

## Federal Funds - Travel

**Effective August 1, 2015 Travel Advances will generally not be allowed. Exceptions for real emergencies shall and must be approved by the appropriate Associate Superintendent.**

**Federal Guidelines (EDGAR):** All travel expenses paid with grant funds 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.

Each employee incurring travel expenses should fill out a separate Employee Travel Reimbursement form. The Business Office will not accept one form for several employees.

A Grant Compliance Form must be attached to non-standards for any Federal fund travel expenditures.

### **In State Overnight Trips**

**Travel must be approved by the Grant Administrator and/or Grant Manager, prior to traveling.**

Approval of an employee's immediate supervisor will be required on the travel form. A campus-based employee needs the approval of their principal. All employees are required to have the signature of their immediate supervisor to receive reimbursement for in state overnight trips. Principals, Directors and others who report to an Associate Superintendent would need their prior approval. Each Associate Superintendent needs approval of the Superintendent or Designee.

### **Out of State Travel**

**Travel must be approved by the Grant Administrator and/or Grant Manager, prior to traveling.**

**Effective September 1, 2017, all request for out of state travel requires the approval of the appropriate Associate/Deputy Superintendent.**

This Approval Form Request should be attached to the non-standard sent to account payable when requesting advance or reimbursement. Important: This approval process applies for all funding sources.

### **Out of the Country Travel**

**Travel must be approved by the Grant Administrator and/or Grant Manager, prior to traveling.**

This must have prior written approval of the Superintendent.

### **Superintendent and Board Members**

**Travel must be approved by the Grant Administrator and/or Grant Manager, prior to traveling.**

These individuals will be reimbursed for actual cost of expenses. **Receipts are required.**

Board Member reimbursements are approved by the Superintendent and the Superintendent's reimbursements are approved by the Internal Auditor. State occupancy tax will be reimbursed if the hotel fails to remove them from the bill and sales tax will be reimbursed if the business fails to remove it from the receipt.

### **Spouse Travel**

On occasion when a spouse may accompany an employee on a business trip the employee/spouse will be responsible for any additional cost associated with traveling.

## In-State and Out-of-State Hotel/Motel Expenses

- For in-state and out-of-state lodging, refer to the federal [Domestic Per Diem Rates](#) on the GSA – U.S. General Services Administration web site. For cities not listed, apply the rate for the county in which the city is located. If the county to which you are traveling is not listed, use the applicable maximum daily reimbursement rate:
  - From September 1–30, 2017, up to \$91 for in-state or out-of-state lodging
  - From October 1, 2017, through August 31, 2018, up to \$93 for in-state or out-of-state lodging

The federal fund/grant is allowed to reimburse the employee the GSA rate up to \$115. If the GSA rate is less than the \$115 PISD lodging rate, the excess difference can be reimbursed to the employee using the budget manager's local funds. If the appropriate associate superintendent signs the Approval Form for Lodging Overage, the lodging amount in excess of the GSA amount may be reimbursed using the budget manager's local funds. You must print a copy of the GSA web page listing the rate for the various city when requesting lodging reimbursement.

To be eligible for lodging reimbursement, the hotel must be at least 50 miles from their PISD Administration Building. Lodging in Houston, Galveston, and the Woodlands is not eligible for reimbursement. **Exceptions to the 50 mile rule must be pre-approved in writing by the Superintendent.** The Superintendent may grant an exception for safety and security reasons such as police officers or employees serving as chaperones at PISD functions. If an exception is made by the Superintendent for any other reasons, the value of the hotel stay and any meals involved will be added as income to the employee's W-2.

PISD is tax exempt from hotel/motel occupancy and sales taxes inside the State of Texas. Since PISD is not exempt from taxes out of state, any taxes related to hotels out of state are eligible for reimbursement. An **itemized original receipt** for all lodging reimbursements is required by Accounts Payable. Credit Card receipts are not acceptable substitutes for actual, itemized hotel/motel bills. Always include the actual hotel bill as support for such expenses. Please include the entire bill, not just the last page with the totals on it.

• **State Hotel Occupancy Tax Exemption** - If the hotel/motel is within the State of Texas, the Texas Hotel Occupancy Tax Exemption form should be completed and submitted to the hotel/motel at the time of check-in. (available at [http://p4cdn4static.sharpschool.com/UserFiles/Servers/Server\\_80688/File/Departments/Business%20Office/Hotel%20with%20Number%202014.pdf](http://p4cdn4static.sharpschool.com/UserFiles/Servers/Server_80688/File/Departments/Business%20Office/Hotel%20with%20Number%202014.pdf)). PISD employees should not be charged the 6% state tax. All travelers should try to ensure that hotel/motel personnel remove such taxes from the bills. In the event that the hotel/motel will not remove the charges, indicate the amount charged under "incidental expenses" for reimbursement. Prudent use of district funds is encouraged.

• **City Hotel Occupancy and Misc. Hotel Taxes** - PISD **is not** exempt from paying for city hotel occupancy taxes. The district will reimburse this expense. Itemize this expenditure under "incidental expenses".

Exceptions to the \$115/room are to be approved by the appropriate Associate Superintendent.

### [Approval Form for Lodging Overage](#)

Double occupancy of rooms should be utilized whenever possible and/or feasible (i.e., two individuals of the same sex traveling to the same destination), in the interest of conserving District funds. When sharing a room please state on the Employee Travel Reimbursement whom you shared a room with.

### Third Party Lodging Vendors

A lodging receipt issued by a **commercial lodging establishment**, a travel agency or a broker is acceptable and must include the following: **Texas Government Code Section 660.115**

- The name and address of the **commercial lodging establishment**, and
- The name of the employee, and
- The single room rate, and
- A daily itemization of the lodging charges, and
- Proof of payment.

The paper version of a receipt delivered through the Internet or electronic mail by a **commercial lodging establishment**, travel agency or broker is considered original.

### In State and Out of State Meals/Tips

Meal reimbursement amounts are paid for overnight travel up to \$36 per day. **Receipts are required** and the individual amounts for breakfast, lunch, and dinner are reimbursed up to the amounts listed in the table below. For example, to be reimbursed \$12 for lunch, a receipt must be submitted for \$12 or more. For example, a receipt of \$8.95 for lunch will only be reimbursed for only \$8.95 and a receipt for \$13 for lunch will only be reimbursed for \$12. The following chart indicates departure and arrival times from and back to Pasadena to calculate meal eligibility.

You must leave before or return after the times below to be eligible for:

Breakfast (\$ 9.00)	7:00 A.M.	7:00 A.M.
Lunch (\$12.00)	11:00 A.M.	2:00 P.M.
Dinner (\$15.00)	4:00 P.M.	6:00 P.M.

If a meal is provided in a function being attended, such as a banquet included in conference registration, that meal will not be eligible for reimbursement. For example, if the lunch were paid for in conjunction with the registration, the maximum amount eligible for reimbursement for that day would be \$24 (Breakfast and Dinner). The amount paid for the lunch is irrelevant.

**\*\*\* A conference agenda must be attached to the reimbursement request to verify conference dates and meals provided.**

**Meals will not be reimbursed for travel unless overnight travel is required.**

**Exception:** Teachers and sponsors accompanying students are eligible for per diem meal amounts.

### Mileage Allowance

When a **personal vehicle** is used for district business travel, mileage will be reimbursed at a rate of **54.5¢ per mile effective January 1, 2018.** **Mileage prior to January 1, 2018 will be reimbursed at 53.5¢ per mile.** The mileage reimbursed will be limited to the map mileage between the points of origin and destination according to the state mileage tables. Whenever possible, budget managers should coordinate the travel of personnel by carpool when more than one person travels to the same destination in the same length of time, even if they are not necessarily attending the same function. A list of cities that tend to be the most common destination for PISD travelers has been added indicating the mileage that will be reimbursed. The list has calculated the mileage from Pasadena to the indicated cities. When traveling to another city, reasonable in-town mileage directly related to the event is acceptable. If the employee does not use the PISD published mileage distances to cities, they may use the Odometer Method and a computer mapping program.

Odometer reading (point-to-point method): Electronic mapping source (such as that on [www.Mapquest.com](http://www.Mapquest.com), [www.maps.google.com](http://www.maps.google.com), or any other online mapping service). If this method is chosen, the traveler must print out the driving directions provided by the site and attach them to the travel reimbursement.

During the work week travel that occurs outside of the hours the employee is working, the starting point is from their personal home address to the destination. Otherwise the starting destination is from the employees work address.

On weekends the starting point of your travel will be your personal home address to your destination.

## Airfare

All air travel must be tourist class/coach when class/coach is available. Due to ever changing technology advances, Internet usage has increased. Many employees have begun to use the Internet to place air travel reservations. If airfare is purchased over the Internet, accounting will require the sheet received with the confirmation number that shows that the employee paid for the ticket on their charge card. Reimbursement for repayment of airfare made through the Internet should be placed on the Employee Travel Reimbursement form. **Original receipts are required.** First-class airfare is not allowable.

Effective 9-1-17 fees paid for Early Bird boarding or fess paid for boarding/seating upgrades are not eligible for reimbursement.

## Taxi Fares, Parking and Tolls

Taxi fares for official business are allowable. Tips cannot be reimbursed. Taxi fares, parking and toll fees will be reimbursed at actual costs. Airport parking is eligible for reimbursement with receipts. **Original receipts are required.**

**Valet parking is not eligible for reimbursement according to federal guidelines.**

## District Vehicles

When using a district vehicle, you should receive a PISD district fuel card to fill the district gas tank while traveling. DO NOT use your district travel card.

## Rental Vehicles

Car rental fee (at destination) is not allowable unless other transportation such as taxi or shuttle is not available for performing official business or unless you document that car rental is more cost effective than alternate modes of travel. (The car rental must be documented with a receipt.) Gasoline for the rental car is allowable with a receipt. Costs of rental vehicles shall be reimbursed under incidental expenses with receipts required (including gasoline tickets.) The use of rental vehicles should be exercised very judiciously and only in situations where the cost of using a taxi would exceed the cost of the rental vehicle.

The district now covers all insurance associated with rental on the vehicle. Do not purchase any additional insurance for vehicle rentals. Any additional vehicle insurance purchased will not be reimbursed.

To avoid higher gas rates charged by the rental companies, fill the gas tank before returning the rental car and do not select the prepaid fuel option. It is a violation of Federal Guidelines to select the prepaid fuel option. Also, be sure to examine the invoice for accuracy before leaving the rental office. Reimbursement for rental car expenses will occur when expenses are listed on the Employee Travel Reimbursement form. The rental car driver must be a PISD employee.

Please use the link below to access all Car Rental information (PISD Login Required).

<https://pasadenaisdorg.sharepoint.com/sites/Purchasing/Shared%20Documents/Forms/AllItems.aspx?id=%2Fsites%2FPurchasing%2FShared%20Documents%2FCar%20Rentals>

## Miscellaneous Cash Tips

Miscellaneous cash tips are **NOT** allowed for reimbursement. This includes tips for baggage handling and other non-meal related items. **Tips or gratuities of any kind are not allowed.**

## Personal Telephone Calls

When overnight travel is required, personal phone calls will be reimbursed up to \$5.00 per day if they are charged to the hotel/motel bill.

## Business Telephone Calls

All business calls will be reimbursed provided appropriate documentation (hotel bill, cell phone bill & etc.) is attached. Calling cards do not provide documentation to be able to be reimbursed. **Receipts Required!**

## Supplies/Materials

Supplies or materials purchased while an employee is traveling on PISD business **cannot** be submitted for reimbursement on the travel reimbursement form. These purchases will be reimbursed up to \$200, unless pre-approved by the Business Office, using a Non-Standard submitted to Accounts Payable for check writing. Since the district is tax exempt, the district encourages prudence when paying for purchases without providing the tax ID number. However, taxes will be reimbursed if charged. Supplies or materials paid for by PISD through this reimbursement process becomes the property of PISD and must be retained by the district. Tax Exempt forms are available at <http://www1.pasadenaisd.org/common/pages/DisplayFile.aspx?itemId=653770>.

**To reiterate, there should be no receipts submitted to the business office with travel reimbursement requests for gasoline (except on rental vehicles), food, snacks, movies, laundry or personal items.**

**Miscellaneous costs that are not allowed by federal guidelines to be reimbursed such as hotel overages and tips may be reimbursed if allowed by local fund guidelines. These may be reimbursed by the budget manager's local budget if approved.**

**Parents and Chaperones traveling on a PISD approved trip will be reimbursed the same as PISD employee**

## Student Overnight Travel In-State

**Travel must be approved by the Grant Manager, prior to traveling.**

For overnight travel for students, lodging will be paid/reimbursed for actual cost and meals will be reimbursed for the actual cost up to \$36 per day. Receipts are required. Teachers and sponsors accompanying students are eligible for reimbursement under the same federal rules for employees.

## Student Overnight Travel Out-of-State

**Travel must be approved by the Grant Manager, prior to traveling.**

For overnight travel for students, lodging will be paid/reimbursed for actual cost and meals will be reimbursed for the actual cost up to \$36 per day with receipts provided. Teachers and sponsors accompanying students are eligible for reimbursement under the same federal rules for employees.

Student Meal Receipts should include:

1. Name of restaurant, if not on receipt, write it on receipt
2. Must be detailed receipt showing what was purchased and individual amounts
3. Total must be legible
4. There needs to be a date and time, if not, write it on receipt