

Travel

Types of Travel

“Travel” may include travel both in and out of the TISD district. Employees may be authorized to travel depending on the duties assigned.

General Requirements

Employees are required to follow these procedures for travel. Consistent failure to follow procedures or substantial disregard for procedures may be grounds for not reimbursing expenses.

In-District Travel

General

In-district travel may be authorized in the normal course of the duty day as supervisors give assignments. The authorization may be oral or in writing. Because of liability issues, employees and supervisors should be careful that travel is within the duties assigned to the employee, and the employee is clearly authorized to operate a vehicle. Employees and supervisors should check to see if other procedures are applicable related to use of vehicles.

Reimbursable Expenses

Reimbursable in-district travel expenses will generally include only vehicle expenses. Other types of expenses may be reimbursed, but should be addressed with the supervisor prior to incurrence.

Teachers may be reimbursed for travel between places of assignment during the course of their duty day. “Assignment” includes only those assignments by the Human Resource Department, and does not include routine travel incurred in the normal course of teaching duties. Travel to the first place of assignment and from the last place of assignment will not be reimbursed.

Other employees may be reimbursed for any travel authorized by their supervisor.

Vehicle expense will be reimbursed at the standard mileage rate in effect at the time of the travel.

Documentation

An In-District Travel form is required only when the employee will request reimbursement for vehicle expenses.

Completing the In-District Travel Form

An In-District Travel Form may be completed for any period of time, but should be turned in routinely so as not to exceed a total anticipated cost of \$250. The period

covered may not extend past June 30th (the end of the TISD fiscal year). If grant funds are involved, the period must also not extend past the end of the grant period for funding.

The description should be in adequate detail to insure a proper understanding of the nature of the travel to be incurred. It generally will not be long. Phrases such as, “Daily banking and mail runs,” or “Routine travel to stores, campuses and other locations,” are acceptable.

The reimbursement section should be maintained in a timely manner. It should be done daily if trips are not routine. If travel is routine, meaning the employee travels the same route on a regular basis, the travel log may be maintained on a weekly basis and the “Date(s)” portion may cover a period of not more than seven days.

Mileage between TISD locations should be based on the Temple ISD In-District Mileage Reimbursement Schedule. Other mileage should be based on actual odometer readings and not estimated. The mileage should be based on the route that would be considered the most efficient in terms of time and distance.

The employee and the principal or department head should sign and date the form after all information is completed.

Submitting the Form

The form should be submitted to the Business Office within seven days of the end of the reporting period.

Failure to submit the form on a timely basis may result in denial of reimbursement amounts.

Out-of-District Travel

General

Out-Of-District travel requires authorization for each trip.

Authorization for Out-Of-District travel must be obtained for two reasons. First, employees must obtain authorization by their supervisor to be out of the district for periods of more than four hours in a single day while on duty. Accordingly, an Out-of-District Travel Authorization Form is required even if there will be no expenditure of funds or reimbursement to the employee, except when done in the course of extracurricular events, field trips, and similar activities. Secondly, the expenditure of funds requires approval prior to the time the expenditure is incurred.

Reimbursable Expenses

General

Above all, employees and supervisors are expected to use reasonable judgment in the use of TISD funds for travel. Funds should be spent in a prudent manner. The standard of care is higher than merely spending the money as though it were your own; we must

spend the money in a way that taxpayers and other members of the community would believe is reasonable. In deciding reasonableness, consider whether you would spend the money if you knew that your trip, including your expenditures, would be the subject of a newspaper article in the local paper.

The reasonableness of expenditures is not affected by the source of funds. Grant funds are to be used with the same care as local funds.

The immediate supervisor has primary responsibility for authorizing travel.

Receipts

Itemized receipts are required for all expenses paid or reimbursed, including MasterCard.

Sales Taxes

TISD is generally exempt from state sales taxes. Exemption certificates, if initial expenditure is being made with district funds, will be provided to employees so that taxes will not be charged. If charged, the employee will be responsible for paying the taxes.

Auto

Employees may use their own vehicle and obtain reimbursement at the rate of \$.50/mile.

Employees are expected to carpool to the extent reasonable in each circumstance. An employee that elects to drive his or her own vehicle when car-pooling is available will not be eligible for reimbursement.

Employees are also expected to balance the cost of travel with the cost and convenience of using motel accommodations. Overnight lodging is generally not considered necessary for locations within a 90-mile radius, and employees will be expected to commute. However, overnight accommodations may be more practical if there are activities late in the evening or early in the morning, if there are traffic problems, etc.

