

ANTHONY INDEPENDENT SCHOOL DISTRICT

DISTRICT ACCOUNTING BULLETIN #19 EMPLOYEE TRAVEL PROCEDURES AND GUIDELINES (REGARDLESS OF FUNDING SOURCE)

19.0 GENERAL

The guidelines governing travel and related expenses, pursuant to Board Policy DEE (Local), COMPENSATION AND BENEFITS: EXPENSE REIMBURSEMENT FMG DMD (Local), STUDENT ACTIVITIES: TRAVEL are summarized below. These guidelines are designed to streamline and facilitate District approved travel; these guidelines supersede any and all previous existing guidelines. District employees who travel on District time and expense must comply with the following guidelines and regulations regardless of funding source, no exceptions.

19.1 COMPLIANCE WITH IRS CODE

Notwithstanding anything herein to the contrary, the reimbursable expense arrangement of the district is intended to be an accountable plan for internal revenue service purposes. No expenses will be reimbursed by the district unless the same are properly incurred and accounted for, and otherwise satisfy IRS rules (including without limitation publication 463 and 535) so as to render the same non-taxable to employees. Any excess reimbursement must be returned by the employee.

19.2 TRAVEL REQUEST

A Travel Request (**SEE EXHIBIT I**) is required of any employee who plans to be absent from work even though there is no cost to the District. A **complete** Travel Request (including administrative approval & back-up information such as a conference program or agenda with dates of meeting, starting and ending times, etc.) must be received by the Campus Support Specialist (CSS) at least **28 calendar days** prior to the date of the travel. The time frame indicated above will allow Campus Support Specialist (CSS) sufficient time for processing the request and purchasing tickets at the best rate through the selected travel agencies. Travel Requests that do not meet the 28-day criteria will be processed only on an emergency basis. All travel activities that are processed outside of the 28 calendar day's period, along with associated costs, will be reported to the Superintendent and Board of Trustees. **[All travel requires Superintendent approval.]**

Emergency Basis Travel: is defined as travel that cannot be determined in advance and includes athletic playoffs, UIL competitions, and legislative meetings, etc. Emergency Basis Travel must be approved by the Superintendent or assigned designee. This type of travel is not subject to the 28-day rule. The original Travel Request must be walked through the approval process. NOTE: Failure to plan on your part does not constitute an emergency!

In cases where the trips are being funded by the campus general fund or club accounts, a complete Purchase Requisition must accompany the aforementioned Travel Request. Questions regarding the propriety of charging travel expenses to special grant or entitlement accounts should be forwarded to the Special Populations Director. All travelers using Athletics, Career & Technology, Grant or Entitlement Funds should route the Travel Request form to the respective department for the appropriate approval.

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A Travel Request is not required for local staff development. However, all employees participating in local staff development opportunities **must** submit a completed absence report to payroll prior to the training date. Administrative approval is documented through the **prior approval** of the employee's absence report and Purchase Requisition (if applicable). It is the employee's responsibility to request a substitute, if needed. A copy of the employee's training certificate must be submitted to the payroll office. Requests for local training must be submitted to your immediate supervisor **five** working days prior to the training activity.

The Travel Request (**Exhibit I** - available through the AISD website in PDF format) must be completed in its entirety. Incomplete Travel Requests will be returned to the originator resulting in delays, higher costs, and in some cases, even cancellation.

The District's guidelines will be in effect for trips, outside of Anthony Independent School District (AISD), subsidized by an outside organization. In cases where an outside organization pays 100% of a trip, the outside organization will make all travel arrangements. The Travel Request must reflect the components of the travel costs that will be reimbursed by outside funding. In cases where a trip is made on a partial-aid basis (someone else bearing a part of the expenses) the District will make the travel arrangements. The employee will be held financially responsible in cases where reimbursement from an outside organization is due and not received. [Employees participating in these types of activities are encouraged to familiarize themselves and comply with the following Board Policies; BBFB (LEGAL), CAA (LOCAL), DBD (LEGAL) and DBD (LOCAL). These policies deal with ethics and conflict of interest.]

Employees who incur travel expenses will not be reimbursed if said expenses were **prior to** the approval date on the Travel Request. [The approval date is the machine stamped date placed on all Travel Requests by the **CSS** office once a complete Request has been received, logged, and travel activities are in the processing stage.]

19.3 ADVANCES

Employees traveling without students are not eligible for an advance. Employees traveling with students may obtain an advance for estimated trip expenditures such as transportation, meals and lodging (sponsor must process a purchase order on a prepaid basis for lodging only for those expected to travel).

