Travel Guidelines and Procedures

IRVING INDEPENDENT SCHOOL DISTRICT

PURPOSE/PAYMENT GUIDELINES

It is the intention of the Irving Independent School District (IISD) to advance and/or reimburse its employees for all approved travel related expenditures. All employees are required to get advance approval prior to the first day of travel by the appropriate supervisor(s), department leaders and, or director(s). Considering all paperwork has been submitted on time and according to procedure, travel reimbursements are paid out within 30 days of the travel dates and travel advances are paid out two business weeks before the first day of travel. Employees must ensure all travel expenses and related reimbursement requests are following all applicable Irving ISD policies and guidelines which includes but not limited to the Credit Card Procedure Manual and the District's Purchasing Guidelines. Cost considered to be excessive, non-travel related, or unapproved by the Business Office will be at the expense of the district employee. Funds must be paid back to the District within five (5) business days after written notification.

ALL CONFERENCE AND TRAINING ATTENDANCE REQUIRES SUPERVISOR APPROVAL

- Conferences: Only fully funded conferences may be attended. School business days may be used.
- Vendor testimonials: Requests to attend a conference in exchange for providing a vendor testimonial must be reviewed by Cabinet.
- Required training: Attendance may continue when it is specifically mandated, such as training required by TEA. Training is not considered required simply because it addresses compliance. When the requirement can be completed online, in-person attendance is optional.
- Fully funded training: Fully funded training may be attended. School business days may be used, and local mileage may be reimbursed.

PURCHASING& DOCUMENTATION

An Event and Travel Form and the Request for Leave and Absence Form must be completed and submitted for approval by the employee's supervisor and other administrators, as required by the Business Office Travel Desk or designated personnel prior to the trip or event. Other supporting documentation including but not limited to the conference/event registration and agenda, Leave & Absence Form, Who Will Be Traveling Form, Rental Vehicle Request Form, the Bus Request Form, and proof of attendance such as a course completion certification. If a travel advance is requested, the approved travel form must be submitted to the Business Office at least two (2) weeks prior to the first day of travel. Anything submitted to the Business Office less than two (2) weeks prior to travel date will be on a best effort basis and may default the employee to a travel reimbursement. For mileage, a Mileage Reimbursement Form must be completed and turned in monthly or at minimum, quarterly. All purchases must be listed on an itemized receipt or invoice.

If a travel advance or reimbursement is not requested, an Event and Travel Form should be completed and submitted to the appropriate individuals for approval. The approved form should be maintained at the campus/department level.

AUDIT/REVIEW

Every travel related expense is subject to review and verification by Business Office personnel at any time. If the Business Office determines some charges are disputable, such charges will be investigated.

CANCELLATION

It is the employee's responsibility to be familiar with the vendor's cancellation policy. If an employee scheduled travel for a conference or event and is not attending, then the employee is responsible for canceling all reservations including but not limited to conference registration, airline, hotel, rental car, etc. Any funds provided to staff, non-staff and students must be returned. This includes funds provided for meals, mileage, gas, registration, lodging etc. Failure to cancel within the vendor's designated time frame will result in the employee being liable to reimburse the district of the expense. Funds that are not paid within five (5) business days after written notification will be deducted from the employee's next paycheck. **If funds are deducted from the employee's next paycheck, advance and**

prepayment privileges may be revoked. Employee will be subject to reimbursements only for future travel.

If there are extenuating circumstances that caused the traveler to no longer be able to attend yet is still being charged due to vendors cancellation policies, the traveler must provide a written explanation to the Superintendent of schools, or his/her designee, for the payment of travel expenses. Both the traveler and the Superintendent of Schools, or his/her designee, must sign in writing to acknowledge the circumstance and agreeing to the funds being paid. If the payment of travel expenses are not approved, then the employee must reimburse the District within three (3) Business days of being notified that the request was denied.

