

SECTION 5

TRAVEL GUIDELINES

5.1. TRAVEL OVERVIEW

Employees shall be reimbursed for reasonable travel expenditures according to Board policy and the policies and procedures outlined in this document. This document outlines the maximum amounts that may be reimbursed, based on rates provided by the U.S. General Service Administration (GSA) - https://www.gsa.gov/travel/plan-book/per-diem-rates/per-diem-rates-lookup/?action=perdiems_report&state=TX&fiscal_year=2021&zip=&city=. Individual campuses/departments may impose additional limitations on travel expenditures due to budgetary constraints (i.e. allowing travel only if a school vehicle is used). Prior approval for all out-of-district travel shall be obtained before any expenses, including prepaid expenses, are incurred. Purchase orders and check requests are used to indicate approval from the appropriate supervising administrator and to provide an estimate of expenses. No travel reservations will be made until an approved purchase order has been received.

Please see District Travel Policy for details on out-of-state travel, air travel, and car rentals (policy can be found on Business Office website).

5.2. PRE-TRIP PROCEDURES

Since planning is crucial to any trip and time is of the essence, please complete purchase orders and check requests at least 30 calendar days prior to travel and receive necessary approvals. Purchase orders and check requests should include estimates of all categories that may need to be reimbursed, and dates should match the dates for which charges will be remitted.

Federal Funds: When using Federal Funds, the purchase orders and check requests must also be approved by the Accountant – Special Revenue and Accounting Services.

If airline tickets/rental car are needed, ask the campus/department secretary to contact the Chief Financial Officer at least 30 calendar days prior to the date of travel to determine if air travel is allowable for this trip. Then, send the purchase orders and checks requests to your designated contact person. Please note, there is usually a significant discount for tickets purchased 60 or more days in advance, so please obtain approval for the purchase of airline tickets/rental car as early as possible.

Registration, hotel reservations, and cash advance (only for meals when students are in attendance) requests must be arranged at the campus/department level.

If a cash advance (only for meals when students are in attendance or estimated out-of-pocket costs are more than \$300) is needed, initiate a purchase order, and submit to the Purchasing Specialist (local funds) at least 15 calendar days before departure date.

Prior to leaving on a trip, complete a Texas Hotel Occupancy Tax Exemption Certificate for presentation at the time of check in at the hotel. The district will not reimburse state sales tax for travel within Texas. You may need to have your CISD identification badge with you at check-in. Some hotels require proof of employment such as a pay stub or an identification badge.

5.3. MEALS

Per Diem meals are no longer allowable in Texas. For travel where overnight lodging is required, receipts will be required to be reimbursed for any meal expenditures.

Meal reimbursements will not be provided unless overnight lodging is required and the estimated costs were approved. **Reimbursements for meal expenses incurred within the Houston metropolitan area are not allowed**; however, if meals are included in the registration fee, the full registration fee will still be paid. Meals for meetings within CISD will not be reimbursed. All special requests must be approved in writing by the Chief Financial Officer or Staff Accountant – Purchasing and Payables prior to event.

Meals are reimbursable at the **actual costs** for meals **not to exceed \$55 per day (for areas not listed on the GSA website - https://www.gsa.gov/travel/plan-book/per-diem-rates/per-diem-rates-lookup/?action=perdiems_report&state=TX&fiscal_year=2021&zip=&city=)** for in-state travel (includes meal, gratuity & sales tax). **Original itemized receipts** must be submitted to be reimbursed for meal costs incurred while traveling on school business. Credit card receipts alone are not sufficient for receiving a reimbursement. Meal reimbursement exceeding the limits will only be paid if approved in advance by the Superintendent (only extenuating circumstance).

Effective October 1, 2009 the GSA website now lists per diem thresholds for certain areas in the State. For those areas listed, the maximum rates are reported accordingly. The rate applies to all days of the trip.

