

COMPENSATIONS AND BENEFITS
EXPENSE REIMBURSEMENTS

DEE
(REGULATION)

TRAVEL EXPENSE

Employees shall be reimbursed for reasonable travel expenses according to the current schedule adopted by the Board. The Board will not reimburse an officer or employee of the district for expenditures for travel services in excess of the applicable amount determined using the state, federal and local guidelines. Funds must be budgeted prior to the encumbering of travel purchase orders. If funds are to be provided by an external source, written documentation must be submitted to the Financial Services Department.

It is the responsibility of each supervisor to manage travel expenses in a manner that provides the lowest cost and best value to the district.

REIMBURSEMENT
RATE-MEALS

For properly authorized travel, District employees are allotted a per diem allowance of \$36 per person exclusive of lodging and transportation. No receipts are required to be submitted for the per diem when using Local funds. The per diem will be provided to the employee prior to travel. The per diem for the first and last day of travel will be prorated based on the time the trip begins and ends. If using Federal funds, itemized receipts must be submitted in order to be reimbursed for per diem expenses.

The same district reimbursement rate applies to all District-sponsored student travel.

REIMBURSEMENT RATE
LODGING STATE FUNDS

For properly authorized travel, District employees using state funds are allotted an in state lodging rate of **\$115** per person exclusive of city and local taxes. All receipts (other than meals, if using Local funds) must be submitted upon completion of the trip and attached to the Travel Expense Report. For out of state lodging rates, the state comptroller's out of state lodging rates will be used. You can find these rates at www.window.state.tx.us/fm/travel/. Amounts in excess of the state rate will be charged to local funds.

FEDERAL FUNDS

For properly authorized travel, District employees using Federal funds are allotted a lodging rate based on Federal travel guidelines listed on IRS Publication 1542-Per Diem Rates, exclusive of city and local taxes. All itemized receipts must be submitted upon completion of the trip with the submission of the trip expense report. Any employee traveling using federal funds will not be given a per diem check for meals up front. The employee will be reimbursed for the actual cost of the meals up to \$36 per day. Receipts must be submitted to receive meal reimbursement. If the Federal per diem rate for meals is higher than the \$36 allowed by the District, the difference will be added to the lodging rate listed. These per diem

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rates can be found at www.irs.gov/publications/p1542/ar02.html.

LOCAL FUNDS

For properly authorized travel, District employees using Local funds are allotted a lodging rate commensurate with the market rate of the destination, exclusive of city and local taxes. Receipts must be submitted upon completion of the trip with the submission of the trip expense report.

The district will strive to find lodging that provides the most economical benefit for the district while assuring that equity and impartially is provided to all department and campuses.

This same district reimbursement rate applies to all District-sponsored student travel.

TRAVEL PROCEDURES

If funds have been properly budgeted and approved by the Board, employees of the district shall be reimbursed for travel expenses incurred while performing duties related to their jobs, when such travel is at the request of the employees' immediate supervisor and has been properly approved.

All travelers must ensure that all travel is approved and submitted far enough in advance to take advantage of "early bird" registration and other travel discounts. In all cases, travel must be submitted to the Financial Services Department at least **21** business days prior to the date of travel. This will allow the travel clerk to book the conference hotel and be eligible for travel discounts. **Exceptions must be approved by the Superintendent.**

Prior authorization by supervisor is required, for travelers requesting to extend the days on trip for personal reasons,. Per diem, lodging, and vehicle rentals will be at traveler's personal expense.

Travel for Board and Superintendent's Cabinet will continue to be arranged through the Superintendent's Office or the Executive Director's respective secretaries.

Each campus/department will be responsible for submitting all completed paperwork through their immediate supervisor to the Financial Services Department for payment or processing. Any incomplete requests will delay the process.

A completed travel request package will include:

1. Travel Request Form (completely filled out, to include immediate supervisor's signature for approval)
2. Copy of employee Absence Report for current school year.

