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 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, with receipts documenting actual expenses and 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 20% 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; and 3) meal expenses shall be in conjunction with overnight travel only.
- 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 are not allowable.
- 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 (TEA):

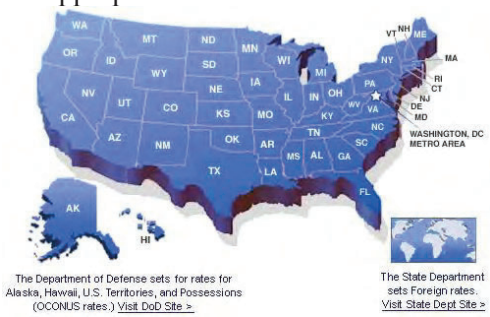
- All mileage, lodging, and meal reimbursement rates published by the Texas Comptroller of Public Accounts apply to all grants (federal and state, typically funds 2XX, 3XX and 4XX) funded by TEA for individuals on travel status. Refer to GSA rates for the current fiscal year at: https://fmx.cpa.state.tx.us/fm/travel/travelrates.php
- 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. All anticipated travel costs shall be encumbered in the Ascender>Purchasing system, approved by the immediate supervisor, and Business Manager. 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. All in-state overnight student travel must be approved by the Superintendent prior to travel. All out-of-state student travel must be approved by the School Board prior to travel. [FMG(Local)]

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



<u>Note</u>: General fund accounts shall be used to pay meal and lodging costs in excess of the Domestic Maximum Per Diem Rates. Onalaska ISD does <u>not</u> pay for any staff meals for day trips. A day trip is defined as a trip that does not require an overnight stay.

District Allowable Travel Expenses:

Meals

- Staff meals for overnight district related travel are paid on a reimbursable basis up to an allowance of $51 per day.

- Student meals for overnight district related travel are paid on a per diem basis at a rate of $25 per day.

  The following must be provided when a requisition for student per diem is submitted:
- A detailed list of the students names going on the trip
- Date the per diem check is needed prior to travel

Lodging

- Lodging costs shall be allowable for travel events that require an overnight stay away from the traveler's home (typically, Onalaska). 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 Houston has a 10 am or later start, lodging costs would not be reasonable, necessary or allowable travel costs.
- The traveler shall submit a requisition for the lodging expense per night (including city taxes, surcharges, minus state sales tax). A conference or event hotel shall be the first priority to minimize 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.
- The traveler (or campus secretary on behalf of the traveler) shall make the hotel reservation and secure with their personal credit card, or a district credit card, as appropriate.
- 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.
- Lodging costs shall be paid with a district-issued check for staff that does not have a district issued credit card ***in their name*** on site at the time of arrival and/or departure based on the hotel's charging policy. Travelers may choose to pay the hotel expense with personal funds and seek reimbursement after-the-fact. Under this scenario, the traveler must ensure that only district-authorized travel costs are paid and requested for reimbursement.
- 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 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 at the district's Business Office or on the State Comptroller's Website. The hotel occupancy 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. Each traveler shall submit a requisition for their portion of the lodging costs if they are on different campuses. 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.
- 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 within 10 days after the travel event.

Transportation – Mileage

- Travelers should use a district-owned vehicle as the preferred method of transportation. A request for a vehicle shall be submitted using Eduphoria>Facilities & Events. If a district-owned vehicle is not available for the travel event, the traveler shall be authorized to use their personal vehicle and be reimbursed at the maximum allowable mileage reimbursement rates.
- Travelers who are required to drive their personal vehicle instead of a district-owned vehicle due to lack of availability, shall be reimbursed at the current mileage rate established by the Texas Comptroller and/or TEA, i.e. the current rate is $.565 per mile [as of January 1, 2022] provided there was no district vehicle available.
- Travelers shall be required to submit fuel receipts, if any, for travel in a district-owned vehicle. Travelers shall not be required to submit any fuel receipts for travel in a personal vehicle.
- The District has chosen the Google mapping system to document mileage reimbursements. A Google printout with the mileage from the point of origin [home or district address] to the point of destination shall be printed and attached to the Purchase Order requesting reimbursement to the employee.
- 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 when a district provided vehicle is not available.

Transportation – Parking Charges

- Parking charges shall be allowable for all travel events as appropriate, if the traveler is traveling in a rental car, district-owned vehicle, or personal car while on travel status.
- Parking receipts must be submitted by the traveler with the Purchase Order requestingreimbursement within 10 days after the travel event.

Registration Fees

- 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. The documentation shall include the start and end dates of the event, event location and registration fee.
- A copy of the registration form and a requisition must be submitted prior to payment being issued.

District Non-Allowable Travel Expenses:

- Supplies and/or other conference resources. [This type of expense may be allowable if a purchase order is submitted before the travel event, typically an Open PO not to exceed a specified amount.]
- Alcoholic drinks or beverages
- 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)
- 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.