**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 to the extent feasible, documenting actual expenses and in accordance with administrative procedures. Expenses for meals associated with authorized travel shall be paid on a per diem basis, at a rate established by the Board not to exceed the rates applicable to state employees.

**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 18% of the meal expense when traveling with students.
* Excess lodging above the GSA schedule, as applicable only with local funds (Fund 199).
* Meal per diem expenses for day trips (any travel that does not require an overnight stay), shall be paid as a taxable benefit through payroll with local funds (Fund 199) only.

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 *(Lampasas ISD does not allow travel advances);* 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 *(Lampasas ISD does not allow travel advances)* will not be provided to a traveler more than 30 days 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 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> *(Lampasas ISD travel rates are currently lower than the state/federal guidelines, so all travel must follow the district guidelines.)*
* 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:

Travel includes meals, lodging, transportation and incidental expenses including tuition and fees for training, seminar or a conference.

Prior approval for all travel, including pre-registration fees, shall be obtained before any expenses are incurred.

A district employee may not accept reimbursement for the same travel expense from more than one source.

Travel arrangements must be the most cost effective considering all relevant circumstances.

A district employee shall ensure that his or her travel complies with the district policy and procedures. Failure to comply will result in a delayed reimbursement or a rejection of the employee’s reimbursement request.

The local District guidelines shall apply to all travel expenses regardless of funding source for in-state and out-of-state travel. All employee travel costs shall be submitted on an Out-of-District Travel Reimbursement Form, approved by the **immediate supervisor**, **Director of Accounting** or **Purchasing Coordinator** prior to review and processing by the **Accounts Payable Specialist** or **Payroll staff**. All anticipated travel costs including registration and credit card charges shall be encumbered to the appropriate budget account code(s) before any travel-related costs are incurred by the district or traveler. Reimbursements on the Out-of-District Travel Reimbursement Forms do not require a purchase order.

**Travel Rates:**

**MEALS:** Eligibility: Must be Outside the District / City / County for six (6) hours or more (including travel time) and meals are not provided at the event.

How to calculate meal allowance:

Per-Diem Rate: $44.00 per day (non-overnight travel maximum per diem is $36 per day)

Partial Per Diem: (When traveling for part of one day)

Dinner: 47% of per diem – leaving before or returning after 6:00 p.m. - $21.00

Lunch: 30% of per diem – leaving before 11:00 a.m. and returning after 1:00 p.m. - $13.00

Breakfast: 23% of per diem – leaving before or returning after 6:00 a.m. - $10.00

*Receipts not required for meals (except when using Federal funds (Fund 2XX) to pay for travel. If using federal funds, receipts are required and the amount reimbursed will be the receipt amount not to exceed the per diem amount above.*

*Conference, training, event schedule must be provided with Out of District Travel Reimbursement Form. If the meal is provided at the event or hotel, then no meal per diem will be paid to the employee.*

***Student Meals*** *must be claimed on the* Student Travel Cash Allowance Receipt Form.

Per-Diem Rate: $33.00 per day

Partial Per Diem: (When traveling for part of one day)

Dinner: 46% of per diem – leaving before or returning after 6:00 p.m. - $15.00

Lunch: 30% of per diem – leaving before 11:00 a.m. and returning after 1:00 p.m. - $10.00

Breakfast: 24% of per diem – leaving before or returning after 6:00 a.m. - $8.00

Student per diem follows the same partial day rate rules as employee per diem. See other options for student meals being paid with Citibank credit card under the “District Allowable Travel Expenses” below.

**LODGING:** *Receipts required for lodging.* Amount may not exceed actual expense.

**PARKING:** *Receipts required for parking (if no receipt available, please document on Travel Reimbursement Form)*. Amount may not exceed actual expense.

**INCIDENTAL EXPENSES:** Limited to a total of $5 per day without receipt(s). Amount may not exceed actual expense. Expenses for which a District employee is entitled to be reimbursed, if they incurred the expense for official District business reasons, including but not limited to:

1. Gasoline charges for motor vehicles rented or leased by the District (receipt required).
2. Toll charges if reimbursable under this policy for use of a personal vehicle (receipt recommended).
3. Facsimile and copy charges.
4. Freight or postage charges for District equipment or materials.
5. Service charges for loading and unloading District equipment.
6. Parking meter where no receipt is provided.

