Employee Travel

General

An employee shall be reimbursed for reasonable, allowable expenses incurred in carrying out District business only with the prior approval of the employee's immediate supervisor. Reimbursement for authorized travel shall be in accordance with legal requirements. Accounting records shall accurately reflect that no federal funds were used to reimburse travel expenses beyond those authorized for state employees and that these expenses comply with state and local guidelines. The employee shall submit a statement, with receipts to the extent feasible, documenting actual expenses and in accordance with administrative procedures. It is not required to submit receipts for meals or incidental expenses in order to obtain the daily travel allowance. (School Board Policy DEE Local)

All travel expenses shall comply with federal, state and local guidelines. The District shall apply the same travel guidelines and rates for all travel expenses regardless of funding sources, with some exceptions for federally funded travel.

Federal guidelines (IRS):

- All travel expenses shall be paid under an Accountable Plan: 1) travel must have a business connection; 2) the traveler shall account for all expenses; 3) excess advances, if any, shall be reimbursed to the district; and 4) meal expenses shall be in conjunction with overnight travel only.
- If any travel expenses fail to meet the Accountable Plan guidelines, the payment to (or on behalf of) the traveler shall be taxed through the normal payroll cycle.

Federal Guidelines (EDGAR):

- All travel expenses paid with federal grant funds (typically funds 2XX) shall meet the EDGAR requirements (2 CFR 200.474) such as: 1) all travel costs must be reasonable and necessary; 2) all travel costs must be consistent with the district's travel policy; 3) all travel costs must be directly related to the grant award; and 4) all travel costs must meet the obligation of expenses rules.
- In addition, all federally-funded travel expenses must meet the TEA's Current Travel & Mileage Reimbursement Rates (as published in the most recent TEA Correspondence).
- All travel expenses paid with federal and state grant funds shall meet the allowable travel expenses as specified in the TexTravel Guidelines, subject to limits imposed by District travel guidelines.

Local District Guidelines:

The local District guidelines shall apply to all travel expenses regardless of funding source for in-state and out-of-state travel. All anticipated travel costs shall be submitted on an Out-of-District Travel Request and Reconciliation Form (TR-1). This form will be referred to as the TR-1 in the remainder of this document. This form, as well as all travel related forms, are available online on the Business &

Financial Services page under **"Processes, Procedures and Resources-Staff Travel".** This form must be approved by the immediate supervisor prior to any commitment of district funds or reservations being made. Out of State travel will also need the approval of the Superintendent. All anticipated travel costs shall be encumbered with the exception of employee reimbursements to the appropriate budget account code(s). A copy of the approved TR-1 is required to be presented to the Purchasing Department before they can assist in making any travel arrangements.

Advances

The District does not provide travel advances for employees. School Board members may be provided a travel advance.

Reimbursements

Employee reimbursements for authorized and approved travel expenses are processed through the "Employee Advance/Reimbursement Request" in Frontline (or "Non-Employee Advance/Reimbursement Request" for Board Members). Reimbursements must include a completed TR-1 form, applicable receipts, mileage information, conference information, etc. Reimbursements must be submitted within 30 calendar days upon return of the trip, or your right to reimbursement is forfeited.

District Allowable Travel Expenses:

Staff Meals:

- Waco ISD does not pay for any meals for day trips. A day trip is defined as a trip that does not require an overnight stay. The exception for this is for staff accompanying students who are traveling on a day trip, which is covered under a different set of procedures (student travel).
- The maximum daily meal allowance rate is $59. In addition to the daily meal allowance, district staff will also receive a $5/day allowance for incidental expenses. The total travel allowance per day for meals and incidental expenses is $64. This is the same rate for both in-state and out-of-state travel.
- **Full Daily Amounts** – If the dates of travel are all full days and there are no meals that are provided by the event or hotel, the full daily $59 meal allowance is to be provided to the employee. The employee has the full daily amount provided to them to use as they choose amongst their meals.
- **Adjusted Meal Allowance for provided meals-** If meals (except snacks and receptions) are provided as part of the event, or if a full breakfast is offered at the traveler's hotel (continental breakfast is not considered a full breakfast), reductions will be made to the daily $59 rate as follows:
    - If breakfast is provided, deduct $14 from the daily rate
    - If lunch is provided, deduct $16 from the daily rate
    - If dinner is provided, deduct $29 from the daily rate
- **Adjusted Meal/Incidental Allowance for first/last travel day-** The meal and incidental allowance is adjusted on the first and last day of travel. Seventy-five

percent (75%) of the daily travel allowance is allowed, which is $48, regardless of the time of day departing or returning.

