

TRAVEL COSTS IN RELATION TO FEDERAL AWARDS

Background

Maine School Administrative District No. 51 (the "District") is a recipient of Federal funds. This policy governs travel costs charged to a Federal award. If travel costs are charged to a Federal award, the documentation for such charges must justify that travel by the individual is necessary to the Federal award, and the costs are reasonable and otherwise consistent with the District policy on travel, as applicable. All awards may be subject to specific agency terms and conditions. Prior to incurring any travel costs, the applicable terms and conditions of the Federal award should be reviewed.

Purpose

To ensure that expenditures are clearly documented in accordance with 2 C.F.R. 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ("Uniform Guidance");

To provide the District and its employees with guidance on travel expenses incurred through Federal programs; and

To set reasonable standards to guide the District and its employees to efficiently and in a cost-effective manner make arrangements for transportation, accommodation, and related travel expenses in relation to Federal funds.

General Guidelines

Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of District in relation to a Federal award.

Method for Computing Costs

Travel costs incurred in relation to a Federal award may be charged on an actual cost basis, on a per diem or mileage basis in lieu of actual costs incurred, or on a combination of the two, provided the method used is applied to an entire trip and not to selected days of the trip. The method used must be consistent with those normally allowed in like circumstances in the District's non-Federally-funded activities and in accordance with any other District's written travel reimbursement policies or procedures. Travel costs for school officials (the Superintendent or School Board members) are allowable with prior written approval of the Federal awarding agency or the Department of Education or other applicable pass-through entity when they are specifically related to the Federal award.

Lodging and Subsistence

Costs incurred by employees and officers of the District for travel, including costs of lodging, other subsistence, and incidental expenses, must be considered reasonable and otherwise allowable only to the extent such costs do not exceed charges normally allowed by the District in its regular

operations as the result of any other written travel policies or procedures of the District. In addition, if these costs are charged directly to the Federal award documentation must justify that:

1. Participation of the individual is necessary to the Federal award; and
2. The costs are reasonable and consistent with District's established travel policy.

Dependent Care Costs

Temporary dependent care costs (as dependent is defined in 26 U.S.C. 152) above and beyond regular dependent care that directly results from travel to conferences is allowable provided that:

1. The costs are a direct result of the individual's travel for the Federal award;
2. The costs are consistent with any other travel policies and procedures for all District travel; and
3. Are only temporary during the travel period.

Travel costs for dependents are unallowable, except for travel of duration of six months or more with prior approval of the Federal awarding agency.

Commercial Air Travel

Airfare must be by lowest economy fare class available. Airfare in excess of the lowest economy fare class is allowable only when the lowest economy fare class would:

1. Require circuitous routing;
2. Require travel during unreasonable hours;
3. Excessively prolong travel;
4. Result in additional costs that would offset the transportation savings; or
5. Offer accommodations not reasonably adequate for the traveler's medical needs.

Airfare by District owned, chartered, or leased property is unallowable.

Required Documentation

Documentation for travel costs must specify the following:

1. Specific business purpose of the expense; and
2. Reason that participation of individual was necessary for the Federal award.

All documentation must be supported by itemized receipts to demonstrate proof of payment. Documentation must be submitted to the District Office within 30 days of completion of the travel.

Conflict with District Policy

If there is any conflict with the any other District travel policy or procedure and this policy, the more restrictive policy applies.

Legal Reference: 2 C.F.R. § 200.475

Adopted: November 21, 2024