

Employees shall be reimbursed for reasonable travel expenditures according to the policies and procedures outlined in this document. Prior approval for all out-of-district travel shall be obtained before any expenses, including prepaid expenses, are incurred.

PRE-TRIP PROCEDURES

1. The employee must complete the on-line travel form and estimate any expenses. If any of the expenses are to be paid by a district purchase order, "PO" or purchasing card, the box "On P.O. or MasterCard" should be checked. The on-line travel form should include estimates of all categories that may need to be reimbursed.

NOTE: Additional electronic approvals are required when the following occurs.

▶ When using Federal Funds, the on-line travel form must also be approved by the federal/state supervisor. The federal/state supervisor will verify and approve that the use of funds meets program guidelines.

▶ When lodging rates are in excess of the adopted rate (\$85.00 per person, per day, plus applicable taxes), the on-line travel form must be approved in advance by the Superintendent.

When the form is saved and submitted, it will be routed electronically to the employee's principal or department head.

2. An employee may request a cash advance, but the request must be completed with the initial entry and will appear during the request process. An advance should be requested approximately two weeks before the travel dates. No advance will be made for less than \$100.00, or more than the amount of total estimated out-of-pocket expenditures. Employees requesting cash advances will receive an e-mail notification when the advance check is ready to be picked up in the accounting department. No cash advances will be issued when traveling on federal/state funds. It is the employee's responsibility to track the progress of cash advances.
3. The principal/department head must determine if the requested travel will benefit the employee as a member of the school staff. If the trip is approved, funds must be available to cover the costs. If funds are available, the principal/department head will electronically approve the form. If funds are not sufficient, the request must be held until a budget change has been processed by the principal/department head increasing the amount of the budget code to be affected by the travel.
4. Upon electronic approval from the principal/department head, the form will then be forwarded to the business office for further processing.
5. The Business Office will be responsible for verification of estimated expenses, rates, valid budget codes, and proper approvals. When the verification process is complete, the form is then electronically forwarded to the Purchasing Department.

6. The Purchasing Department will encumber the estimated expenses. Expenses shown as being on a purchase order or district purchasing card will not be encumbered. Once all electronic approvals have been completed, the employee is notified by email that the travel has been approved.
7. Prior to leaving on a trip which requires over night stay, print and sign a Texas Hotel Occupancy Tax Exemption Certificate for presentation at the time of check in at the hotel. The Texas Hotel Occupancy Tax Exemption Certificate may be obtained from the District website under Administration, Purchasing, Tax Exemption Forms. The district will not reimburse state sales tax for travel within Texas. You may need to have your Lamar CISD identification badge with you at check-in. Some hotels require proof of employment such as an identification badge.

POST-TRIP PROCEDURES

Detailed receipts will be required for reimbursement of all expenditures except mileage.

8. After the travel has been completed, the employee must complete the existing travel request form on-line within five (5) working days after return in order to be reimbursed for actual travel expenses. The district may pay or reimburse a travel expense incurred while traveling to or from or staying at a duty point outside Texas only if the travel was approved in advance in accordance with the policy.

Mileage: Reimbursement will be at the district approved rate of 50.5 cents per mile for actual miles driven, and actual toll charges, for business use of their personal vehicle. If more than one person is attending the same meeting, we encourage carpooling when possible. If an employee has an EZ-tag, and is claiming reimbursement for such expenses, an e-z tag statement must be submitted with the travel. The statement is offered on-line through the Harris County Toll Road Authority web site, www.hctra.com at no charge.

Lodging: Hotel rates vary, and every effort should be made to obtain the lowest rate available. The government rate may be available and will require school district identification. Always check to make sure that the government rate is actually lower than other special or discount rates that are being offered. In-state lodging will be reimbursed at the rate of actual expenses not to exceed \$85.00 per person per day, plus any applicable local taxes. Rates in excess of the adopted rate must be approved in advance by the Superintendent. If traveling out of state, reimbursement rates are available on the Texas State Comptroller's website at:

<http://www.window.state.tx.us/comptrol/san/fm1.html>.

Upon check out, review the billing to ensure that state tax was not charged. **Original itemized receipts** must be submitted to be reimbursed for lodging expenses.

NOTE: If traveling on federal/state funds, any lodging expenses in excess of the state rates must be reimbursed from local funds.

▶ If employees are sharing a room, when completing your on-line travel and submitting original receipts, please indicate on the lodging receipt that the lodging expenses were shared with other another employee and list that employee by name.