**MILEAGE:** The mileage rate is $0.50. *(MapQuest or Google Maps documentation required)*

1. Reimbursement may not exceed the product of the number of miles traveled times the applicable mileage rate as allowed in the current State of Texas Travel Reimbursement Rates.
2. Miles are limited to the most cost-effective route.
3. Coordination of travel is required (see page 6); exceptions require prior approval from campus principal / department director.
4. Students may **NOT** be transported in POV (personally owned vehicle).

**TRAVEL BY PUBLIC CONVEYANCE:**

Any transportation that is provided by a commercial transportation company. (receipt required if available).

Note: General fund (Fund 199) shall be used to pay lodging costs in excess of the GSA rates and any authorized expenses that do not have detailed receipts (see state guidelines and rates above).

**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 Out-of-District Travel Reimbursement Form. The total number of meals will be based on whether meals are provided by the event and the time of departure and/or return and the current Board Approved per diem rates.
* 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 or provided by the hotel, reductions should be made in accordance with Board approved per diem rates as noted above.
  + The meal per diem must be adjusted on the first and last day of travel based on the time of departure and/or return. If the traveler will be away from home during a meal time, the meal per diem should be included in the adjusted meal per diem calculation.
* A check will be issued to the traveler within 30 days of the travel event for all staff and student meal per diems if all of the required documentation including detailed receipts and forms are submitted to the business office within 10 days following the travel event.
* The traveler shall complete an Out-of-District Travel Reimbursement Form after the travel event and shall certify the “actual costs”. The actual costs shall not include any meal tips.
* All student travel requires purchase orders in addition to the forms below. See Purchasing Procedures for additional information.
* Student Meals (advance per diem allowed for Student Meals only): 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 student travel. Current rates: $33 per day ($8 Breakfast; $10 Lunch; $15 Dinner) Student per diem follows the same partial day rate rules as employee per diem (see meal rates above).
  + If **advance** per diem requested and received by sponsor for student meals, any per diem amounts not claimed by students, must be returned to the Accounts Payable Specialist within 3 days of travel along with the Student Travel Cash Allowance Receipt Form completed including signature of student showing receipt of cash.
  + If **reimbursement** per diem received by the sponsor for Student Meals (all students must receive the cash and sign the Student Travel Cash Allowance Receipt Form within 3 days and then the form with student signatures showing receipt of cash must be returned to the Accounts Payable Specialist.
  + For meals purchased on district credit card (Citibank) or an employee’s personal credit card (if district credit card not available), the employee must complete a Reimbursement to Citibank Credit Card Form or a Reimbursement to an Employee or Restaurant Form **(Only allowed when traveling with students - for meals, hotel, and fuel)**. A detailed receipt for the student/staff meals must be submitted with the reimbursement forms. Include the event, location, dates, and number of students and staff meals purchased.
  + Sales Tax Exemption Certificate must be presented at time of meal purchase to ensure no sales tax is charged. See Purchasing Procedures for additional information.

Lodging

* Lodging costs shall be allowable for travel events that require an overnight stay at least 60 miles outside the City of Lampasas.
* 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 Austin has a 10 am or later start, lodging costs would not be reasonable, necessary or allowable travel costs.
* 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.
* 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. For all state (fund 4XX) and federal (fund 2XX) funded travel, a copy of the lodging rates for the date(s) of travel shall be attached to the Out-of-District Travel Reimbursement Form for audit purposes.
* The traveler (or campus secretary on behalf of the traveler) shall make the hotel reservation and secure with their personal credit card or the district Citibank credit card. Each campus secretary has been issued a Citibank credit card to be checked out to employees as appropriate.
* Hotel and travel websites such as Hotels.Com, Expedia, Travelocity, etc. shall not be used to make hotel reservations. These sites charge state sales tax.
* A Citibank credit card may be issued to the traveler by the campus secretary or the business office after the travel has been approved. If a credit card is checked out, it should be returned the first business day following your return.
* Lodging costs shall be paid with a personal credit card or the district Citibank 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 may, at his/her request, choose to return to their home city each day of a multiple-day travel event if there is cost savings to the district. The traveler may receive mileage reimbursement for each trip in lieu of the 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 website and the State Comptroller’s website. The hotel occupancy tax exemption does not apply to local occupancy taxes (only State of Texas sales tax) or any out-of-state travel.
* The traveler shall present a Sales Tax Exemption Certificate to a Texas hotel for the sales tax on 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 website 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. If sharing lodging, the traveler that paid should submit the reimbursement on the Out-of-District Travel Reimbursement Form. 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.
* Internet charges at a lodging facility shall be allowable only if required to support work-related access.
* Lodging costs such as in-room movies, in-room bottled water or other drinks/snacks, fee-based hotel amenities such as gyms, spas, meals (meals are reimbursed on a per diem basis only) 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 Out-of-District Travel Reimbursement Form within 10 days after the travel event.

