

CUERO INDEPENDENT SCHOOL DISTRICT

TRAVEL MANUAL

2023-2024

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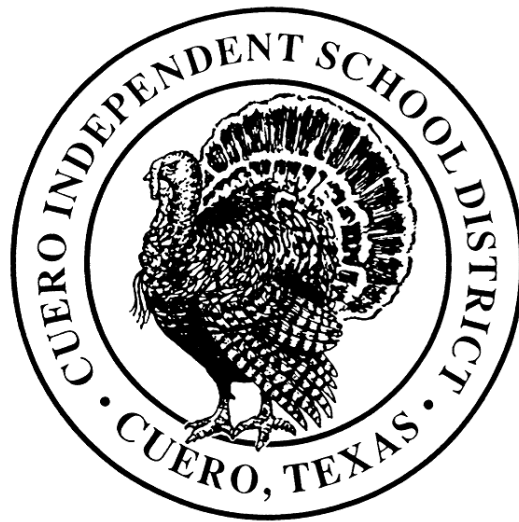


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INTRODUCTION

This manual sets forth the travel policies and procedures used by Cuero ISD (referred to as the “LEA” throughout this manual) to administer federal, state, and local funds. The manual contains the internal controls and grant management standards used by the LEA to ensure that all federal funds are lawfully expended.

The manual outlines the federal requirements related to travel, as indicated in 2 CFR §200.474. The State of Texas travel requirements outlined by the Texas Comptroller of Public Accounts, accessed at <https://fmx.cpa.state.tx.us/fmx/travel/texttravel/index.php>, are included in the manual. The term “state” indicated in the comptroller’s travel requirements are changed to “LEA” for the purposes of this manual, where applicable. Local policies and procedures are also included in the manual. Whenever federal, state, and local policy differ, the most restrictive is followed.

Although this manual is not all-inclusive and cannot address all situations, it does provide general information to assist with standard travel operations consistent with federal and state law.

Employees of the LEA involved with travel, new employees as well as incumbent employees, are expected to review this manual to gain familiarity and understanding of the LEA’s rules and practices.

TRAVEL OVERVIEW

An LEA employee is entitled to reimbursement of certain travel expenses required by the LEA to conduct official LEA business, subject to certain limitations described throughout this manual.

Whenever federal, state, and local travel policy differ, the most restrictive is followed.

The LEA must minimize the amount of travel expenses reimbursed by ensuring that each travel arrangement is the most cost-effective, considering all relevant circumstances.

The LEA will properly train employees on travel regulations and keep them informed of any changes in travel rules. Campus Administrators and Department Heads have an annual meeting with their employees on travel related items before the beginning of school. They are also responsible to address travel with any employees hired after the beginning of school.

The LEA ensures that all travel reimbursements are examined prior to payment to ensure compliance with all applicable regulations and limitations. The Assistant Superintendent of Business is responsible for this responsibility.

Employees must ensure that their travel complies with applicable laws and rules and must not seek reimbursement for travel expenses that the employee should reasonably know are not reimbursable.

When federal grant funds are used for travel expenditures, the obligation is made when the travel is taken, according to 34 CFR 76.707.

DEFINITIONS

The following definitions were obtained from the Texas Comptroller of Public Accounts located at <https://fmx.cpa.state.tx.us/fmx/travel/texttravel/gen/def/index.php> and modified to meet the LEA's circumstances.

Business Day: Any weekday except a weekday on which a national or state holiday occurs.

Cancellation Charge: A fee, charge or payment that a provider of travel services assesses because of the cancellation or change of a travel reservation or other travel plan.

Commercial Lodging Establishment: (1) A motel, hotel, inn, apartment, house or similar establishment that provides lodging to the public for pay; or (2) A person or establishment that provides lodging for pay that the Comptroller determines to have a sufficient number of the characteristics of a commercial lodging establishment for the purposes of the Travel Regulations Act, Texas Government Code Section 660.002(5).

Commercial Transportation Company: A company or individual that transports people or goods at a cost.

Comptroller: The Comptroller of Public Accounts.

Designated Headquarters: The area within the boundaries of the city in which an LEA employee's place of employment is located. If an employee's place of employment is located within an unincorporated area, then the area within a five-mile radius of the place of employment is the employee's designated headquarters. If an incorporated municipality or an unincorporated area is completely surrounded by the incorporated municipality in which an employee's place of

employment is located, then the employee's designated headquarters includes the surrounded municipality or area.

Disability: A physical or mental impairment of an individual that substantially limits one or more major life activities of the individual.

Duty Point: The destination, other than a place of employment, to which an LEA employee travels to conduct official LEA business. If the destination is outside the employee's designated headquarters, then the duty point is either the incorporated municipality in which the destination is located or the unincorporated area within a five-mile radius of the destination.

Gratuity: Something given voluntarily or beyond obligation, usually in response to or in anticipation of a service.

Incidental Expense: An expense incurred while traveling on official LEA business. The term includes a mandatory insurance or service charge and an applicable tax, except a tax based on the cost of a meal. The term does not include a meal, lodging or transportation expense, a personal expense, an expense an individual would incur regardless of whether the individual were traveling on official LEA business, a tip, or a gratuity.

Lease: A contract with a term of at least one month that gives the lessee possession and use of property or equipment while the lessor retains ownership of it.

Lodging Expense: A charge imposed by a commercial lodging establishment as consideration for providing lodging. The term does not include money paid as a donation, gratuity or tip to the establishment.

Meal Expense: The cost of a meal plus any tax that is based on the meal's cost. The term does not include a tip, a gratuity, or a mandatory service charge paid or imposed in conjunction with a meal.

Non-Working Hours: All hours in a calendar day except working hours.

Place of Employment: The location at which an LEA employee most frequently conducts official LEA business.

Rented or Public Conveyance: A motor vehicle, train, aircraft, boat or bicycle that an LEA employee rents or pays a fare to use for a period of less than one month.

Travel Document: A document that consists of one or more travel vouchers or transactions.

Travel Expense: A meal, lodging, transportation, or incidental expense.

Travel Voucher/Form: The paper or electronic form adopted or approved by the LEA that is completed for the purpose of (1) submitting a travel voucher on paper, (2) supporting the legality and fiscal responsibility of a travel payment or reimbursement, or (3) for both purposes.

Work Day: A day on which a particular LEA employee is regularly required to conduct official LEA business.

Working Hours: The hours during which an LEA employee is regularly scheduled to conduct official LEA business.

FEDERAL REGULATIONS RELATED TO TRAVEL

Federal requirements related to travel, as indicated in 2 CFR §200.474, are listed below. In some instances, state and/or local rules are more restrictive and are notated. Whenever federal, state, and local policy differ, the most restrictive is followed.

General. Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the LEA. Federal rules allow such costs to be charged on an actual cost basis, on a per diem or mileage basis in lieu of actual costs incurred*, or on a combination of the two, provided the method used is applied to an entire trip and not selected days of the trip, and results in charges consistent with those normally allowed in like circumstances in the LEA's non-federally-funded activities and in accordance with the LEA's written travel reimbursement policies. 2 CFR §200.474(a). *A per diem basis in lieu of actual costs is not allowable according to the more restrictive State rules. According to state rules, travel allowances in which the traveler receives a flat per diem for lodging and/or meals, regardless of the amount expended, are not allowable in Texas.

Refer to state/local policy and procedures described in this manual for more specific information.

Lodging and Subsistence. Costs incurred by employees and officers for travel, including costs of lodging, other subsistence, and incidental expenses, must be considered reasonable and otherwise allowable only to the extent such costs do not exceed charges normally allowed by the LEA in its regular operations as the result of its written travel policy. In addition, if these costs are charged directly to the federal award, documentation must be maintained that justifies that (1) participation of the individual is necessary to the federal award; and (2) the costs are reasonable and consistent with the LEA's established travel policy. 2 CFR §200.474(b).

Refer to state/local policy and procedures described in this manual for more specific information.

Temporary Dependent Care Costs. Temporary dependent care costs (as dependent is defined in 26 U.S.C 152) above and beyond regular dependent care that directly results from travel to conferences is allowable provided that: (1) the costs are a direct result of the individual's travel for the federal award; (2) the costs are consistent with the LEA's documented travel policy for all LEA travel [which means the LEA also allows these costs with state/local funds for non-federal award travel]; and (3) are only temporary during the travel period. Travel costs for dependents are unallowable, except for travel of duration of six months or more with prior approval of the federal awarding agency. 2 CFR §200.474(c).