19.4 PREPAID & REIMBURSEMENT

AISD will prepay registration and hotel. The **CSS** will make all flight and car rental arrangements. Employees are responsible for arranging their hotel accommodations. All other costs including meals, taxi, and gas will be paid on a reimbursement basis if receipts are provided within 5 working days after returning from the trip. **NOTE:** all reimbursement checks are processed on or around the 15th or 30th of the month [Please check AISD's website for a copy of the Accounts Payable Invoice Due Date Scheduled for scheduled check runs.]

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19.5 AIR TRAVEL

All air travel arrangement funded by public or student activity funds will be made through the Campus Support Specialist (CSS). The traveler will be financially responsible and no reimbursement will be issued for air travel arrangements that are made by the traveler.

19.6 MEALS (LOCAL FUNDS)

Meal per diem will be at a standard rate of \$36.00 per day. No receipts are required for meal per diem. There will be no employee meal reimbursement for out-of-town trips when there is no overnight stay. Meal per diem will not be paid for complete meals or banquets provided by the conference or meeting sponsor; therefore, the meal breakdown noted below should be used to allocate the meal allowance for that day.

The meal and incidentals breakdown is as follows:

M&IE	\$36
Breakfast	\$7
Lunch	\$11
Dinner	\$18

Partial meal allowances for the first and last day of travel are based on the time travel begins and ends according to the following:

Time of Departure					Meal Allocation	Per Diem
12:00	a.m.	-	7:59	a.m.	Breakfast, Lunch & Dinner	\$36
8:00	a.m.	-	1:59	p.m.	Lunch & Dinner Only	\$29
2:00	p.m.	-	8:59	p.m.	Dinner Only	\$18
9:00	p.m.	-	11:59	p.m.	No Meals	\$0

Time of Return					Meal Allocation	Per Diem
7:00	p.m.	-	11:59	p.m.	Breakfast, Lunch & Dinner	\$36
12:00	a.m.	-	11:59	a.m.	Breakfast Only	\$0
12:00	p.m.	-	6:59	p.m.	Breakfast & Lunch Only	\$18

Employees traveling with students are entitled to the per diem listed above. Refer to Bulletin 19A Students Travel for specific guidelines impacting student travel.

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19.7 LODGING (LOCAL FUNDS)

Hotel reservations are arranged by the traveler; the employee uses their own credit card to HOLD the room. The traveler must have an approved Travel Request in hand prior to making hotel reservations. Lodging reimbursement in TEXAS is set at the State Rate adopted by the State Comptroller (\$85.00 not including taxes). In all cases, the traveler should contact the Hotel and ask for the State rate. **EXCEPTIONS:** the traveler may be approved up to the conference rate as documented in announcements or brochures (choose from the least expensive hotels listed).

19.8 LODGING (FEDERAL AND STATE GRANT PROGRAM FUNDS)

Hotel reservations are arranged by the traveler; the employee uses their own credit card to HOLD the room. The traveler must have an approved Travel Request in hand prior to making hotel reservations. Federal and State funds used for travel are not to exceed \$85.00 per day (not including taxes) or the U.S. General Services Administration Domestic Per Diem Rates for each locality **WHICHEVER IS HIGHER; PROVIDED, HOWEVER, IN NO EVENT SHALL REIMBURSEMENT EXCEED THE ACTUAL LODGING EXPENSES.** Any variance between the \$85 and actual rate (defined as up to \$85.00 or the U.S. GSA Domestic Per Diem Rates) may be charged to local funds. If no local funds are available, then the traveler must pay the difference between the \$85.00 and the actual cost incurred for lodging. It is the principal's/director's responsibility to (a) assign correct accounts codes (with sufficient funds available) for these types of activities and (b) inform the traveler in case no local funds are available.

19.9 HOTEL OCCUPANCY TAX EXEMPTION CERTIFICATE

A hotel occupancy tax exemption certificate will be included in the employee's travel package. It is the employee's responsibility to submit the tax exemption certificate to the hotel. Any traveler who fails to present a properly completed Texas hotel occupancy tax exemption certificate to a commercial lodging establishment in Texas will not be reimbursed for state occupancy taxes charged by the establishment. This certificate is available from the Campus Support Specialist and the AISD's website. **NOTE:** the district is not exempt from paying county or local hotel occupancy tax.

Itemized hotel receipts must be attached to the Travel Expense Voucher for reimbursement. Reimbursement will not be processed until said receipt(s) are submitted to accounts payable along with other travel documentation that may be required by AISD.

