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*Travel Procedures*

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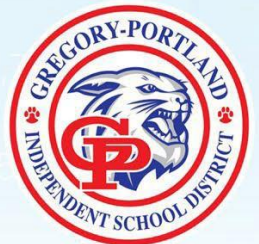
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# GREGORY-PORTLAND ISD

## PROCEDURES: TRAVEL GUIDELINES, RATES & STATE TRAVEL MANAGEMENT PROGRAM

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### 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.

**Note: Travel expenses incurred due to the fault of a traveler, except for extenuating circumstances, 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 NOT be allowed, service charges are acceptable at a rate not to exceed 15% of the meal expense, only with local funds (Fund 199).

#### Federal guidelines (IRS):

- All travel expenses shall be paid under an Accountable Plan: 1) must comply with Board Policies, state law/regulations, federal regulations (EDGAR and IRS), 2) travel must have a business connection; 3) the traveler shall account for all expenses; 4) excess advances, if any, shall be reimbursed to the district; and 5) per diem 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.
- 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).
- As an established guideline, GPISD will not utilize federal funds for travel expenses.

#### 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://fm.xcpa.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.

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### 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 Authorization Form*, approved by the immediate supervisor and verified by the Purchasing Department. Employee Out of State and Out of Country trips need to be approved by the Superintendent. Student Overnight Travel needs to be approved by the Superintendent, Student out of state travel needs to be approved by the School Board. All anticipated travel costs shall be encumbered to the appropriate budget account code(s) via an approved travel form, then subsequent Purchase Order before any travel- related costs are incurred by the district or traveler.

In accordance with the State Comptroller’s TexTravel Guidelines, the district acknowledges that discount or reward programs, such as flights, hotel, etc., are not things of value belonging to the district. The administrative burden to track the individual reward programs of employees would be administratively impractical and thus the district has determined that the employee may retain the value, if any that they receive personally due to school business related travel.

Requisitions for travel expenses will not be approved without a corresponding approved travel form.

### Travel Rates:

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 *Staff Travel Authorization & Settlement Form*. Meal per diem: \$54 full day/\$27 Half day (travel must encompass the hours of 7am- 7pm to qualify for the full day rate).

**Note: General fund accounts shall be used to pay all meal and lodging costs. Gregory-Portland ISD does not pay for any Employee meals for day trips, that do not include students. A day trip is defined as a trip that does not require an overnight stay.**

### 2023-2024 Travel Reimbursement Rates

#### Employees

<b>In-State or Out-of-State Meals and Lodging (Staff Only with Overnight Travel)</b>	<p>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 Staff Travel Authorization &amp; Settlement Form. Meal per diem: \$54 full day/\$27 Half day (travel must encompass the hours of 7am- 7pm to qualify for the full day rate).</p> <ul style="list-style-type: none"> <li>• Lodging Preference should be host hotel block rate. Ask for the State Government rate in all other instances.</li> </ul>
<b>In-State or Out-of-State Day Trip Meals (Are not Allowable Without Students)</b>	Not to exceed \$10/meal per person (Travel must encompass the hours of 7 am- 7 pm to qualify for 3 meals in one day)
<b>Automobile Mileage</b>	67 cents per mile (January 1- Dec 31, 2024)

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### District Allowable Travel Expenses:

#### Meals

##### **Staff Travel Without Students**

- A verified and approved *Staff Travel Authorization & Settlement Form* is required before any Requisitions can be made toward travel expenditures (Hotel, Mileage, Per Diem, Airline, Rent A Car, etc.)
- No Per Diem is allowable unless the travel constitutes an overnight stay.
- Full Meal Per Diems (\$54/Day)  
Travel must encompass the hours of 7am- 7pm to qualify for the full day rate
- Adjusted Half-Day Meal Per Diems (\$27/Day)
- After the travel, the traveler shall complete the *Travel Settlement portion* of the *Staff Travel Authorization Form* and certify that the "actual costs" met or exceeded the advancement. 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, it is the traveler's responsibility to reimburse the unspent funds to the district within 10 days of the travel event. If the time period passes, the payment to (or on behalf of) the traveler shall be deducted from the employee through the normal payroll cycle.