The LEA does not allow temporary dependent care costs, as described above, with state and/or local funds for non-federally funded travel, and therefore, such costs are not allowable with federal funds.

Commercial Air Travel. Airfare costs in excess of the basic least expensive unrestricted accommodations class offered by commercial airlines are unallowable except when such accommodations would: (1) require circuitous routing; (2) require travel during unreasonable hours; (3) excessively prolong travel; (4) result in additional costs that would offset the transportation savings; or (5) offer accommodations not reasonably adequate for the traveler's medical needs. The LEA must justify and document these conditions on a case-by-case basis in order for the use of first-class or business-class airfare to be allowable in such cases. 2 CFR §200.474(e).

Refer to state/local policy and procedures described in this manual for more specific information.

STATE REGULATIONS AND LOCAL POLICY & PROCEDURES RELATED TO TRAVEL COSTS

State travel rules are more restrictive than the federal requirements, therefore, state rules are followed. If local rules are more restrictive, they are notated in this manual accordingly. Mileage, lodging, and meal reimbursement rates and rules published by the Texas Comptroller of Public Accounts ("Comptroller") apply to all grants funded by TEA for individuals on travel status.

Out-Of-State Travel

The LEA will follow TEA guidelines for federally funded program-related out-of-state travel, including required justification. The LEA must maintain appropriate documentation that the out-of-state travel is reasonable, necessary, allocable to the federal grant program, and has a programmatic purpose.

According to TEA,, if out-of-state travel is identified as allowable by program guidelines associated with the federal grant, and the LEA chooses to use grant funds for out-of-state travel, the LEA must complete and retain locally TEA’s justification form for program-related out-of-state travel. The form is accessible on TEA’s website regarding “Prior Approval, Disclosure, and Justification Forms under the New EDGAR” located at:

http://tea.texas.gov/Finance_and_Grants/Grants/Administering_a_Grant/Request_for_Prior_Approval,_Disclosure,_and_Justification_Forms/

Adequate, supporting documentation will be maintained in the Business Office for audit and monitoring purposes.

Travel to U.S. Possessions, Alaska, Hawaii, Canada, or Mexico

According to state law, an LEA employee is entitled to be reimbursed for actual lodging and meal expenses incurred while conducting LEA business at a duty point in a U.S. possession, Alaska, Hawaii, Canada, or Mexico.

The LEA does not allow reimbursement for travel in a U.S. possession, Alaska, Hawaii, Canada, or Mexico.

Foreign Travel (Countries Other Than Canada or Mexico)

According to state law, an LEA employee is entitled to be reimbursed for actual lodging and meal expenses while conducting LEA business at a duty point in a foreign country other than Canada and Mexico, upon prior approval by the LEA’s chief administrator or designee.

The LEA does not allow reimbursement for travel in a foreign country other than Canada or Mexico.

Transportation Expenditures

An LEA employee is entitled to be reimbursed for certain transportation charges incurred while conducting LEA business, regardless of whether the travel is non-overnight, overnight, or out-of-state, subject to certain limitations described throughout this manual.

Regardless of the time of day of the travel, mileage to and from the employee’s home or location other than a duty point is not allowable to be charged to a federal or state grant, with the following exceptions:

Exception for Travel Between Residence and an Airport

According to state rules, an LEA may determine when it is appropriate to reimburse an employee for mileage between a residence and an airport. The mileage reimbursement is limited to the cost of one two-way trip to and from the airport in the employee’s personal vehicle plus parking at the airport.

The employee must turn in any parking documentation along with a mileage sheet containing distance from residence to the airport.

Exception for Travel Between Employee's Residence and Place of Employment

According to state rules, an LEA employee may not be reimbursed for mileage incurred for traveling between the employee's residence and place of employment in a personally owned or leased motor vehicle **unless** the travel (a) is necessitated by extraordinary circumstances, **and** (b) occurs outside of the hours the employee is working. The same restrictions and requirements that apply to the use of a personally owned vehicle apply to an employee's use of mass transit, taxi or limousine when traveling between an employee's residence and place of employment.

The employee must turn in any travel documentation along with a mileage sheet containing distance from residence to the airport.

Transportation Expenditures: Mileage Reimbursement – In Personal Vehicle

According to state rules, an LEA employee is entitled to be reimbursed for mileage incurred to conduct LEA business. The reimbursement may not exceed the product of the actual number of miles traveled for business and the maximum mileage reimbursement rate published by the Comptroller. The mileage reimbursement rate is inclusive of all expenses associated with the employee's use of his or her personal vehicle. (Gasoline purchased for the personal vehicle is not reimbursable separately because the cost of gasoline is included in the mileage reimbursement.)

Reimbursement Rates Applicable to All Grants Funded by TEA (federal and state grants):

The LEA is not required to reimburse employees at the maximum rate, but may specify a mileage reimbursement rate that is lower than the maximum allowable rate per mile published by the Comptroller.

- If local policy restricts mileage to a rate less than state law (rates published on the Comptroller's website), the LEA must budget and request reimbursement from the grant *at the lesser rate*.
- If local policy exceeds the maximum rate published on the Comptroller's website, the difference must be paid from non-grant funds.

The LEA reimburses mileage at the rate published on the Comptroller's website.

The Assistant Superintendent of Business ensures the correct mileage rate is used and updated accordingly.

Route Determination for Mileage Reimbursement in Personal Vehicle

According to state rules, the number of reimbursable miles may not exceed the number of miles of the most cost-effective reasonably safe route between two duty points. In determining the most cost-effective reasonably safe route, the LEA may consider the route that provides the shortest distance, the quickest drive time or the safest road conditions.

All mileage is based off the district mileage chart or from a GPS navigation system or website. An employee must write out a formal letter explaining why the alternative route was taken. The Assistant Superintendent of Business will determine if the extra mileage will be reimbursed.

Mileage Calculation

According to state rules, the number of miles traveled by an employee for LEA business may be determined by point-to-point itemization. Point-to-point mileage may be documented by an employee's vehicle odometer reading or by a readily available online mapping service. The LEA must adopt by internal policy one online mapping service to be used by their employees. The itemization must be sufficiently detailed for the LEA reimbursing the mileage to verify the number of miles. An increase in the number of miles incurred due to an employee receiving inadequate directions or being lost is not reimbursable.

The LEA determines mileage calculation by requiring printed driving directions provided by the following electronic mapping source: Indicate the specific mapping source, such as www.mapquest.com, www.googlemaps.com, etc.] and or reference to the LEA's mileage chart developed to list the distance between various duty points within the district.

Transportation Expenditures: Four-Per-Car Rule

According to state rules, when LEA employees [located at the same campus] travel on the same dates with the same itinerary, they must coordinate travel. 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.

When coordination of travel is infeasible for a group of LEA employees, supporting documentation for each employee's mileage reimbursement must include the original or a copy of the determination approved by the designated LEA official. The determination must specifically state that coordination of travel is infeasible and list the LEA business reasons for the infeasibility.

A formal letter explaining the reason for infeasible group travel must be turned into the Assistant Superintendent of Business. The Assistant Superintendent of Business will determine if reimbursement for all parties will be done.

Transportation Expenditures: Rental Vehicles

According to state rules, an LEA employee is entitled to reimbursement for the cost of renting a vehicle to conduct LEA business. The reimbursement includes all applicable taxes and mandatory charges. It also may include a charge for collision damage waiver or a loss damage waiver if not already included in the contracted rate for the rental. A charge for an additional driver may only be reimbursed if incurred for a business reason. A charge for a liability insurance supplement, personal accident insurance, safe trip insurance or personal effects insurance is not reimbursable.

The LEA allows rental cars to be used for conducting LEA business. The Assistant Superintendent of Business and the Transportation Director will approve all rental car usage before the vehicle has been rented.

Justification for Rental Car

If grant funds are used for the expenditure, TEA requires justification for why a rental car was necessary and how it was more cost effective than alternate transportation.

A formal letter with all documentation on the rental vehicles expenses and how it will save the district money is required. This will be approved by the Federal Program Director and the Assistant Superintendent of Business.

Gasoline Purchased for Rental Cars

Gasoline purchased for the rental car is reimbursable. Mileage is not reimbursed for a rental car, mileage is only reimbursable for personal vehicles. A receipt must be submitted for reimbursement.

Documentation Required for Rental Car Expenditures

The employee must provide to the LEA a complete receipt issued by the rental company, which includes the following:

- The name of the rental company
- The name of the employee renting the vehicle
- The starting and ending dates of the rental
- Rental contract (optional)
- Proof of payment (if the employee paid personally for the rental)
- In addition to the rental car receipt, receipts for gasoline purchases must be attached

All documentation must be turned into the business office. This will be approved by the Federal Program Director and the Assistant Superintendent of Business.

