

COMPENSATION AND BENEFITS

EXPENSE REIMBURSEMENT

Note: State travel reimbursement rates can be found at www.gsa.gov/perdiem

PRIOR AUTHORIZATION

Each District employee who is authorized to travel assumes responsibility to limit travel expense claims to costs incurred on travel that is clearly for the purpose of discharging essential official business of the District. Travel planning should take into consideration the most economical means of accomplishing the authorized task.

Administrators who are responsible for authorizing travel plans have the additional responsibility of limiting travel to trips that are clearly in accordance with Board policy, the District Improvement Plan, or official Board action.

Prior approval for all District travel shall be obtained before any expenses, including prepaid registration, are incurred. The Authorization for Travel is used to indicate approval from the appropriate supervising administrator and to provide an estimate of expenses. All out-of-state travel must be additionally approved by the Superintendent.

DOCUMENTATION REQUIRED

For any authorized expense incurred, except for meals associated with overnight travel, the employee shall submit a statement, with itemized receipts to the extent feasible, documenting actual expenses. Types of documentation includes, but is not limited to, purchase orders completed BEFORE travel occurs, Authorization for Travel, hotel receipts, rental car receipts, conference registration, etc. Credit card statements are not itemized receipts and will not be accepted. Proof of attendance will also need to be provided. Agenda, certificate etc.

RESPONSIBILITY

It is the budget manager's responsibility to hold their employees accountable for travel. Employees must ensure that their travel complies with applicable laws and rules and must not seek reimbursement for travel expenses that the employee should reasonably know are not reimbursable. The employee traveling is responsible for contacting vendors if receipts or refunds are needed to

complete travel. Travel privileges will be removed if an employee has not settled up all prior travel.

Travel arrangements must be made within the campus/department in which the travel originates. This includes hotel, rental cars, airfare, meals, mileage, etc.

All paperwork must be complete and accurate before being forwarded to the finance department for check processing. Any incomplete paperwork will be returned to the budget manager.

FAILURE TO ATTEND

Expenses incurred when an employee fails to attend a conference, training, or workshop are not reimbursable, unless approved by the Superintendent or Designee. An employee is not responsible for expenses incurred due to cancellation of an event by the vendor.

MULTIPLE PEOPLE TRAVELING TOGETHER

Mileage: When more than one person is travelling to the same area for a meeting/conference, minimizing mileage reimbursement by riding together is suggested when possible.

Hotels: Double occupancy of rooms should be utilized whenever possible and/or feasible. This decision is up to the budget manager.

OVERNIGHT TRAVEL

Overnight travel expenses occurring outside the boundaries of Region 4 are reimbursable. Region 4 boundaries include Waller County, Harris County, Liberty County, Chambers County, Galveston County, Brazoria County, and Fort Bend County.

NON-OVERNIGHT TRAVEL

Non-overnight travel is defined as travel occurring inside the boundaries of Region 4. This includes in-district travel, travel to other districts in Region 4, and travel to destinations within the boundaries of Region 4.

Overnight travel within the boundaries of Region 4 **MAY** be reimbursable with **PRIOR** written approval of Superintendent, Assistant Superintendent, or HCM Officer.

EMPLOYEE MEALS

Meals will only be reimbursed for overnight travel out of Region 4 boundaries for all GISD Employees. If conference registration indicates meals included, the included meals will not be reimbursed to the employee. Meals will be reimbursed per receipts upon return unless the meals exceeded the per diem, only the per diem amount will be reimbursed. In the event of traveling with students for

extracurricular activities, the employee will be allowed a *per diem* rate based upon the *In State and Out of State* allocations listed below.

In State:

The per diem rate is \$50.00 per day.

Travel days can only be allocated at $\frac{3}{4}$ of the allowance for a total of \$42.00 per day.

The meal breakdown is as follows:

Breakfast \$14.00

Lunch \$16.00

Dinner \$20.00

Out of State: Meals will be reimbursed based upon the Federal Domestic Maximum Per Diem Rates up to \$50 per day for local funds. Use of federal funds will only allow reimbursement up to Comptroller's approved amount.

Use the Federal Domestic Maximum Per Diem website (www.gsa.gov/perdiem). For areas not listed, use the rate for the nearest city or county.

**PER DIEM
PAYMENTS
(WITHOUT
RECEIPTS)**

Meal expenses for overnight travel shall be paid on a per diem rate unless the receipts indicate the total per diem was not used. In that event, meals will be reimbursed per the receipts. No receipts shall be required for meal expenses paid to employees on a per diem rate if the meals exceeded the per diem rate. The certification statement must be signed on the Authorization for Travel stating all per diem was expended. Federal programs must submit receipts for meals upon returning from travel to be reimbursed.

MILEAGE

Rate: Mileage will be reimbursed to conduct business only and may not exceed the product of the actual miles driven for business. The mileage will be based upon the Standard Federal Mileage Rate set by the IRS (www.irs.gov)

Route Determination: The route will be the shortest, safest, actual and most cost effective distance between two points per Google Driving Directions (<https://www.google.com/maps/dir/>)

Mileage will be determined by the employee's home campus/building address to ending location address, portal to portal, unless employee leaves from home and home is closer to the destination.

After the mileage is determined, print Google driving directions showing mileage and attach it to the Purchase Order and Authorization for Travel.

To be reimbursed for in-district mileage, complete the Monthly Travel Report and turn it in to the business office monthly. Use the One Way Mileage Guide to determine in-district mileage. Any mileage reports not turned in monthly are subject to not being reimbursed.

GRATUITIES

Tips or gratuities are not reimbursable.