REQUIRED LEVELS OF APPROVAL

- Staff/Teacher -Principal or supervisor approval
- Student Travel (In District) – Principal's approval
- Student Travel (Out of District) - Principal and Area Chief or Chief Learning Officer approval.
- Principal – Director's approval
- Director – Supervisor's approval
- Deputy or Assistant/Associate Superintendent – Superintendent approval
- Out-of-State Travel – Superintendent approval
- Federal Funds - the Funding Source Verification signature is required.
- Travel with no Funds Needed – All appropriate signatures must still be obtained
    - The completed and final copy does not need to be sent to the Business Office and should be kept at the campus level.
    - The "Who Will Be Traveling Form" and all required documents must still be submitted to campus.

Some departments may require another layer of approval in addition to those listed above.

ADVANCEPAYMENT REQUESTS

The District allows employees to receive a travel advance of a reasonable amount. The total amount of the travel advance must be recorded in the appropriate space on the Event & Travel Form. The original Event & Travel form along with all the required supporting documents must be submitted at least two (2) weeks before the travel departure date to the Business Office. **Incomplete and incorrect forms will be returned which may cause delay in the processing of the cash advance request.**

- The total estimated or actual amount for each applicable travel expense i.e. registration, meals, mileage, etc. must be recorded in the "Estimated Cost" column. If an advance will be requested, the amount(s) must be identified by recording "ADV" in the space under the "Type" column and recording the total amount in the "Total Advance" box.

The check for the cash advance, a copy of the Travel and Event Form, the Texas Hotel Occupancy Tax Exemption Certificate and/or Texas Motor Vehicle Rental Tax Exemption Certificate, and guidelines for reconciling the cash advance after travel will be mailed to the employee (unless provided instructions from employee or department/campus to hold the check for pick-up or to be inter-office mailed.)

LOCAL TRAVEL

Travel within a sixty-mile radius is considered local. Overnight lodging is not allowed nor are meal funds provided. If the trip includes students, meals may be provided. See *Student Travel.*

- Employees must maintain an In-District Mileage log showing dates, times, places, and miles. Mileage calculations from building to building can be found on the "Irving ISD Mileage Building to Building" table distributed by Facilities Services Department. The most up-to-date table will be used to calculate total mileage. Please note that, per IRS regulations, mileage cannot be reimbursed for transportation to and from an employee's personal residence and their work site. Travel to non-districts sites must use map quest and include both to and from the destination(s).

MEALS

Meals included and provided by events or conferences are deducted from the per diem for that day and will not be reimbursed nor receive any advance payment. Any meals purchased in addition to provided meals will be at the employee's expense. Meals charged to the travel credit card may not exceed the allowed per diem. Any amount exceeding the per diem amount must be reimbursed by the employee.

Non-overnight Travel

The IRS has ruled that meal allowances or reimbursements to an employee for meals while traveling for business which does not involve an overnight stay are taxable income. Therefore, all employees are required to pay for their meals during non- overnight travel. Employees will have the option to seek reimbursement through payroll which will become taxable income. Please use the following pay codes and submit via special earnings using the 6411-account code. The amount to be reimbursed for each meal type must not exceed the set per diem amounts listed below:

Pay Code	Meal	Amount
812	Breakfast	$16.00
813	Lunch	$17.00
814	Dinner	$31.00

Overnight Travel

In some instances, lodging and meals for the night the meeting or convention ends may be covered by the district based on distance, ending time, etc. This exception is at the discretion of the Business Office and must be pre-approved before travel day.

- The District provides funds for meals based on the departure time on the first day of travel and return time on the last day of travel.
    - Breakfast ($16.00): must leave by 7:00 a.m. & return after 10:00 a.m.
    - Lunch ($17.00): must leave by 10:00 a.m. & return after 1:00 p.m.
    - Dinner ($31.00): must leave by 6:00 p.m. & return after 7:00 p.m.

- Tipping is allowed and is included in the given per diem amount.
    - For group tipping there should be no more than 15% and for large groups no more than 20%.
- Receipts
    - Proof of payment/receipts for meals may not be required for advance payment of per diem amounts.
    - Itemized receipts are required for all expenses except for advance payment of food per diem amounts. *(This may not apply for federal funding)*.
    - Reimbursement will be the lesser of the actual expenses or the per diem rate
    - Receipts may be required for reimbursement at the request of the Business Office. Reimbursement for meals will be made for the amounts listed above.
    - Departments may require receipts from their employees.
- Medical reasons for not eating certain foods will be taken into consideration for reimbursing a meal that is provided.