Transportation Expenditures: Parking

According to state rules, an LEA may reimburse an LEA employee for a parking expense incurred while traveling to conduct LEA business in a personally owned or leased vehicle, rental vehicle, or LEA-owned or LEA-leased vehicle. The LEA may not reimburse the employee for parking paid if none of the mileage or rental cost is reimbursable.

Documentation Required for Parking

A receipt is required. If the LEA does not require a receipt, or the employee lost their receipt, the following documentation is required:

- List each day the expense was incurred. If the listing covers a range of days, the listing may not cover more than one fiscal year.
- List the amount of the expense that was incurred each day. If the amount was the same for each day, then listing the amount only once satisfies this requirement.

Transportation Expenditures: Tolls

According to state rules, an LEA may reimburse an LEA employee for tolls paid when the employee travels to conduct LEA business in a personally owned or lease vehicle, rental vehicle, or LEA-owned or LEA-leased vehicle. The LEA may not reimburse the employee for tolls paid if none of the mileage or rental cost is reimbursable.

The LEA reimburses for toll charges.

Documentation Required for Tolls

An employee is entitled to be reimbursed for tolls paid when the employee travels in a personally owned or leased vehicle, rental vehicle, or LEA-owned or leased vehicle. The LEA will not be reimbursed for tolls paid if none of the mileage or rental cost is reimbursable. Cuero ISD will reimburse employees for toll charges with proper documentation. Toll charges are reimbursable expenditures in the operation of school vehicles, rental cars or personal vehicles for business use.

Transportation Expenditures: Mass Transit, Taxi, Limousine, Railroad, Bicycle, Boat, Other Motor Vehicle or Other Mode of Mass Transit

According to state rules, an LEA employee is entitled to be reimbursed for the actual cost of transportation by mass transit or motor vehicle, including taxi, *limousine, bus, subway, railroad, bicycle, boat or other motor vehicle or other mode of mass transit if incurred to conduct LEA business. The cost is only reimbursable if provided by a commercial transportation company.

*The LEA employee is entitled to be reimbursed for the actual cost of transportation by limousine only if it was the most cost-effective mode of transportation available considering all relevant circumstances.

If a taxi or *limousine is shared by two or more LEA employees, only the employee who paid for the transportation may be reimbursed for that expense. The other employee may be reimbursed only for charges imposed on an individual-by-individual basis.

The LEA employee is entitled to be reimbursed for the actual cost of transportation provided by a network transportation driver (Uber, Lyft, etc.) if incurred to conduct LEA business and if it was the most cost-effective mode of transportation available considering all relevant circumstances.

Note: Tips or gratuities are not reimbursable.

Documentation Required

State law does not require a receipt for a reimbursement of travel by bus, subway, other mode of mass transit, taxi, limousine, or network transportation driver; however supporting documentation must itemize the date and the fare charged for each trip.

The LEA employee is entitled to be reimbursed for the actual cost of transportation by bus, subway, other mode of mass transit or taxi if incurred to conduct LEA business. The cost is only reimbursable if provided by a commercial transportation company

Receipt or supporting documentation for transportation by railroad, bicycle, boat or other vehicle should include the following:

- Name of the commercial transportation company
- Name of the employee
- Starting and ending dates of the travel
- The mode of transportation
- An itemization of expenses incurred
- Proof of payment

Direct payment of Transportation Expenses:

According to state rules, the LEA may directly pay a commercial transportation company, a credit card issuer or a travel agency for the expense of transporting the LEA's employees. The LEA may directly pay a commercial transportation company, a credit card issuer, or a travel agency in advance of the employee's travel if the company offers lower rates for the transportation. However, an appropriation for the current fiscal year may not be used to pay for transportation that will occur during the next fiscal year. The amount of the LEA's direct payment of a transportation expense may not exceed the amount that would have reimbursed to an LEA employee for that expense.

When federal grant funds are used for travel expenditures, the obligation is made when the travel is taken, according to 34 CFR 76.707.

Transportation Expenditures: Commercial Air Transportation

According to state rules, an LEA employee is entitled to be reimbursed for the actual cost of commercial air transportation incurred to conduct LEA business. The reimbursement may not exceed the cost of the lowest available airfare between the employee's designated headquarters and the employee's duty point.

Employees may pay for the airfare personally and then be reimbursed by the district. All documentation must be approved by the Superintendent before airfare is made.

Documentation Required for Commercial Air Transportation

If the employee pays personally for the airfare and seeks reimbursement, the employee must provide proof that the expense was incurred. A complete passenger receipt issued by a commercial airline company or an itinerary issued by the company or a travel agency serves this purpose.

The receipt or itinerary must include the following:

- The name of the employee and airline
- The ticket number
- The class of transportation
- The travel dates
- The amount of the airfare
- The origin and destination of each flight
- Proof of payment (if the employee paid personally for the airfare)

- For the reimbursement of first class or business class airfare, justification must be submitted, including a statement that this type of airfare was the only available airfare, or that a lower airfare was not available.

All documentation above must be preapproved by the Superintendent before any reimbursement will be issued.

Transportation Expenditures: Baggage - Commercial Air Transportation

Baggage fees for the first bag are allowable for reimbursement when using commercial air transportation incurred to conduct LEA business.

According to state rules, charges for excessive baggage may be reimbursed as long as the travel is related to LEA business (e.g. LEA-owned equipment). The LEA is responsible for ensuring the reasonableness of the reimbursement and number of bags necessary.

All documentation above must be preapproved by the Superintendent before any reimbursement will be issued.

Documentation Required for Baggage

A receipt indicating payment for baggage fees must be submitted for reimbursement.

All documentation above must be preapproved by the Superintendent before any reimbursement will be issued.

Transportation Expenditures: Travel by Private Aircraft

According to state rules, an LEA employee is entitled to be reimbursed for the employee's use of an aircraft owned or leased by the employee. The reimbursement may not exceed the product of the highway mileage between the designated headquarters and the duty point and the maximum aircraft mileage reimbursement rate published by the Comptroller. The mileage reimbursement rate is inclusive of all expenses associated with the employee's use of his or her vehicle.

The LEA does not allow reimbursement for travel expenditures for the employee's use of private aircraft when conducting LEA business.

Meals Expenditures

An LEA employee is entitled to be reimbursed for meal and incidental expenditures incurred while conducting LEA business at a duty point outside of the employee's designated headquarters, subject to certain limitations described throughout this manual. The meal expense is only

reimbursable if the employee is outside of his or her designated headquarters for at least six consecutive hours.

Meal expenses incurred while traveling to a duty point the day before LEA business begins and traveling from a duty point the day after LEA business ends are reimbursable. Meal expenses incurred more than one day before or after the LEA business begins or ends are not reimbursable unless the expenses are incurred to qualify for discount airfare or travel to or from the duty point reasonably requires more than one day.

According to state rules, **meal reimbursement is not a per diem. An employee must claim the actual expenses incurred for meals, not to exceed the maximum allowable rate for that location.** The maximum should not be claimed unless the actual expenditures equal or exceed the maximum allowable rate. Maximum meal reimbursement rates differ depending on whether the travel is in-state or out-of-state.

According to state rules, LEAs must use the federal rates provided by the General Services Administration (GSA) for both in-state and out-of-state travel within the contiguous United States. If a city is not listed, but the county is listed, the county's rate is used. The GSA's Domestic Maximum Reimbursement Rates are accessible via the Comptroller's website at: <https://fmx.cpa.state.tx.us/fmx/travel/index.php> or directly at the GSA website at: <http://www.gsa.gov/portal/content/104877>

For areas not listed on the GSA's Domestic Maximum Reimbursement Rates, LEA employees are limited to the Travel Reimbursement Rates published on the Comptroller's website at: <https://fmx.cpa.state.tx.us/fm/travel/travelrates.php>

Federal travel regulations are typically updated on October 1 of each year. However, changes may be made at any time during the year. It is possible for two sets of rates to apply to a single trip. If employees are traveling when the rates change, they must use the rates in effect on each specific day of travel.

The Assistant Superintendent of Business monitors the federal rates annually.

Reimbursement Rates Applicable to All Grants Funded by TEA (federal and state grants):

- If local policy restricts travel, per diem, and other travel expenses to a rate less than state law (rates published on the GSA and Comptroller's website), the LEA must budget and request reimbursement from the grant *at the lesser rate*.
- If local policy exceeds the maximum recovery rate published on the GSA and Comptroller's website, the difference must be paid from non-grant funds.

