



District Travel Process and Procedures For Local, Federal and Student Travel Funding

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. For any allowable expense incurred, the employee shall submit a statement, with receipts to the extent feasible, documenting actual expenses. Expenses for meals associated with authorized travel not related to a state or federal grant shall be paid to employees on a per diem basis. No receipts shall be required for expenses paid on a per diem basis.

Note: 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

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. Any expense that varies from this statement, shall be requested in writing from the employee's supervisor and approved in writing by the Chief Financial Officer.

Note: Federal Funds cannot be used to obligate travel costs before the travel date. The General fund can be used to obligate and prepay for travel expenses. Once the travel has been completed the travel costs can be reclassified to the correct federal fund.

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 15% of the meal expense.
- Excess lodging above the GSA (General Services Administration, @ www.gsa.gov) 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
- The meal expenses for the day of departure and return shall be adjusted based on the time of departure and return as noted in the District travel guidelines.
- 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) **cannot be obligated before a travel event.**
- 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 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 Texas Travel Guidelines, subject to limits imposed by District travelguidelines.

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. Administration shall be notified by any K-12 campus by August 31, of any potential out of state travel using the Out of State Travel request form. All anticipated travel costs shall be submitted on a Travel Authorization Form, approved by the immediate supervisor, Chief Financial Officer, or Assistant Superintendent. Assistant Superintendents are approved by the Superintendent. Employee is required to route special funding to the appropriate program director for approval as well. 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.

Travel Process

- A. Employee or representative must complete a Travel Authorization form located on the business office web page by selecting the Chalk Forms icon. The entire form must be completed and approved for all estimated travel expenses including registration, mileage, lodging, vehicle rentals, meals, and parking.
- B. Adequate funds must exist in any funding source prior the issuance of any district vehicle, check or credit card.
- C. No travel will be permitted without prior authorization.
- D. Federally funded travel cannot be obligated before the travel date occurs. Requests will be entered under Local Funds and re-classed to the proper Federal Fund once the travel has occurred.

Transportation

- a) Mileage reimbursements shall be allowable for travel events that require an employee to travel to multiple locations within the district on a routine basis or travel away from the employee's duty location.
- b) In district mileage **does not** require District Travel Authorization.
- c) Employees must use a district fleet vehicle (requested through EZ Trip) for all Out Of District travel. In the event a district fleet vehicle is not available personal mileage may be considered for reimbursement with, prior written approval from the Chief Financial Officer or Assistant Superintendent along with documentation from Transportation department indicating no available vehicle for the dates of travel to be attached to the Travel Authorization.
- d) If personal vehicle use is authorized, reimbursement will be based on the applicable Travel Reimbursement Rates on the Texas Comptroller of Public Accounts website; <https://fm.x.cpa.state.tx.us/fm/travel/travelrates.php>
- e) Mileage calculation should be estimated using an electronic mapping source (i.e. www.mapquest.com) from duty location to travel destination and return to duty location. A map printout with the mileage from the employee's duty location to the

point of destination shall be printed and attached to the Travel Authorization form.

- f) 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.
- g) Carpooling is required if multiple employees from District are traveling to the same location.
- h) 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 Vehicle

- a) Rental vehicle costs shall be allowable for travel events that require travel away from the employee's duty location via a flight if use of the rental vehicle is the most economical mode of transportation.
- b) Rental vehicle costs shall **not** be allowable if the traveler can reach the travel destination via taxi or shuttle at a lower cost.
- c) Rental vehicle 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 vehicles up to the policy limits.]
- d) Charges for liability insurance supplement, personal accident insurance, safe trip insurance or personal effects insurance are **not** allowable costs.
- e) A travel card shall be issued to the traveler for the approved, estimated rental vehicle expense as reflected on the Travel Authorization form.
- f) Rental vehicle costs shall be paid with a district-issued credit card (travel card) on site at the time of arrival and/or departure based on the rental vehicle company's charging policy. Travelers shall not pay the rental vehicle 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.
- g) Travelers shall be required to submit fuel receipts, if any, for travel in a rental vehicle. District Gas Credit Card may be checked out for use with a rental vehicle with prior approval by the Chief Financial Officer.
- h) Rental vehicle 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.
- i) Charges for additional drivers may only be reimbursed if incurred for a business reason such as both drivers are district employees on travel status.
- j) Detailed rental vehicle and fuel receipts must be submitted by the traveler with the Travel Expense Report Form within 5 days after the travel event.
- k) A non-employee of GISD should not drive the rental vehicle. Any variation from this procedure shall be pre-approved by the Chief Financial Officer.