##### **Travel With Students**

- A verified and approved *Travel With Students Authorization, Meal & Settlement Form* is required before any Requisitions can be made toward travel expenditures (Hotel, Mileage, Meal Costs, Airline, Rent A Car, etc.)
- 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 reimbursement rates for in-state and out-of-state travel for students. A roster of participating students and employees along with a detailed receipt must be submitted with the *Travel Settlement form*. Current rates: Individual Meals are approved at a maximum rate of \$10. This rate is true for employees, as well, when traveling with students.
- Employees are encouraged to utilize the District Credit Card that is checked out to them or to their Department. Requisitions for the Credit Card to be loaded with approved funds can be obtained by completing a requisition to Frost Bank. In cases where the sponsor selects for a cash advance, A direct deposit will be issued to the sponsor/requestor within 30 days of the travel event for all staff with student meal costs. All of the required supporting documentation (approved travel form and a receipt) shall be submitted to the business office within ten days of the conclusion of the event. Sponsors will no longer be allowed to give cash to students for meals, unless approved by the Assistant Superintendent for Business & Finance (These exceptions will be rare and during extenuating circumstances). All meal transactions will be made by the sponsor and a receipt will be obtained for that transaction. If the actual costs are less than the advanced staff and student meal cost, the sponsor/requestor must reimburse the unspent funds to the district within 10 days of the completed travel event. A user of the district Credit Card (with approved travel form and purchase order) will only be required to reimburse the District if they exceed the total allotted amount of approved meal costs for the event.

#### Lodging

- 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. No lodging shall be allowed within a 120-mile radius of Portland, TX.

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- 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 preferred lodging rate is the host hotel conference/block rate. A copy of the lodging rates for the date(s) of travel shall be attached to the Travel Authorization Form for audit purposes.
- The traveler shall estimate the lodging expense per night (including all taxes, fees, surcharges, etc.). Deposits for incidentals should be done on your personal credit card. A conference or event hotel shall be the first priority to minimize transportation costs at the event city.
- Include the Hotel name, address and room quote. Ask for the state government rate when booking. May not be available, but when it is, there is a substantial savings. Include number of rooms and number of nights in the Travel Form and quote.
- The traveler (or secretary on behalf of the traveler) shall make the hotel reservation and secure it with the District credit card, or a credit card authorization form from the hotel. Funds will not be on the credit card until the travel authorization form and the requisition have been approved.
- It is recommended that Lodging costs shall be paid with a Credit Card Authorization form sent to the hotel in advance of travel. Travelers shall not pay the hotel expense with personal funds and seek reimbursement after-the-fact. The traveler must ensure that only district-authorized travel costs are paid with the district credit card on file.
- Credit Card authorization will need to be done through your campus/department secretary upon travel approval. Once travel is approved (You received your verified Travel Form Back from Purchasing via Informed K-12), a Requisition needs to be made for Frost Bank. When the PO is approved, your Credit Card will be loaded by the end of the same business day and will be good through the time period you referenced in your requisition. You should then request A Credit Card Authorization Form from the hotel, complete and return it to the hotel. Incidentals, and other services charged to the room, will need to be covered by your personal credit card. Be sure to secure and attach hotel receipts to the purchase order.
- 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 or charges state tax or fees. Air B&B's and alternative forms of lodging are not allowable per GPISD 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.
- 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.
- Tips, including room service and baggage carry are not allowable with district funds.
- Parking is an allowable expense; however, valet parking must be justified in the requisition or reimbursement request.
- If paying for Parking through the hotel, you may fill out a tax-exempt parking form at the front desk in order to have parking taxes removed.
- When at least two (2) travelers (from the same department or campus) are traveling to the same event, they are encouraged to share the lodging. If travel is being funded under different accounts, a requisition needs to be submitted by each for their portion of the costs. District employees shall not be required to share a room with another employee, but are encouraged to share a room to minimize the lodging costs.
- Lodging costs such as movies, gym facility, spa or other non-essential costs are not allowable for

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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 Settlement Form within 10 days after the travel event. It is the traveler's responsibility to return unused funds or all will be deducted through normal payroll cycle.