- Travel allowances, in which the per diem is paid to the employee regardless of the amount actually expended, are not allowable with grant funds.

The LEA reimburses travel expenses at the state rate published on the GSA and Comptroller's website.

Meal Reimbursement Documentation

According to state rules, meal receipts are not required by law. However, an LEA may establish an internal policy that employees must submit receipts for meals as a condition for reimbursement.

The LEA does not require meal receipts if the employee asks for prepaid meal money ahead of time at the prescribed district rate. Meal receipts are not required for prepaid meal money. Reimbursement of meal money after the expenses must be accompanied by receipts.

Regardless of whether the LEA requires meal receipts for reimbursement, the employee should certify that the reimbursement amount being requested is the actual meal expense not to exceed the maximum meal reimbursement rate for that location, and does not include alcoholic beverages or tips.

Direct Payment of Meal Expenses

According to state rules, if the LEA directly pays a commercial lodging establishment, a credit card issuer or a travel agency for lodging expenses incurred by the LEA's employee, the LEA may also directly pay meal expenses incurred by the employee at that lodging establishment.

If meal expenses incurred at a commercial lodging establishment are billed directly, the lodging receipt must have a daily itemization of those expenses, or the supporting documentation must include the original or a copy of the receipt for each of those expenses.

Cuero ISD follows state policies and procedures on the above.

Meal Reimbursement for Non-Overnight Travel

According to state rules, and if allowed by local policy, an LEA employee may be reimbursed for non-overnight meal expenses. An employee whose duties require the employee to travel outside the employee's designated headquarters, without an overnight stay away from the employee's headquarters, may be reimbursed for the actual cost of the employee's meals, not to exceed the maximum rate of \$36 listed on the Comptroller's website. However, ***if an employee on non-overnight travel receives reimbursement for meals, this amount would be considered income and must be reported on the employee's W-2 tax form as part of the employee's taxable wages.***

Travel must take the employee outside designated headquarters for more than six consecutive hours. If travel lasts less than six consecutive hours, the cost of meals is not allowable to be charged to the federal or state grant.

The LEA does reimburse employees for non-overnight meal expenses which is done on a reimbursement-by-reimbursement basis. Grant funds are not allowed for non-overnight travel that lasts less than six consecutive hours. Local funds are used for these expenses.

Meal Reimbursement for Expenses Incurred Within a Designated Headquarters

According to state rules, an LEA employee may be reimbursed for meal expenses incurred within a designated headquarters, subject to local policy. Supporting documentation must include a determination by the sponsor of the training, seminar, or conference that the meal was mandatory and connected with the training, seminar, or conference.

The LEA does not reimburse employees for meal expenses incurred within a designated headquarters.

Meal Reimbursements That Are Prohibited

According to state rules, the following meal reimbursements are prohibited:

- Meal expenses incurred within the employee's designated headquarters are not reimbursable unless it is mandatory and connected with training, a seminar, or a conference, subject to local policy.
- Meal expenses incurred by the employee while not conducting LEA business are not reimbursable unless an exception applies. LEA business does not include the breakdown of a personally owned vehicle or any occurrence not connected with the employee's official duties.
- Tips or gratuities paid in conjunction with meal expenses are generally not reimbursable. A "mandatory" service charge may only be reimbursed if the service charge is imposed by an establishment and cannot be refused by the customer.
- The purchase of an alcoholic beverage is not reimbursable.

Lodging Expenditures

An LEA employee is entitled to be reimbursed for lodging expenditures incurred while conducting LEA business at a duty point outside of the employee's designated headquarters, subject to certain limitations described throughout this manual. The lodging expense is only reimbursable if it is incurred at a commercial lodging establishment.

Lodging expenses incurred the night before LEA business begins and the night after LEA business ends are reimbursable. Lodging expenses incurred more than one night before or after the LEA business begins or ends are not reimbursable unless the expenses are incurred to qualify for discount airfare or if travel to or from the duty point reasonably requires more than one day. An

LEA employee may not be reimbursed for a lodging expense incurred while not conducting LEA business unless an exception applies, subject to local policy.

According to state rules, **lodging reimbursement is not a per diem. An employee must claim the actual expenses incurred for lodging, not to exceed the maximum allowable rate for that location.** The maximum should not be claimed unless the actual expenditures equal or exceed the maximum allowable rate. Maximum lodging reimbursement rates differ depending on whether the travel is in-state or out-of-state.

According to state rules, LEAs must use the federal rates provided by the General Services Administration (GSA) for both in-state and out-of-state travel within the contiguous United States. If a city is not listed, but the county is listed, the county's rate is used. The GSA's Domestic Maximum Reimbursement Rates are accessible via the Comptroller's website at: <https://fmx.cpa.state.tx.us/fmx/travel/index.php> or directly at the GSA website at: <http://www.gsa.gov/portal/content/104877>

For areas not listed on the GSA's Domestic Maximum Reimbursement Rates, LEA employees are limited to the Travel Reimbursement Rates published on the Comptroller's website at: <https://fmx.cpa.state.tx.us/fm/travel/travelrates.php>

Federal travel regulations are typically updated on October 1 of each year. However, changes may be made at any time during the year. It is possible for two sets of rates to apply to a single trip. If employees are traveling when the rates change, they must use the rates in effect on each specific day of travel.

The Assistant Superintendent of Business monitors the federal rates annually.

Reimbursement Rates Applicable to All Grants Funded by TEA (federal and state grants):

- If local policy restricts travel, per diem, and other travel expenses to a rate less than state law (rates published on the GSA and Comptroller's website), the LEA must budget and request reimbursement from the grant *at the lesser rate*.
- If local policy exceeds the maximum recovery rate published on the GSA and Comptroller's website, the difference must be paid from non-grant funds.
- Travel allowances, in which the per diem is paid to the employee regardless of the amount actually expended, are not allowable with grant funds.

The LEA reimburses travel expenses at the rate published on the GSA and Comptroller's website.

Lodging Reimbursement Documentation

According to state rules, for an LEA employee to be reimbursed for a lodging expense, the employee must provide proof that the lodging expense was incurred. This normally takes the form of a lodging receipt.

A lodging receipt issued by a commercial lodging establishment or its central reservations office, the travel agency used to reserve the lodging, or the broker who purchased the lodging is acceptable and must include the following:

- 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

The paper version of a receipt delivered through the Internet or electronic mail by a commercial lodging establishment, travel agency or broker is considered original.

If a lodging receipt is unavailable, the supporting documentation must include the canceled check or credit card slip used to pay the lodging expense, the credit card billing on which the lodging charges appear or a copy of the check, slip or billing. The supporting documentation must also include a statement with the name and address of the establishment, the name of the employee, the single room rate, and a daily itemization of the lodging charges.

Cuero ISD follows the policies and procedures listed above.

Direct Payment of Lodging Expenses

According to state rules, the LEA may directly pay a commercial lodging establishment, a credit card issuer or a travel agency for lodging expenses incurred by the LEA's employees. The supporting documentation for payment must include the same receipts, statements, and other information that would be required in the supporting documentation for the reimbursement of an LEA employee for that expense.

Lodging Expenditures: Contract Hotels

According to state rules, contract travel services must be used whenever those services provide the most efficient travel resulting in the total lowest cost.

The LEA does not use contract travel services.

Lodging Expenditures: Hotel Occupancy Tax

According to state rules, an LEA employee is exempt from paying the Texas state hotel occupancy tax. It is the responsibility of the employee to present the exemption form to the hotel to claim exemption from the state tax for LEA-related business travel. The employee may not be reimbursed for the state tax if the traveler fails to present the Texas Hotel Occupancy Tax Exemption Certificate to the hotel.

An employee may only be reimbursed for the hotel occupancy or similar tax from which the employee is legally exempt if the employee properly claimed the exemption but the commercial lodging establishment refused to honor it. In this situation, supporting documentation must include an explanation of why the employee is seeking reimbursement for the state tax.

Copies of the Texas Hotel Occupancy Tax Exemption Certificate may be obtained from the Business Office.

The employee is not exempt from paying other applicable taxes imposed for lodging, such as county, city or municipal taxes. Employees may be reimbursed for these taxes. The hotel taxes are considered an incidental expense and not as a lodging expense for the purpose of the maximum reimbursement rate for lodging expenses.