Overnight Travel – (Federal Funding)

Federal guidelines include the items presented above with the following modifications:

- **Federal guidelines** include the items presented above with the following modifications:
  - Refer to the GSA federal Domestic Maximum Per Diem Rates for mileage, lodging and meal reimbursements on the Texas Comptroller's website at https://fmx.cpa.state.tx.us/fm/travel/travelrates.php or the General Services Administration (GSA) travel policies at www.gsa.gov.
  - Meals are not reimbursed if the employee is outside the District for less than six consecutive hours.
  - Itemized receipts are required for all expenses. Reimbursement will be the lesser of the actual expenses or the per diem rate.
  - You must print the per diem rate information found on the website to receive a travel advance or reimbursement.
  - The meals and incidental expense (I&E) rates include taxes and tips/gratuity; the employee will not be reimbursed separately for taxes and tips/gratuity.
  - Hotel incidentals are at the employee's expense.

LODGING

Overnight Travel

- Lodging reimbursement or advance payment may include the night preceding the day of the meeting or convention. Lodging for the night the meeting or convention ends may be covered by the district based on distance, ending time, etc. This is at the discretion of the Business Office and must be pre-approved before travel day.
    - A "Hotel Occupancy Tax Exemption Certificate" must be presented to the hotel/motel for lodging within the state of Texas. Irving ISD is exempt from Texas sales tax on lodging expenses and will not reimburse Texas sales tax that are included on the hotel/motel statement. The District will only reimburse the local sales taxes charged on lodging within the state of Texas and all out- of-state sales tax present.
    - It is the employee's responsibility to ensure no state taxes are charged for lodging within the state of Texas. State taxes must be paid back to the district at the employee's expense.
- An itemized hotel invoice/receipt must be original or faxed and submitted to the Business Office upon return.
- Personal items will not be reimbursed (i.e. movies, laundry, personal phone calls).
- The meals and incidental expense (I&E) rates include taxes and tips/gratuity; employees will not be reimbursed separately for taxes and tips/gratuity.
- Hotel incidental charges are at the expense of the employee.
- If traveling locally, please refer to the *Local Travel* section for information.
- **Airbnb** (including other similar companies)
    - At this time, the district does not cover the accommodations, fees or any related services for Airbnbs.
- **Federal guidelines** include the items presented above with the following modifications:
    - Refer to the GSA federal Domestic Maximum Per Diem Rates for mileage, lodging and meal reimbursements on the Texas Comptroller's website at https://fmx.cpa.state.tx.us/fm/travel/travelrates.php or the General Services Administration (GSA) travel policies at www.gsa.gov.

TRANSPORTATION

Airfare

- Must be lowest available coach/economy fare.
- Advance purchases of airfares must be utilized when possible.
- Upgrades charges and seat change fees are at the expense of the employee.
- For airline tickets, the district will cover automatic check-in fees such as Early Bird Check-in to ensure a flight seat but not to exceed $50 each way.
- Refundable Ticket Fee – If there is an additional cost to make an airline ticket refundable, the district will pay up to $75 to cover such fee. If an employee cancels the flight, the employee may be required to pay back the refund fee or the total price of the ticket, if not refundable. If employee receives a flight credit, the employee must use that credit for their next district trip.

Personal Vehicle Use

Please refer to the *Mileage Reimbursement* section for more information on mileage calculations and reimbursements. Also refer to *Parking and Ground Transportation* section.

- Mileage reimbursement is at the current IRS rate.
- If two (2) or more employees are traveling in one (1) personal vehicle, mileage reimbursement will only be paid to the employee who owns the vehicle.
- Non-overnight travel will be reimbursed the shortest distance (round trip) from the employee's home or work location to the destination.
- No reimbursements for fuel, oil, repairs, etc.
- Roundtrip distance is calculated using MapQuest which must be printed and submitted with reimbursement request
- For local travel, employees must maintain an In-District Mileage log showing dates, times, places, and miles. Mileage calculations from building to building can be found on the "Irving ISD Mileage Building to Building" table distributed by Facilities Services Department.
- **Federal guidelines** include the items presented above with the following modifications:
    - Refer to the GSA federal Domestic Maximum Per Diem Rates for mileage, lodging and meal reimbursements on the Texas Comptroller's website at ~~https://fmx.cpa.state.tx.us/fm/travel/travelrates.php~~ or the General Services Administration (GSA) travel policies at www.gsa.gov.