If a meal (banquet) is provided in the conference registration, that meal will not be eligible for reimbursement. The amount paid for the meal does not affect reimbursement for the other eligible meals that day. For example, if the conference registration includes a banquet dinner with a charge of \$30, the banquet fee will be paid as part of the registration and the traveler may submit receipts up to \$25 (breakfast and lunch) for the remainder of the meals for that day. The amounts outlined below for breakfast, lunch, and dinner are to be used to calculate **limits** when not all meals are eligible for reimbursement as in the previous example. These amounts are not per diems. The same meal reimbursement limits are to be used for federal funds (in state). Please see page 6 for student-related travel meal reimbursement rates.

| <u>Meal Type</u> | <u>Rate</u> | <u>Percentage</u> | <u>Depart Before</u> | <u>Return After</u> |
|------------------|--------------|-------------------|----------------------|---------------------|
| Breakfast | \$ 14 | 25% | 7:00 a.m. | |
| Lunch | \$ 16 | 29% | 11:00 a.m. | 1:00 p.m. |
| Dinner | <u>\$ 25</u> | 46% | 4:00 p.m. | 6:00 p.m. |
| | <u>\$ 55</u> | | | |

Meals are reimbursed up to daily limits – not meal type rate. Also, the reimbursement will be on a daily basis (not on the aggregate maximum trip allowance). For areas listed on the GSA website, the percentage noted above shall be used (i.e. if the State rate for Beaumont is \$55 per day, lunch would be up to \$16.10).

The District will not reimburse any incidental expenditures incurred during travel.

5.4. FIELD TRIPS AND UIL ACADEMIC/ATHLETIC EVENTS

CISD campuses/departments may provide a per diem to all students and faculty in attendance for a field trip, UIL athletic event, and UIL academic meet. Please note that employees attending games (as spectators) or on other school business (i.e. FFA) are not eligible for meal reimbursements unless an overnight stay occurs and their supervisor approves the travel in advance – rate based on GSA’s website for the area, itemized receipts are required. Procedures outlined in this document apply to the use of activity funds as well.

5.5. HOTEL/MOTEL EXPENSES

Overnight lodging (and parking) will not be reimbursed unless the event is **more than 55 miles from the town of Crosby**. Please use www.mapquest.com or www.googlemaps.com when calculating the mileage.

Each campus or department will arrange hotel accommodations when overnight lodging is required. Hotel rates vary, and every effort should be made to obtain the lowest rate available. The government rate may be available and will require school district identification. Always check to make sure that the government rate is actually lower than other special or discount rates that are being offered. Reimbursements for lodging expenses within the Houston metropolitan area are not allowed unless there are extenuating circumstances. Prior approval must be received from the supervising administrator.

In Texas, a Hotel Tax Exemption Certificate must accompany payment to the hotel to avoid paying state taxes. These certificates can be obtained from the Purchasing Specialist. When checking into the hotel, provide the desk clerk with the Hotel Tax Exemption Certificate. Some hotels require proof of employment such as a pay stub or identification badge. Upon check out, review the bill to ensure that state tax was not charged. **CISD will not provide reimbursement for Texas sales tax.** County and municipal hotel occupancy taxes may be reimbursed.

Accommodations can be guaranteed for late arrival by utilizing the American Express card or prepaying with a district check. To avoid cancellation fees, the traveler is responsible for notifying the hotel prior to the cancellation deadline. If the hotel is not notified by the required deadline, the traveler may be required to pay the cancellation fee or a night's accommodation.

CISD will not reimburse hotel charges for any telephone calls or internet connection fees unless the traveler receives prior approval from the supervising administrator through the purchase order and check request. Charges for movies and other personal charges will not be reimbursed.

A maximum room rate of \$96 per person per day for in-state accommodations is allowed for destinations not included on GSA website - https://www.gsa.gov/travel/plan-book/per-diem-rates/per-diem-rates-lookup/?action=perdiems_report&state=TX&fiscal_year=2021&zip=&city=. For areas included on the GSA website, the maximum room rate per person will be allowed.

