



COMMUNITY ISD PROCEDURES: TRAVEL GUIDELINES & RATES

Travel Guidelines Overview:

School Board Policy DEE Local states: An employee shall be reimbursed for reasonable, allowable expenses incurred in carrying out District business only with the prior approval of the employee's supervisor and in accordance with administrative regulations. The documentation required for any allowable expense incurred, the employee shall submit a statement, with receipts to the extent feasible, documenting actual expenses.

Note: Travel expenses incurred due to the fault of a traveler, except for extenuating circumstances, such as late registration, canceled 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)**
<https://www.gsa.gov/travel/plan-book/per-diem-rates>

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.
- The meal expenses for the day of departure and return shall be adjusted based GSA travel guidelines.
<https://www.gsa.gov/travel/plan-book/per-diem-rates>
- 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.
- Travel expense reimbursement is not a per diem. An employee must claim the actual expenses incurred for meals and lodging, not to exceed the maximum allowable rates.

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 (TEA):

- 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) funded by TEA



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- for individuals on travel status. Refer to GSA rates for the current fiscal year at: <https://fm.x.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. Travel expense reimbursement is not a per diem. An employee must claim the actual expenses incurred for meals and lodging, not to exceed the maximum allowable rates.

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 a Travel Authorization Form, approved by the immediate supervisor, Superintendent/Chief and Chief Financial Officer, prior to travel.**
- 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: <https://www.gsa.gov/portal/category/104711>



- **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.**



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Fiscal 2022 Travel Reimbursement Rates

Employees

In-State or Out-of-State Meals and Lodging	Refer to the GSA's federal <u>Domestic Maximum Per Diem Rates</u> , effective Oct. 1, 2021. If the city is not listed, but the county is listed, use the daily rate of the county. For locations not listed (city or county), the daily rates are: <ul style="list-style-type: none">• Lodging In-State/Out-of-State: up to \$96• Meals In-State/Out-of-State: up to \$55
In-State or Out-of-State Non-Overnight Meals	Not to exceed \$36 daily (Not allowable at Community ISD)
Automobile Mileage	.585 cents per mile (Jan. 1 – Dec. 31, 2022)

Note: Excerpt from Texas Comptroller website:

<https://fmf.cpa.texas.gov/fmf/travel/texttravel/rates/current.php>

District Allowable Travel Expenses:

Meals

- **Full Meal Per Diems** – If the dates of travel are all full days and no meals are provided by the event, indicate the number of days for meals on the Travel Authorization form. The total number of meals advanced will be based on whether meals are provided by the event and the time of departure and/or return and the current GSA meal per diem for the destination location/month.
- **Adjusted Meal Per Diems:**
Adjust the requested amount for meals if the conference/workshop will include any meals. If meals (except continental breakfast and receptions) are provided as part of the event, reductions
 1. Should be made in accordance with the GSA Schedule on the Adjusted Meal Per Diem Calculation.
 2. The meal per diem must be adjusted on the first and last day of travel based on the time of departure and/or return. If the traveler will be away from home during a meal time, the meal per diem should be included in the adjusted meal per diem calculation.
- **Student Meals:** Attach a list of students to support the number of meals requested for co-curricular or extra-curricular events. Refer to the district reimbursement rates for in-state and out-of-state travel for students. A detailed receipt for the student meals must be submitted with the Travel Settlement Form.
Current rates: \$30 per day in-state and \$40 per day out-of-state.



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The traveler shall submit the approved Travel Authorization Form after the travel event and shall certify the "actual costs". **The actual costs shall not include any meal tips.**

- **All of the required documentation (itemized receipts) must be submitted by the traveler with the Travel Settlement Form within 5 days after the travel event to the Finance Department.**

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 within 60 miles of the Community ISD Central Administration Office (611 N. FM 1138) at a commercial lodging establishment.**
 - An exception may be requested to the budget manager. The budget manager may seek approval from Dr. Knowlton, Mr. Ladd, Mr. Heflin or Mrs Coonrod. Upon entry of the requisition, comments must be added stating who approved the exception. (Updated 03/21/2022)
- 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.
- 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 Travel Authorization Form for audit purposes.
- The traveler shall make the hotel reservation and secure with their personal credit card, or a district p-card. If the hotel requires a one (1) night's deposit, the deposit shall be paid with a district pcard.
- Hotel and travel websites such as Hotels.Com, Expedia, Travelocity, etc. **shall not** be used to make hotel reservations if the website requires pre-payment of the hotel stay.
- A pcard shall be issued to the traveler for the approved, estimated lodging expense as reflected on the pre-approved Travel Authorization Form.
- Lodging costs shall be paid with a district-issued pcard 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 credit 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 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 can be found on the district's Business Office and the State Comptroller's Website. 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 can be found on the district's Business Office. 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 will share the lodging (same gender) and each split one travelers lodging rate on the GSA schedule. Each traveler shall submit a travel voucher for their portion of 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.