Transportation – Parking Charges

- a) 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.
- b) 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.
- c) Parking receipts must be submitted by the traveler with the Travel Expense Report Form within 5 days after the travel event.
- d) If parking receipts are unavailable a maximum of \$5 per day is reimbursable.

Transportation – Toll Charges

- a) 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.
- b) Toll receipts, as appropriate, must be submitted by the traveler with the Travel Expense Report Form within 5 days after the travel event. Toll charges while in a district-owned vehicle are forwarded to the district by the toll authority.

Transportation – Taxi, Shuttle, etc.

- a) 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. (All known cost should be listed on the Travel Authorization form for approval)
- b) Taxi 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.

Transportation – Flights

- a) Flight costs shall be allowable in accordance with the State Comptroller, State Travel Management Program (STMP) for travel events that require travel away from the employee's duty location if it is the most economical mode of transportation.
- b) 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.
- c) The actual cost of commercial air transportation (lowest coach fare) to accommodate the required travel dates of the travel event shall be allowable costs.
- d) 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.
- e) For all flights luggage charges, if any, shall be limited the fees for two (2) bags, up to 50 pounds per bag.
- f) A rental car at the event location shall be allowable if it is the most economical method to access the event location.
- g) 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 additional cost, if any, to fly on Friday shall be paid by the traveler.

Transportation – Charter Bus Service

Charter Bus Services should be coordinated through the GSD Transportation Department. The Transportation Department will contact the GSD Purchasing Department if the awarded charter vendor is unable to provide charter services.

Lodging

- a) Lodging will be paid if the activity involves multiple-day activities requiring round-trip in excess of 120 miles or whenever the destination is outside a one and half (1.5) hour one-way travel time radius. Any variation from this procedure shall be justified and pre-approved by the Chief Financial Officer and or the Assistant Superintendent.
- b) 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.
- c) Lodging rate may not exceed the current Federal Domestic Maximum Per Diem Rates for the travel destination as per the Texas Comptroller of Public Accounts annual Travel Reimbursement Rates <https://fmx.cpa.state.tx.us/fm/travel/travelrates.php>. The maximum lodging rate shall be for the city of travel and the month of travel based on the GSA website (accessed through the link above). A copy of the lodging rates for the date(s) of travel shall be attached to the Purchase Order for audit purposes.
- d) If your travel destination is not listed, the lodging rate may not exceed the Texas Comptroller of Public Accounts daily rate posted on the above website /per night/per person. The conference hotel rate may be used if accompanied by supporting documentation.
- e) **For federally funded travel**-If lodging cost exceeds maximum rate, local funds and/or activity funds can be used for the difference if approved by Chief Financial Officer and/or the Assistant Superintendent. **NOTE: Federal Funds cannot be obligated before travel event has occurred.**
- f) If conference hotel is not available, The State Travel Management Program travel contracts should be used. <http://www.window.state.tx.us/procurement/prog/stmp/>
- g) The traveler shall make the hotel reservation and secure with their personal credit card. In extenuating circumstances (including but not limited to multiple room reservation or no personal credit card) a request may be made of the business office for use of the district credit card for the purpose of reserving lodging. These situations will be evaluated on a case by case basis and determined by the Chief Financial Officer.
- h) 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.
- i) A travel card shall be issued to the traveler for the approved, estimated lodging expense as reflected on the Travel Authorization form.
- j) Lodging costs shall be paid with a district-issued credit card (travel card) on site at the time of arrival and/or departure based on the hotel's charging policy.
- k) The traveler may, at his/her request, stay with a family member or friend instead of a hotel. If the traveler selects this option, the traveler shall not receive any payment in lieu of lodging costs.
- l) 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. If the employee elects to return to the home city each day they must use a district fleet vehicle. In the event a district fleet vehicle is unavailable the employee may request to receive mileage reimbursement for each trip in lieu of the lodging costs with prior approval from the Chief Financial Officer.

