

Community ISD

Policies and Procedures

Travel

Travel Guidelines Overview:

School Board Policy DEE Local states: An employee shall be reimbursed for reasonable, allowable expenses incurred while 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 state or federal funds were used to reimburse travel expenses beyond those authorized for state employees. For any authorized expense incurred, the employee shall submit a statement documenting actual expenses in accordance with administrative procedures.

Note: Travel expenses incurred due to the fault of a traveler, except for extenuating circumstances, such as late registration, cancelled flight, etc. are not considered to be reasonable or necessary; therefore, all such expenses shall be paid or reimbursed by the traveler.

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, except for the following:

- Tips for meals – shall be allowed only with local funds (Fund 199), not to exceed 18% of the meal expense.
- Excess lodging above the GSA schedule, as applicable only with local funds (Fund 199)

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.
- Travel advances will not be provided to a traveler more than 30 days prior to the travel event.
- 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 new EDGAR requirements (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).

State Guidelines:

- All mileage, lodging, and meal reimbursement rates published by the Texas Comptroller of Public Accounts apply to all grants (federal and state, typically funds 2XX, 3XX and 4XX). Refer to GSA rates for the current fiscal year at: https://fmx.cpa.state.tx.us/fm/travel/travelrates.php

- 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. To aide in planning, all anticipated travel costs should be submitted on a Travel Authorization Form and approved by the immediate supervisor. All anticipated travel costs shall be encumbered to the appropriate budget account code(s) before any travel-related costs are incurred by the district or traveler.

In accordance with the State Comptroller's TexTravel Guidelines, the district acknowledges that discount or reward programs, such as flights, hotel, etc., are not things of value belonging to the district. The administrative burden to track the individual reward programs of employees would be administratively impractical and thus the district has determined that the employee may retain the value, if any that they receive personally due to school business related travel.

Travel Rates:

The mileage, lodging, and meal reimbursement rates published by the comptroller apply to all travel reimbursement rates. The link below to the Domestic Maximum Per Diem Rates should be used to determine the appropriate rates for in-state and out-of- state travel:
http://www.gsa.gov/portal/category/21287

Note: General fund accounts shall be used to pay meal and lodging costs in excess of the Domestic Maximum Per Diem Rates. Community 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.

Modes of transportation	Effective/applicability date	Rate per mile
Airplane*	**January 1, 2026**	$1.78
If use of privately owned automobile is authorized or if no government-furnished automobile is authorized and available	**January 1, 2026**	$0.725
If government-furnished automobile is authorized and available	**January 1, 2026**	$0.205
Motorcycle	**January 1, 2026**	$0.705

Note: Excerpt from Texas Comptroller website: https://fmx.cpa.state.tx.us/fm/travel/travelrates.php

District Allowable Travel Expenses:

Meals – Advance Given

Meal Per Diems – the current GSA meal per diem will be used for location of travel. The meal adjustment form will be used to determine the total meal per diem advancement for specified travel.

- Meal Per Diems:
  - The traveler is responsible for keeping all itemized receipts.
  - Upon return the traveler shall certify in writing within 3 business days from the return date with their Secretary/Admin Assistant the actual amount spent on meals.
    - If the traveler didn't expend all funds given for meals the excess must be returned to the Secretary/Admin Assistant to be deposited.
    - If the traveler expended more than the meal per diem advancement the district shall not issue additional funds.
  - A printout of the GSA website showing the full meal per diem for the area should be included with the final approved PO. Meal Per Diem checks will not be cut if this documentation is missing.