19.10 TAXIS, LIMOUSINES, AND BUSES

All bus, limousine, and taxi fares must be verified with a receipt for reimbursement purposes when such expenditures are directly associated and related to the business trip. The traveler will be reimbursed only if a receipt is remitted for payment. Any other expenses incurred due to personal entertainment, during approved travel period,

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(including but not limited to movies, concerts, shopping, etc.) or to activities not directly associated with the trip will be the employee's responsibility. Employees are not allowed mileage or transportation costs of travel to and from their respective worksite or home and the airport.

19.11 PARKING

All parking fees must be verified with a receipt for reimbursement purposes. *Such expenditures must be directly associated and related to the business trip.* Egress or ingress for personal reasons is the employee's responsibility. The traveler will be reimbursed only if a receipt is remitted for payment. Airport long-term parking is reimbursable to employees traveling out-of-town one day or more. Airport short-term parking is reimbursable up to the amount for long-term parking. Valet parking is not allowed. Other self-park parking fees are reimbursable to traveler only if a rental car has been approved on the Travel Request; or if the traveler has been allowed to travel in his/her personal vehicle.

19.12 AUTOMOBILE (use of personal vehicle)

A cost benefit analysis is required in these cases. The cost of the employee's absence, substitute if necessary, and mileage will be compared against the cost of airfare and car rental before these types of activities are approved.

Employees approved to travel using this mode of conveyance will be reimbursed for mileage at the rate of **40.5¢** per mile. If a personal car is used, the lesser of the airfare (a round trip, 28-day advance price to such destination) or mileage rate will be reimbursed. When two or more employees travel in a private motor vehicle, only the driver of the vehicle will receive the transportation allowance. The traveler cannot make a separate claim for gasoline expenses or any other expenses associated with this mode of transportation except parking as noted above.

19.13 AUTOMOBILE RENTAL (AT DESTINATION SITE OR TO TRAVEL TO DESTINATION SITE)

The Campus Support Specialist will make all reservations for rental vehicle if approved on the Travel Request. Car rental expenditures for travel within the destination site will be paid from district funds if originally identified and approved on the Travel Request. The cost for gas and parking not directly related to the business trip will be the traveler's responsibility. The traveler will be responsible for any car rental expense incurred in cases where prior approval is not obtained.

AISD may approve car rental if it is cost effective and meets one of the following criteria:

- Hotel is at least two miles away from conference site and shuttle is not provided by conference or hotel; or
- If two or more travelers attend same conference and cost for ground transportation is greater than a car rental.

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The traveler is not authorized to upgrade the class of the approved rental vehicle; otherwise, the traveler will be held financially responsible for the difference between the approved rental and the upgrade.

19.14 REGISTRATION

An approved Travel Request must be completed before any registration arrangements are made. Any request for registration fees must be exclusive of pleasure tours. **Meals covered in the registration fee cannot be claimed in daily meal expenses.** The traveler must pay for all membership, dues, or other association fees that are included in the registration fee.

Out-of-town registration fees must be processed in one of two ways:

- Paid for by the campus or department through an approved purchase order; or
- Submitted for reimbursement through the Travel Expense Voucher (with copy of fully completed registration form and original receipt attached).

All registration fees for local staff development will be paid through a purchase order.

19.15 NON-REIMBURSEABLE ITEMS:

AISD will reimburse only for the expenses incurred directly on school-related business. If the traveler arrives in a city earlier or leaves later than is required for the assignment, the additional expenses incurred are for personal reasons and therefore, are not reimbursable. Additional expenses may be incurred in the following cost categories: conveyance (air, personal vehicle, rented vehicle, gas, parking, etc.), hotel, and meals.

Reimbursement will not be made for personal hotel services such as valet parking, baggage handling, movies, laundry, personal phone calls or liquor. Room service may be used, but expenses in excess of the meal per diem will not be reimbursed. Business related calls should be noted as such on the hotel/motel bill and will be reimbursed.

19.16 ESTIMATED TOTALS ON THE TRAVEL REQUEST AND ADMINISTRATIVE APPROVAL OF THE TRIP REQUEST:

The employee and Campus Support Specialist must ensure that the estimates used on the Travel Request are close because approval of the Trip Request, by the respective principal or director, provides authorization to reimburse the employee using the accounts listed on the Travel Request. The accounts payable office will seek approval for reimbursement, from the originating administrator, only in cases where the actual costs exceed the total estimate on the Travel Request by 5% of the total. If the actual reimbursement is less than the estimate plus 5%, then the accounts payable will use the Travel Request as authorization to reimburse.