Exception for Travel Outside Texas

An LEA employee traveling outside Texas is entitled to be reimbursed for his or her required payment of hotel occupancy or similar taxes. However, an LEA employee traveling outside Texas may not be reimbursed for a hotel occupancy or similar tax that applicable law allows to be rebated or refunded to the employee if the LEA requires the employee to claim the rebate or refund.

The hotel taxes are considered an incidental expense and not as a lodging expense for the purpose of the maximum reimbursement rate for lodging expenses.

Lodging Expenditures: Increasing the Maximum Lodging Rate

According to state rules, the maximum lodging rate may be increased under certain circumstances.

Reducing Meal Reimbursement Rate to Increase Lodging Rate

According to state rules, an LEA employee may claim less than the maximum meal reimbursement rate for a duty point and use the amount of the reduction to increase the maximum lodging reimbursement rate for the duty point. This is allowable for in-state and out-of-state travel.

For example, Gloria is an LEA employee who is planning to a conference that will result in an overnight stay. The maximum lodging rate for the destination is \$100 per night and the maximum meal reimbursement rate is \$45 per day. Gloria finds a hotel very close to where her conference is being held, but that hotel charges \$110 per night. Gloria decides that she would like to reduce her

meal reimbursement from \$45 to \$35 so that she can use the \$10 reduction to stay in the hotel located closer to her conference location.

Note: The opposite case does not apply. According to state rules, a traveler may not reduce the amount on lodging to increase the amount spent on meals. Under no circumstances, may a traveler be reimbursed from grant funds for meals at a rate that exceeds the rates published by the Comptroller.

The LEA does not allow a reduction in the meal reimbursement rate to increase the maximum lodging reimbursement rate.

Requesting a Higher Maximum Lodging Reimbursement Rate

According to state rules, the chief official of the LEA or designee may determine that local conditions necessitate an increase in the lodging rate for a particular location for both in-state and out-of-state travel. This determination must be documented internally by the LEA and made available upon request during post-payment audit.

This request for a higher maximum lodging rate must be done prior to requesting funds and approved by the Federal Program Director and Assistant Superintendent of Business. Any funds requested over the maximum lodging rate will be paid for local funds – not federal funds. The request is made on the districts regular check request form.

Appendix A of this manual provides a sample of the Request To Increase Maximum Lodging Rate form.

Appendix B of this manual provides a sample of a Calculation Table for Lodging.

Lodging Expenditures: Inability to Obtain Reasonable Lodging Within the Duty Point

According to state rules, an LEA employee may be reimbursed for lodging and meals obtained outside of the duty point if the employee was unable to obtain reasonable lodging within the duty point. The lodging expense reimbursement may not exceed the maximum lodging reimbursement rate for the location where the lodging is obtained. In this situation, the meal expense reimbursement may not exceed the greater of (a) the maximum meal reimbursement rate for the employee's duty point, or (b) the maximum meal reimbursement rate for the location where the lodging is obtained.

Documentation Required for Inability to Obtain Reasonable Lodging

In addition to the supporting documentation identified in the *Lodging Reimbursement Documentation* section of this manual, the supporting documentation must include a statement that the employee was unable to obtain reasonable lodging within the duty point.

Cuero ISD follows the policies and procedures listed above.

Lodging Expenditures: Shared Lodging

The LEA does not require employees to share lodging.

If the LEA requires employees to share lodging, or if the employee voluntarily shares lodging, the following rules apply:

- The LEA will reimburse each employee for his or her share of the lodging expense. For each traveler, the reimbursement may not exceed the maximum lodging reimbursement rate. Each employee must submit a travel voucher to receive reimbursement.
 - For example, Carol and Jennifer are employed by the same LEA and will be attending a conference that will result in an overnight stay. The maximum lodging rate for the destination is \$90 per night. The women would prefer to stay at a hotel that is closer to the location of the conference. However, that hotel charges \$140 per night. The women decide to share a room so they can stay in the hotel of their choice. The cost of the room of \$140 per night is reimbursable since each woman would be allowed up to \$90 per night. Carol and Jennifer may each claim their share of the lodging expense, which is \$70 per night.
- According to state rules, if only one of the individuals sharing lodging is an LEA employee, the LEA must reimburse the employee the room rate for a single occupancy or the applicable maximum lodging reimbursement rate, whichever amount is less.

Cuero ISD requires the employee to give documentation of the entire room rate and expenses and will reimburse the employee up to maximum rate or half or the rate whichever is lower.

Lodging Expenditures: Lease of an Apartment or House

According to state rules, an apartment or house rental expense may be reimbursed if:

- The purpose of the rental is the conservation of funds, and
- The LEA reasonably anticipates that the employee will be using the apartment or house while conducting LEA business throughout the term of the lease.

Application fees and other mandatory costs associated with applying for rental of the apartment or house are reimbursable.

The LEA does not allow apartment or house rental expenses.

Travel Allowances

According to state rules, travel allowances in which the traveler receives a flat per diem for lodging and/or meals, regardless of the actual amount expended, are **not allowable** in Texas.

Travel Advance

According to TEA, a travel advance is the estimated cost of the travel that is provided to the employee in advance of the trip. A travel advance is allowable with federal grant funds. The employee must submit travel receipts for the amounts, within the allowable rates, actually expended and then refund back to the LEA any funds not documented through receipts (amount not spent).

For travel related to a federal grant, Cuero ISD requires the travel advance with state or local funds and then journal it into federal once the actual expenditures are known.

Travel Documentation

Travel costs must be properly documented to be reimbursable. The employee must document travel costs with a travel voucher.

According to federal rules, documentation must be maintained that justifies that (1) participation of the individual is necessary to the federal award; and (2) the costs are reasonable and consistent with the LEA's established travel policy. 2 CFR §200.474(b).

According to state rules, auditable documentation must include the following at a minimum:

- Name of the individual claiming travel reimbursement
- Destination (duty point)
- Purpose of the trip, including
 - Description of the LEA business conducted at the duty point
 - Explanation of how the incurred travel expenses relates to LEA business
 - Justification of how the trip was necessary to accomplish the objectives of the grant project, if using grant funds
- Dates of travel
- Actual mileage based on the employee's vehicle odometer reading or by a readily available online mapping service (not to exceed reimbursement at the maximum allowable rate)
- Actual amount expended on a rental car, with a receipt attached and justification for why a rental car was necessary and how it was more cost effective than alternate transportation; Receipts for any gasoline purchased for the rental car must be attached (mileage is not reimbursed for a rental car – only the cost of gasoline is reimbursed)
- Actual amount expended on transportation, such as airfare, taxis, shuttles, etc. (tips and gratuities are not reimbursable)
- Name of transportation company or service provider, mode of transportation, and ticket number, if applicable

- Actual amount expended on meals per day (may not exceed the maximum allowable; tips and gratuities are not reimbursable)
- Actual amount expended on lodging per day, with a receipt attached (may not exceed the maximum allowable)
- Actual amount expended on allowable incidentals, such as hotel taxes (except Texas state hotel occupancy tax), and other costs associated with the travel
- Signature of the employee (If the individual dies before signing the travel reimbursement request, only a person in the individual's line of supervision may approve it.)
- Total amount reimbursed to the employee

Additional information on documentation that the employee must submit to the LEA for reimbursement is notated in each specific section.

Cuero ISD requires a certification by the employee that all expenditures are true and accurate, even for expenditures that require a receipt.

According to TEA, travel costs that are not supported by proper documentation as described above are not allowable to be charged to grants funded by TEA and are subject to disallowance by state and federal auditors and monitors.

Note: In all instances, receipts that have been altered by any person other than the provider of the receipt is unacceptable. A receipt to which additional information has been added is considered unaltered if the additional information does not conflict with the original information on the receipt.

Documentation for Reimbursement of Transportation Expenses Incurred on a Trip that Combines Personal and LEA Business

If an employee combines business with personal travel, the portion of expense constituting the employee's own reimbursable business expense must be separated and reported as such. The business-related expense may not exceed the amount of reimbursable expense which would have been incurred had the trip been made strictly for business purposes.

When a personal auto rather than air travel is used due to personal reasons, mileage reimbursement may not exceed the economy class airfare for that destination and may not exceed local mileage actually incurred. The cost of meals, lodging, and incidental expenditures en route that exceed the costs that would have been incurred if traveling by air are not reimbursable since they would have been avoided had transportation been by air instead of auto.

Supporting documentation must include detail on the type and cost of transportation that would have been used to transport the employee between his or her designated headquarters and duty points had the employee not conducted personal business during the trip.

