

PER DIEM AND TRAVELING EXPENSES FOR BOARD MEMBERS, BOARD EMPLOYEES AND OTHER AUTHORIZED INDIVIDUALS

REIMBURSEMENT(S) FOR PER DIEM AND TRAVELING EXPENSES SHALL BE PAID AT RATES ESTABLISHED IN ACCORDANCE WITH FLORIDA STATUTES, STATE BOARD REGULATIONS AND BOARD POLICY, RULES AND REGULATIONS.

POLICY ADOPTED: 11/26/69; 9/5/74; 12/20/94
AUTHORITY: LAWS OF FLORIDA, CHAPTER 2003-125

POLICY READOPTED: 01/20/04

RULES

1. All travel, including per diem and/or traveling expenses when pertinent, must be approved by the appropriate individual(s). (See Policy 4007 prior to the beginning of the trip.)
2. In this Policy, Rules and Regulations, the words listed below shall be defined as follows:
 - a. Travel Expense(s) - The usual ordinary and incidental expenses necessarily incurred by a traveler, such as transportation, lodging, meals, etc.
 - b. Common Carrier(s) - A train, bus, commercial airline (operating scheduled flights), or rental car from an established firm.
 - c. Travel Day - A period of twenty-four (24) hours, consisting of four (4) quarters of six (6) hours each.
 - d. Travel Period - The period of time between the time of departure and time of return.
 - e. Class A Travel - A continuous travel period of twenty-four (24) hours or more away from official headquarters.
 - f. Class B Travel - A continuous travel period of less than twenty-four (24) hours which involves overnight absence from official headquarters.
 - g. Class C Travel - A travel period involving short or day trips, but not involving an overnight trip away from official headquarters.
 - h. Per Diem Rate for lodging, Per Diem Rate for meals and incidental expenses – A daily payment instead of reimbursement for actual expenses for lodging, meals and related incidental expenses (as defined in the Federal Travel Regulation contained in 41 Code of Federal Regulation (CFR) Chapter 300-3.1).
 - i. Incidental Expenses – Examples of Incidental Expenses are fees and tips. Incidental Expenses are only payable as part of a Per Diem payment. (As defined in the Federal Travel Regulation contained in 41 Code of Federal Regulation (CFR) Chapter 300-3.1.)
3. Reimbursement for travel time shall be computed as follows:
 - a. The Travel Day for Class A Travel shall be a calendar day (midnight to midnight).
 - b. The Travel Day for Class B Travel shall begin at the time of departure.
 - c. For Class A and Class B Travel, the traveler shall be reimbursed at one-fourth of the authorized per diem rate for meals only for each quarter or major fraction thereof of the Travel Day included within the travel period.
 - d. A traveler shall not be reimbursed for lodging for Class C Travel, but shall receive an allowance for meals based on the following schedule:
 - (1) Breakfast - When travel begins before 6 a.m. and extends beyond 8 a.m.
 - (2) Lunch - When travel begins before 12 noon and extends beyond 2 p.m.
 - (3) Dinner - When travel begins before 6 p.m. and extends beyond 8 p.m.

IN-STATE AND OUT-OF-STATE TRAVEL

1. Per diem and subsistence allowance rates for all travelers attending conventions, organized conferences or meetings in-state and/or out-of-state to conduct official business shall be computed by one of the following, whichever is greater:
 - a. The Per Diem rate for lodging and the Per Diem rate for meals are the standard rates for travel within the continental United States as published in the Internal Revenue Service Publication 1542 'Per Diem Rates' (for travel within the continental United States) by using the regular Federal Per Diem rate method. The Treasurer's Office will issue a memorandum annually updating the current Per Diem rates.
 - b. Actual expenses, for meals up to the amounts permitted by the Per Diem rate, plus actual expenses for lodging at a single occupancy rate, to be substantiated by paid bills, when approved by the appropriate administrator.
2. When lodging or meals are provided by an organization, the traveler is not eligible for the normal maximum allowances and may be reimbursed only for actual expenses of lodging or meals, not to exceed the normal maximum allowances.