Section 1 - Complete before travel

Instructions:

1) Look up the meal per diem on the GSA Schedule.
2) Determine the meal allowance on the day of departure and return (refer to schedule below)
3 Use GSA Schedule rates to determine amounts allowed to be spent on first and last day of travel and full days of travel

STAFF:	Traveler's Name							
Dates:	1/27/2023	10/28/2023	1/29/2023					
Per Diem	**Day 1**	**Day 2**	**Day 3**	**Day 4**	**Day 5**	**Day 6**	**Day 7**	**Total**
Daily Per Diem	$ 48.00	$ 64.00	$ 48.00	$ -	$ -	$ -	$ -	$ 160.00
	$ 48.00	$ 64.00	$ 48.00	$ -	$ -	$ -	$ -	$ 160.00

Section 2 - Complete upon return from travel

Depature Date _____ Depature Time _____

Return Date _____ Return Time _____

I certify that the actual costs listed below are true and correct. I understand that I may be required to validate the actual costs with detailed receipts. If actual costs are less than the advanced per diem, the traveler must reimburse the unspent funds to the district with this settlement form within 3 business days. Actual cost that exceeds the GSA rates will not be reimbursed.

Advanced Per Diem	$	160.00
Actual Cost of Work- Related Meals	$	-
Refund to District, if any	$	-

Traveler Signature _____ Date _____

Business Office Signature _____ Date _____

- Student Meals – The district's general operating fund will pay for all student meals when students advance to a post district UIL competition or comparable post competition. Comparable post competitions must have prior approval by the Campus Principal and Superintendent, or designee.
- The district will provide meals to coaches for all post district/comparable events
- If the event is not planned two weeks in advance, it is the Coach/Sponsor's responsibility to work closely with the campus Administrative Assistant and Accounts Payable to ensure meal money is received prior to the event.
    - The district's student meal rates are $30 per day.
- A (p-card) will be checked out to the traveler/coach/sponsor no earlier than 24 hours prior to travel unless approved by Assistant Superintendent of Finance and Operations. All required documentation shall be submitted to the Finance office in accordance with the Finance Office deadlines.

Lodging – School District P-card

- 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.
- 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 deemed necessary or allowable travel costs. For example, if an event in Dallas has a 10 am or later start, lodging costs would not be reasonable, necessary or allowable travel costs.
- The traveler shall estimate the lodging expense per night (including all taxes, surcharges, etc). A conference or event hotel shall be the first priority to minimize transportation costs at the event city.
- The federal per diem rates for lodging shall be used to determine the maximum amount that may be charged to a state or federal grant. The maximum lodging rate, for state and federal grants, 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 final approved PO for audit purposes.
- The traveler (or campus secretary on behalf of the traveler) shall make the hotel reservation and secure with the district p-card.
- Hotel and travel websites such as Hotels.Com, Expedia, Travelocity, etc. is NOT ALLOWABLE.
- A p-card shall be issued to the traveler for the approved, estimated lodging expense as reflected on final approved PO.
- Lodging costs shall be paid with a district-issued p-card on site at the time of arrival and/or departure based on the hotel's charging policy. Travelers shall not pay the hotel expense with personal funds and seek reimbursement after-the- fact unless some of the travel costs are for personal travel days. Under this scenario, the traveler must ensure that only district-authorized travel costs are paid with the district p-card.

- 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.
- The traveler shall present a Hotel Occupancy Tax Exemption Certificate to a Texas hotel. If the traveler fails to present the certificate, the traveler shall reimburse the district for the unallowable tax expense. The Hotel Occupancy Certificate will be provided by the Finance Office at the time the p-card is issued. The hotel occupancy tax exemption does not apply to out-of-state travel.
- The traveler shall present a Sales Tax Exemption Certificate to a Texas hotel for parking costs. If the traveler fails to present the certificate, the traveler shall reimburse the district for the unallowable tax expense. The Sales Tax Exemption Certificate will be issued by the Finance Office at the time of travel. The sales tax exemption does not apply to out-of-state travel.
- When at least two (2) travelers (district employees) are traveling to the same event, they may share the lodging, and each receive the maximum lodging rate on the GSA schedule. District employees shall not be required to share a room with another employee but may be encouraged to share a room to minimize the lodging costs.
- When a traveler shares lodging with a non-district employee or district employee not in travel status, the maximum lodging costs shall be the appropriate GSA schedule rate for single occupancy.
- Internet charges for staff members shall be subject to pre-approval on the Travel Authorization on a case-by-case basis. The district has internet hot spots that may be checked out from the Technology Department for travel use if the Hotel doesn't provide internet access.
- 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 travel costs for payment with any district funds.
- Upon return, the traveler must return the p-card along with all itemized receipts within one business day.