- m) 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 Business Webpage and the State Comptroller's Website. The hotel occupancy tax exemption does not apply to out-of-state travel.
- n) The traveler shall present a Sales Tax Exemption Certificate to a Texas hotel for parking costs. The hotel is not required by state law to accept the Tax Exemption Certificate. In this case the district will make every effort to have the hotel reimburse the State Tax. However, 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 included in the travel packet prepared by the Business Office. The state sales tax exemption does not apply to out-of-state travel.
- o) Internet charges at a lodging facility are allowable. The charges must be approved prior to travel on the Travel Authorization Form.
- p) Lodging costs such as movies, gym facility, spa or other non-essential costs are not allowable for reimbursement or payment with any district funds.
- q) 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.
- r) A detailed lodging receipt must be submitted by the traveler with the Travel Expense Report form within 5 days after the travel event.

Occupancy

- a) Double occupancy applies to travel involving multiple district employees. 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.
- b) 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.
- c) Minimum Triple occupancy applies to student travel. When at least two (2) travelers (students) are traveling to the same event, they may share lodging.

Meals

- a) If you are attending an event where a meal is included in the registration price, **do not include** that meal for advance payment or reimbursement. 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 should be made.
- b) Meals for non – overnight travel, are considered taxable income, and will need to be requested in accordance with business office deadlines and will be issued through the payroll system. This applies to all non - overnight travel.
- c) For overnight travel, if the hotel that you are staying in provides a complimentary breakfast, **do not include** that meal for advance payment or reimbursement. Adjust the requested amount for meals if the hotel will include any meals.

- d) A meal check can be requested by the traveler within 30 days of the travel event for all staff and student meal per diems. All of the required documentation shall be submitted to the business office in accordance with the business office deadlines.

Locally Funded

- a) Employee Meals are paid on per diem rates (No receipts required) established by the District not to exceed \$40/day for employees and \$24/day for students (attach a list of students to support the number of student meal requests).
- b) The meal per diem must be adjusted on the 1st 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.
- c) Meals for overnight travel are paid on the following basis:
 - a. Breakfast (\$10) if travel before 7:30 am
 - b. Lunch (\$12) if travel before 11:30 am
 - c. Dinner (\$18) if travel return after 6:00 pm
- d) Student Meals are paid on per diem rates established by the District not to exceed \$24/day for students. Meals for travel are paid on the following basis:
 - a. Breakfast (\$8) if travel before 7:30 am
 - b. Lunch (\$8) if travel before 11:30 am
 - c. Dinner (\$8) if travel return after 6:00 pm
- e) Student Meals for Post District competition and event rates established by the District not to exceed \$30/day for students. Meals for travel are paid on the following basis:
 - a. Breakfast (\$10) if travel before 7:30 am
 - b. Lunch (\$10) if travel before 11:30 am
 - c. Dinner (\$10) if travel return after 6:00 pm

Federally Funded - NOTE: Federal Funds may not be encumbered before travel has occurred.

- a) Meals are paid at actual cost not to exceed \$40/day. **Receipts are required for reimbursement.**
- b) Travel must be more than six consecutive hours and involve an overnight stay for the cost of meals to be charged to the grant. **Please note:** tips and gratuities are unallowable grant expenses and will not be reimbursed.
- c) If the meal establishment has a mandatory service charge, for multiple meal purchases or seating, and the District cannot refuse that expense is an allowable expense.
- d) Overnight travel meals are paid on the following basis:
 - a. Breakfast up to (\$10) if travel before 7:30 am
 - b. Lunch up to (\$12) if travel before 11:30 am
 - c. Dinner up to (\$18) if travel return after 6:00 pm

Other Incidental Expenses

- a) Estimate all other applicable expenses including registration, parking, etc.
- b) The following items are considered **unallowable** for both in-state and out-of-state travel:
 - a. First-class airfare
 - b. Alcoholic beverages
 - c. Entertainment, recreation, or social events such as in-room movies, fee-based hotel amenities such as gyms, spas, etc.
 - d. ANY expense for other persons, (spouse, or other non-district employees)
 - e. Automobile mileage or taxi fares for other than official business
 - f. Personal accident insurance or personal effects coverage or rental cars.
 - g. Expenses due to the traveler's failure to cancel a registration or travel arrangements (except for extenuating circumstances, determined by the Chief Financial Officer)
 - h. 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.

Supporting Documentation

- a) You must provide appropriate budget account codes.
- b) Attachments including electronic mapping source, government reimbursement rates, registration details, and hotel information including daily rates. (District will only pay the daily rates plus hotel occupancy tax and any applicable city and/or county taxes– no state sales tax will be paid. The Business Office will provide a hotel tax exemption form.

