment. If the traveler is in a location where the Fleet Services fuel access card is not accepted, the expense is reimbursable, and the Travel Card may be used. All in-state purchases of gasoline must be made using the Fleet Services fuel access card.

(2) Emergency repairs incidental to using a State-owned vehicle.

g. Multiple Employee Meal Expense

When multiple employees are having a meal together and more than one meal is being reimbursed, the names of the additional individuals are to be submitted on a schedule itemizing the cost of each individual's meal. Individuals on per diem should have the meal cost deducted from the individual per diem rate.

Unallowable expenses include, but are not limited to:

- a. Alcoholic beverages.
- b. Entertainment, not included in the cost of the conference.
- c. Other expenses noted in **Chapter 7 – Purchasing and Disbursements, Section 7.2.2.**

11.4.4 In-State Travel

1. Lodging

The policy for in-State assignments requiring overnight lodging is established by the Agency. As a general rule, in-State lodging is not encouraged; however, there may be instances when it is deemed appropriate and cost effective. In such instances, in-State lodging must be preapproved by the Agency Head.

2. Meals and Incidental Expenses (M&IE)

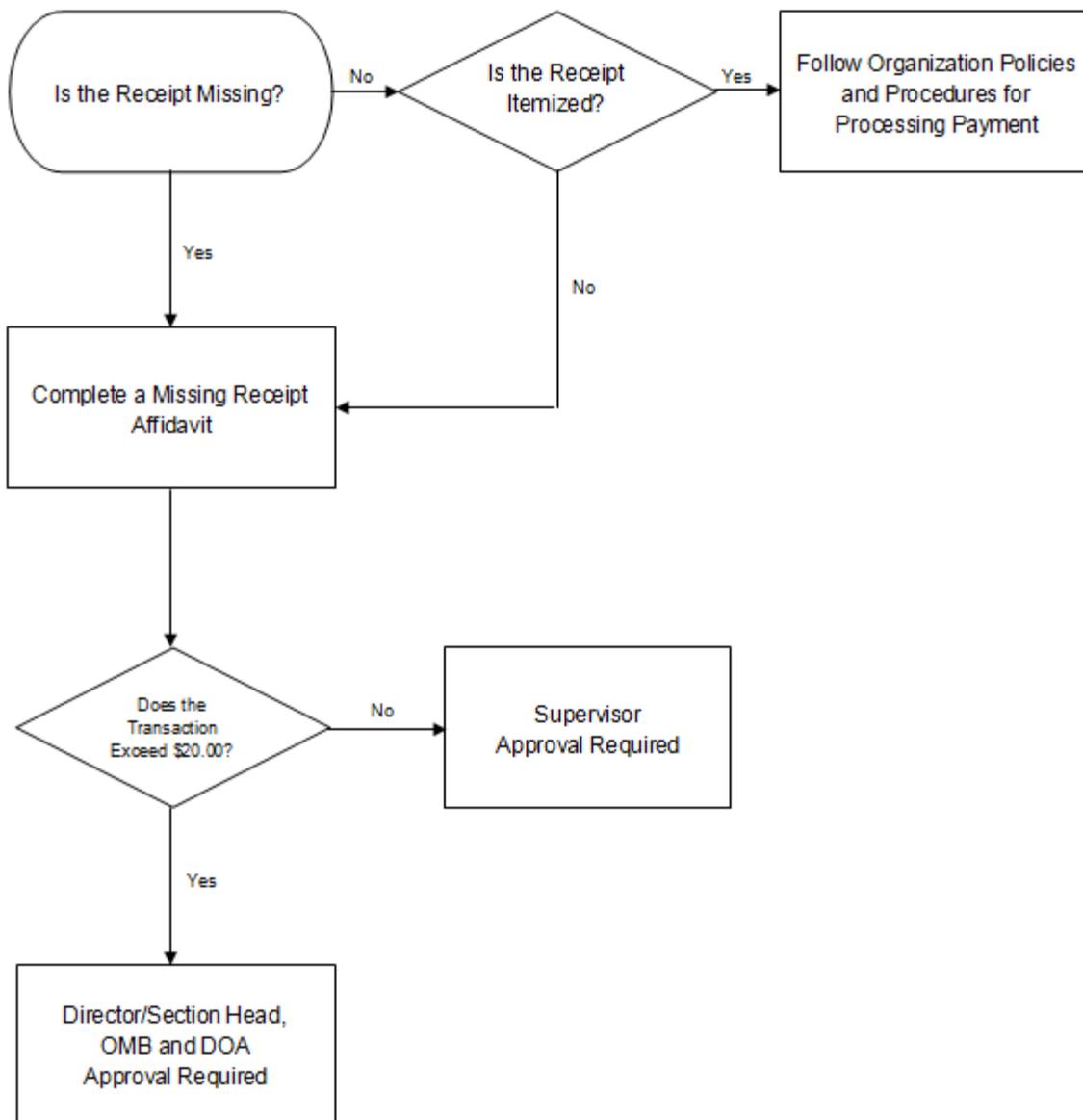
The meal allowance for in-State assignments requiring overnight lodging is established by the Agency and must be preapproved by the Agency Head. As a general rule, such allowances are not encouraged, but may be approved on a case-by-case basis, as long as the amount does not exceed the GSA rate.

11.5 Travel Expense Reimbursement

Travel advances are prohibited. Payment for all travel-related, approved expenses should be made using the Travel Card. However, in cases where this option is not possible:

- All requests for travel expense reimbursements shall be submitted on the State of Delaware Personal Expense Reimbursement (PE) Form ([AP003](#)). This form and supporting documentation, including required itemized receipts, should be submitted to the appropriate Agency authority **within seven (7) business days** after the completion of travel. An **itemized receipt must be obtained** as proof of purchase. The receipt 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. Receipt documentation may be paper or electronic (including pictures of receipts taken with a smartphone or other electronic device).
- Reimbursements for travel expenses incurred without required receipts, as outlined, is strictly prohibited. A "no receipt - no reimbursement" policy applies. Under extenuating circumstances, the employee may be unable to obtain an itemized receipt. In this case, the employee must complete an Affidavit for Missing and Non-Itemized Receipts ([AP005](#)). 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 and the Division Director or Section Head. OMB and DOA approval is required for all transactions. The affidavit must be submitted to OMB within 30 days of the transaction to be considered for reimbursement. This allows sufficient time for the employee to exhaust all reasonable measures for obtaining an itemized receipt. If an employee uses this form, it must be attached to the Personal Expense Reimbursement Form ([AP003](#)).
- Receipts may not be customary for certain transactions (e.g., tips given to bellhops, maids, baggage carriers, etc.). Agencies must use the Miscellaneous Non-Receipt Transaction Form ([AP007](#)) to support such transactions.
- Agency fiscal personnel assigning or receiving account coding of travel expenses should ensure that Travel account codes are used in preparing the Personal Expense Reimbursement.

**AFFIDAVIT FOR MISSING AND NON-ITEMIZED RECEIPTS
FLOWCHART
(For Travel Card transactions)**



NOTE: All transactions are subject to workflow approvals in FSF. Follow the Organization's document processing and record retention guidelines for ALL Missing Receipt Affidavits.

EXAMPLE OF GSA PER DIEM RATES

Rates are set each Federal Fiscal Year for the period October 1 to September 30
 (See internet site for all current rates)

NOTE: If neither the city nor the county is listed on the internet site tables, the location is a standard and uses the standard rate as listed on the internet site.

Below is an **example** of the GSA per diem table. For actual rates, visit <http://www.gsa.gov/perdiem>. As shown for City C, the GSA Max lodging by Month rate may fluctuate throughout the year for certain cities/regions. The traveler must be sure to use the rate for the month in which travel will occur.

Primary Destination	County	Max lodging by Month (excluding taxes)												Meals & Inc. Exp.
		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	
Standard Rate	Applies for all locations without specified rates	83	83	83	83	83	83	83	83	83	83	83	83	46
City A	County A	121	121	121	121	121	121	121	121	121	121	121	121	71
City B	County B	92	92	92	92	92	92	92	92	92	92	92	92	61
City C	County C	105	105	105	160	160	160	112	112	98	98	98	98	56
City D	County D	100	100	100	100	100	100	100	100	100	100	100	100	66

Below is an **example** of how to calculate the maximum per diem rate and the rate for the first & last day of travel. The Max Lodging and M&IE Rates are obtained from the table above, based on travel occurring in April.

Primary Destination (1)	County (2, 3)	Max Lodging (exc. taxes)	+	M&IE Rate	=	Max Per Diem Rate (4)	First & Last Day (75% of M&IE)
Standard Rate (see GSA site for current rates)	Applies for all locations without specified rates	83		46		129	\$34.50
City A	County A	121		71		192	\$53.25
City B	County B	92		61		153	\$45.75
City C	County C	112		56		168	\$42.00
City D	County D	100		66		166	\$49.50

Example of Lodging/Travel Request Exceeding Established Threshold Limit of 150%

- I. Reason to Exceed
 - Brief description of the travel required, why the need to exceed the prescribed threshold is warranted and why travel is essential.

- II. Support or Detail
 - Please split details between lodging and meals/incidentals. Do not include taxes in your rate calculation. Please detail separately if hotel/motel charges a “resort fee”.
 - GSA Rate
 - GSA Rate x 150%
 - GSA Rate x N%
 - i. The N% should be the percentage above GSA rate needed to reserve room described in Section I.

- III. Manager Sign-off
 - Please have manager sign-off on request prior to sending for OMB and DOA approval. This sign-off can be in the form of an e-mail as long as it clearly references the travel request and plainly grants approval.

- IV. Funding
 - GF, ASF, NSF, Federal

- V. Process Request Path
 - Please send all requests to John D. Nauman, OMB at John.Nauman@state.de.us

Below is an **example** of Section II requirements (do not include tax). See the GSA internet site for the current rates: <http://www.gsa.gov/perdiem>.

GSA Rate		
Destination	County	Max Lodging
City A	County A	\$187.00

GSA Rate @ 150%		
Destination	County	Max Lodging
City A	County A	\$280.50 (\$187.00 x 1.5)

Actual expense for hotel requested for this training is \$299.00 per night, which is 160% of the GSA rate. (\$299.00/\$187.00 = 1.5989, rounded to 1.60)

GSA Rate @ 160%		
Destination	County	Max Lodging
City A	County A	\$299.00