Mileage will be reimbursed based on standard miles between locations, determined by the shortest or most expedient route. In general, employees should use standard mileage charts provided by websites such as MapQuest, Google Maps, or Rand McNally.

Gasoline charges are not allowed on a TISD MasterCard for non-school owned vehicles.

Airfare and Other Alternative Travel

TISD will pay for the costs of travel other than automobile depending on circumstances and the reasonableness of the alternative travel. If not paid, the employee is eligible to receive reimbursement based on the auto allowance.

Meals

Reimbursement for meals is not allowed for non-overnight travel.

Meals are reimbursed according to the GSA Domestic Maximum Per Diem Rates. These rates are set by fiscal year, effective October 1.

Reimbursement will be based on the GSA daily Per Diem Rate and 75% of the daily Per Diem Rate for the first and last day of travel. An employee is not eligible for reimbursement for any meal that is otherwise provided. These will include meals that are included as part of the registration, hotel/motel accommodations, and other sponsored functions. This includes continental breakfasts provided by the hotel/motel.

No alcoholic beverage charges are allowed when using the TISD Mastercard.

No alcoholic beverage charges will be reimbursed from personal meal receipts, even if under the allowable meal reimbursement amount.

Motel/Hotel

TISD will generally pay for motel/hotel accommodations up to the GSA Domestic Maximum Per Diem Rates, per occupant, not including state taxes and similar charges.

Use the following link to go to the GSA Domestic Maximum Per Diem Rates: <https://gsa.gov/portal/content/104877>

If the motel/hotel rate for *professional development* travel exceeds the GSA rate, local funds can be used to pay the difference as long as the principal or department head approves. Any other travel that exceeds the GSA rate will be subject to approval by the Chief Financial Officer or Assistant Superintendent of Finance and Operations.

It is highly recommended that you book directly through the motel/hotel, as booking services like Booking.com, Expedia, Hotels.com, etc. typically cannot, or will not, provide a receipt with the required level of detailed itemization of taxes and/or fees.

A Hotel Occupancy Tax Exemption Certificate, which is available from the Business Office, may be presented to avoid paying occupancy taxes. The employee will be responsible for paying any taxes paid that could have been avoided.

Exceptions may be warranted in circumstances, including:

- Lack of alternative lodging within a reasonable distance;
- To accommodate employees with disabilities;
- Need to accompany dignitaries, trustees and special guests of the District; and,
- Special needs where the employee is a speaker or presenter.

The District will only provide basic accommodations. The employee must pay additional charges for room service, movie charges, etc.

When practical, employees should share rooms.

When a spouse or other family members accompany an employee, the employee will be required to pay for the lesser of: (1) a pro-rated portion of the cost of the lodging; or, (2)

the difference between the actual cost and the costs that would have been incurred by the District without the presence of the spouse or family members.

Registration

TISD will pay for registration incurred for business travel and professional development. The employee is responsible for any portion of the registration that is for personal dues, insurance, or other such items.

Incidentals

TISD will reimburse employees for the cost of incidentals, including:

Parking fees;

Taxi fares, or fares of other local required transportation; and,

Toll charges.

TISD will not reimburse for taxi fares or other transportation charges if being reimbursed for mileage.

Documentation

A Travel Request/Expense Voucher is required anytime an employee is expected to be out of the District on official business for a majority of the day, except in the course of extracurricular events, field trips, and similar activities.

The Travel Request/Expense Voucher documents the authorization to travel and the expenditure of funds. The Travel Request/Expense Voucher form is in Excel and available on the district website.

Completing the Travel Request/Expense Voucher for Approval

Initiating Travel

The Travel Request/Expense Voucher must be substantially completed and approved prior to the expenditure of any funds. Once completed, the form must be approved by the supervisor of the employee that will incur the travel.

Portions to complete for authorization include:

- Top portion - name, position, and other general information
- Purpose of Travel;
- Pre-trip itinerary, including date, seminar/activity/event and planned hours of attendance;
- Budget; and,
- Budget account information.

Each portion should be completed to the extent necessary in each circumstance to provide an explanation of the travel.

Travel Budget

Budget information provided on the Travel Request/Expense Voucher is an estimate of the actual costs that will be incurred, but it is considered to be the upper limit of what will be allowed for expenditures. The principal or department head may approve employee reimbursements that exceed budget if the overruns are justified.