- Banquet costs, in excess of the above stated amount, are allowed if part of the conference or event and are itemized on the Travel Request form in advance of the trip. The regular meal allowance must be deducted from the daily allowance amount if a banquet admission is purchased. In no circumstances are alcoholic beverages considered reimbursable expenses.
- All claims for meal and incidental allowance reimbursement must be submitted within thirty (30) calendar days upon return of the trip or the employee's right to reimbursement is forfeited.
- Meal rates for long term travel can be negotiated downward at the district's discretion and can allow for grocery purchases.
- It is not required to submit receipts for meals or incidental expenses in order to obtain the daily travel allowance.

Lodging:

- Lodging costs shall be allowable for travel events that require an overnight stay away from the traveler's home. No lodging shall be allowable in the traveler's home city at a commercial lodging establishment.
- Lodging reservations must be made through the Purchasing Department after a copy of an approved TR-1 form is received. All efforts will be made to make arrangements in the hotel of the employee's choosing if the rates fall within district guidelines and are practical and reasonable.
- The link below should be used to determine the appropriate maximum lodging rates for in-state and out-of-state travel by location by month for travel with use of federal funds: https://www.gsa.gov/travel/plan-book/per-diem-rates. These rates can change annually and are valid from October 1 – September 30 of each year. If the city is not listed, but the county is listed, use the rate of the county. For areas not listed (city or county), the rates are:
    - Lodging In-State: up to $110
    - Lodging Out-of-State: up to $110
- The maximum nights of lodging shall be based on the start and end times of the travel event and the distance of the travel location. Lodging costs that exceed the required minimum shall not be considered a necessary or allowable travel expense. For example, if an event in Austin has a 10:00 am or later starting time, a hotel stay for the night prior to the event would not be a necessary or allowable travel expense. Likewise, if the conference ended at 5:00 p.m., an additional night stay would not be a necessary or allowable travel expense.
- Travel Services for the District have been centralized in the Purchasing Department to assist the traveler in planning and making travel arrangements in accordance with State and Federal Travel Laws. The Purchasing Specialist will process airfare, hotel, or rental car arrangements. If a traveler, or campus/departmental secretary/bookkeeper on behalf of the traveler, makes the hotel reservation without the assistance of the Purchasing Specialist, they are responsible for ensuring that the rate is within the State and Federal Guideline amount and that the district is not charged for the State of Texas hotel

occupancy tax. They will be liable for any unallowable charges. They are also required to secure the reservation and pay for the room with their personal credit card. Reimbursement for allowable hotel expenses can be made after the trip is concluded through the employee reimbursement process.

