

2018

Paradise ISD Travel Guidelines & Rates





**PARADISE ISD
PROCEDURES: TRAVEL GUIDELINES & RATES**

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School Board Policy DEE Local

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.

- 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 to the extent feasible, 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, 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 15% of the meal expense.
 - Excess lodging above the GSA schedule, as applicable only with local funds (Fund 199)



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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 socials, excursions, tours, or other purely entertainment events are not 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 Purchase Order Request Form.

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.
- 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 submitted on a Purchase Order Request Form, approved by the immediate supervisor, Chief Financial Officer, Superintendent or any delegate assigned. 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.



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Travel Rates:

Current Travel Rates from Texas Comptroller website:
<https://fmx.cpa.state.tx.us/fm/travel/travelrates.php>

District Allowable Travel Expenses:

Transportation – Mileage (according to Texas Comptroller Website)

- Travelers should use a district-owned vehicle as the preferred method of transportation. A request for a vehicle shall be submitted online to the Transportation Department at least 1 week prior to travel. If a district-owned vehicle is not available for the travel event, the traveler shall be authorized to use their personal vehicle.
- Travelers who drive their personal vehicle due to a district vehicle not being available, shall be reimbursed at the current mileage rate established by the Texas Comptroller and/or TEA.
- 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 Mapquest mapping system to document mileage reimbursements. **A Mapquest printout with the mileage from the point of origin [338 School House Rd., Paradise, TX 76073] to the point of destination shall be printed and attached to the Purchase Order Request Form.**

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, or personal car while on travel status.
- 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 Purchase Order Approval within 5 days after the travel event.

Toll Charges

- Toll charges shall be allowable for all in-state travel events, as applicable, if the traveler is traveling in a district-owned vehicle or has been approved to drive their own vehicle.

Transportation – Taxi, Shuttle, Uber, LYFT etc.



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- 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.
- 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.

Meals

The meal per diem must be adjusted on the 1st and last day of travel based on the time of departure and/or return. 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. Tips are allowed up to 15% in addition to meal rate.

Employee Meals

- **Travelers that are not traveling with students** and are not traveling overnight may request District credit card for travel use. A Purchase Order must also be completed with comments detailing Date & Location. All receipts will need to reference that PO number.
- **Travelers that are traveling overnight** not with students can submit Per Diems for District rates detailed below and do not have to submit receipts for their meal expenses. A Per Diem check will be available within 1 week prior to travel. If check request is not made in accordance with Business Office timeline then check may be received upon return.
- **Travelers with Students** must complete Purchase Request Form detailing events, date and location. Traveler will need to use District Credit Card or Department assigned credit card. All receipts must reference the approved PO number. Employee Meals will need to be highlighted or itemized for separate billing purposes.

- Employee Overnight Maximum Rate: **Per Diem –no receipts required**

Breakfast	\$ 8.00	(prior to 7am)
Lunch	\$ 12.00	
Dinner	\$ 16.00	(after 6pm)

- Employee Same day Maximum Rate: **Receipts Required**

Breakfast	\$ 7.00	(prior to 7am)
Lunch	\$ 8.00	
Dinner	\$ 11.00	(after 6pm)



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Student Meals

- Attach a list of students/roster to support the number of meals requested for co-curricular or extra-curricular events. A detailed receipt for the student meals must be submitted with the Purchase Order Approval Form.
- Student Maximum Rate: **Receipts Required**

Breakfast	\$ 7.00	(prior to 7am)
Lunch	\$ 8.00	
Dinner	\$ 11.00	(after 6pm)

A District Travel Card may be issued for meals when traveling with students. All of the required documentation shall be submitted to the business office in accordance with the business office deadlines.

Lodging

The State Travel Management Program has contracted with online reservation provider **Hotel Engine** to offer booking in Texas and globally. The service will also provide 24/7 customer service to handle questions and cancellations.

Lodging: <https://www.hotelengine.com/members>

Note: Rooms may be secured above the Maximum Lodging Rate at the discretion of the Superintendent on an as needed basis.

- Lodging costs shall be allowable for travel events that require an overnight stay away from the traveler’s home.
- 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 is located less than 1 hour away and has a 9 am or later start, lodging costs would not be reasonable, necessary or allowable travel costs.
- The traveler shall list amounts separately for meals, stay per night, parking, city taxes. (State Taxes are not allowed). **Traveler shall attach/email Itinerary with PO# listed to the Business Office.**
- The traveler (or campus secretary on behalf of the traveler) shall make the hotel reservation and secure with a district travel card, as appropriate. District Travel cards can be checked out from Central Office.



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- A travel card shall be issued to the traveler for the approved, estimated lodging expense as reflected on the Purchase Order Request Form.
- Lodging costs shall be paid with a district-issued credit card 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.
- 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 Webpage 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 Webpage and the State Comptroller's Website. 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 may share the lodging and each receive the maximum lodging rate on the GSA schedule. Each traveler shall submit a travel voucher for their portion of the lodging costs. District Employees are to seek double occupancy rooms when traveling if applicable.

- Lodging costs such as movies, 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 Purchase Order Approval Form within 5 days after the travel event.



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Travel Requiring Flight & Car Rental Services

Note 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.

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.

- Luggage charges for a (2nd) bag shall not be allowable with district funds without prior approval of the Superintendent.
- 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.
- Rental car 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 cars up to the policy limits.]
- Charges for liability insurance supplement, personal accident insurance, safe trip insurance or personal effects insurance are not allowable costs.
- A travel card shall be issued to the traveler for the approved, estimated rental car expense as reflected on the Purchase Order Request form.
- Rental car 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 car company's charging policy. 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.



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District Non-Allowable Travel Expenses:

- 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 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.

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.



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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 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 1 week 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) all travel costs must meet the obligation of expense 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).