

SECTION 1 TRAVEL AUTHORIZATION AND PLANNING

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 travels to trips that are clearly in accordance with Board policy, the District improvement plan, or official Board action.

Employees must complete an online instructional leave form for all Nederland ISD travel and must receive final approval from the Superintendent prior to the travel. An advance may be requested on the instructional leave form for travel with students or travel requiring an overnight stay.

SECTION 2 ALLOWABLE EXPENSES

Hotel

The full cost of the hotel room will be reimbursed if the employee's supervisor approved the expense prior to travel. The employee must submit a "paid" bill or receipt from the hotel, motel, or other commercial lodging establishment. The District will not pay for room service, movies, personal telephone calls, or other types of personal service.

Meals

The District has adopted a Per Diem Reimbursement policy to avoid tax consequences under an Accountable Plan. An Accountable Plan is a reimbursement that satisfies three basic requirements:

1. The expenses must have a business connection.
2. The employee must adequately account to the district for these expenses within 10 business days
3. The employee must turn any excess amount within 10 business days.

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If the employee does not satisfy one or more of the three basic requirements of an Accountable Plan, then it will be considered income to the employee and will be reimbursed through payroll.

Meal expenses for overnight travel shall be allowed for district employees. The district shall advance or reimburse meal expenses, on an Accountable Plan per diem basis only. **The traveler shall submit a written certification with the actual meal costs for work-related meals, or shall return the unused meal funds to the district. The written certification shall be required in lieu of actual receipts.**

Travel away from home but not overnight is not considered travel for purpose of meals. Therefore, any reimbursement for meals incurred on a Day trip is taxable to the employee and will be reimbursed through payroll.

7-1-7 Guideline for claiming meal expenses for a Partial Day

If an employee *leaves* prior to:

7:00 am, breakfast expenses may be claimed

1:00 pm, lunch expenses may be claimed

7:00 pm, dinner expenses may be claimed

If an employee *returns* after:

7:00 am, breakfast expenses may be claimed

1:00 pm lunch expenses may be claimed

7:00 pm dinner expenses may be claimed

Per Diem**Maximum****Travel that includes overnight stay****\$55.00/day**

Partial day	Breakfast	\$15
Partial day	Lunch	\$17
Partial day	Dinner	\$23

Day Travel Only**\$36.00/day**

Partial day	Breakfast	\$9
Partial day	Lunch	\$11
Partial day	Dinner	\$16

Registration

To receive reimbursement for out of pocket registration fees the employee must submit a "paid" bill or receipt from the meeting sponsor that includes the date and amount paid by the employee

Transportation

- Private Transportation – mileage will be reimbursed for the use of a personal vehicle for transportation at the current rate per mile according to the state mileage chart found at:
<https://fm.xcpa.state.tx.us/fm/travel/travelrates.php>

Purchase of gasoline will be reimbursed for use of a rental car. Receipts must be attached to the travel settlement report.

When two or more employees of the District travel with the same itinerary on the same dates, only one may claim a travel reimbursement for mileage in a personal vehicle or gasoline in a rental car. An exception may be made if more than four employees use more than one vehicle to attend a meeting. If it is not feasible for these employees to travel in the same vehicle, they may request prior approval for each employee to receive a reimbursement.

- Public Transportation- actual costs will be reimbursed for traveling by commercial airline. Arline travel must be approved in advance by the Superintendent or his/her designee. Receipts must be attached to the travel settlement form.
- Taxi cab expenses will be reimbursed at actual costs. To the extent possible, employees must attach receipts for any taxi expenses.
- Parking Fees – An employee who drives a vehicle to a meeting and is required to pay a parking fee will be reimbursed, provided a receipt is submitted with the travel settlement form.
- District Vehicles – An employee who travels in a District vehicle will follow administrative guidelines for using the vehicle, mileage claims, and gas usage.

SECTION 3 TRAVEL SETTLEMENT REPORTS

Any employee that incurs expenses on a trip and has received a cash advance or is requesting a refund for out-of-pocket expenses must complete a Travel Settlement Report. This form must include the following information:

- ◆ Name of person that made trip
- ◆ Destination of trip
- ◆ Purpose of travel
- ◆ Time and date of departure
- ◆ Time and date of return

Complete the "Record of Expenses" section of the Travel Settlement Report including meals, lodging, and miscellaneous expenses as described in Section 2.

At the bottom of the Report record the amount of the cash advance received, if any. If the cash advance is greater than the amount of expenses, the balance must be submitted to the Business Office along with the Travel Settlement Report within 10 business days of the trip. Do not send cash through the school mail!

If the cash advance is less than the actual expenses, payment will be made to the employee once all approvals are received. Prior to submission to the Business Office, the employee and principal/director must sign and approve the Travel Settlement Report.

For travel including more than one employee, a Meals Report must be signed by each employee.

SECTION 4 STUDENT TRAVEL

All previously described regulations apply to student travel as well, with the exception of meal limits. The maximum allowance for students is \$10 per meal or \$30 per day. The sponsor/coach must complete the Meals Report signed by all participants not to exceed the per diem amount, or submit receipts with the Travel Settlement Report upon completion of the trip.