▶ When reporting lodging costs, include just the price of the room and applicable taxes. Other items on the hotel bill, such as business internet connection fees, business telephone calls and business fax expenses, should be segregated and accounted for in other expenses on the on-line travel form. Parking expenses should also be included as other items.

Meals: Meals are reimbursable at the **actual costs** for meals **not to exceed \$36.00 per day for over night trips and \$18 for one day trips and travel days** for all in-state travel. **Original itemized receipts** must be submitted to be reimbursed for meal costs **incurred while traveling on school business**. If an itemized receipt indicates that more than one meal has been purchased, please indicate when turning in receipts which meal you are requesting reimbursement on. Each employee traveling is required to complete the on-line travel form. An employee cannot claim reimbursement for a meal that was purchased for another employee. The district's purchasing card may not be used when purchasing meals while traveling.

If a meal (banquet) is provided in the conference registration, that meal will not be eligible for reimbursement. The amount paid for the meal does not affect reimbursement the other eligible meals that day. For example, if the conference registration includes a banquet with a charge of \$25.00, the banquet fee will be paid as part of the registration and the traveler may submit receipts up to \$16.00 (breakfast and lunch) for the remainder of the meals for that day. The amounts outlined below for breakfast, lunch, and dinner are to used to calculate limits when not all meals are eligible for reimbursement as in the previous example. These amounts are not per diems. The same meal reimbursement limits are to be used for federal funds (in state).

		<u>Depart Before</u>	<u>Return After</u>
Breakfast	\$6	7:00 a.m.	1:00 p.m.
Lunch	\$10	11:00 a.m.	6:00 p.m.
Dinner	<u>\$20</u>	4:00 p.m.	6:00 p.m.
	<u>\$36</u>		

For example, if travel commences at 8:00 a.m., the maximum reimbursement will be the lesser of actual costs or \$30.00 (covering lunch and dinner). If travel commences after 1:00 p.m., the maximum reimbursement will be the lesser of actual costs or

\$20.00 (covering dinner). If the traveler arrives home by 6:00 p.m., the maximum reimbursement will be the lesser of actual costs or \$16.00 (covering lunch and breakfast). 6:00 p.m. is defined as direct travel time and does not include time taken to stop for dinner. The district will not reimburse meal expenses in excess of the \$36.00 limit. Itemized receipts are required. A credit card charge slip is not sufficient documentation.

Limitations on meal expenditures for out-of state travel may vary. Refer to the following Web site:

http://www.window.state.tx.us/fm/travel/out_of_state/mealrates.htm

Other expenses: All other expenses such as parking, car rental, air fares, registration, etc., must have an itemized receipt attached.

NOTE: ► Car rentals are very costly so employees should not request car rentals unless necessary for business purposes due to limitations on availability of local transportation. It is usually more cost effective to utilize a taxi service.

9. The principal or department head must verify that all required itemized receipts are attached. **No canceled checks will be accepted.** All reimbursement requests must comply with District policy. If actual expenses exceed estimated expenditures, the principal/department head must ensure funds are available. After everything has been verified, the principal/department head will sign and forward all original forms to the appropriate Executive Director.
10. The Executive Director will approve and forward all original forms to the Business office to be verified that everything is accurate and all backup is attached.
11. The Business Office will then forward all forms to Accounts Payable for final processing.
12. Cash advances will be handled as follows:
 - (a) If actual expenses are less than the amount of the cash advance, the Travel Expense Report will be closed by Accounts Payable and an invoice for the difference will be sent to the employee. All amounts due must be received within ten (10) days of the invoice date.
 - (b) If actual expenses exceed the amount of the cash advance, a check for the difference will be issued to the employee.

ADDITIONAL ITEMS

- If requesting DMA hours please note, **Only** registration fees will be reimbursed.
- Employees need to adhere to the district's approved vendor list while on school business travel. Items should only be purchased from the district's approved vendor list.

GENERAL INFORMATION

Mileage rates will be reviewed semi-annually for consistency with state and federal rates. If material adjustments have been made at the state/federal level or economic conditions warrant, local rates will adjust accordingly.

A state agency may specify a travel expense payment or reimbursement rate that is less than the maximum rate specified in the state or federal guide. The lower rate applies only to a travel expense incurred after the agency has notified the affected individuals in writing about the rate. The agency is solely responsible for enforcing the rate. The comptroller is not authorized to audit for compliance with it. In this paragraph, "rate" means a number expressed in terms of dollars or cents, or both. This paragraph does not authorize a state agency to adopt a rate that has the effect of denying an entitlement provided by law.