Transportation – Flights – School District P-card

- Airfare expenses are allowable when travel is required for approved business purposes.
- The departure and return dates of the flight shall be based on the start and end times of the travel event and the distance of the travel location.

- The actual cost of commercial air transportation (lowest coach fare) to accommodate the required travel dates of the travel event shall be allowable costs.
- 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 a traveler opts to fly instead of traveling with the group in a district vehicle the traveler will incur the flight cost not the district.
- All flights shall be purchased by the campus/department secretary for the most economical route and schedule to meet the travel plans. Travelers shall submit their travel preferences to their respective supervisor for approval – the campus or department shall then enter the request into the requisition system.
- A rental car at the event location shall be allowable if it is the most economical method to access the event location.

Transportation – Mileage – Reimbursed after travel

- Mileage reimbursements shall be allowable for approved business purposes.
- Travelers should use a district-owned vehicle as the method of transportation. A request for a vehicle shall be submitted utilizing Transportations software for a Trip Request. The driver shall be listed on the Authorized Drivers of District-Owned Vehicles. If a district-owned vehicle is not available for the travel event, the traveler shall be authorized to use their personal vehicle.
- Travelers are only reimbursed mileage when a district vehicle is not available or administrative approval has been given. A copy of the transportation calendar or denial from transportation software Trip Request must be submitted with the final approved PO.
- The District has chosen the Google Maps mapping system to document mileage reimbursements. A Google Maps printout with the mileage from the point of origin [home or district address whichever is closer to the travel destination] to the point of destination shall be printed and attached to the final approved PO.
- Mileage costs related to personal destinations before, during or after the travel event shall not be allowable costs. In addition, mileage costs due to the traveler's error in reaching the destination, such as getting lost shall not be allowable costs.
- 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 opt to drive separately to the event.

Transportation – Rental Car – School District P-Card

- Rental car costs shall be allowable for approved business purposes 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 rideshare 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 p-card shall be issued to the traveler for the approved, estimated rental car expense as reflected on the final approved PO.
- Rental car costs shall be paid with a district-issued p-card on site at the time of arrival and/or departure based on the rental car company's charging policy. Travelers shall not pay the rental car expense with personal funds and seek reimbursement after-the-fact unless some of the travel costs are for personal travel days. Under this scenario, the traveler must ensure that only district- authorized travel costs are paid with the district p-card.
- Travelers shall be required to submit fuel receipts, if any, for travel in a rental car.
- Rental car 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 additional cost, if any, for the additional days (Friday & Saturday) 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.
- Detailed rental car and fuel receipts must be submitted by the traveler with the final approved PO.

Transportation – Parking Charges - Reimbursed

- Parking charges shall be allowable for all travel events in-state and out-of-state, as appropriate, if the traveler is traveling in a rental car, district-owned vehicle, or personal car while on travel status.
- Parking at the airport of 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.
- Parking receipts must be submitted by the traveler with the final approved PO.

Transportation – Toll Charges - Reimbursed

- Toll charges shall be allowable for all in-state travel events, as applicable, if the traveler is traveling in a rental car, district-owned vehicle, or personal car while on travel status.
- Toll receipts, as appropriate, must be submitted by the traveler with the approved PO. Toll charges while in a district-owned vehicle are forwarded to the district by the toll authority.

Transportation – Rideshare, Shuttle, etc. - Reimbursed

- Rideshare 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.
- Rideshare and shuttle tips may be paid at the traveler's discretion but will not be allowable travel costs for reimbursement or payment with any district funds.

Registration Fees – School District P-Card/School District Check

- 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. Fee-based optional events such as socials, excursions, tours, or other purely entertainment events are not allowable costs.
- 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 final approved PO.

District Non-Allowable Travel Expenses:

- Alcoholic drinks, beverages and tobacco products
- Entertainment expenses, such as in-room movies, hotel internet charges, 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)
- 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.