

TRAVEL PROCEDURES

All travel related activities are governed by Board Policy. The following procedures are subject to change and will not supersede Board Policy or any State or Federal law.

APPROVAL PROCESS

Before any expense for travel on school business is incurred by an employee, the employee's supervisor, campus principal, and superintendent must give approval. Use of the school issued Citibank® Corporate Card is the preferred method for payment of travel expenses. (Please see additional information regarding use of the credit card.)

To secure approval, the staff member must first complete a **Travel or Online Registration Requisition Form**. Such requests should be entered into the TxEIS requisition system well in advance of the requested travel date in order to have approval beforehand. Requests must include all pertinent information such as who is attending, the reason for the travel, departure and arrival times and dates, location, etc. If payment is to be made by a school credit card, the vendor should be the name of the credit card company (Citibank®) and the name of the hotel, restaurant, etc. should be listed in the expense description. Staff will not be allowed to check out the Citibank® card without an approved purchase order.

When a check is required, please be very specific if the check needs to be issued by a certain date in order to be hand carried or to meet a registration or other deadline. Check requests without all of the supporting documentation will not be accepted, nor processed.

REGISTRATIONS/ENTRIES

When payment for registrations or extra-curricular entries is required in advance, checks are processed weekly and will be available to the employee on Fridays. At times checks may be processed earlier or later, due to holidays, staff work schedules or unforeseen events. The business office must receive any supporting documents (entry forms, registration forms, etc.) by 12:00 noon on Tuesdays. Requests received after this time will be processed the following week. Please plan ahead!

MEALS

Meal allowance for employees can only be claimed when traveling overnight. In addition, the employee must meet the meal payment criteria regarding departure and arrival times. Payment for meal expense when overnight lodging is not required is disallowed unless the meal meets the

IRS criteria for treatment as a business meal. If payment is claimed for such non-travel meals you must state who was in attendance and the nature of business discussed.

Meal allowances and criteria for payment are as follows:

	EMPLOYEES	STUDENTS
Breakfast - (leave before 6:00 A.M.)	\$ 8.00	\$ 8.00
Lunch - (leave before 11:00 A.M./return after 1:00 P.M.)	\$ 11.00	\$10.00
Dinner - (leave before 5:00 P.M./return after 7:00 P.M.)	\$ 22.00	\$15.00

Meals will be allowed at the lesser of the per diem rate or the actual receipt amount, not to exceed \$41.00 per day for employees or \$33.00 per day for students (including accompanying sponsors & bus drivers) unless specifically approved by the superintendent.

STUDENT TRAVEL

When the district will be paying for student meals, the sponsor is strongly encouraged to make arrangements in advance. Many businesses will offer special rates to groups and will accept payment by credit card or allow the school to send payment later. No cash is to be given to students! Meals are to be paid for the group as a whole by the sponsor. Sponsors should submit a **Texas Sales and Use Tax Exemption Certification** form to the vendor, as these transactions are considered tax-exempt. Tips or gratuities are not allowable charges.

DISTRICT VEHICLE

A school vehicle should be used for travel on school business when available. A transportation request must be completed (who, what, when, where) using the Eduphoria system to secure the use of the vehicle. Priority for use of the vehicle will be given on a first come first serve basis provided the situation is similar. Priority will be given to groups. Use of a school vehicle must be limited to use when directly conducting school business and the per-mile expense will be charged to the appropriate department or budget.

PERSONAL CAR MILEAGE

Mileage will be paid only if there is no school vehicle available or permission is given in advance by the superintendent. A denied transportation request or a purchase order approved by the superintendent is required. The maximum allowable mileage rate is \$.545 per mile. The mileage paid will be based on MapQuest distances located at <http://www.mapquest.com/>. The

business office must have on file proof of insurance for your private vehicle before payment may be made for mileage.

GASOLINE CREDIT CARDS

The school gasoline credit card will be issued when it is determined the distance to be traveled in a school vehicle is in excess of the capacity of fuel in the school vehicle at the time of departure. The card may be signed out at the business office and should be returned to the business office within five days of return, along with all copies of charge tickets. Employees should write their name, the vehicle and the odometer reading on each gasoline charge ticket. Employees using the school credit card for fuel purchases will not be eligible for mileage allotment payment. Please do not use the Citibank credit card for fuel purchases due to the taxes charged on fuel.

When requesting use of a school vehicle, print out the emailed vehicle assignment to present when picking up the vehicle, keys and gas credit card (if required).

AIRLINE TRAVEL

When traveling by air, employees shall arrange for the most economical airfare available. Payment for travel will be paid according to the lesser of mileage or airfare. Itemized receipts must be submitted to the business office within five days of return.

RENTAL CARS

Rental cars must be approved in advance by the superintendent or business manager.

LODGING

Comfort I.S.D. is a member of the State Travel Management Program. An employee of the District who is engaged in official business may participate in the STMP contract for travel services by accessing http://portal.cpa.state.tx.us/hotel/hotel_directory/index.cfm for participating facilities and information. When making lodging reservations with a participating facility please ask for the State of Texas contract rate and reference membership number S1300.

Employees are encouraged to make lodging arrangements well in advance in order to secure the most cost effective rate. Please reference the [State of Texas Allowable Travel Rate](#) chart in this section. GSA Per Diem Rates for Texas at <http://www.gsa.gov/portal/category/100120> for maximum lodging rates for your destination. Since the district is exempt from paying state tax for motel rooms, the tax-exempt rate should be requested. A [Texas Hotel Occupancy Tax Exemption Certificate](#) must be submitted to the motel for exemption of these taxes. This certificate may be obtained from Comfort ISD website or the business office. An itemized

receipt must be requested upon checkout and turned in to the business office within five days of return.

In the event the employee shares lodging, the prorated cost of the room will be used in arriving at the total individual cost. Personal expenses such as laundry, bar tabs, tips, or movies in rooms are not allowable charges and should be paid for by the individual.

PHONE CALLS

Local and long distance calls will not be allowed unless the calls are related to school district business. Any such charge must include documentation and reason for the call.

OTHER EXPENSES

Parking fees are allowed if a receipt is submitted. Other expenses that are not allowed include tips or gratuities, alcoholic beverages, porters, baggage handling and meals/lodging for someone other than you.

Take special care to obtain receipts for all meal expenditures and receipts or bills for lodging, parking, participation and registration fees, banquet meals, telephone, and transportation. Receipts must be itemized. Credit card charge tickets showing the total only will be disallowed! Within five days of return from the trip attach all bills and receipts to a copy of the Purchase Order and submit it to the business office. Failure to file timely travel reports may subject the employee to repayment of the unsubstantiated charges through personal check or payroll deduction.

IRS TAX CONSEQUENCES

NOTE: Some travel expenses may be reportable as income. IRS reporting of business expense claims and payments are the responsibility of the employee and you are urged to undertake a careful means of record keeping which will substantiate all supplemental income declared as a business expense. The business office will not be responsible for supplying employees with data to support their tax claims.