- Employees will be provided with a travel card for lodging after receipt of a properly completed and approved TR-1 form, a PO to JP Morgan Chase for the hotel amount, and a signed copy of the Procurement Card User Regulations form. Employees are required to submit itemized receipts for all charges made on the card. If receipts are not provided, the employee will be required to refund the District for the entire lodging expense.
- The traveler shall present a Hotel Occupancy Tax Exemption Certificate to a Texas hotel. If the traveler fails to present the certificate and state taxes are charged, the traveler shall reimburse the district for the unallowable tax expense. Travelers are required to ensure that they are not charged for State of Texas Hotel Occupancy Tax. Please obtain an itemized hotel receipt and review the receipt prior to departure. Corrections can be made easier in person, than over the phone at a later time. The hotel occupancy tax exemption does not apply to out-of-state travel. We are not exempt from other states' hotel occupancy taxes
- The federal per diem rates for lodging shall be used to determine the maximum amount that may be charged to a federal or state grant. The maximum lodging rate shall be for the city of travel and the month of travel based on the GSA website. A copy of the lodging rates for the date(s) of travel shall be attached to the TR-1 form for audit purposes. Hotel charges in excess of this rate will have to be split-funded with local funds.
- Once a traveler has been assigned a room, the traveler cannot switch rooms with other travelers without permission from the funding department. This is especially important for trips funded through federal sources.
- Hotel and travel websites such as Hotels.Com, Expedia, Travelocity, etc. shall not be used to make hotel reservations. These sites usually require prepayment, are difficult to cancel, and hotel occupancy exemption is sometimes hard to obtain.
- The traveler may, at his/her request, stay with a family member or friend instead of at a hotel. If the traveler selects this option, the traveler shall not receive any payment in lieu of lodging costs.
- The traveler may, at his/her request, choose to return to their home city each day of a multiple-day travel event if the distance from their home city to the event city is less than 100 miles each way. The traveler may receive mileage reimbursement for each trip in lieu of the lodging costs. If the event city is more than 100 miles away, the travel reimbursement is limited to reimbursement at the approved mileage rate for 100 miles maximum. Meals will not be reimbursed as no overnight stay has taken place.
- When at least two (2) travelers (district employees) are traveling to the same event and their lodging expense is being paid for with federal funds, they may share the lodging and each receive the maximum lodging rate on the GSA schedule. This allows federal funds to be used for a room that would otherwise

exceed the GSA schedule for lodging. Each traveler shall submit a TR-1 form for their portion of the lodging costs.

- District employees are required to share a room when reasonable and practical. However, supervisors do not have to share a room with their subordinates.
- If an employee would like to have their own room, we have put procedures in place to allow this. They are as follows:
    a. Complete and submit a TR-1 form and receive approval.
    b. Reservations will be made by the employee at the hotel of their choice.
    c. Employees will present the Hotel Occupancy Tax Exemption Certificate to the hotel upon check-in.
    d. Employees will be reimbursed for a portion of the lodging expense at the conclusion of the conference/event through the employee reimbursement process. The completed TR-1 form and corresponding receipts must be submitted within 30 calendar days of the conference. The reimbursement amount is limited to the lesser of: 1) Half of the daily lodging per diem defined by the US General Services Administration (GSA) for a single occupancy rate or 2) Half the cost of the lodging accommodations minus all local, state, and federal taxes and any additional hotel fees. For example, Hotel X is contracted at a daily rate of $139.00. You would receive reimbursement in the amount of $69.50 per night for your stay. The initial costs incurred would be the responsibility of the employee.
- If an employee is sharing a room with an employee from another school district, the WISD will not pay more than ½ of the GSA room rate or ½ of the hotel rate (proportionately based on the number of people sharing the room).
- Lodging costs such as movies, gym facility, spa or other non-essential costs are not allowable for reimbursement or payment with any district funds.
- Lodging tips may be paid at the traveler's discretion, but will not be allowable for separate reimbursement or payment with any district funds. The daily incidental allowance is to be used to assist with expenses like this.
- Reasonableness prevails when determining whether an overnight stay is appropriate or not. The distance traveled and the meeting start time are contributing considerations. An 8:00 a.m. meeting in San Antonio might warrant a hotel stay the night before the meeting, while a meeting starting at noon in Austin would not warrant an overnight stay the night prior to the meeting.

Transportation – Flights

- Airline reservations must be made through the Purchasing Department. All efforts will be made to accommodate the airport of the employee's choosing if practical and reasonable; however, groups of staff will need to fly out of the same airport together.
- The actual cost of commercial air transportation (lowest coach fare) to accommodate the required travel dates of the travel event shall be set as the maximum allowable cost.