School Owned Vehicle Usage

- The district will cover the exact expense(s) for fuel, oil, etc.
- All expenses must be accompanied with the original itemized receipt(s)

Rental Vehicles *(Refer to Purchasing Guidelines.)*

- Must be reserved/paid with a purchase order.

Parking & Ground Transportation

- Must turn in original receipt(s).
- The max reimbursement for parking is $30.00 per day, and any amount over is the responsibility of the employee. The Business Office may approve to reimburse parking over $30.00 if proof is submitted that no alternative parking was available.
- Valet parking allowed only if proof is provided that self-parking is not available.
    - Tipping for valet parking limited to $5.00.
- Taxi, Uber, Lift and other ride sharing companies
    - Max Reimbursement is 50.00 per day.
        - Reimbursement and advance payment options only. District credit card cannot be used for payment.
    - Tipping limited to 15% - rounding is OK.
    - If location is not printed on receipt, employee may be required to show proof of destination as requested
- No reimbursement for personal use of a taxi, shuttle, etc.
- If you choose to rent or drive a vehicle, additional funds will not be provided for bus, taxi, uber and other ride sharing transportation. If you choose to uber, taxi, or take alternate transportation outside of a rental vehicle or personal vehicle, funds for parking will not be provided. All other exceptions must be approved by the Business Office.
- Purchases without receipts must be reimbursed to the district.

GASOLINE/FUEL PURCHASES

Gas advance payment and reimbursements must be for a district vehicle or approved rental only. *(Contact facilities for gas card questions)*

TOLLWAYS

District employees should not use the tollway unless it's a pre-approved vehicle, or trip, by the Facilities department or Risk Management. All other exceptions are made at the discretion of the Business Office.

TRAVEL CREDIT CARDS

Refer to the Credit Card Procedure Manual for more information. Items considered for prepayment may include the following:

- Airfare
- Lodging
- Meals – costs of meals charged to the travel credit card may not exceed the allowed per diem. Any amount exceeding the per diem amount must be reimbursed by the employee.

NOTE: Third party and online sites such as Priceline, Expedia, Hotel.com, Airbnb etc. must not be used to make reservations for hotel, airfare, etc.

RETURNINGFROMTRIP

Travel expenses must be identified and reconciled with the Travel Desk, or designated personnel, within five (5) business days following the end of the trip or activity. Original, itemized receipts for all travel expenses must be submitted with the Event and Travel form and taped to an 8 ½" x 11" sheet of paper, one sided. All receipts must be legible with the tape not covering the total. In some instances, a copy of the certificate of completion and/or a syllabus of the conference may be required with the travel documentation. Purchases without proper receipts may be required to be paid back to the district within five (5) business days after written notification. *(*Refer to *"Travel Reimbursement"* section for more information.*)*

If the District finds that the employee is due money back, the Business Office will immediately reach out to the employee if he/she were not made aware at the time of reconciling their trip. If the employee is found to owe funds back to the District, funds that are not paid within five (5) business days after written notification will be deducted from the employee's next paycheck. If an employee fails to follow the travel guidelines and or chooses to have funds deducted from their next paycheck, advance and pre-payment privileges can be revoked and will subject the employee to reimbursement for future travel plans.

If an expense was shared by two or more employees, one employee may submit the original receipt and the other participants may submit a copy of the original ticket with a note written on the copy stating that the ticket was shared and who submitted the original receipt.

TRAVELREIMBURSEMENT

Money Owed to Irving ISD

Money owed to Irving ISD must be paid within five (5) business days after the trip or activity. Funds that are not paid within five (5) business days after written notification will be deducted from the employee's next paycheck. If an employee fails to follow the travel guidelines and or chooses to have funds deducted from their next paycheck, or request to make payments, advance and pre- payment privileges can be revoked and will subject the employee to receive reimbursement for future travel plans.

Please note, the district cannot pay for the same expense twice. For example, if you receive a cash advance and use a district credit card, then the cash-advance must be repaid back to the district. If a meal is included with your conference or event you must return the meal per-diem back to the district.

