

PASADENA ISD

PROCEDURES: TRAVEL GUIDELINES, RATES & STMP

Travel Guidelines Overview:

*Each employee incurring travel expenses **MUST** fill and complete a separate Travel Request prior to the trip and Employee Expense Report after the trip. Employee Expense Report for several reimbursements will not be accepted.*

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. 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 prior approval. Each Associate Superintendent needs approval of the Superintendent or Designee. Travel approval can be obtained in Frontline using the Travel Request module. 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 an expense report using the Frontline Expense Report module, with receipts, to the extent feasible documenting actual expenses and in accordance with administrative procedures.

It is district policy that travel advances to employees will not be allowed.

Note: Travel expenses incurred due to the fault of a traveler, except for extenuating circumstances, such as late registration, missed 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.
- 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) Traveler shall account for all expenses
 - 3) Excess travel advances, if any, shall be reimbursed to the district
 - 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.

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- Travel advances involving student travel 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
 - 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 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://fm.x.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 Request in Frontline, approved by the immediate supervisor and/or budget holder. 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.

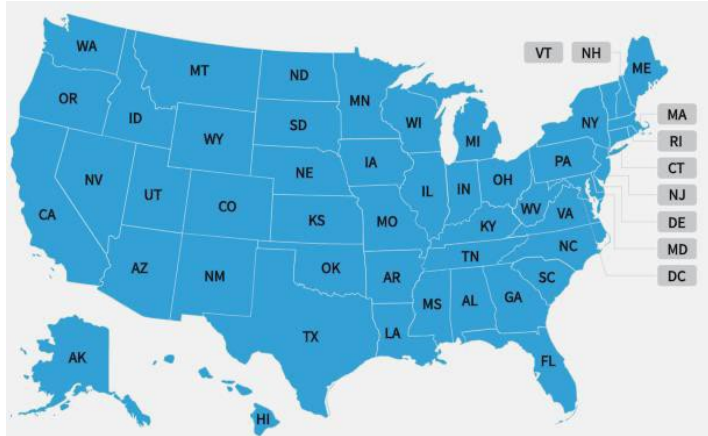
All request for out of state travel requires the approval of the appropriate Associate/Deputy Superintendent. The Out of State Approval request must be attached to the Travel Request and Expense Report.

Travel Rates:

The mileage and lodging 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: <https://www.gsa.gov/portal/category/104711>

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Note: General fund accounts shall be used to pay lodging costs in excess of the Domestic Maximum Per Diem Rates. Pasadena 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.

Important Reminders:

1. Travel on or AFTER October 1, 2022, thru September 30, 2023 – Use the 2023 Per Diem Rates
2. Travel on or AFTER October 1, 2023, thru September 30, 2024 – Use the 2024 Per Diem Rates
3. If the city of travel IS NOT included on the State List, use the Standard Rate (which is the default reimbursement rate for non-listed cities).

Fiscal 2024 Travel Reimbursement Rates

Employees

In-State or Out-of-State and Lodging	Refer to the GSA's federal Domestic Maximum Per Diem Rates , effective Oct. 1, 2023. 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: <ul style="list-style-type: none">• Lodging In-State/Out-of-State: up to \$96
In-State or Out-of-State Non-Overnight Meals	Not allowable
Automobile Mileage	62.5 cents per mile January 1, 2023 to December 31, 2023

Note: Excerpt from Texas Comptroller website: <https://fm.xcpa.texas.gov/fmx/travel/texttravel/rates/current.php>

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District Allowable Travel Expenses:

Meal per diem amounts (including tips) are paid for overnight travel up to \$45 per day. No receipts are required. This reimbursement is not necessarily to cover the total cost of meals while the employee is traveling, but to reimburse reasonable incremental costs of meals the employee may incur by virtue of such business travel. The following chart indicates departure and arrival times from and back to Pasadena to calculate meal eligibility.

Meal Type	Rate	Must Leave Before	Must Return After
Breakfast	\$10.00	7:00 A.M	7:00 A.M
Lunch	\$15.00	11:00 AM	2:00 PM
Dinner	\$20.00	4:00 PM	6:00 PM

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 Expense form. The total number of meals reimbursed will be based on whether meals are provided by the event and the time of departure and/or the return according to the allowable district meal per diem.

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

- Adjusted Meal Per Diems:
 - Adjust the reimbursable 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 in accordance with the District meal policy.
 - 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.