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- Internet charges at a lodging facility shall be allowable only for Cabinet members to support email, TxEIS or other work-related access. Internet charges for other staff members shall be subject to pre-approval on the Travel Authorization Form on a case-by-case basis.
- 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 reimbursement or payment with any district funds.
- A detailed lodging receipt must be submitted by the traveler with the Travel Settlement Form within 5 days after the travel event.
- Student Lodging – Any in-state or out-of-state trips taken by student organizations or other student groups shall require approval from the Superintendent (LOCAL FMG).
- **All anticipated travel costs shall be submitted on a Travel Authorization Form, approved by the immediate supervisor, Chief Financial Officer and Superintendent, prior to travel.**

Transportation – Flights

- Flight costs shall be allowable for travel events that require travel away from the traveler's home.
- 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 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 the traveler opts to travel to an out-of-state destination, the costs/reimbursement for transportation shall be limited to the lesser of the mileage or estimated flight cost.
- All flights shall be purchased by the campus/administrative secretaries for the most economical route and schedule to meet the travel plans. Travelers shall submit their travel preferences to their respective supervisor for approval – at least 30 days prior to event date.
- For all flights luggage charges, if any, shall be limited, the fees for two (2) bags, up to 50 pounds per bag.
- A rental car at the event location shall be allowable if it is the most economical method to access the event location and if the estimated cost is less than a taxi or shuttle.
- All flight costs associated with deviations from the required travel plans, such as pre or post personal days or canceled travel plans due to personal reasons shall be paid and/or reimbursed 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, to fly on Friday shall be paid by the traveler.

Transportation – Mileage

- **Travelers are required to use a district-owned vehicle as the preferred method of transportation.** A request for a vehicle shall be submitted on an electronic Formspace (Eduphoria). 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.



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Mileage reimbursements shall be allowable for travel events, if a district vehicle is not available on the day of travel. Notice must be in writing from transportation if a vehicle is not available to be

considered for reimbursement. Reimbursement will be calculated at the current mileage rate established by the Texas Comptroller and/or TEA, i.e. the current rate is \$.585 per mile

- Travelers who opt to drive their personal vehicle instead of a district-owned vehicle, will not be reimbursed for mileage.
- Travelers shall be required to submit fuel receipts, if any, for travel in a district-owned vehicle.
- The District has chosen the Mapquest/Google mapping system to document mileage reimbursements. A Mapquest/Google printout with the mileage from the point of origin [district address] to the point of destination shall be printed and attached to the Travel Authorization form.
- 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.

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.
- A pcard shall be issued to the traveler for the approved, estimated rental car expense as reflected on the Travel Authorization form.
- Rental car costs shall be paid with a district-issued credit card on site at the time of arrival and/or departure based on the rental car company's charging policy. Travelers shall not use the rental car for personal travel days. Under this scenario, the traveler must ensure that only district-authorized travel costs are paid with the district credit 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 Travel Settlement Form within 5 days after the travel event to the Finance Department.

Re-Fueling Provisions:

- Customer will be required to return the vehicle at approximately the same level of fuel at no additional cost.
 - No pre-paid fuel option is to be charged or required of any Customer.
- Note to Traveler: If you are given a vehicle that does not have a full tank of gas, be sure the gas level is noted on the rental agreement. Return the vehicle with the same level of fuel in it.

Rental Car Insurance:

- Costs may also include a charge for a collision damage waiver or a loss damage waiver if not already included in the rate for the rental.



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The traveler is responsible for taking out liability insurance supplement, personal accident insurance, safe trip insurance or personal effects insurance.

Transportation – Parking Charges

- 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.
- 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.
- Parking receipts must be submitted by the traveler with the Travel Authorization Form within 5 days after the travel event to the Finance Department.

Transportation – Toll Charges

- Toll charges shall be allowable for all travel events, as applicable, if the traveler is traveling in a rental car, district-owned vehicle while on travel status.
- Toll receipts for rental car, as appropriate, must be submitted by the traveler with the Travel Authorization Form within 5 days after the travel event to the Finance Department. Toll charges while in a district-owned vehicle are forwarded to the district by the toll authority.

Transportation – Taxi, Shuttle, 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.

Registration Fees

- Registration fees for a conference, workshop, or other training event as supported by a registration form are 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 the Travel Authorization Form.

District Non-Allowable Travel Expenses:

- Alcoholic drinks or beverages
- Tobacco products
- 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 required to reimburse the district for the fraudulent reimbursements and shall be subject to disciplinary action, up to and including termination of employment.**

Re - Approval



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If the traveler goes over the approved amount on the approved travel form, the traveler shall submit a new Travel Authorization Form for the additional costs. This must be completed prior to reimbursement or payment can be processed.