**CARROLL ISD TRAVEL PROCEDURES**

**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, excluding meals, the employee shall submit a statement, with receipts to the extent feasible, documenting actual expenses and in accordance with administrative procedures. Expenses for meals associated with authorized travel not related to a state or federal grant shall be reimbursed at the prevailing District rate in accordance with CISD administrative regulations or at the current General Services Administration (GSA) rates of per diem for out of state travel. An employee may also submit actual receipts for meals; however, in no instance shall the actual reimbursement exceed the prevailing GSA per diem rate.

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 15% of the meal expense. (exceptions ***may*** be allowed for large group tips that are required by the restaurant, up to a maximum of 20%).
* If Federal or State grant funds are used – Tips are prohibited. If the employee chooses to tip, they should do so out of their personal funds, and will not be reimbursed by the District.
* 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; 3) excess advances, if any, shall be reimbursed to the district; and 4) meal expenses shall be in conjunction with overnight travel only.
* Local funds may be used for non-overnight travel meal reimbursement for approved athletic scouting trips only. These funds will be paid through the normal payroll process so that all applicable taxes may be assessed.
* 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 15 days prior to the travel event.

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).
* All travel using Federal funds must comply with GSA rates.

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 submitted on a Travel Authorization Form, approved by the immediate supervisor and appropriate Assistant Superintendent. 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. Purchase Orders must be entered to encumber these funds.

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>

Note: General fund accounts shall be used to pay meal and lodging costs in excess of the Domestic Maximum Per Diem Rates. Carroll ISD does not pay for any meals for day trips, unless the traveler is accompanying students. A day trip is defined as a trip that does not require an overnight stay.

## Fiscal 2019 Travel Reimbursement Rates

### Employees

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| **In-State or Out-of-State Meals and Lodging** | Refer to the GSA’s federal [Domestic Maximum Per Diem Rates](http://www.gsa.gov/perdiem), effective Oct. 1, 2019.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:* Lodging In-State/Out-of-State: up to $96 (Oct. 1, 2019 – Aug. 31, 2020)
* Meals In-State/Out-of-State: up to $55(Oct. 1, 2019 – Aug. 31, 2020)
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| **In-State or Out-of-State Non-Overnight Meals**  | Not to exceed $36 (not allowable expenses for the District) |
| **Automobile Mileage** | 57.5 cents per mile (Jan. 1 – Dec. 31, 2020) |

Note: Excerpt from Texas Comptroller website: <https://fmx.cpa.state.tx.us/fm/travel/travelrates.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.
* 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 should be made.
	+ The meal per diem must be based on time of departure and return.

**Carroll ISD Meal Calculation**:

1. Meal allowance for a full day is a maximum of $36.00.
* Student Meals: Attach a list of students to support the number of meals requested for co-curricular or extra-curricular events, if applicable. Refer to the district reimbursement rates for in-state and out-of-state travel for students. A spreadsheet showing student signature and amount distributed for the student’s meals must be submitted with the Travel Settlement form. Current rates: $10 per meal per day.
* A check will be issued to the traveler within 2-weeks of the travel event for all staff and student meal per diems, unless a district issued credit card is being used. All of the required documentation shall be submitted to the Financial Services Department in accordance with the Financial Services Department deadlines.
* The employee shall complete a Travel Settlement after the travel event and shall certify the “actual costs”. Employees who are traveling using local funds (non-Grant) are not required to submit receipts for their meal expenses, but will be required to validate the costs with the student per diem spreadsheet. Employees traveling using ***grant funds*** ***must provide detailed receipts for all meals***. If the actual costs are less than the advanced per diem, the traveler must reimburse the unspent funds to the district within 5 business days of the travel event.
* After Travel, the Travel form, must be submitted to the Financial Services Department no later than 5 days after the employee returns.
* DO NOT sign another traveler’s form for them; each traveler must sign their own form.