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 meal reimbursement rates for student travel. A detailed receipt for the student meals must be submitted with the Travel Request/Settlement form.
- Students will be reimbursed for actual cost of meals up to \$45 per day based on the daily district per diem rates.
- Overnight travel is not required for students in order to obtain a meal reimbursement.
- Student's submitting a meal reimbursement (student used personal monies) request should be submitted as a Non-Employee Reimbursement and include supporting documentation (actual receipts).

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- 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.
- Student meal Receipts should include:
 - Name of restaurant, if not on receipt, write it on the receipt
 - Must be detailed receipt showing what was purchased and individual amounts
 - Total must be legible
 - There needs to be date and time, if not, write it on the receipt
- The traveler shall complete a Travel Request/Settlement after the travel event and shall certify the “actual costs”. The actual costs shall not include any meal tips. Travelers do not have to submit receipts for their meal expenses, but may be required to validate the actual costs with receipts, as appropriate. 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.

Student meals will be reimbursed up to the allowable meal type per day and should not exceed \$45.00 per day. Actual receipts will need to be provided. Teachers and sponsors accompanying students are eligible for per diem meal amounts.

Lodging:

- Lodging costs shall be allowable for travel events that require an overnight stay away from the traveler’s home (Lodging within 50 miles from the Administration Building will not be reimbursed. Houston, Galveston and the Woodlands is not eligible for reimbursements). No lodging shall be allowable in the traveler’s home city at a commercial lodging establishment.
- Exceptions to the 50 mile rule must be pre-approved in writing by the Superintendent due to safety and security reasons. Contact your ASCD to discuss exceptions for police officers and employee chaperones.
- Exceptions for the 50 miles lodging rule approved 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.
- 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 Katy 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 city.
- 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 Travel Request for audit purposes.
- The traveler (or campus secretary on behalf of the traveler) shall make the hotel reservation and secure with a district travel card. Each campus and most departments have been issued a travel card for the purpose of making hotel reservations for district staff. If the hotel requires a one (1) night’s deposit, the deposit shall be paid with a district travel card.
- 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.

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- Third Party Lodging Vendors receipts 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
 - The name of the employee
 - The single room rate
 - A daily itemization of the lodging charges
 - Proof of payment
- A travel card shall be issued to the traveler for the approved, estimated lodging expense as reflected on the Travel Request.
- Lodging costs shall be paid with a district-issued credit card 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 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.
- 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 Business Webpage and the State Comptroller's Website. The hotel occupancy tax exemption does not apply to out-of-state travel.
- The District is not exempt from paying for City Hotel Occupancy Taxes. This expense will be reimbursed under "Other Expenses" in the Expense Report Module in Frontline.
- 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 Business Webpage and the State Comptroller's Website. The sales tax exemption does not apply to out-of-state travel.
- 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.
- 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 Request Settlement Form within 10 days after the travel event.

Transportation – Flights:

- Flight costs shall be allowable for travel events that require travel away from the traveler's home (typically, Houston).
- All air travel must be tourist class/coach when class/coach is available.
- All District payment options (traveling purchasing card) should be utilized prior to utilizing a personal credit card.
- Airfare purchased over the internet, accounts payable will require the sheet received with the confirmation number that shows that the employee paid for the ticket on their charge card.
- The departure and return dates of the flight shall be based on the start and end times of the travel event

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and the distance of the travel location.

- Early Bird boarding or fees paid for boarding/seating upgrades are not eligible for reimbursement.
- 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.
- 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 and if the estimated cost is less than a taxi or shuttle.
- All flight costs associated with deviations from the required travel plans, such as pre or post personal days or canceled travel plans due to personal reasons shall be paid and/or reimbursed 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.
- 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 and/or TEA, i.e. the current rate is \$.62.5 per mile.
- 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 (mileage rate X miles traveled will be reimbursed).
- The District has chosen Google Maps/MapQuest mapping system to document mileage reimbursements. A Google Maps/MapQuest printout with the mileage from the point of origin [home or district address] to the point of destination shall be printed and attached to the Expense Report form.
- Commuting from home to work or work to home is not reimbursable.
- 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. An exception may be made during the summer months due to the inconvenience/cost of driving to a common location.
- Mileage transactions entered on the Mileage Reimbursement module will begin the approval/payment process on the first of every month. In-district travel submitted on the Mileage Reimbursement Module in Frontline is designed to be entered daily, but employees are highly encouraged to enter mileage on a weekly basis.
- Mileage Reimbursements submitted that exceed 120 days and over from of the day of travel will not be reimbursed.