Transportation – Flights

* Flight costs shall be allowable for travel events that require long distance travel.
* 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.
* 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.
* All flights shall be purchased after approval from the business office for the most economical route (including possible luggage charges, for one (1) bag not exceeding weight limit, usually 50 pounds per bag) and schedule to meet the travel plans. Travelers shall submit their travel preferences to their respective supervisor for approval – the campus or department shall forward the preferences to the business office (Purchasing Coordinator or Accounts Payable Specialist) for review and approval prior to booking the travel.
* 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 outside the District / City / County. No mileage reimbursements shall be allowable within Lampasas County (except where prior approval is granted by the Chief Financial Officer).
* Travelers should use a district-owned vehicle as the preferred method of transportation. A request for a vehicle shall be submitted to Transportation. The driver shall be listed on the request. If a district-owned vehicle is not available for the travel event, the traveler shall be authorized to use their personal vehicle, as appropriate.
* Travelers who opt to drive their personal vehicle instead of a district-owned vehicle, shall be reimbursed at the District’s current mileage rate $0.50 per mile.
* Travelers shall be required to submit fuel receipts and use the district’s fuel credit cards for travel in a district-owned vehicle. Travelers shall not submit any fuel receipts for travel in a personal vehicle.f.
* The District has chosen the MapQuest or Google Maps mapping system to document mileage reimbursements. A MapQuest or Google Maps printout with the mileage from the point of origin [district address] to the point of destination shall be printed and attached to the Out-of-District Travel Reimbursement Form.
* 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. If the Principal / Director determines that the coordination of travel is infeasible for a group of district employees, the supporting documentation for each mileage reimbursement to these employees must include the reason and approval by the Principal / Director on the Out-of-District Travel Reimbursement Form.
* Students may **NOT** be transported in POV (personally owned vehicle).

Transportation – Rental Car

* Rental car costs shall be allowable for travel events that require travel via a flight if use of the rental car is the most economical mode of transportation.
* Rental car costs shall not be allowable if the traveler can reach the travel destination via taxi or shuttle at a lower cost.
* 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 Citibank credit card shall be issued to the traveler for the approved, estimated rental car expense. If a credit card is checked out, it should be returned the first business day following your return.
* Rental car costs shall be paid with a district-issued credit card (Citibank) or personal credit 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 detailed 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 within 3 days after the travel event.

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 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 Out-of-District Travel Reimbursement Form within 10 days after the travel event.

Transportation – Toll Charges

* Toll charges shall be allowable for all 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, use of personal vehicle as appropriate, must be submitted by the traveler with the Out-of-District Travel Reimbursement Form within 10 days after the travel event. Toll charges while in a district-owned vehicle are forwarded to the district by the toll authority and should not be included on the Out-of-District Travel Reimbursement Form.

Transportation – Taxi, Shuttle, etc.

* Taxi and shuttle costs shall be allowable for all 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.

Registration Fees

* Registration fees for a conference, workshop, or other training event as supported by a registration 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 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 and schedule of events shall be submitted with the Out-of-District Travel Reimbursement Form.

**District Non-Allowable Travel Expenses:**

* Alcoholic drinks or beverages
* Entertainment expenses, such as in-room movies, in-room bottled water or other drinks/snacks, fee-based hotel amenities such as gyms, spas, meals (meals are reimbursed on a per diem basis only), 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).
* 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.
* Tips and Gratuities (exception when meals are purchased with students, tip is limited to a 18% of the meal cost)