Documentation for Incidental Expenses

Although receipts are not required as supporting documentation for the reimbursement of an incidental expense, the documentation must include an itemization of the expenses incurred and how the expenses were related to LEA business.

Documentation for Unique Travel Expenses for Disabled Employee

If a disabled LEA employee incurs expenses for attendant care, the supporting documentation for the reimbursement of attendant care expenses must indicate that the LEA employee involved has a disability and that the attendant care was reasonable and necessary. The documentation must also include the name of the attendant, as well as complete, unaltered receipts for the attendant's expenses. If reimbursement is for first class or business class airfare, the supporting documentation must state that the class of airfare was medically necessary for the LEA employee.

Original, Itemized Receipts

Reimbursement of travel expenditures require original, itemized receipts. A credit card charge slip is not considered an itemized receipt. If the employee cannot produce original, itemized receipts, the following exceptions may be allowed, upon approval: legible photocopies with dates and times.

Packaged Travel Arrangements

According to state rules, if an LEA or its employee purchases a package of at least two travel arrangements (i.e. meals, lodging, transportation, incidental expenses, registration fees), each type is reimbursable only to the extent it would have been reimbursable had it not been included in the package. The travel voucher must separately state the cost of each type of travel arrangement.

For example, Joe is planning to attend a conference in another city. He finds a great deal for a packaged trip online. The package deal includes airfare for \$200, lodging for \$90 per night, and rental car for \$30 per day. If Joe were to book the airfare separately, it would cost \$400. However, reimbursement for each cost is limited to what would have been reimbursable if it had not been included in the package. For this location, the maximum lodging rate is only \$85, so the additional \$5 spent on lodging is not reimbursable. When Joe submits his travel voucher for reimbursement, he will need to include documentation that states separately each type of travel cost combined in the package.

The LEA does not allow packaged travel arrangements.

Registration Fees

According to TEA, registration fees may be obligated as “Personal Services by a Contractor” under class object code 6200, or as “Travel” under class object code 6400, at the discretion of the LEA. The LEA must have a local policy that outlines the consistent treatment of registration costs.

The decision on whether to incur and code registration fees as personal services or as travel determines when the cost is obligated, as described in 34 CFR 76.707. If the registration fee is obligated as travel, the obligation occurs the day the conference or meeting begins. This means the registration fee may not be paid with federal funds until the travel is taken. If the registration fee is obligated as personal services, the registration is obligated the day the registration is submitted. This means the registration fee may be paid with federal funds at the time the registration is submitted. The benefit of obligating registration fees as personal services by a contractor (non-employee of the LEA) under 34 CFR 76.707 is that the LEA may benefit from reduced cost registration fees when registering earlier for conferences or trainings.

Please refer to the LEA’s Procurement Manual for local policy regarding the coding of registration fees.

Registration Fees Packaged with Meals or Lodging

According to state rules, a meal or lodging expense that is packaged with a registration fee is considered to be part of the registration fee and must be charged to the same object code as the fee. The expense may not be separately stated. A meal or lodging expense that is not mandatory must be stated separately from the registration fee and must be charged to the usual object codes for meals or lodging.

Cancellation Charges

According to state rules, an LEA may reimburse an employee for a cancellation charge, related to a travel expense, if the charge is incurred:

- For a reason related to LEA business, or
- For a reason related to LEA business that could not be conducted because of a natural disaster, or
- Because an employee was unable to use transportation that was paid in advance to obtain a cost savings because the employee was ill or had a personal emergency.

Documentation Required for Cancellation Charges

The supporting documentation for the payment or reimbursement of a cancellation charge must include all the following information:

- The reason for the cancellation; and
- The intended purpose of the travel had it not been canceled; and
- The type of travel expense that incurred the cancellation charge; and
- The original, unused airline ticket (if the charge relates to an unused airline ticket); and
- Proof that the charge has been paid by the individual receiving reimbursement, if the charge is being reimbursed instead of paid directly

Discounts and Travel Expenses at No Cost

Discounts on Travel Expenses

According to state rules, an LEA employee may not be reimbursed for a travel expense unless the employee has incurred the expense. Therefore, the LEA may not be reimbursed for the value or cost of a discount on a travel expense unless the employee paid money to obtain the discount.

If the employee paid money to obtain a discount, the employee may be reimbursed the lesser of:

- The cost of obtaining the discount
- The amount of the discount
- The maximum that may be reimbursed to an employee for the type of travel expense incurred

Supporting documentation for reimbursement of an employee's purchase of a discount on a travel expenses must include:

- A complete and unaltered receipt from the seller of the discount, or if that is unavailable, another form of proof of payment; and
- A detailed description of the discount program

An employee who receives free transportation or lodging in exchange for mileage, points or other non-monetary credits has not incurred an expense for reimbursement purposes. If the employee receives a travel discount as a benefit of making unrelated purchases or conducting unrelated business with the provider of the discount, the discount is considered to be provided free to the employee.

For example, Rosie is an LEA employee who uses her personal credit card for most of her monthly purchases because her credit card company offers a bonus structure for use of the card. Rosie is able to trade in "points" that she earns from her credit card purchases for air miles. Rosie decides to use her air miles for an LEA-related business trip, and therefore she does not incur any out-of-pocket costs for the airfare. She would like to claim for reimbursement the amount the ticket would

have cost her. However, Rosie is not able to do so because she has not incurred an airfare expense for reimbursement purposes.

Expenses Incurred While Qualifying for Discount Airfare

According to state rules, an LEA employee may be reimbursed for travel expenses incurred while staying extra days at a duty point to qualify for discount airfare if:

- The amount of the reimbursement plus the amount of the discount airfare is less than the contract airfare or average coach airfare that would be available had the employee not stayed extra days at the duty point; and
- The expenses are the same type of expenses incurred during the other days at the duty point; and
- The LEA determines that the employee's absence for the extra days is not detrimental.

The supporting documentation must show that the sum of the additional travel expenses plus the amount of the discounted airfare was less than the reference airfare. The documentation must state the reference airfare. If the reference airfare is the average coach airfare, then the source used to determine the average coach airfare also must be stated.

Cuero ISD follows the policies and procedures listed above.

Discounts or Bonuses Earned from Travel Paid with Public Funds

According to state rules, a discount or award given for travel, such as frequent flyer miles, rental car or hotel discounts or food coupons, are not things of value belonging to the government for purposes of Texas Penal Code Section 29.02, which criminalizes a state employee's misuse of government property or other things of value belonging to state government that come into the employee's possession by virtue of the employee's office or employment.

This is due to the administrative difficulty and cost involved in recapturing the discount or award for a governmental entity. Therefore, such a discount or bonus can be used for a private purpose if it cannot be used for a public purpose.

Cuero ISD follows the policies and procedures listed above.

Prohibited Travel Expenses

According to state rules, the following travel expenses are prohibited and/or not reimbursable:

- Tips, gratuities, and purchase of alcoholic beverages are not reimbursable.
- Travel expenditures not related to LEA business are not reimbursable unless an exception is notated in LEA policy
- Travel allowances, in which the per diem is paid to the employee regardless of the amount actually expended, are not allowable with grant funds.

- Multiple reimbursements of a travel expense is prohibited. An LEA employee may only be reimbursed for a travel expense from one source. However, if an employee receives a travel reimbursement from a person or entity other than the LEA, and the amount of the reimbursement is less than the expenses incurred, the employee may seek reimbursement from the LEA for the difference.

For example, David, an employee of the LEA, travels to a conference in another city. David is also a member of a professional organization that will pay for his lodging cost while attending the conference because he will attend one of the organization's functions during one night of his stay. Since the professional organization is paying for David's lodging cost, he may not claim a lodging cost for reimbursement from the LEA. David may claim his other reimbursable expenses incurred for LEA business, such as meals, transportation, incidentals, etc. If the cost of lodging is \$100 per night and the professional organization only pays \$75 a night toward the lodging, David may seek reimbursement from the LEA for the difference in cost of \$25 per night.