ALL TRAVEL

1. For Class C Travel, all individuals on official business shall be reimbursed at the standard rate published in the Internal Revenue Service Publication 1542 'Per Diem Rates' (for travel within the continental United States) by using the regular Federal Per Diem rate method. The Treasurer's Office will issue a memorandum annually updating the current Per Diem rates.
2. Neither subsistence nor per diem shall be allowed for any class of travel in Broward County except for authorized business or workshops occurring before 6:00 a.m. or extending beyond 8:00 p.m.
3. Rules and regulations pertaining to travel and transportation expenses shall be as follows:
 - a. All travel must be by acceptable routes.
 - b. The individual approving the request to travel shall designate the most economical method of travel for each trip, keeping in mind the following conditions:
 - (1) The nature of the business.
 - (2) The most efficient and economical means of travel (considering time of the traveler, cost of transportation, and per diem or subsistence required).
 - (3) The number of individuals making the trip.

- c. Transportation by common carrier paid for personally by the traveler shall be substantiated by a receipt.
 - d. When a privately owned vehicle is used, reimbursement shall be at the Internal Revenue Service Standard Mileage rate that becomes effective January of each calendar year. The Treasurer's Office will issue a memorandum annually updating the current mileage rate.
 - Vicinity mileage for conduct of official business shall be reimbursed but must be shown as a separate item on the travel or expense voucher and supported by a statement of mileage, point of origin and destination.
 - e. An employee may be reimbursed for approved business travel on a private aircraft for the actual amount charged for his/her fare, not to exceed the cost of a commercial airline ticket for the same flight. Such reimbursement is payable to the employee even when the owner or pilot of the aircraft is also entitled to travel reimbursement for the same flight.
 - f. The following other traveling expenses may be reimbursed:
 - (1) Ferry fare and bridge, road and tunnel tolls (receipt required if over \$5.00)
 - (2) Storage and parking fee (receipt required if over \$5.00).
 - (3) Communication expense for official business.
 - (4) Convention or conference registration fee (receipt required), provided; however, any meals or lodging included in the registration fee will be deducted in accordance with the allowances provided for in the paragraph related to Class C Travel meal allowance.
 - (5) Taxi fare (A statement of point of origin, destination and fare may be substituted for a receipt).
 - g. An employee who is on temporary duty authorization (TDA) out of Broward County who becomes sick or injured and is therefore unable to perform official School Board business may continue to receive subsistence as provided in this policy during the period of illness or injury until such time as the affected employee is able to perform the business of the Board or return to work at his/her normal work location in Broward County, whichever is earlier. However, under no circumstances may the affected employee receive subsistence for more than fourteen (14) consecutive calendar days without the permission of the Superintendent.
 - h. In emergency situations as determined by the Superintendent or his/her designee, an employee may be reimbursed for a specific meal for an amount greater than that authorized above, provided that the total cost of all meals during a day does not exceed the standard Per Diem rate for meals.
4. Travel advances and/or payment directly to a vendor may be made only in exceptional cases and upon specific approval of the Superintendent or the appropriate administrator.
- a. Any sum so advanced shall be deducted from the total allowable reimbursement at the completion of travel. Any amount advanced in excess of the allowable reimbursement must be returned to the Board immediately upon completion of travel.
 - b. All required supporting information or receipts for regular reimbursement shall be required in the case of advancements.

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- c. When an employee is required to incur overnight travel, on an emergency notice, the employee may request payment for the cost of his/her meals and lodging directly to the vendor. The Board is authorized to make payment directly to the vendor for the actual costs of lodging and for meals in an amount not to exceed the authorized rate for per diem.
- 5. All forms required for implementation of this policy shall be provided by the Superintendent's office or designated department.
- 6. Guidelines as required for consistent handling of travel reimbursement requests may be initiated by the Comptroller.

Rules Adopted: 11/26/69

Rules Amended: 9/25/71; 12/7/72; 7/1/74

Rules Readopted: 9/5/74

Rules Amended: 9/16/76; 3/3/77; 8/4/77; 7/1/79; 7/1/80
7/1/81 per 1981 Legislative Act

4/10/84; 6/19/86; 10/1/87; 6/2/92

Amended Rules Approved: 01/20/04

AUTHORITY: LAWS OF FLORIDA, CHAPTER 2003-125