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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 travel will be your personal home address to your destination.

Transportation – Rental Car:

- 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.
- 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 travel card shall be issued to the traveler for the approved, estimated rental car expense as reflected on the Travel Request.
- Rental car costs shall be paid with a district-issued credit card 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 Settlement Form within 10 days after the travel event.

Transportation – Parking Charges:

- Parking charges shall be allowable for travel events, 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 Expense Report in Frontline within 10 days after the travel event.
- Receipts must be submitted to request reimbursement.

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Transportation – Toll Charges:

- Toll charges shall be reasonably allowable with budget holder approval for in-state travel events and within in-district mileage for student field trips, if the traveler is travelling 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 Employee Expense 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.

Transportation – Taxi, Shuttle, Uber, Lyft, 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.
- Non-taxi service such as Uber, Lyft shall be allowable for reimbursement if the costs are reasonable and required during the travel event.
- Receipts for taxi, shuttle, Uber and Lyft shall be required to the extent that a receipt is presented to the traveler.
- Receipts must be submitted to request reimbursement.

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 Employee Expense.

Parents and Chaperones traveling on a PISD approved trip will be reimbursed the same as PISD employees.

Personal Telephone and Business Calls:

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

Supplies/Materials:

Supplies or material 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 CFO. Since the district is tax exempt, the district encourages prudence when paying for purchases without providing the tax ID number. Supplies or material paid for by PISD through this reimbursement process becomes the property of PISD and must be retained by the district.

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District Non-Allowable Travel Expenses:

- Alcoholic drinks or beverages.
- Dry cleaning and laundry charges.
- Entertainment expenses, such as in-room movies, fee-based hotel amenities such as gyms, spas, etc.
- Expenses for spouses or other non-district employees (includes transportation, meals, lodging, etc.)
- Expenses due to the traveler's failure to cancel a registration or travel arrangements (except for extenuating circumstances).
- Early Bird boarding or fees paid for boarding/seating upgrades are not eligible for reimbursement.
- Temporary dependent care costs above and beyond regular dependent care that directly results from travel to conferences.
- 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 required to reimburse the district for the fraudulent reimbursements and shall be subject to disciplinary action, up to and including termination of employment.
- Travel expenses incurred after an employee terminates employment with the district.
- Travel expenses incurred by an employee who subsequently resigns (over the summer or other break), unless there are extenuating circumstances.
- Students requesting reimbursement will not be reimbursed for the following:
 - Snacks (gum, candy etc.)
 - T-shirts and other souvenir items
 - Magazines, books and etc.
 - Personal Hygiene, over-the-counter medicines and supplies

Board of Trustee Travel:

- Meal reimbursements will be reimbursed at district per diem if receipts are not provided.
- Travel receipts are required for actual cost of submitted reimbursement.
- Travel expenses will be reimbursed actual cost of expenses.
- Board of Trustee travel reimbursements are approved by the Superintendent.
- State occupancy tax will be reimbursed if the hotel fails to remove from the bill and sales tax will be reimbursed if the business fails to remove from the receipt.
- Reasonable gratuities will be reimbursed. Receipts are recommended.
- Spouses accompanying the Board of Trustee on travel will not be reimbursed and any additional expenses incurred for the spouse traveling will be the responsibility of the Board of Trustee.

Gratuities:

Tips for Meals (Dine-in Only)

For the purpose of business meeting or trainings, PISD allows up to a maximum of 15% of the meal expense as a gratuity to the waitperson for excellent service. Gratuities established by a restaurant for parties over a certain number of persons are allowable and will be reimbursed in full providing that the request for reimbursement

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accompany documents and or receipts that substantiates (time, date, purpose and a list of the attendees) the business meeting. For example, if an establishment accesses an 18-25% gratuity (usually for larger parties) the employee will be reimbursed for the total of the bill.

Tips for Food Delivery for Catering/Meetings/Events

Delivery fees for food often covers the expenses for delivery such as vehicle fuel and use, insurance expense and 'to go' supplies (containers, etc.) and not a gratuity for the delivery person. PISD allows a maximum of 10% of the food total to be paid for catering/food delivery expenses.

Other tips or gratuities

Reimbursements for tips/gratuities for the following services are considered personal services and are unallowable for reimbursements:

- Maid service
- Valet parking
- Taxi/shuttle/ground transportation
- Baggage handler
- Bell hopper
- Restroom attendant
- Concierge services
- DJ Services