Hotel rates exceeding the maximum per person per day limit will not be reimbursed unless the Chief Financial Officer approves in writing prior to the trip. Out-of-state travel will be reimbursed in accordance with maximums set by the State GSA's Office. Both in-state and out-of-state room rates apply to all CISD fund types (including campus and student activity funds).

5.6. PERSONAL VEHICLE

Travelers will be reimbursed at the approved district mileage rate (.56 cents per mile) for business use of their personal vehicle. In no case should this expense exceed the cost of air coach travel and a rental car. **Employees should carpool in one vehicle or the District Suburban (contact Syda Branch in Transportation to check availability) when possible.**

As a result of House Bill 605, 81st Legislative Regular Session, the Texas Mileage Guide is no longer published online (effective January 1, 2010). Therefore, the District is requiring that all employees utilize www.mapquest.com or www.googlemaps.com for calculating number of miles traveled (this applies to all sources of funds).

All employees need to complete a purchase order prior to out-of-district travel and submit a check request for mileage reimbursement after completion of travel.

5.7. CASH ADVANCE

An employee may request a cash advance (only applicable to faculty traveling **with** students, mileage or when total estimated out-of-pocket travel costs **exceed \$300**) for out-of-town travel expenses; i.e., hotel, mileage, meals, and parking. Processing cash advances is very time consuming. If the purchase order and check request is completed in a timely manner, employees will almost always receive reimbursement prior to receiving a bill for travel expenses charged to their personal credit card company. Due to IRS regulations, all travel documentation must be submitted within ten (10) business days after the travel occurs otherwise your cash advance will be deducted from your next payroll check. Also, if your reimbursement claim and travel documentation is turned in after the ten (10) business days then that travel income will be sent to the IRS as part of your taxable income reported on your W-2 at the end of the year.

A purchase order should be sent to the Purchasing Specialist to request a cash advance. Such requests must be made at least fifteen (15) business days prior to departure date. The purchase order should include all categories that may need to be reimbursed and the cash advance should not exceed the estimate on that form.

Within ten (10) business days of return, this advance should be reported and deducted from the amount of reimbursement requested.

If this accounting is not made within ten (10) business days after return, the total amount of the advance will be deducted from the employee's next pay check and the employee will not be eligible for future cash advances.

5.8. STUDENT TRAVEL

All air travel for students should be arranged through your contact person and approved by the Board of Trustees **prior** to any arrangements being made (this includes student-lead organizations). Procedures for travel arrangements for student travel are the same as for district employees, with the exception that a **Medical Release Form** is required. To make travel arrangements the following information is required: 1) student name (as it appears on student ID, driver's license, or passport), 2) chaperone/sponsor name/s, 3) budget code to be used for expenses, and 4) Medical Release Form.

The reimbursement rate for student meals in-state or out-of-state is \$23/day—breakfast \$5, lunch \$8 and dinner \$10. The reimbursement rate for faculty in attendance is \$27/day – breakfast \$6, lunch \$9 and dinner \$12. Overnight lodging is not required of the students or faculty to receive meal reimbursement for student-related events.

5.9. POST-TRIP PROCEDURES

- Within fifteen (15) calendar days after returning from a trip (10 business days if funds were advanced), prepare a **Travel Completion Form** listing dates and times of trip and reimbursable expenses for each day. Include original itemized receipts for all expenses (meals, airline tickets, hotel, car rental, etc.). If the request is submitted after fifteen (15) days (10 business days if funds were advanced), your

reimbursement will come to you through your payroll check and will be part of your **taxable income** reported on your W-2.

- If reimbursement is due to traveler, initiate a check requisition within fifteen (15) days of return, attach a **Travel Completion Form**, and send to the Purchasing Department.
- If money is owed to the district (e.g., cash advance received), submit completed **Travel Completion Form** and a check for the amount owed to the campus secretary or bookkeeper within ten (10) business days of return.
- The **Travel Completion Form** must be signed by the employee and the supervisor.