- Travelers should travel to their destination location by the most economical means, i.e. either flight or mileage; however, travelers may opt to travel to their event destination via district/personal vehicle in lieu of flying to the event for medical or personal comfort reasons. If the traveler opts to drive instead of fly, the costs/reimbursement for transportation shall be limited to the lesser of the mileage or estimated flight cost as determined by the Purchasing Department. Supervisor approval will also need to be obtained for any additional travel days required due to driving instead of flying. Rental car expenditures will not be approved for this purpose.
- All flights shall be purchased by the Purchasing Department for the most economical route and schedule to meet the travel plans. This will take into consideration airfare amount, booking fee (if any), baggage fee, travel expenses to fly out of DFW rather than Waco, etc.
- For all flights, luggage charges, if any, shall be limited to one (1) checked-in bag, up to 50 pounds. Any other fees for baggage shall be at the employee's expense.
- A copy of the traveler's drivers license will be needed in order to assure the correct legal name of the traveler is used on the ticket. Traveler's cell phone number is also needed for communication in regards to flight changes, etc.
- A rental car at the event location shall be allowable if it is the most economical method to access the event location.
- All flight costs associated with deviations from the required travel plans, such as pre or post personal days shall be paid by the traveler. For example, if the required travel dates are Sunday through Wednesday, but the traveler opts to depart on Friday to spend personal days at the travel destination, the deviated flight (departing flight, in this example) will be paid in full by the employee in advance. The employee may be reimbursed for the cost of the deviated flight up to the amount of the airfare that it would have cost the district if they would have left on the appropriate day (Sunday, in this example). All additional hotel days, meals, rental cars, etc. will be obtained by the employee, at the employee's expense.

Transportation – Rental Car

- Rental car costs shall be allowable for travel events that require travel away from the traveler's home via a flight if use of the rental car is the most economical mode of transportation.
- Rental car costs shall not be allowable if the traveler can reach the travel destination via taxi or shuttle at a lower cost.
- Rental car costs shall include all applicable taxes and mandatory charges. Costs may also include a charge for a collision damage waiver or a loss damage waiver if not already included in the contracted rate for the rental. [Note: The

district auto insurance policy includes liability coverage for hired autos such as rental cars up to the policy limits.]

- Charges for liability insurance supplement, personal accident insurance, safe trip insurance or personal effects insurance are not allowable costs.
- A fuel card may be issued to the traveler for fuel expense related to the rental car as reflected on the TR-1 form.
- Rental car costs (in Texas) encumbered by use of a purchase order. Rental car costs outside of Texas will be procured through a district procurement card through the Purchasing Department.
- Travelers shall be required to submit itemized fuel receipts, if any, for travel in a rental car in order to be reimbursed for fuel expenses.
- Rental car costs associated with deviations from the required travel plans, such as pre or post personal days shall be paid by the traveler.
- Charges for additional drivers may only be reimbursed if incurred for a business reason such as both drivers are district employees on travel status.
- Itemized rental car and fuel receipts must be submitted by the traveler with the TR-1form.

Transportation – Parking Charges

- Parking charges shall be allowable for all travel events in-state and out-of-state, if the traveler is traveling in a rental car, or personal car while on travel status. Valet parking is reimbursable in full if the hotel/event center does not have self-park facilities. If self-parking is available and the travel chooses to use valet park, the valet park is only reimbursable up to the self-park amount.
- Parking at the airport at the traveler's home location shall be allowable, as appropriate, for all required travel dates. Additional parking days, at the traveler's option due to pre or post travel days shall not be allowable costs with district funds. Employees will not be reimbursed for parking at airports if they park in the hourly/short term parking lots in lieu of the more appropriate long term parking lots.
- Itemized parking receipts must be submitted by the traveler with the TR-1 form in order to obtain reimbursement for the expense.
- Sales tax on parking garage fees are reimbursable expenses, but cannot be charged directly to the district i.e.-the parking charges, if sales tax is charged, cannot be left on the district p-card that was used to pay for the hotel stay.

Transportation – Toll Charges

- Toll charges shall be allowable if the traveler is traveling in a personal car while on travel status, if identified and pre-approved on their TR-1.
- Due to toll booths being unmanned and billed later by mail, toll travel in rental cars is discouraged. The invoice may be received from the rental agency months after the trip. The campus/department will be liable for these expenses.
- Toll receipts, as appropriate, must be submitted by the traveler with the TR-1 form.

Transportation – Taxi, Shuttle, Uber, etc.