Lodging

* Lodging costs shall be allowable for travel events that require an overnight stay **away** from DFW Metroplex. ***DFW Metroplex is defined as being located anywhere within the following counties.***
	+ Collin
	+ Dallas
	+ Denton
	+ Ellis
	+ Hood
	+ Hunt
	+ Johnson
	+ Kaufman
	+ Parker
	+ Rockwall
	+ Somervell
	+ Tarrant
	+ Wise
* 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.
* If the start time of the event allows the traveler to leave home by 7:00 am and still be able to be in attendance at the event at the start time; then the traveler should plan on leaving the day of the event. (i.e. not drive down the night before and stay in a hotel). An exception may be considered if the event is for students and it would not be feasible for them to arrive and prepare for the event in the same day.
* 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 GSA 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.
* Hotel reservations must be held using a District credit card.
* A travel card shall be issued to the traveler for the approved, estimated lodging expense as reflected on the Travel Authorization form.
* Lodging costs shall be paid with a district-issued credit card (Commerce Bank VISA) 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 Financial Services Department 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 Financial Services Department 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 request for their portion of the lodging costs. 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. If employees choose not to share a room with another employee the reimbursement rate will be a maximum of $85.00 plus tax. Options to reduce costs for lodging are:
	+ Share a room with another district employee
	+ Find a less expensive hotel
	+ Pay the difference between the reimbursement amount and the cost of the hotel out of personal funds.
* Student Lodging – students will be required to share rooms with other students; 2-4 students per room as is practical.
* 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.
* Internet charges at a lodging facility shall be allowable only for Cabinet members to support email, Skyward or other work-related access. Internet charges for other staff members shall be subject to pre-approval on the Travel Authorization 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 Authorization Form within 5 business days after the travel event.
* AirBnB Lodging
	+ Only allowed to use on a case by case basis; prior approval must be received from the Assistant Superintendent for Financial Services.
	+ Traveler choosing this option would need to obtain a quote from the AirBnB for the dates of travel. The quote should include all applicable taxes and charges.
	+ Traveler would also need to obtain a quote of the cost of staying at either the conference hotel or another hotel near the conference for the dates of travel. The quote should include all applicable taxes and charges.
	+ The most economical option for the District will be selected.
	+ If the most economical option is the AirBnB, the traveler would need to book and pay for their housing and then request reimbursement upon completion of the travel.
	+ Traveler would need to submit an itemized summary of charges that includes all applicable taxes and charges for reimbursement.

Transportation – Flights

* Flight costs shall be allowable for travel events that require travel away from the traveler’s home (typically the DFW Metroplex as defined above).
* 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 travel 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 booked by the traveler, using a District issued credit card.
* 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.
* 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 – Mileage

* Mileage reimbursements shall be allowable for travel events that require travel away from the traveler’s home campus.
* Travelers may use a district-owned vehicle as the preferred method of transportation. A request for a vehicle shall be submitted to the Transportation Department. 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 or request a flight, as appropriate.
* If a traveler requests mileage instead of flying to a destination; the lesser of the two amounts will be paid. The most economical option will be the amount reimbursed.
* Travelers who opt to drive their personal vehicle instead of a district-owned vehicle, shall be reimbursed at the current mileage rate established by the Texas Comptroller.
* 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 Maps as the mapping system to document mileage reimbursements. A printout with the mileage from the point of origin [home campus - district address] to the point of destination shall be printed and attached to the Travel Authorization form.
* 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. If each traveler insists on driving their personal vehicle, the mileage reimbursed will be based on a single round trip mileage figure divided by the number of drivers going to the same event. Exceptions may be considered and approved by first the budget manager and then the appropriate Assistant Superintendent.

Transportation – Rental Car

* Rental car costs shall be allowable for travel events that require travel away from the traveler’s home (typically the DFW Metroplex as defined above) via a flight if use of the rental car is the most economical mode of transportation.
* The District approved rental car agency will be used for automobile rentals; currently that agency is Enterprise Rental.
* Rental car costs will be billed to the District by Enterprise Rental Cars. [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 Travel Request form. (Billed directly to CISD).
* Rental car costs shall be paid with a district-issued credit card (travel card or Amex) on site at the time of arrival and/or departure based on the rental car company’s charging policy. Travelers shall not pay the rental car 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.
* 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 Request Form, Settlement section, within 5 business days after the travel event.

Transportation – Parking Charges

* Parking charges shall be allowable for all travel events within Tarrant County, 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 Travel Request Form, Settlement section within 5 business days after the travel event.
* The District reimbursement will be based on the self-parking rate (Not Valet), unless there is no self-parking option available.

Transportation – Toll Charges

* 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.
* Toll receipts, as appropriate, must be submitted by the traveler with the Travel Settlement Form within 5 business days after the travel event. To be reimbursed for a toll charge incurred while in a personal vehicle, the employee shall provide a copy of their bill as proof of the charge. 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.
* Taxi and shuttle tips may be paid at the traveler’s discretion, up to a maximum of 15%.
* Uber charges (or other such services) will **NOT be allowed** to be charged to a District credit card; rather the traveler will pay for the expense and request reimbursement upon return to the District.

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 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
* 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 subject to disciplinary action, up to and including termination of employment.