Chapter 15: Travel Guidelines

General
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 federal funds were used to reimburse travel expenses beyond those authorized for state employees and that these expenses comply with state and local guidelines. 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. (School Board Policy DEE Local)

Advances:
The District does not provide travel advances for employees. School Board members may be provided a travel advance.

Hotel Occupancy Tax Exemption Form:
Click here to view form

Employee Travel Guidelines
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:

- 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.
- 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 30 days prior to the travel event.
- Advances in excess of actual expenditures need to be reimbursed to the district within 60 days or the excess expense will be deducted from the employee’s paycheck.
- 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

- 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 an Out-of-District Travel Request and Reconciliation Form (click here) and approved by the immediate supervisor prior to any commitment of district funds. Out of State travel will also need the approval of the Superintendent. All anticipated travel costs shall be encumbered with the exception of employee reimbursements to the appropriate budget account code(s) before any travel-related costs are incurred by the district or traveler.

Employee Reimbursements

The mileage and lodging reimbursement rates published by the comptroller apply to all travel reimbursement rates.

- **Meals:** The maximum daily meal reimbursement rate is $46. This is the same rate for both in-state and out-of-state.
- **Lodging:** The link below should be used to determine the appropriate maximum lodging rates for in-state and out-of-state travel for by location by month:
  - http://www.gsa.gov/portal/category/21287
  - These rates can change annually and are valid from October 1 – September 30 of each year.
  - If the city is not listed, but the county is listed, use the rate of the county.
  - For areas not listed (city or county), the rates are:
    - Lodging In-State: up to $85
    - Lodging Out-Of-State: up to $83
- **Mileage:** The link below should be used to determine the appropriate rate for mileage reimbursement:
  - http://tea.texas.gov/About_TEA/News_and_Multimedia/Correspondence/TAA_Letters/Travel_and_Mileage_Reimbursement/
  - General fund accounts shall be used to pay meal and lodging costs in excess of the Domestic Maximum Per Diem Rates. Waco ISD does not pay for any meals for day trips. A day trip is defined as a trip that does not require an overnight stay.

District Allowable Travel Expenses:

- **Staff Meals**
  - Full Meal Per Diems – If the dates of travel are all full days and no meals are provided by the event, the full $46 per day is to be provided to the employee. 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. The employees has the full daily amount provided to them to use as they choose amongst their meals.
  - Adjusted Meal Per Diems:
    - If meals (except hotel continental breakfast and receptions) are provided as part of the event, reductions will be made to the daily $46 rate as follows:
      - If breakfast is provided, deduct $8 from the daily rate
      - If lunch is provided, deduct $12 from the daily rate
      - If dinner is provided, deduct $26 from the daily rate
  - The meal per diem must be adjusted on the 1st 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 reasonable time
period will be allowed from the ending time of the class/conference until arrival back to Waco. Meals will not be reimbursable if they fall outside of a reasonable time frame. For example, for a conference that ends at 2:00 pm in Austin, breakfast and lunch reimbursement would be approved, but a dinner reimbursement would be denied.

**Day of Departure:**
- Leave between 12:01 a.m. and 7:00 a.m. = $46
- Leave between 7:01 a.m. and 12:00 p.m. = $38
- Leave between 12:01 p.m. and 6:00 p.m. = $26
- Leave after 6:00 p.m. = $0

**Time of Return:**
- Return prior to 7:00 a.m. = $0
- Return between 7:01 a.m. and 12:00 p.m. = $8
- Return between 12:01 p.m. and 6:00 p.m. = $20
- Return after 6:00 p.m. = $46

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.

- **Lodging**
  - Lodging costs shall be allowable for travel events that require an overnight stay away from the traveler’s home. No lodging shall be allowable in the traveler’s home city at a commercial lodging establishment.
  - 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 for the night before the event.
  - Travel Services for the District have been centralized in the Purchasing Department to assist the traveler in planning and making travel arrangements in accordance with State and Federal Travel Laws. The travel clerk will process all types of travel that require airfare, hotel, or rental car arrangements. If a traveler (or campus secretary on behalf of the traveler) makes the hotel reservation without the assistance of the travel clerk they are responsible for ensuring that the rate is within the State and Federal Guideline amounts and that the district is not charged for the State of Texas hotel occupancy tax. They will be liable for any unallowable charges. They are also required to secure the reservation with their personal credit card or their district travel card, as appropriate.
  - Travel advances will no longer be issued. Employees may request a travel card after approval is obtained to travel by submitting a copy of the Out-of-District Travel Request and Reconciliation Form [click here](#) to the travel clerk along with a signed copy of the consent form that documents the Cardholder’s agreement to abide by Waco ISD policies and procedures. Upon receipt of these documents, a line of credit will placed on the card to pay for lodging, meals, and registration fees. Employees are required to submit receipts for all charges made on the card. If receipts are not provided, the employee will be required to refund the District for the expenses. In lieu of a travel card, employees may obtain checks for lodging and registration fees and apply for a meal reimbursement upon return of their trip.
  - 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. A copy
of the lodging rates for the date(s) of travel shall be attached to the Out-of-District Travel Request and Reconciliation Form for audit purposes.