- Taxi and shuttle costs shall be allowable for all in-state and out-of-state travel events, as applicable, if the traveler is on travel status. Receipts are required for reimbursement. Itemized receipts are preferred if available. Itemized receipts are required for all Uber and other ride share services. These can be obtained online or through the app.
- Tips may be paid at the traveler's discretion, but will not be allowable travel costs for reimbursement or payment with any district funds.
- Excessive transportation services, such as limousine service, are not a reimbursable travel expenditure.

Transportation – Mileage (Out-of-District)

- Mileage reimbursements shall be allowable for travel events that require travel away from Waco. Travelers who drive their personal vehicle shall be reimbursed at the current mileage rate established by the Texas Comptroller and/or TEA. The link below should be used to determine the appropriate rate for mileage reimbursement: https://fmx.cpa.texas.gov/fmx/travel/textravel/rates/current.php The current rate effective through December 31, 2025 is 70.0 cents per mile. Fuel receipts are not required.
- Travelers shall not be entitled for mileage reimbursement for rental car use.
- The District has chosen the Google Maps mapping system to document mileage reimbursements. A Google Maps (shortest route) printout with the mileage from Waco to the destination city (City to City, not Address to Address) shall be printed and attached to the TR-1 form. Please refer to the district chart that has been created for travel to the most common destinations in Texas.
- Mileage costs related to personal destinations before, during or after the travel event is not an allowable cost. In addition, mileage costs due to the traveler's error in reaching the destination, such as getting lost shall not be an allowable cost.
- When four or fewer employees travel on the same itinerary, only one may be reimbursed for mileage. When more than four employees travel on the same itinerary, only one out of every four may be reimbursed for mileage. The district shall allow for an equal distribution of the mileage allotment among the travelers if they all opt to drive separately to the event. However, if an employee decides to take their own vehicle and not carpool with the group, they will not receive mileage or parking reimbursement.
- Principals/Department Heads are not required to carpool. District business might require them to return home early.

Registration Fees

- Registration fees for a conference, workshop, or other training event as supported by a registration form are allowable costs. Fee-based optional events such as a speaker or awards luncheon shall be approved on a case-by-case basis if the event fee is reasonable and the traveler would derive a work-related benefit from attending the event. See the guideline entitled "Allowable Food and Beverage Expenditures for Employees & Students" for additional information.

- The authorized travel expenses shall be supported by the registration form and Schedule of Events. The documentation shall include the start and end dates of the event, event location and registration fee.
- A copy of the registration form and Schedule of Events shall be submitted with the TR-1 form

Travel Expenses Paid by a Third Party

- Any portion of a travel expenditure (registration, hotel, airfare, etc.) that is paid by a vendor or other third party needs to be approved by the Finance Dept. This is to ensure appropriateness and that the required forms are completed in regards to vendor gifts, conflict of interest, etc. Website disclosure might also be required in accordance with State of Texas law.
- A TR-1 form is still required to be completed to document trip approval and all vendor provided expenditures.

District Non-Allowable Travel Expenses

- Alcoholic drinks or beverages
- Discretionary tips (outside of the incidental expense allowance)
- Entertainment expenses, such as in-room movies, fee-based hotel amenities such as gyms, spas, etc.
- Expenses for spouses or other non-district employees
- Expenses due to the traveler's failure to cancel a registration or travel arrangements (except for extenuating circumstances)
- Hotel Internet charges (unless expense is work-related and pre-approved on travel authorization)
- Non-substantiated or fraudulent travel reimbursement requests shall be non-allowable travel expenses. Travelers who submit fraudulent travel reimbursement requests shall be subject to disciplinary action, up to and including termination of employment.
- The traveler must reimburse the District for any unauthorized purchase, including Texas sales tax charged to the Procurement Card, and for any transaction for which the traveler is unable to produce an original vendor's itemized receipt. This includes fees for hotel rooms, airfare, conference registrations, etc. where the traveler cancelled their trip without proper authorization or notification to the Purchasing Department (emergency related cancellations are an exception). The traveler authorizes the District to deduct the amount of any such unauthorized transactions from their payroll check.