Other examples include but not limited to:

- If you cannot provide receipts to substantiate purchases or travel advances, the money received must be returned within five (5) business days upon return of the trip.
- If a student did not attend a field trip, then that student's meal per diem must be returned to district.
- If staff, or non-staff, did not attend a trip/event/conference, all funds provided for such must be returned to the district. This includes but not limited to meals, lodging, flights, mileage etc.

To reimburse the district in payments is at the discretion of the Business Office. Payments must be paid back in no more than two equal payments within 60 days or within two pay periods.

On the "Net Due" line of the Event and Travel form, indicate the amount due either the employee or IISD. If a refund is due to IISD, please attach a check or deliver cash to the Business Office. **DO NOT send cash through interoffice mail**. If no money is due, please indicate by writing $0.00.

Money Owed to an Individual

Money Owed to an Individual will be paid within two weeks of receiving the reconciled travel form at the travel desk, or designated personnel.

NOTE: If you choose to forgo the resources available to you in the Business Office and charge travel expenses to a personal credit card, it will be reimbursed after your trip has been reconciled. Travel is paid out within 30 days of the travel dates. Advances are paid out two business weeks before the travel, considering all paperwork was submitted according to procedure. Only approved travel expenses will be reimbursed, and any employee choosing to use their personal card is liable for any interest or fees accrued.

MILEAGE REIMBURSEMENT

If two (2) or more employees are traveling in one (1) personal vehicle, mileage reimbursement will be calculated from the home address of the vehicle's owner to the work location and from the work location to the travel destination. The return trip mileage will include the same locations. Mileage reimbursement will only be paid to the employee who owns the vehicle.

Non-local Travel

- Mileage reimbursement is at the current IRS rate. If coach/economy class airfare to the travel destination is lower than the mileage reimbursement the employee will be reimbursed the amount of the coach/economy class airfare.
- Roundtrip distance is calculated using MapQuest which must be printed and submitted with reimbursement request.
- Travel reimbursements must be reconciled and submitted to the business office within five (5) business days following the end of the trip or activity. If the last day of travel ends on August 31st, employee must reconcile and submit for reimbursement no later than the 5th business day following the end of the trip or activity. **Any request submitted after September 10th will be denied and will be at the employee's expense.**

Local Travel

- Employees must maintain an In-District Mileage log showing dates, times, places and miles. An In-District Mileage Form and Record of Mileage log must be submitted to the Business Office for reimbursement.
- Mileage calculations from building to building can be found on the "Irving ISD Mileage Building to Building" table distributed by Facilities Services Department. The most up-to-date table will be used to calculate total mileage. Please note that, per IRS regulations, mileage cannot be reimbursed for transportation to and from an employee's personal residence and their work site.
- Mileage will be reimbursed one time for submitted month. No partial months. For example, mileage reimbursement can't be requested for the same month more than once.
- Mileage reimbursement request must be completed and turned in monthly or at minimum, quarterly by the last business day of the following month except for the 4th quarter. Please see schedule below for details.
    - 1st Quarter (September to November) due the last business day in December before winter break.
    - 2nd Quarter (December to February) due by the last business day in March
    - 3rd Quarter (March to May) due by last business day in June
    - 4th Quarter (June to July) **due no later than August 15th**
    - August 1st to August 31st **is due no later than September 10th**.

- Travel that occurs from August 1st to August 31st must be submitted for reimbursement no later than September 10th. **Request submitted after September 10th will be denied and will be at the employee's expense.**

- A completed mileage reimbursement form must be submitted no later than the above due dates.

- **Federal guidelines** include the items presented above with the following modifications:
    - Refer to the GSA federal Domestic Maximum Per Diem Rates for mileage, lodging and meal reimbursements on the Texas Comptroller's website at https://fmx.cpa.state.tx.us/fm/travel/travelrates.php https://fmx.cpa.state.tx.us/fm/travel/travelrates.phpor the General Services Administration (GSA) travel policies at www.gsa.gov.