Exceptions: Reimbursable Travel Expenses Unrelated to LEA Business

According to state rules, the following exceptions apply to travel expenses unrelated to LEA business:

- **Medical Care:** Travel expenses incurred while a traveling employee obtains medical care are reimbursable, if:
 - The expense is incurred outside the employee's designated headquarters; and
 - The purpose of the employee traveling outside the employee's designated headquarters was to conduct LEA business; and
 - Waiting to receive the care until the employee returns to the employee's designated headquarters would be unreasonable; and
 - The expense would have been reimbursable had it been incurred while conducting LEA business; and
 - The expense is incurred only while traveling to the nearest appropriate medical care facility.
 - For example, Mike is traveling on LEA-related business outside his designated headquarters and catches the flu. He is unable to perform his duties and determines it is necessary to visit the nearest appropriate medical care facility prior to returning home. He drives his personal vehicle to and from the medical care facility. The mileage Mike incurs is reimbursable at the applicable reimbursement rate.
- **Returning to Designated Headquarters Early Due to Illness or Personal Emergency:** An LEA employee may be reimbursed for a travel expense incurred when the employee returns from a duty point to his or her designated headquarters before LEA business at the duty point is completed because of an illness or personal emergency.

- Natural Disaster or Other Occurrence: Travel expenses incurred as a result of attempting to conduct LEA business are reimbursable, if:
 - The employee is unable to conduct the LEA-related business because of a natural disaster or other natural occurrence; and
 - The expense would be reimbursable had the LEA business been conducted.
- While Using Leave: Travel expenses incurred by an employee while using personal or compensatory leave are reimbursable if:
 - The leave is used while the employee is away from their designated headquarters; and
 - The primary purpose of the employee's being away is to conduct LEA business; and
 - The LEA determines that returning the employee to their designated headquarters while using the leave would not be practical or cost-effective; and
 - The expense is incurred in the duty point at which the employee is conducting LEA business; and
 - The expense is a type of expense that the employee incurred or would have incurred while conducting LEA business.
 - For example, Julie is headquartered in Houston. She travels to Dallas to conduct LEA business. Julie attends business meetings in Dallas on Monday and Tuesday and has another business meeting in Dallas on Friday. Her LEA determines it would not be cost-effective to reimburse her to return to Houston, her headquarters, and then back to Dallas, her duty point, on Friday to resume LEA business. Julie agrees to stay in Dallas on personal leave on Wednesday and Thursday. Therefore, she may be reimbursed for meal, lodging and transportation expenses incurred at the duty point while she is on leave. The expenses she incurs both on personal leave and while conducting LEA business are only reimbursable up to the applicable maximum reimbursement rates. If Julie decides to drive her vehicle to a location outside the duty point or incurs meals at a location outside the duty point, those expenses would not be reimbursable.
- Travel to a Duty Point or Designated Headquarters While on Leave: An LEA employee who is on personal or compensatory leave outside of the employee's designated headquarters and is required to return to the designated headquarters or other duty point to conduct LEA business may be reimbursed for the travel expenses that are incurred, if:
 - The LEA determines the employee must return to the designated headquarters or duty point to conduct LEA business; and
 - The travel to the designated headquarters or duty point is from a location other than the employee's residence; and
 - The employee could not have reasonably anticipated that the business travel would be necessary before going on leave outside of the employee's headquarters; and

- The expense is a type of expense that the employee would have incurred for LEA-related travel expenses.
- If the employee resumes the leave, the employee may also be reimbursed for expenses incurred while traveling back to the location at which the employee was staying on leave or to the proper location on the employee's itinerary.
- For example, Ron, is on vacation with his family in New Mexico and is called back to his designated headquarters located in Dallas by his supervisor during an emergency situation at the LEA. He travels from New Mexico to Dallas, completes the duties required by his supervisor, and then returns to New Mexico for the remainder of his vacation. Ron may be reimbursed for reasonable travel costs incurred to get him to Dallas to conduct the LEA business and then back to New Mexico to complete his vacation.
- Spending the Weekend Away from a Designated Headquarters When the LEA Business at a Duty Point Overlaps With the Weekend: An LEA may determine whether the LEA employee should (1) remain at the employee's duty point during the weekend or (2) return to the employee's designated headquarters.
 - The employee may be reimbursed the transportation expense incurred while returning to the headquarters and then going back to the duty point after the weekend if the LEA determines it is most beneficial for the employee to return to the headquarters.
 - The employee may be reimbursed for weekend travel expenses at the duty point if the LEA determines it is most beneficial for the employee to remain at the duty point over the weekend. The reimbursable expenses are limited to the types of expenses the employee incurred on other days while conducting LEA business.
 - For example, Anna is headquartered in Lubbock but flies to Corpus Christi to conduct LEA business. The LEA business begins Monday afternoon, temporarily ends Friday afternoon, and resumes the following Monday. The LEA determines that it would be more cost-effective for Anna to remain in Corpus Christi over the weekend because the estimated meal, lodging, and transportation reimbursement for Anna to remain in Corpus Christi would be less than the cost of additional airfare. The lodging, meal and transportation expenses Anna incurs over the weekend are reimbursable up to the applicable maximum reimbursement rates.
 - If the LEA authorizes an employee to leave the duty point to travel to a location other than the employee's designated headquarters over the weekend and then return to the duty point, the employee may be reimbursed for expenses limited to the types of expenses the employee incurred on other days while conducting LEA business.
- Attending funerals: An LEA employee may be reimbursed for a travel expense incurred while attending the funeral of an individual who was an LEA employee or board member, if:

- The LEA determines that the employee’s attendance at the funeral is appropriate under the circumstances; and
- The expense is reimbursed only to the extent it could have been reimbursed had it occurred while conducting LEA business.

Cuero ISD follows the policies and procedures listed above when approved by the Superintendent.

Lost or Stolen Tickets or Similar Items

According to state rules, an LEA employee may be reimbursed for a ticket or similar item that has been lost or stolen, if the LEA determines that the loss or theft occurred despite the employee’s exercise of reasonable care to safeguard the item.

Supporting documentation must include a statement that the employee exercised reasonable care to safeguard the ticket or item. This statement must be signed by someone in the employee’s line of supervision.

Cuero ISD follows the policies and procedures listed above when approved by the Superintendent.

Death of an LEA Employee While On Travel Status

According to state rules, if an LEA employee dies while conducting LEA business at a duty point outside the employee’s designated headquarters, the LEA may pay the expense of preparing and transporting the employee’s remains and personal property to the employee’s designated headquarters or another location designated by the executor or administrator of the employee’s estate. If transport to a location other than the designated headquarters, then the amount of the LEA’s payment may not exceed the amount that would have been paid for transport to the headquarters.

Supporting documentation must include:

- A description of the LEA’s determination that the expenses were reasonable and necessary; and
- A receipt issued by the person who transported or prepared the human remains or personal property. If the receipt is unavailable, another form of proof of payment must be included.

The LEA may reimburse the employee’s estate for appropriate lodging and transportation expenses incurred by the employee at the duty point. A reimbursement that would have been paid to an LEA employee had the employee not died must be paid to the employee’s estate.

Participant Support Costs

According to 2 CFR §200.75, participant support costs means direct costs for items such as stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with conferences, or training projects.

According to 2 CFR §200.456, participant support costs are allowable with prior approval* of the Federal awarding agency.

*The LEA follows TEA’s guidance and procedures for prior approval as notated on TEA’s website regarding “Prior Approval, Disclosure, and Justification Forms under the New EDGAR” located at:

http://tea.texas.gov/Finance_and_Grants/Grants/Administering_a_Grant/Request_for_Prior_Approval,_Disclosure,_and_Justification_Forms/

Equitable Services for Private NonProfit School Employees Professional Development

According to TEA’s “New EDGAR FAQ” document, private nonprofit staff are non-employees of the LEA. Therefore, any stipends, travel, or registration fees for professional development provided as part of equitable services would be considered participant support costs and require prior approval. TEA is checking with USDE for further clarification related to travel for required equitable services. Currently, TEA is providing approval for equitable services to private nonprofit schools that are **required under federal program statute**, such as Title I.

The LEA will download the pre-approved PNP Equitable Services Approval Form from TEA’s website and maintain locally as documentation of the approval.

Please note: IDEA-B proportionate share services allow, but do not require, professional development activities; therefore, for the IDEA-B program, the Request for Approval of Participant Support Costs should be submitted to TEA according to the procedures on the website listed under the Participant Support Costs section of this manual.

Participant Support Costs That are Allowable But Not Required by the Federal Statute

The LEA will follow TEA guidelines for participant support costs paid from federal funds. TEA has developed forms for LEAs to use in requesting approval or providing justification. The forms are accessible on TEA’s website.

Request for Approval of Participant Support Costs for all participant support costs that are allowable, but not required by a federal program, will be submitted to TEA according to the procedures on the website listed under the Participant Support Costs section of this manual.

Adequate, supporting documentation will be maintained in the Business Office for audit and monitoring purposes.