REGISTRATION

Employees should make every attempt to receive early registration discounts. The Budget Manager should read the registration documents carefully to make sure the proper vendor is chosen and correct fees are requested for the purchase request. If you have questions about a registration event, call the organization contact number printed on the registration form. If the event requires membership to register, include fee for membership. Forward purchase order and completed registration form to vendor. Vendor will mail invoice to GISD.

HOTELS

Travel cards will be utilized to reserve rooms prior to travel. Travel cards will be used to pay for room and hotel parking.

Double occupancy of rooms should be utilized whenever possible and/or feasible. Final decision is made by the budget manager.

Rate: For maximum reimbursement allowable for hotel/motel expense, refer to <http://www.gsa.gov/perdiem>

If an employee wants to stay at a hotel charging more than maximum allowed, they may; however, the employee may ~~will~~ be responsible for the difference.

To avoid cancellation fees, the employee is responsible for notifying the hotel prior to the cancellation deadline. If the hotel is not notified

by the required deadline, the employee may be required to pay the cancellation fee or the rate for a night's accommodation.

In Texas, a *Hotel Tax Exemption Certificate* must accompany payment to the hotel to avoid paying state taxes. Certificates will accompany the travel card issued and will be provided by the Finance Department.

If you are using a third-party booking agent, they will not accept the tax exempt forms so the form should be used at the hotel.

Upon check-out, review the billing to ensure that state tax was not charged. The District will not provide reimbursement for Texas sales tax.

Internet Connection fees will be reimbursed if employee receives prior approval from their supervisor. Charges for movies and other personal charges will not be reimbursed.

HOTEL EXCEPTIONS

Exceptions:

- a. If the event has a negotiated hotel rate, evidenced by the event, the event rate will be paid. However, the government rate should be requested, if available.
- b. All other exceptions must be approved by the Superintendent, Assistant Superintendent, OR HCM Officer in writing PRIOR to travel date.
- c. All travel being paid with Federal funds MUST follow federal guidelines.

AIR TRAVEL

Air travel will be limited to less than first class fares. Special discounted fares should be used when available. An effort should be made to plan trips far enough in advance to qualify for discounted fares. A travel card can be checked out to make air travel arrangements. Please contact the Finance Department.

Paperless ticketing is encouraged. Should the employee lose an issued paper ticket, the cost of replacing the lost ticket will be at the expense of the employee.

Any changes made to air travel that incur a cost to the district, should be paid by the employee if it is the employee's choice. If weather

causes a delay or requires changing the travel arrangements, the cost incurred will be covered by the district.

GISD offers the option, through approved purchase orders, the option to utilize the district's travel agency for approved travel.

**TRANSPORTATION
TO/FROM AIRPORT**

It is expected that employees will use the best means of traveling to and from the airport. Consideration should be given to cost, time and transportation availability.

- Public transportation is permissible and does not require a receipt.
- Airport shuttles will be reimbursed for actual charges incurred while conducting official approved business. Receipts are required for reimbursement.
- Ground Transportation will be reimbursed for actual charges incurred while conducting official approved business. Receipts are required for reimbursement.
- Private automobile will be reimbursed based on Google driving directions at rates established by the IRS.
- Rental cars require prior approval and must be documented with approved purchase order and original invoice.

**PERSONAL
AUTOMOBILE**

District convenience – When employees use their personal car for transportation while on official school business, they are entitled to payment at a rate in accordance with the rate established by the IRS.

Personal convenience – Use of a personal automobile for District out of state travel in lieu of public transportation must be approved in advance, in writing, by the Superintendent, Assistant Superintendent, HCM Officer. For out of state travel, proof of Liability and Property Damage coverage must be provided to the Finance Department.

Payment will be based on the lower of:

1. Airline tourist or economy rate or other common carrier rates if location is not serviced by airline, or
2. The District's mileage rate as established by the IRS, or
3. Use of Car rental and associated fees

Any employee involved in any type of traffic violation (including parking) is solely responsible for payment of fines and court costs.

PARKING FEES

Parking will be reimbursed upon return with receipts. Travel cards can be used to pay parking fees at the hotel only.

UBER AND TAXI

Uber and taxi fees will be reimbursed upon return from the trip with appropriate receipt or documentation.

PURCHASING CARDS A district credit card ("DCC") may be used for travel, hotel, and parking expenses. The DCC may not be used for meals. Meals are paid out as an advance on a per diem basis or must be reimbursed if using grant funds with receipts upon returning. The DCC may not be used for non-travel purchases unless authorized, in advance, by the GISD Director of Finance, or the GISD Assistant Superintendent for Business & Operations.

Original or emailed receipts must be submitted to support each DCC purchase.

Tax exempt forms should always be used. If tax is charged on a purchase, the card holder/purchaser will be responsible for reimbursing the district for the tax.

To maintain budgetary control, and administrative oversight of travel, a requisition is still necessary prior to making DCC purchases.

Failure to adhere to this policy may result in the loss of DCC privileges.

Prohibited Purchases

- Alcohol / Tobacco Products
- Cash Advances
- Cell Phones
- Construction, Renovation or Installation Services (These are 1099 reportable to IRS)
- Donations
- Fuel
- Gifts / Gift Cards
- Gratuities
- Leases/Rentals requiring a signed agreement
- Maintenance/Service Agreements requiring a signed agreement
- Medical Services
- Personal items or loans (use of the purchasing card for personal purchases will result in immediate suspension of the cardholder privileges)
- Professional & Consulting Services (These are 1099 reportable to IRS)
- Sales Tax
- Software Licensing Agreements requiring signatures