REGISTRATIONS

- Paid by purchase order before the trip.
- Cash advances will not be issued for registration fees.
- The registration invoice/receipt must be attached to the travel form.
- May include additional expenses related to the meeting which may be a part of the registration fee.
- Meals included with registration will not be reimbursed and must be deducted from the per diem for that day.
- Must include a copy of the certificate of completion and/or a syllabus of the conference as proof of attendance as requested.

BAGGAGE/LUGGAGE HANDLING

The district does not pay for baggage/luggage travel expenses with the exception of:

- Check-in/Carry-on fees not to exceed $50 each way.
- Tips to baggage handlers are limited to $5.00 per bag, no more than two per person.

STUDENTTRAVEL

A "Who Will Be Traveling" Form must accompany all travel requests. This form is required to signed by all students to substantiate meals. It's the responsibility of the employee to distribute the funds accordingly. If a student is no longer attending, their meal portion must be paid back to the district. Any money spent over the allowed per diem amount per student will be at the expense of the district employee who were given the funds.

Student Travel – District Funding

- Meals - limited to $35.00 per day (breakfast -$8.00, lunch - $12.00, dinner - $15.00)
- Partial day limits:
    - Breakfast ($8.00): must leave by 7:00 a.m. & return after 10:00 a.m.
    - Lunch ($12.00): must leave by 10:00 a.m. & return after 1:00 p.m.
    - Dinner ($15.00): must leave by 6:00 p.m. & return after 7:00 p.m.

Student Travel – Club Funding

Student club officers must sign and approve all travel expenses prior to first day of travel. All expenses must be considered reasonable and not excessive under the given circumstance.

- Student Meals - no maximum amount
- Club Sponsor and chaperones accompanying students shall not exceed $54.00 per day for meals

Student & Sponsor Overnight/One-day Travel

- Complete the Event and Travel form and attach all applicable forms with required signatures.
- Rental cars, vans or chartered transportation MUST be pre-approved by the Chief Learning Officer and must be in accordance with the district's cooperative contract.
- All out of state travel must be approved by the Superintendent of Schools or his/her designee, a Deputy Superintendent.
- All travel must be approved at least 14 days in advance.

BOARD OF TRUSTEES TRAVEL

Board members can receive reimbursement for all normal and reasonable travel expense according to the applicable laws. The following guidelines for Board of Trustees travel reimbursement must be followed:

- Airfare - reimbursement for coach class. Upgrades and seat change fees are at the trustee's expense
- Travel by personal vehicle - reimbursement at the Internal Revenue Service rate per mile.
- Vehicle Rentals must be reserved through the district.
    - Uber, Lyft and similar ridesharing platforms will not be reimbursed if a vehicle rental is provided.
- Lodging - reimbursement may include the night preceding the day of the meeting or convention through the night the meeting or convention ends
- Meals – reimbursement for actual cost when receipts are submitted excluding extreme costs i.e. Michelin restaurants
- No reimbursement for any spouse and trip companion's expenses
- No reimbursement for personal expenses such as: laundry, movies, personal long-distance calls, alcoholic beverages, hotel incidentals etc.
- All receipts must be turned in.

OTHERINFORMATION

The following unallowable expenses are to include but are not limited to:

- Alcoholic beverages and snacks
- Expenses incurred for a spouse or other traveling companion
- Newspapers, magazines, souvenirs, and other personal items
- Dry cleaning
- Personal phone calls
- Any non-preapproved purchases or non-school related expenses
- Any expense over the maximum allowed for meals, lodging, tips, etc.
- Travel Guidelines are subject to change at any time. Meal and mileage changes may occur due to state, local & federal guideline changes. All other exceptions and approvals are at the discretion of the Business Office. Anything outside of this document is considered unallowable unless approved by the Business Office and adheres to state, local, federal and district's policies.
- **Federal guidelines** include the items presented in this Travel Guidelines document with the following modifications:
    - Refer to the GSA federal Domestic Maximum Per Diem Rates for mileage, lodging and meal reimbursements on the Texas Comptroller's website at https://fmx.cpa.state.tx.us/fm/travel/travelrates.php https://fmx.cpa.state.tx.us/fm/travel/travelrates.phpor the General Services Administration (GSA) travel policies at www.gsa.gov.
    - Please make sure you are up to date on all Federal guidelines. Some guidelines may not be mentioned.