- Hotel and travel websites such as Hotels.com, Expedia, Travelocity, etc. shall not be used to make hotel reservations if the website requires pre-payment of the hotel stay.
- Lodging costs shall be paid with a district-issued check (mailed in advance or brought at the time of arrival) or credit card (travel card) on site at the time of arrival and/or departure based on the hotel’s charging policy.
- 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 the distance from their home city to the event city is less than 100 miles each way. The traveler may receive mileage reimbursement for each trip in lieu of the lodging costs. If the event city is more than 100 miles away, the travel reimbursement is limited to reimbursement at the state rate for 100 miles maximum. Meals will not be reimbursed as no overnight stay has taken place.
- The traveler shall present a Hotel Occupancy Tax Exemption Certificate (click here) 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 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 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 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 required to share a room when reasonable and practical. However, supervisors do not share with their subordinates.
- If you would like to have your own room, we have put procedures in place to allow this. They are as follows:
  1) Complete and submit an Out-of-District Travel Request and Reconciliation Form (TR-1) and receive approval.
  2) Reservations will be made by the employee at the hotel of their choice.
  3) Employees will present the hotel with all occupancy and tax exemption forms provided on the Waco ISD Intranet.
  4) Employees will be reimbursed for the following after the conference/event once an itemized/final receipt has been submitted within 5 business days of the conference. The lesser of: 1) The daily lodging per diem defined by the US General Services Administration (GSA) for a single occupancy rate ($83.00 in Houston) or 2) Half the cost of the lodging accommodations minus all local, state, and federal taxes and any additional hotel fees. For example, Hotel X is contracted at a daily rate of $139.00. You would receive reimbursement in the amount of $69.50 per night for your stay. The initial costs incurred would be the responsibility of the employee.
- If an employee is sharing a room with an employee from another school district, the WISD will not pay more than ½ of the GSA room rate. Rate caps still apply.
- 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.
• **Transportation – Flights**
  o Flight costs shall be allowable for travel events that require travel away from the traveler’s home.
  o 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.
  o The actual cost of commercial air transportation (lowest coach fare) to accommodate the required travel dates of the travel event shall be allowable costs.
  o 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.
  o All flights shall be purchased by the Business Services Department for the most economical route and schedule to meet the travel plans. This will take into consideration airfare amount, booking fee (if any), baggage fee, travel expenses to fly out of DFW rather than Waco, etc.
  o For all flights, luggage charges, if any, shall be limited to the fees for two (2) bags, up to 50 pounds per bag.
  o A rental car at the event location shall be allowable if it is the most economical method to access the event location.
  o 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. All additional hotel days, meals, etc. will be at the employee’s expense.

• **Transportation – Rental Car**
  o Rental car costs shall be allowable for travel events that require travel away from the traveler’s home via a flight if use of the rental car is the most economical mode of transportation.
  o Rental car costs shall not be allowable if the traveler can reach the travel destination via taxi or shuttle at a lower cost.
  o 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.]
  o Charges for liability insurance supplement, personal accident insurance, safe trip insurance or personal effects insurance are not allowable costs.
  o A fuel card may be issued to the traveler for fuel expense related to the rental car as reflected on the Out-of-District Travel Request and Reconciliation Form.
  o Rental car costs (in Texas) encumbered by use of a purchase order. Rental car costs outside of Texas will be procured through a district procurement card through the Business Services Department.
  o Travelers shall be required to submit fuel receipts, if any, for travel in a rental car.
  o 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 Out-of-District Travel Request and Reconciliation Form within 10 days after the travel event.

**Transportation — Parking Charges**
- Parking charges shall be allowable for all travel events in-state and out-of-state, if the traveler is traveling in a rental car, or personal car while on travel status. Valet parking will only be redeemed up to the cost if the traveler would have used self-park. Valet is redeemable in full if the hotel does not have self-park facilities.
- 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 Request and Reconciliation Form within 10 days after the travel event.

**Transportation — Toll Charges**
- Toll charges shall be allowable if the traveler is traveling in a rental car or personal car while on travel status.
- Toll receipts, as appropriate, must be submitted by the traveler with the Out-of-District Travel Request and Reconciliation Form within 10 days after the travel event.

**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, but will not be allowable travel costs for reimbursement or payment with any district funds.

**Out-of-District Transportation — Mileage**
- Mileage reimbursements shall be allowable for travel events that require travel away from Waco.
- Travelers who drive their personal vehicle 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 rental 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 (click here to go to site) printout with the mileage from Waco to the destination city (City to City, not Address to Address) shall be printed and attached to the Out-of-District Travel Request and Reconciliation Form. Please refer to the district chart that has been created for travel to the most common destinations in Texas.
- 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 all opt to drive separately to the event. However, if an employee decides to take their own vehicle and not carpool with the group, they will not receive mileage reimbursement.
• **Registration Fees**
  o 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. See the Administrative Guideline entitled “Allowable Food and Beverage Expenditures for Employees” for additional information.
  o 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.
  o A copy of the registration form and Schedule of Events shall be submitted with the Out-of-District Travel Request and Reconciliation 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.

**Student Travel Guidelines**

• **Meals**
  o Attach a list of students to support the number and amount of meals requested for co-curricular or extra-curricular events, if applicable. Sponsors may either pay for the students’ meals directly or provide individual students with their meal allotment. If the meals were paid by the sponsor directly, a detailed receipt for the student meals must be submitted upon return of the trip. If student’s were provided with a meal allotment, the Sponsor must create a list of the students and have them sign next to their name acknowledging that the allotment of meal money was received directly by the student. In this case, the student does not have to provide their receipt. Current rates: $30 per day for both in-state and out-of-state. Partial day allocations are as follows: breakfast $7, Lunch $9, and Dinner $14.
  o A check will be issued to the traveler within 30 days of the travel event for all staff and student meal per diems. All of the required documentation shall be submitted to the business office in accordance with the business office deadlines.
  o The traveler shall complete the Out-of-District Travel Request and Reconciliation Form after the travel event and shall certify the “actual costs”. The actual costs shall not include any meal tips. If the actual costs are less than the advanced per diem, the traveler must reimburse the unspent funds to the district within 10 days of the travel event.

• **Extra-Curricular Travel**
  Will be available soon

• **Field Trips**
  Will be available soon
Travel Cards

Will be available soon