Budget Allocation

Budgeted costs should be broken down according to the source of funding. Generally, all accounts other than for membership dues will use a “6411” object code, and membership dues will use a “6495” object code.

Principal/Department Head Authorization

The initial authorization is by the principal or department head, which includes both of the following:

- The principal or department head that supervises the employee; and,
- Each principal or department head that is providing budgeted funds for the travel.

Each principal or department head is responsible for verifying that the travel and anticipated expenditures are in compliance with TISD procedures, and are reasonable and necessary to the performance of duties.

The principal or department head should sign the form and forward to the assistant superintendent or superintendent to whom they report.

Assistant Superintendent/Superintendent Authorization

The Assistant Superintendent/Superintendent will review the form and supplemental information, if any, and sign if approved.

The Assistant Superintendent/Superintendent will forward to the Business Office for processing.

Making Hotel Arrangements

The campus or department is responsible for contacting hotels as needed and making lodging arrangements. Use the following link to go to the GSA Domestic Maximum Per Diem Rates: <https://gsa.gov/portal/content/104877>

Payment by check or MasterCard is acceptable. Not all hotels take checks. Please confirm when making reservations whether a check is acceptable if that is the intended method of payment.

TISD is exempt from state tax. Let them know the employee will be bringing Hotel Occupancy Tax Exemption Certificate. *We are obligated to pay any local tax.* If paying by check, you will need to ask for the exact breakdown of all taxes/fees charged.

Example:

The hotels normal total tax rate is 15%, which is comprised of 9% local tax and 6% state tax. TISD pays only the 9% local tax.

Hotel: \$108 / night @ 2 nights = \$216.00
Local Tax: \$216.00 x 9% (or .09) = \$19.44
Total Hotel Cost : \$216.00 + \$19.44 = \$235.44

The Hotel Occupancy Tax Exemption Certificate must be turned in at check-in.

Changes to Reservations & Cancellations

The campus or department is responsible for making any changes to reservations, including cancellation.

Final Hotel Processing

Campus or department personnel are responsible for obtaining an invoice from the hotel at the end of the stay. Directly on the invoice, campus or department personnel should identify the following information:

- The name(s) of each employee staying in each room, by night if needed;
- Responsibility by employee for the cost of room charges in excess of the maximum allowed amount; and,
- Responsibility by employee for other non-reimbursable room charges.

The lodging invoice must be itemized showing a breakdown of amounts for all taxes and fees.

As soon as possible, but in no circumstances longer than 30 days following the return of traveling personnel, the hotel invoice should be forwarded along with any other applicable receipts to the Business Office attached to the travel form.

Airline Arrangements

The campus or department is responsible for making any flight arrangements. First Class airfare is not allowed.

Employee Reimbursement

Employees should complete the post-travel expense reimbursement section upon returning from their trip.

Employees may be reimbursed for any expense that is considered allowable under these travel procedures.

If proper authorization was not obtained prior to the travel, or if the expenditure does not comply with these procedures, the employee may be denied reimbursement.

Travel Advances

TISD does not provide travel advances since most costs other than meals are paid for through District funds.

Meals

List the dates of travel below the day of the week. In the respective meal column, place the dollar amount actually spent on permissible meals, up to the maximum allowed per the GSA Domestic Maximum Per Diem Rates.

No meals are allowed for non-overnight travel. For overnight travel, meals on the first and last day of travel will be reimbursed at 75%.

Auto

This amount should generally correspond to the amount used for “Budget.” Employees should use standard mileage charts provided by websites such as MapQuest, Google Maps, or Rand McNally.

Other/Incidentals

TISD will reimburse employees for the cost of incidentals, including:

Parking fees;

Taxi fares, or fares of other local required transportation; and,

Toll charges.

Include amounts for any reimbursable costs incurred. Receipts must be attached to the reimbursement claim.

Certificate of Attendance/Completion

For federally funded travel, a certificate of attendance/completion must be submitted along with the completed travel form. For non-federally funded travel, it is highly recommended that a certificate of attendance/completion be submitted along with the completed travel form.

Due from Employee

Subtract any amounts paid by TISD that are not allowable travel costs. This should reflect items such as reimbursement for lodging in excess of the permissible limit, personal movie rentals or other charges at the hotel, and costs for a spouse or other family members.

Net to Employee

The net amount due to the employee will be reimbursed by TISD.

The employee must sign the Out-of-District Travel Authorization form to certify the accuracy and eligibility of the expenses requested for reimbursement. The form should be sent with receipts and any other supporting documentation to the Business Office.