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19.17 EXPENSE VOUCHER

The traveler will complete and submit a Travel Expense Voucher (**Exhibit II**) to his/her supervisor, immediately after the trip, only in cases where the actual costs exceed the estimate listed on the Travel Request by more than 5% of the total. If this criterion is not met, then the traveler submits the Travel Expense Voucher directly to accounts payable for reimbursement. It is the traveler's responsibility to ensure that the original Travel Expense Voucher is in the Travel Office no later than five (5) working days after the trip is completed. Travel Expense Vouchers submitted for reimbursement after the 5th day deadline will be considered late. A list of employees who have not properly filed their Travel Expense Voucher will be provided to the respective administrator and the Superintendent. Also, subsequent Travel Requests will not be approved for an employee with a pending Travel Expense Voucher.

It is the traveler's responsibility to submit the required receipts (that meet documentation standards) with the Travel Expense Voucher. Receipts required include but not limited to: airline passenger, registration, car rental, hotel, parking, and gas. Inadequate receipts (i.e., handwritten, written on a napkin, partial receipts, etc.) will not be accepted; reimbursement will not be processed in these cases. *Charge card receipts are not acceptable as adequate documentation for reimbursement unless they are sufficiently itemized.* No reimbursement through the travel reimbursement process is allowed for the purchase of classroom aids, souvenirs, or reference materials, such as books sold at seminars or conferences. In these cases, the traveler must have a purchase order in hand.

Accounts payable will review all receipts to ensure that all expenses are consistent with the appropriate guidelines. The traveler will include, on the Travel Expense Voucher, all sources of funds (i.e., budgeted, campus general fund, campus club, outside organization, etc.) used to pay for the trip.

19.18 ABSENCE REPORTING

An Absence Report must accompany the Travel Request. The Absence Report must be properly completed to include using the correct absence code.

19.9 COMPENSATION WAIVER FOR TRAVEL BY PROFESSIONAL EMPLOYEES

The Travel Request form includes a waiver that applies to District teachers, administrators and other professional employees who are treated as being exempt for purposes of the Fair Labor Standards Act and who travel during a period of time the employee would not otherwise be on duty. AISD does not provide compensation (in the form of compensatory time or daily rate) for professional employees participating in Staff Development activities during a holiday or vacation period. By signing the Traveler's Signature Section on the Travel Request form (line 23), the employee is agreeing with the compensation waiver.

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19.20 TRIP REPORT

A brief summary report is required from all employees attending staff development, conventions or meetings at School District expense. The report will be used by the respective administrator to keep staff apprised of current developments.

19.21 OUT-OF-DISTRICT-CONSULTANTS

Travel expenses for out-of-district consultants will be paid in accordance with a signed contract.

19.22 STUDENT TRAVEL

Student travel is governed by the guidelines illustrated in Bulletin 19A Student Travel.

19.23 REPORTING REQUIREMENTS

Each month, accounts payable shall submit a written schedule listing all year-to-date travel activities for all District personnel to the Superintendent and Board of Trustees. The report shall include the name of each employee, the location to which the employee traveled, the function attended by the employee, the purpose of the trip, and the total amount of travel expenses paid or reimbursed by the District to the employee.

19.24 TRAVEL OUTSIDE OF THE CONTINENTAL US

All travel outside the continental United States requires approval by the Board of Trustees.

19.25 EMPLOYEE ASSISTED TRAVEL ACTIVITIES

In all cases where employees are sponsoring travel activities for students - the District requires the employee(s) to file a financial statement outlining all associated costs to the students and employee. This statement will be validated by Finance a copy provided to all impacted parents. These types of activities are not sponsored by AISD. As such, a statement illustrating that the activity is not a school sponsored trip and that the District is not assuming any liability must be provided, in writing, to all impacted parents.

Employees participating in such activities will not be provided compensation of any kind (compensatory time, additional vacation days, daily rate, etc.)

19.26 ADMINISTRATIVE RESPONSIBILITY

It is the administrator's responsibility to ensure that: all travel funds are used equitably (i.e., all employees get an equal opportunity to participate in staff development activities); that all training activities are aligned with the Campus Improvement and District Improvement plans; that all traveler's provide a written report outlining key components and strategies; that said reports are used to keep the staff informed; and that funds are used in accordance with program goals and objectives.

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The administrator approving the Travel Request must consider budgetary constraints and ensure that the travel is charged to the appropriate account in order to ensure efficient and effective utilization of District funds.

19.27 COURSE COMPLETION CERTIFICATE

The employee is responsible for submitting a course completion certificate for out of town and local training to the H.R. Specialist (Hilda Delgado).

APPROVED BY LEADERSHIP TEAM: September 25, 2007