Student Travel

Cuero ISD's student meal allotment is currently \$6 (breakfast), \$8 (lunch) and \$10 (dinner) and may be changed by the Superintendent.

Cuero ISD follows the policies and procedures listed above when approved by the Superintendent.

According to TEA's "New EDGAR FAQ" document, when student travel is allowable, the LEA must follow either the state travel rate for the location of the travel, or the LEA's local policy, whichever is lower.

TRAVEL REQUESTS AND APPROVAL PROCESS

[Describe local policy and procedures for travel requests and the approval process. Some sample text is listed below.]

Local travel is considered to be within 50-mile radius.

Approvals

The employees are authorized to initiate travel requests. The direct supervisors are authorized to approve travel requests.

The immediate administrative supervisor authorizes all travel related to their respective campus/department.

Overnight stays require approval by the immediate administrative supervisor.

Out-of-district travel requires the approval of the immediate administrative supervisor.

Out-of-state travel requires the approval of the school board.

For federally-funded travel, the Federal Program Director reviews TEA guidelines to determine if travel is an allowable cost according to the federal grant program.

The Assistant Superintendent of Business is responsible for the disbursement of funds for travel reimbursement.

Hotel Reservations

Hotel reservations must be made through the by the employee using the employee's personal credit card unless approved by the superintendent.

When booking a hotel, consideration is given to the business destination, airport, restaurants, etc., in choosing a hotel site. Standard room accommodation will be reimbursable. Travelers must reimburse the LEA for any costs related to an upgrade in room accommodation.

The employee is responsible for notifying the hotel in the event of travel plan changes. An employee who does not notify the hotel of a cancellation before the deadline established by the hotel may not expense the no-show charge for reimbursement.

Movies and incidentals do not meet the IRS interpretation of travel expenditures and are not allowable at any time. The traveler must review his or her invoice and settle charges with the hotel with his or her personal credit card for room service, movies, personal phone calls, etc., prior to check out. Business-related fax charges are reimbursable. Business-related Internet connection fees are reimbursable with approval by the supervisor. The cost of personal cellular phone usage is not reimbursable except in extreme emergency, with approval by the supervisor.

Vehicles

The LEA assumes no responsibility for personal autos used for LEA business. Personal vehicles should not be used for extended trips as the mileage charges are not economical to the LEA. Personal vehicles may be used for extended trips with prior approval by the supervisor and justification.

All rental car reservations must be made through the [position title/department]. As a general rule, an intermediate or smaller model must be rented whenever possible. When three or more employees are traveling together, a full size car is permissible.

The LEA is insured for rental vehicles. Travelers are advised to refuse insurance coverage offered by car rental companies since such coverage would be a duplication and a non-reimbursable expense.

The following expenses in the operation of rental cars are not reimbursable: refueling charges for not returning the rental car with a full tank of gas (unless sufficient reason for not refueling can be given); pre-paid fuel charges; parking or traffic violation tickets.

Rental cars are for business use only and should not be used for personal use, without prior approval by the supervisor and justification. LEA insurance does not cover a rental car used by an employee for personal use. The employee will be responsible for any additional insurance coverage and/or any damage to the vehicle if used for personal use.

Airfare

If an employee books an airfare that is not the fare recommended by the travel agent, the employee may be responsible for the difference between the recommended fare and the accepted fare, unless prior approval by the supervisor is received. When travelers make unapproved

modifications to travel arrangements that result in additional charges, those additional charges may not be reimbursable and may be the responsibility of the traveler unless authorized by the supervisor and approved by the department.

Forms

Purchase Request forms for travel must follow the same procedures as other expenses and must be approved prior to travel.

Purchase orders must include the date of travel.

ALL travel requires an approved Purchase Request Form which must be attached to the purchase order.

TEA's justification form for program-related out-of-state travel is completed and retained locally. The form is completed by the immediate supervisor and reviewed by the Superintendent. It is stored in the Business Office. The Expense Report Form must be used to document travel activity and request reimbursement.

TEA forms for Participant Support Costs are completed and maintained locally, and submitted to TEA, if applicable, according to the procedures described in the Participant Support Costs section of this manual.

LEGAL AUTHORITIES AND HELPFUL RESOURCES

The following documents contain relevant grants management requirements. Staff should be familiar with these materials and consult them when making decisions related to the federal grant.

- Education Department General Administrative Regulations (EDGAR)
 - EDGAR and Other Applicable Grant Regulations
 - <http://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html>
 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
 - <http://www2.ed.gov/policy/fund/guid/uniform-guidance/index.html>

- Federal program statutes, regulations, and guidance
 - <http://www.ed.gov/>

- LEA regulations, rules, and policies
 - www.cueroisd.org

- State regulations, rules, and policies
 - <http://tea.texas.gov/>
 - Texas Administrative Code (TAC)
 - <http://ritter.tea.state.tx.us/rules/tac/index.html>
 - Texas Education Code (TEC)
 - <http://www.statutes.legis.state.tx.us/?link=ed>

- Texas Comptroller of Public Accounts Travel Reimbursement Requirements
 - <https://fmx.cpa.state.tx.us/fmx/travel/texttravel/index.php>

 - The GSA's Domestic Maximum Reimbursement Rates are accessible via the Comptroller's website at:
 - <https://fmx.cpa.state.tx.us/fmx/travel/index.php>
 - Or directly at the GSA website at:
 - <http://www.gsa.gov/portal/content/104877>
 - For areas not listed on the GSA's Domestic Maximum Reimbursement Rates, LEA employees are limited to the Travel Reimbursement Rates published on the Comptroller's website at:
 - <https://fmx.cpa.state.tx.us/fm/travel/travelrates.php>

- Texas Education Agency (TEA) Requirements and Guidance
 - www.tea.texas.gov
 - New EDGAR Regulations Frequently Asked Questions (FAQ)
 - [http://tea.texas.gov/Finance and Grants/Grants/Administering a Grant/The New EDGAR/](http://tea.texas.gov/Finance_and_Grants/Grants/Administering_a_Grant/The_New_EDGAR/)
 - Program Guidelines for Specific Grants
 - <http://tea4avoswald.tea.state.tx.us/GrantOpportunities/forms/GrantProgramSearch.aspx>
 - Request Forms for Prior Approval, Disclosure, and Justification Forms
 - [http://tea.texas.gov/Finance and Grants/Grants/Administering a Grant/Request for Prior Approval, Disclosure, and Justification Forms/](http://tea.texas.gov/Finance_and_Grants/Grants/Administering_a_Grant/Request_for_Prior_Approval_Disclosure_and_Justification_Forms/)

APPENDIXES:

Appendix A: Request to Increase Maximum Lodging Rate

Appendix B: Calculation Table for Lodging

Cuero ISD

Request To Increase Maximum Lodging Rate

Name of Traveler		
Designated headquarters of traveler	Check In Date	Check Out Date
Name of lodging establishment	Rate Requested	Maximum Rate
City of location of lodging establishment AND City of Duty Point, if different	County	State

Reason for Request

No safe lodging available

If it is determined that no safe lodging is available for less than or equal to the maximum lodging reimbursement rate for the duty point, document source of the determination, including name and contact information.

Decreased total cost

If it is determined that approval of the request would result in a decreased total cost of travel, document the potential cost savings to the LEA.

Other

For any other business reason, document all relevant circumstances.

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Traveler and LEA representative must sign below	
Traveler Printed Name	
Traveler Signature	Date Signed
LEA Representative Printed Name	
LEA Representative Signature	Date Signed

ADOPTION OF MANUAL

I hereby approve and adopt the Cuero ISD 2023-2024 Travel Manual.

I understand that the information in this manual is subject to change. I understand that changes in LEA policies may supersede, modify, or render obsolete the information summarized in this manual.

NAME (Printed):

TITLE:

SIGNATURE:

DATE SIGNED:

NAME (Printed):

TITLE:

SIGNATURE:

DATE SIGNED:

EMPLOYEE ACKNOWLEDGEMENT FORM

I hereby acknowledge receipt of my personal copy of the Cuero ISD 2023-2024 Travel Manual.

I agree to read the manual and abide by the standards, policies, and procedures defined or referenced in this document.

I understand that the information in this manual is subject to change. I understand that changes in LEA policies may supersede, modify, or render obsolete the information summarized in this manual. As the LEA provides updated policy information, I accept responsibility for reading and abiding by the changes.

[I understand that this manual will be available on the LEA's website/intranet site with the most current policies. I agree that I am responsible for checking the website/intranet site for any updates or changes.]

Name (Printed):

Signature:

Date Signed: