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## TRAVEL

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### OUT-OF-DISTRICT TRAVEL

Des Moines Public Schools employees who travel for business on behalf of the district should follow all travel procedures as outlined in this manual. The district does not issue cash advances for employee or student travel. All district p-Cards are blocked from international purchases. If traveling internationally, the card can have international privileges turned on, *see* [International Purchases](#). If traveling with students, review the policy on [Student Field Trips and Excursions](#) and complete the [Student Travel Pre-Approval](#) form. This should be completed prior to the employee's personal travel approval form being submitted.

A [flow chart](#) summarizing out-of-district travel from start to finish is available as a quick reference guide. Any specific questions can be researched by contacting anyone in the Business Office.

#### **Prior Approval for Out-of-District Travel**

A [Travel Authorization Request \(Prior Approval\) Form](#) (log into Employee Online and click on webforms) must be completed 21 or more days **in advance** of all travel dates and submitted to the Business Office. The form must have the name of the traveler, supervisor approval, and a valid account number and funding source. Employees who travel out-of-state can choose to fly or drive; however, reimbursement for driving cannot exceed the equivalent of the cost of flying (economy, 21 days in advance).

Additionally, all costs that will be associated with the trip must be indicated, including an approximate amount for meals and incidentals, *see* [Meal & Incidental Expenses](#) to determine the maximum amount that should be approved. Travelers will also have to select which method of payment for payment for Meals & Incidental Expenses will be used; this choice cannot be changed after the trip. When requesting to travel to a workshop, convention or seminar, employees must attach a copy of the event's full agenda, including any lodging and meal provisions, to the prior approval form. The Travel Approval Form serves as both an approved budget for the travel and an informational form for Business & Finance.

#### **Travel Expense Submission**

All travel expenses are to be submitted electronically on the [Travel Expense Reimbursement \(Pre-Authorized\)](#) form (log into Employee Online and click on webforms) within **seven (7)** business days of the return from the trip. Itemized receipts must accompany all expenses charged to a p-Card. Charge card slips alone **ARE NOT** acceptable forms of itemized receipts.

**If a family member is traveling with an employee, the employee is personally responsible for ALL costs pertaining to the family member. Additionally, if an employee chooses to extend his or her work travel for personal reasons, the district will not pay for the expenses (e.g., hotel, meals, incidentals) for the additional days.**

#### **Use of a District p-Card**

*See* [Procurement Card \(p-Card\) Program](#) and additional resources on @DMPS in the [Business & Finance Resource Center](#) under the "p-Card" subtopic for further information.

At least one employee traveling in a group must be a district p-Card holder or check out a building/department p-Card, see [Authorization to Use a District p-Card](#). If a p-Card limit needs to be increased to cover the costs of a trip, the supervisor can complete the [pCard Change Request Form](#). Final approval of increases is at the discretion of the district Controller or CFO, see [p-Card Credit Increases](#).

**A district p-Card must be used to pay for airfare, hotel accommodations and rental cars.**

An employee has two options for submitting itemized receipts:

1. Collect all itemized receipts throughout the trip, scan all receipts post-trip, and attach to the [Travel Expense Reimbursement \(Pre-Authorized\)](#) form and associated trip ID.
2. Use the *Smart Receipts App* to take a picture of the itemized receipts, export the captured pictures using the app, and attach the app-generated report to the [Travel Expense Reimbursement \(Pre-Authorized\)](#) form and associated trip ID.
  - The *Smart Receipts App* can be downloaded from the Google Play Store or the Apple App Store. Guidance on [how to use the Smart Receipts App \(Android Users\)](#) and [how to use the Smart Receipts App \(Apple Users\)](#) is located on @DMPS in the [Business & Finance Resource Center](#) under the “Travel” subtopic.

### **Travel Expenses**

An employee **cannot** make any travel arrangements until receiving an e-mail indicating the travel has been approved. After receiving the confirmation email, the employee can use a p-Card to register for a conference, book airfare, and reserve lodging and a rental car, as needed.

Allowable Travel Expenses	Unallowable Travel Expenses
<ul style="list-style-type: none"> <li>• Lodging (single room rate)</li> <li>• Rental Cars (economy)</li> <li>• Registration Fees</li> <li>• Parking</li> <li>• Tolls</li> <li>• Authorized Transportation (e.g., flights, taxis, train, shuttles, etc.)</li> <li>• Baggage Fees</li> <li>• Hotel Internet Charges</li> <li>• Meal and Incidental Expenses (M&amp;IE) – Per Diem rate depends upon funding source and payment method selected by traveler when trip approval is requested.</li> <li>• Tips – limited to 20%</li> <li>• Gas for rental cars and district vehicles</li> </ul>	<ul style="list-style-type: none"> <li>• Alcoholic beverages</li> <li>• Rental car insurance</li> <li>• GPS with rental car</li> <li>• Personal entertainment</li> <li>• Personal expenses (laundry, phone calls, movies, etc.)</li> <li>• Airfare, hotel, and rental car upgrades (business class, seat fee)</li> <li>• Airfare cancellation insurance</li> <li>• Travel insurance</li> <li>• Meal and Incidental Expenses (M&amp;IE) incurred without proper travel approval</li> <li>• Gas for personal vehicles</li> <li>• Valet or bell hop services</li> <li>• Any other purchase falling under the p-Card <a href="#">Unallowable Expenses</a> list</li> </ul>

### **Unallowable Expenses**

The district does not approve unallowable or unauthorized expenses to be charged to a p-Card, *see* [Unallowable Expenses](#). Employees will be required to reimburse the district for the unallowable or unauthorized expenses charged to a p-Card. This may result in disciplinary action and possible termination of employment. In the event an employee is required to reimburse the district for unallowable or unauthorized expenses charged to a p-Card, make a cash, card, or check payment to the p-Card reconciler for deposit and obtain a pre-numbered receipt for the repayment. A copy of this receipt should be maintained with the p-Card transaction support to provide proof of repayment. The AP team will net any repayment with any reimbursement due to employee, if applicable.

### **Allowable Expenses for Authorized Travel**

Research best price available on airfare, hotels, and rental cars by comparing travel sites such as Travelocity, Expedia, Priceline, and/or individual airlines, hotels, etc.

#### **Airfare**

For best pricing, all airline travel should be booked before the minimum 14-day advance purchase period. If this time frame cannot be followed, the rationale for booking delay must be documented on the Travel Expense Reimbursement form. DMPS does not reimburse employees for the use of frequent-flyer miles or points to acquire airline tickets used for business purposes.

#### **Hotel**

One p-Card may be used for more than one hotel room on behalf of employees or students traveling. Only room charges, applicable hotel taxes, and fees, including room service fees, should be charged to a district p-Card and must be reflected as such on an **itemized** hotel receipt. Meals may be charged to a room (and ultimately the p-Card); however, an itemized receipt for the meal is required to support this transaction. Employees must provide the hotel a personal credit card or cash for personal expenses, such as laundry or pay-per-view, incurred during their stay at the hotel. Room service costs will be included as costs related to the total allowable daily meal expense.

#### **Ground Transportation/Rental Cars**

Do not purchase rental car insurance; the district's liability insurance covers employees traveling on behalf of the district. If a rental car has been approved and paid for, it is expected there will be no transactions or reimbursements submitted for other forms of transportation. If the out-of-district travel involves an area with toll roads, the toll must be charged to a district p-Card, unless this option is not available. If a rental car or a district vehicle is used for out-of-district travel, gas may be purchased with a p-Card. However, if a personal vehicle is driven for out-of-district travel, gas cannot be purchased using a p-Card. Mileage may be reimbursed at the approved rate per mile via adding an expense to the Travel Expense Reimbursement form upon return of the trip.

#### **Registration/Tuition**

The cost of the approved workshop, conventions or seminars must be paid with a district p-Card and the full agenda for the event must be attached to the prior approval travel request.

### **Meal & Incidental Expenses**

Meal and Incidental Expenses, abbreviated as M&IE, is defined as any type of food, non-alcoholic beverage, fees, and tips, including tips for wait staff at restaurants.

Meal expenses are allowed **ONLY** when incurred with travel outside of a 50-mile (one-way) radius of Des Moines for district-related business. Non-overnight travel beyond 50 miles (one-way) is eligible for lunch reimbursement capped at \$15.

There are two allowable methods for paying for meals and incidentals:

- (1) use a district p-Card and submit itemized receipts
- (2) pay with personal funds and request reimbursement at the federal rate with no itemized receipts.

### **Option 1: Use a District p-Card and Turn in Itemized Receipts**

Employees who opt to use a district p-Card for meals and incidental expenses do not have to personally pay for those expenses up front. Please note use of this option for meals will result in no reimbursement to the employee related to meals upon the completion of the Travel Expense Reimbursement form.

**For travel funded by grants requiring itemized receipts, the employee must use a p-Card to fund Meal & Incidental Expenses (M&IE) and must provide itemized receipts for those expenses.**

Grants that require itemized receipts include:

21st Century Funds	McKinney-Vento Homeless	Title I
Carl Perkins	Polk County Betterment	Title II
Early Childhood Iowa	Polk County DHS Decat	Title III
Farm to School	Prairie Meadows	Title IV
Food Service BASICS	Project Search	
Full Service Community	State K-3 Funds	
Gear Up	State Shared Vision Funds	
Head Start		

NOTE: This grant list is not inclusive. If an employee is unsure if the funding source is one that requires itemized receipts, please reach out to the Grants Manager.

The daily allowable rate for Meals & Incidental Expenses, including taxes and tips, when using a p-Card is \$59 a day (tips are limited to 20% of the bill). The per diem will be reduced by 25% on the first and last calendar day of travel, in accordance with the GSA policy on travel. In addition, the per diem will be reduced if the event or conference provides meals that are at no additional cost to the employee at a rate of \$13 for breakfast, \$15 for lunch, and \$26 for dinner. Below are examples to illustrate the travel pre-approval estimated meal expense, noting the maximum allowed to be incurred on the p-Card for each day. If the employee exceeds the per day maximum, they will be responsible to reimburse the district for the excess spent.

**p-Card Example 1:** Breakfast, 4 Lunches, and one Dinner Covered by the Conference, remaining meals paid for using p-Card with collection of itemized receipts

Day	First/Last Day Adjustment	Breakfast	Lunch	Dinner	Incidentals	Daily Per Diem
1	(\$14.75)	--	--	\$26.00	\$5.00	\$16.25
2	--	--	--	--	\$5.00	\$5.00
3	--	--	--	\$26.00	\$5.00	\$31.00
4	--	--	--	\$26.00	\$5.00	\$31.00
5	(\$14.75)	--	\$15.00	\$26.00	\$5.00	\$31.25
<b>Total Allowable Meal &amp; Incidental Expenses for Trip Using p-Card</b>						<b>\$114.50</b>

**p-Card Example 2:** No Meals Covered by the Conference, all meals paid for using p-Card with collection of itemized receipts

Day	First/Last Day Adjustment	Breakfast	Lunch	Dinner	Incidentals	Daily Per Diem
1	(\$14.75)	\$13.00	\$15.00	\$26.00	\$5.00	\$44.25
2	--	\$13.00	\$15.00	\$26.00	\$5.00	\$59.00
3	--	\$13.00	\$15.00	\$26.00	\$5.00	\$59.00
4	--	\$13.00	\$15.00	\$26.00	\$5.00	\$59.00
5	(\$14.75)	\$13.00	\$15.00	\$26.00	\$5.00	\$44.25
<b>Total Allowable Meal &amp; Incidental Expenses for Trip Using p-Card</b>						<b>\$265.50</b>

If there is a situation where the p-Card is not accepted, collect the itemized receipt and use the additional justification box on the Travel Expense Reimbursement form that the p-Card was not accepted, and reimbursement is needed.

### Option 2: M&IE Reimbursement Method

Employees may choose to be **reimbursed** at the per diem rate assigned by the federal General Services Administration (GSA) for the location to which they are traveling for meals and incidentals. This option is only available to trips funded by accounts not requiring itemized receipts for all expenses; most grant accounts cannot use this option.

Employees who select this option will pay out-of-pocket for meal and incidental expenses and be reimbursed **after completion** of the trip, rather than using a p-Card and submitting itemized receipts. No itemized receipts will be necessary for M&IE expenses incurred using the reimbursement method.

**If an employee chooses the M&IE reimbursement method for meals and incidentals -- lodging, transportation, and other conference expenses must still be paid with a p-Card, and the itemized receipts for those expenses must be collected and submitted to the district. Reimbursement will not be made until after all non-M&IE-related p-Card receipts have been submitted via the Travel Expense Reimbursement form.**

Upon submission of the Travel Expense Reimbursement form, the AP team will process the reimbursement within 10 business days, and the reimbursement will be directly deposited into the employee's bank account during the next pay cycle.

The per diem rate under the M&IE reimbursement method is based upon the **location of the conference / event** and not necessarily the location of the lodging, although the two may be the same, in accordance with the GSA policy on travel. When completing the Travel Authorization Request (Prior Approval), you will include the destination zip code and the form will automatically pull in the per diem of that location. The per diem will be reduced by 25% on the first and last calendar day of travel, as per GSA policy.

In addition, the daily per diem will only include meals that the employee will need to provide with personal funds and exclude those that will be provided by others, the conference or the event attended. The [M&IE breakdown](#) for breakfast, lunch, and dinner is specified in the GSA policy, examples of more common location per diem rates outlined below:

Base Per Diem Based on Location	First/Last Day Adjustment	Breakfast Rate	Lunch Rate	Dinner Rate	Incidentals
\$59	(\$14.75)	\$13	\$15	\$26	\$5
\$64	(\$16.00)	\$14	\$16	\$29	\$5
\$69	(\$17.25)	\$16	\$17	\$31	\$5
\$74	(\$18.50)	\$17	\$18	\$34	\$5
\$79	(\$19.75)	\$18	\$20	\$36	\$5

Examples of reimbursement of expenses follows:

**M&IE Reimbursement Method Example 1:** *Breakfast, 4 Lunches, and one Dinner Covered by the Conference, remaining meals covered by employee and reimbursed upon return.*

Day	Base Per Diem	First/Last Day Adjustment	Breakfast	Lunch	Dinner	Incidentals	Daily Per Diem
1	\$74	(\$18.50)	--	--	\$34	\$5	\$20.50
2	\$74	--	--	--	--	\$5	\$5.00
3	\$74	--	--	--	\$34	\$5	\$39.00
4	\$74	--	--	--	\$34	\$5	\$39.00
5	\$74	(\$18.50)	--	\$18	\$34	\$5	\$38.50
<b>Total Reimbursable Meal &amp; Incidental Expenses</b>							<b>\$142.00</b>

**M&IE Reimbursement Method Example 2:** *No Meals Covered by the Conference, all meals covered by employee and reimbursed upon return.*

Day	Base Per Diem	First/Last Day Adjustment	Breakfast	Lunch	Dinner	Incidentals	Daily Per Diem
1	\$74	(\$18.50)	\$17	\$18	\$34	\$5	\$55.50
2	\$74	--	\$17	\$18	\$34	\$5	\$74.00
3	\$74	--	\$17	\$18	\$34	\$5	\$74.00
4	\$74	--	\$17	\$18	\$34	\$5	\$74.00
5	\$74	(\$18.50)	\$17	\$18	\$34	\$5	\$55.50
<b>Total Reimbursable Meal &amp; Incidental Expenses</b>							<b>\$333.00</b>

### **Workshop / Conference Meals**

Any meal provided by a workshop, conference, seminar, etc. must be deducted from the daily per diem on the Travel Authorization Request (Prior Approval) form. Upon return from the event, if applicable, update the travel expense reimbursement form for any additional meals provided, not previously reported on the prior approval travel form.

### **Cancellations**

Be aware of change/cancellation policies when booking airfare and accommodations. Employees will be financially responsible for any trips cancelled without a Director or Executive Director's approval and will be required to refund all charges that are incurred, including cancellation fees. This also applies if the cancellation was approved but the employee forgets to cancel it. If change/cancellation fees are charged to a district p-Card, the fee must be reimbursed by the employee. If the trip is cancelled by the district, the cost of cancellation will be the responsibility of the district. If a flight is cancelled and the airline holds a credit in the employee's name for a future trip, the employee must use the credit against a future business trip for Des Moines Public Schools only.

### **Iowa Sales Tax**

DMPS does not pay Iowa sales tax or local option taxes. The only exception is Iowa Hotel Tax, which the district does pay. To ensure these taxes are not charged, one or more of the following will need to be provided to the merchant: the district's federal ID number embossed on the front of the p-Card, the district's tax exemption certificate, and/or a district ID as proof of tax-exempt status. NOTE: This only applies to the State of Iowa; any taxes charged outside the State of Iowa during travel is expected and allowed.

### **Reviews & Audits**

All out-of-district travel is subject to audit. If district travel procedures are not followed, out-of-pocket reimbursement requests WILL NOT be honored and there will be a loss of future travel privileges for the employee. The district will conduct periodic reviews of documentation and approval on an announced or unannounced basis.

The district's Internal Auditor will conduct audit procedures for p-Card documentation, as necessary throughout the year. Visits to sites to perform audit procedures may be on an announced or unannounced basis, as determined by the Internal Auditor.

If an employee becomes aware of any violations to the travel rules outlined in this manual, contact anyone in Business & Finance, a supervisor, or Internal Audit immediately. Failure to report such violations/suspicious transactions can lead to the employee being found in violation as well, even if they did not travel.