

Substitute Reimbursement Instructions

1. Applicability

As provided in Section 12 of the FY20 Operating Budget, districts and charters are eligible for substitute reimbursement for classroom teachers that are on paid leave in accordance with 14 Del. C. § 1333.

2. Reimbursement Rates

- a. LEAs will receive reimbursement for state-employed and contractual substitutes at the rates provided in 14 Del. C. § 1326, including applicable other employment costs (OECs).
 - Class A - A substitute teacher who holds or is eligible to hold a valid Delaware educator license or valid educator license from another state; or such a license that has expired shall be paid \$110 per day plus OECs.
 - Class B - A substitute teacher who holds a bachelor's degree shall be paid \$88 per day plus OECs.
 - Class C - A substitute teacher who does not meet the requirements for Class A or Class B classification but who is recommended to the Secretary of Education by the Chief School Officer of a Delaware school district shall be paid \$70 per day plus OECs.

3. Required documents

The following documents are required for approval of reimbursement:

- a. Substitute reimbursement request form, and
- b. Document Direct Payroll Report (DPR007) for state-employed substitutes. Copies must be provided for the entire period of leave **OR**
- c. Copies of invoices with voucher number(s) for contractual substitutes. Copies must be provided for the entire period of leave.

4. Approval Process

Reimbursements will be processed upon completion of the entire approved parental leave term (not to exceed 12 weeks). Partial reimbursement requests will not be accepted.

An LEA must submit an approved substitute reimbursement form with the required documents upon completion of the parental leave term. The Department of Education (DOE) will review and approve the reimbursement request. Once approved by DOE, the request will be sent to the Office of Management and Budget (OMB) to process the budget transfer. Both DOE and OMB will work collaboratively to process the reimbursements as timely as possible.

5. Processing Expenditures (From Division of Accounting)

For State Employed Substitutes

1. State-employed substitutes should be split-coded to:
 - New appropriation 05389 (Substitute Reimbursement Family Leave Paid) for a percentage equal to the daily maximum rate allowed per 14 Del. C. § 1326 including OECs; and,
 - Existing local fund appropriation for a percentage equal to the residual above the daily maximum rate.
2. The new appropriation 05389 will run negative for payroll postings.
3. Upon completion of entire approved leave, the LEA shall provide the required documentation to DOE for reimbursement.

4. DOE will consolidate the LEA information and provide OMB the total budget requested for transfer.
5. OMB will transfer the budget to the LEA in new appropriation 05389.
6. At the end of the Fiscal Year, OMB will transfer funds to zero out the negative balance in 05389. The funds used towards this will be documented and reduce the following year's obligation until the claim has exceeded the amount to resolve the negative balance from the prior year.

For Contractual Employees

1. Contractual substitute costs should be paid via voucher using an existing local fund appropriation.
2. Upon completion of entire approved leave, the LEA shall provide the required documentation to DOE for reimbursement. Reimbursement is limited the maximum daily rate allowed per 14 Del. C. § 1326 plus allowable OECs.
3. DOE will consolidate the LEA information and provide OMB the total budget requested for transfer.
4. OMB will transfer the budget to the LEA in new appropriation 05388 (Contractual Substitute Reimbursement FLP).
5. The LEA will process a Journal Voucher (JV) to move expense to new appropriation 05388.
6. This new appropriation will be included on the continuing list.