Travel Process (Continued)

- C. Completed form will be forwarded to immediate supervisor to review and electronically sign to authorize travel. Final approval will be the Assistant Superintendent for Administrative Services and / or the Chief Financial Officer.
 - a) Federal Funds Travel – Federal Funds cannot be encumbered before the travel date. Travel costs can be reclassified to federal funds with approval by the applicable Director below:
 - i. Title Programs – Director of Curriculum
 - ii. Special Education – Director of Special Education
 - iii. Career/Technical – Director of Career and Technical Education
 - iv. Child Nutrition – Director of Child Nutrition

D Employee or representative enters requisitions to applicable vendors for hotel (CitiBank), registration, vehicle rentals, and to employee for meals and mileage.

E. District vehicle reservations will be entered through the Transportation Program EZ Bus.

F. Adequate time for processing requisitions must be provided. The Business Office should receive all approved documentation **at least two weeks prior to date of processing checks**. The Business Office will issue checks in advance for the registration and meals, if applicable. Documentation received within this time line will be processed accordingly. Documentation received without adequate time for processing may not be processed prior to the requested travel.

- G. Employee and student meal checks can be picked up in the Business Office. Employee can request checks to be mailed to their home address listed in the Skyward system. No check will be re-issued if address is not correct due to Employee not notifying HR of an address change.
- H. Employee will check out travel card for hotel payment. Policies & Procedures for The State of Texas Travel Card Program will be required to be reviewed and followed. Card can be checked out two (2) business days prior to travel.

Completion of Travel

- A. A Travel Expense Report form (signed and completed with actual expenses listed out) should be turned into the Business Office within five (5) business days of return from travel along with all required receipts, and any related Direct Pay Requisitions.
FEDERALLY FUNDED TRAVEL - MEAL RECEIPTS ARE REQUIRED AND MUST BE ITEMIZED. MEAL CREDIT CARD RECEIPTS ONLY WILL NOT BE ACCEPTED.
 - a) Personal vehicle mileage for out of district travel is not allowed. If a district fleet vehicle is not available, prior written approval from the Chief Financial Officer or Assistant Superintendent along with documentation from Transportation department indicating “no available vehicle for the dates of travel”. All documentation will be attached to the Travel Authorization.
 - b) Personal vehicle mileage must be documented using an electronic mapping source (such as www.mapquest.com) or actual odometer readings (travel log may be requested for auditing purposes). Personal non-business related mileage is not reimbursable. Only business related mileage to and from the destination city, to and from hotel, etc. is reimbursable.
- B. The Receipt of Travel Advance for Students form must be completed by the Teacher/Sponsor and signed by each student receiving meal money. This form must be presented with the Travel Expense Report addressed above. If form is not submitted, employee will be responsible for reimbursing the District for the advanced meal money.
- C. The employee or campus/department representative will review and reconcile receipts to completed travel form to determine if funds are due the District or the employee.
 - a) If employee is due funds, campus/department representative will enter requisition to employee. Employee will only be reimbursed for an allowable expense with accompanying receipts.
 - b) If District is due funds, funds will be deducted from employee’s next pay check as authorized on the Travel Authorization.
- D. The Business Office staff will conduct a final reconciliation for the trip and then process any direct pays within two weeks.
- E. The Business Office must be notified if any travel expense should be reclassified to the a Federal Fund

The State Travel Management Program (STMP)

The State Travel Management Program (STMP) through the Comptroller's office ensures that state agencies use taxpayer dollars more efficiently by helping them manage their travel expenditures by providing discounted travel services through vendor contracts and monitoring state travel activity.

As a TPASS Co-Op member, the district shall utilize the STMP travel contracts, as appropriate.

Travel Contracts

Texas Smart Buy Purchasing Program has negotiated travel contracts for the list shown below. Use of these contracts will require the district's contract number which may be obtained from the Business Office.

Website: <http://www.window.state.tx.us/procurement/prog/stmp/>

- [Airline](#)
- [Corporate Charge Card](#)
- [Hotels](#)
- [Rental Car](#)
- [Travel Agency](#)

Additional Information

- [Texas Smartbuy Membership Program](#)
- [STMP Contact Information](#)

District Key Officials (Superintendent and School Board Members) may be paid travel expenses in accordance with the state procedure in regard to reimbursement of Key Officials.

Any deviation from this procedure requires prior written approval from the Chief Financial Officer.