### **Transportation – Flights**

- Flight costs shall be allowable for travel events that require travel away from the traveler's home where distance or cost effectiveness prevail.
- 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.
- 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.
- All flights shall require an approved and verified *Travel Form* and Purchase Order and seek the most economical route and schedule to meet the travel plans. Travelers shall submit their travel preferences to their respective supervisor for approval.
- Flights may be purchased through the State Travel Management Program: Southwest Airlines, American Airlines or Delta Airlines using the group or government rate plan, if available unless there is no flight service to the destination.
- For all flights, other than SWA, luggage charges, if any, shall be limited the fees for two (2) bags, up to 50 pounds per bag. Luggage charges for a third (3<sup>rd</sup>) bag shall not be allowable with district funds.
- 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.
- Comptroller Contract [962-M8](#)
- The mandatory form of payment for all airline fares is the school district credit card. All Purchase requisitions need to list [Frost Bank](#) as the vendor and reference the airline company in the requisition.

### **Transportation – Mileage**

- Mileage reimbursements shall be allowable for approved travel events that require travel away from the traveler's home.
- Travelers should use a district-owned vehicle as the preferred method of transportation. A request for a vehicle shall be submitted through the Transportation Department. If a district-owned vehicle is not available for the travel event, the traveler shall be authorized to use their personal vehicle or request a flight or rental car as appropriate.
- Travelers who opt to drive their personal vehicle instead of a district-owned vehicle, shall be reimbursed at the

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- current mileage rate established by the Texas Comptroller and/or TEA, i.e. the current rate is \$.67 per mile (1/1/2024-12/31/2024).
- Travelers shall be required to submit fuel receipts, if any, for travel in a district-owned vehicle or rental car. Travelers shall not be required to submit any fuel receipts for travel in a personal vehicle. The District has chosen the (Google Maps) mapping system to document mileage reimbursements.
- Google Maps printout with the mileage from the point of origin [district work address] to the point of destination [Conference or Event address] and back shall be printed and attached to the Travel Authorization form.
- Mileage will be calculated from employees work address to the conference site round trip. 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 two or more employees travel on the same itinerary, mileage will be reimbursed at a maximum of one mileage per two employees 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.

### **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 or if the traveler is receiving mileage for this trip.
- 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.
- All rental car expenses shall be reflected on the *Travel Authorization* form and subsequent requisition.
- The District has a contract with Enterprise Rental Cars. Rental car costs shall be paid via monthly direct billing to the district. The Purchasing Coordinator, Chris Casarez x-1039 will book and provide the District Corporate Discount Program (CDP) Number required for the STMP Program rate. Travelers shall not pay the rental car expense with personal funds and seek reimbursement after-the-fact.
- 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 booked separately and paid by the traveler separately.
- 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.

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### **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.
- Self-Parking is allowable, valet parking must be justified.
- 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 Travel Settlement Form within 10 days after the travel event.

### **Transportation – Toll Charges**

- Toll receipts, are allowable while in a district-owned vehicle or district approved rental car. Charges are forwarded to the district by the toll authority. Toll road charges, while in a personal vehicle and on school business, are to be paid by the driver and can be submitted as a reimbursement.

### **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. Allowable costs are directly related to the conference/event activities or travel to and from the airport. Eating or entertainment excursions are not allowable costs.
- 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. TIPS are not an allowable expense with district funds.
- Receipts for taxi, shuttle, Uber and Lyft shall be required to the extent that a receipt is presented to the traveler. If no receipt is provided, the traveler shall itemize the charges to include the date, destination, purpose and expenditure, sign and submit for 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 Travel Authorization Form.
- Registration/Conference Fees are the only costs that will be approved prior to a verified and approved travel form being completed. Due to some conferences filling up quickly.

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### 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)
- 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.