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3. Registration Form (completely filled out)
 4. Conference Agenda to include lodging preferences (if Available)
 5. "Request for Overtime Approval" Form for hourly employees traveling. The form must be approved by their immediate supervisor and include an account number to charge, if and or when the overtime is earned.
1. The employee must submit a trip request (Exhibit A) to his/her immediate supervisor for approval and then forwarded to the Financial Services Department. Approval authority for travel requests will be as follows:
 - a. Associate Superintendent/Executive Director/Principal travel approved by Superintendent
 - b. Curriculum-based Director's travel approved by supervising Executive Director for Accelerated Instruction
 - c. Department staff travel approved by supervising Director, Executive Director
 - d. All campus travel including student travel is approved by Campus Principal.
 2. Once approved, the request will be routed to the Executive Director for Financial Services for verification of funds and travel arrangements. The Financial Services office staff will then make the necessary travel arrangements and prepare travel packets. The Financial Services Department will track all travel arrangements made for district personnel.
 3. Trip requests will be processed in the order received by the Travel Clerk upon receipt of the trip information, but must be initiated at least **21** business days prior to the trip. Reimbursement will not be paid without prior approval. Exceptions must be approved by the Superintendent.
 - a. Cancellation without a replacement after arrangements have been made will be charged to funding source and must be done by the campus/department budget authority in writing.
 - b. Cancellations with a replacement must be done in a timely manner and must be done by the campus/department budget authority.
 - c. ALL changes to travel packets submitted to Financial Services must be pre-approved by the budget authority and communicated to Financial Services via the budget authority funding the travel.

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4. The traveler must file his/her travel expense form (Exhibit B) in accordance with the provisions stated in this regulation. The travel expense form must be completed in its entirety and submitted to the Financial Services Department within thirty (30) working days of completion of the trip. Purchase orders will be closed in 60 days, and will not be paid after this timeline.
 - a. Reimbursement for travel will be on the basis of the lowest airfare available. Receipts must be submitted. When mode of transportation is a private automobile, the employee will be reimbursed at the mileage rate set by the District provided the mileage reimbursement is equal to or less than the lowest airfare available.
 - b. Taxi and shuttle fare will be allowed when appropriate; however fares must be verified by a receipt. If available, employees should use hotel shuttle service to and from the airport. Reasonable auto rental expenses are reimbursable provided they have been pre-approved on the travel request. Federal guidelines do not allow the rental of vehicles unless it is documented that the cost of the rental is less expensive than the use of a shuttle or taxi.
 - c. Any miscellaneous expense incidentals necessary as part of the trip shall be submitted with an explanation and receipt.
 - d. Lodging bills for room accommodations will be reimbursed at the actual documented expenditure. Note that the district does not pay any state sales tax portion of hotel occupancy tax, but it does pay the city tax. A state sales tax exemption form is provided to each traveler to be turned in to the hotel upon check-in. **Employees that inadvertently pay the state sales tax will not be reimbursed.**
 - e. All unused travel advances must be reimbursed to the district along with the expenditure report.
 - f. To receive reimbursement for transportation, lodging, registration, car rental, and other authorized travel expenses, an employee shall present receipts for the actual amounts spent.
 - g. Employees of the district will bear the cost of their own individual dues for membership in organizations.
5. The Superintendent may allow a school employee to be absent

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from duty without loss of pay for a professional trip which the district will not reimburse.

6. Most travel expenses will be paid in advance directly to the vendors.
7. IRS regulations state that trip reimbursement for meal expense (even when documented) when overnight lodging is not required is considered **taxable income and must be included as additional income on Form W-2**. In order to comply with this regulation, reimbursements of this type will be processed through the payroll system and will appear on the employee's paycheck.
8. **Travel expense reports must be submitted after all travel. Outstanding travel expense reports must be submitted no later than one month after the end of the fiscal year in which the trip was taken. Please note, expense reports not submitted in a timely manner will not be reimbursed.**

Rates for the District are established as follows:

Mileage	State rate
Airfare	May not exceed the average coach fare
Meals	In state-\$36 per day (Breakfast -\$8.00, Lunch \$12.00, Dinner \$16.00) Out of State-\$35 per day (Breakfast -\$8.00, Lunch \$12.00, Dinner \$16.00)
Lodging	<i>State funds</i> In State \$115 a night per person for state funds Out of state-see state comptroller's out of state lodging rates (www.state.tx.us/fm/travel/) <i>Federal funds</i> In state-see federal guidelines Out of state-see federal guidelines (www.irs.gov/publications/p1542/ar02.html) <i>Local funds</i> In state-market rates Out of state-market rates

All regulations related to travel apply to all employees of the district to ensure compliance with IRS and State and Federal requirements.

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TRAVEL EXPENSE
FORMS

or meeting using district funds. Reports are due within thirty (30) working days after the completion of the trip and must be attached to the Travel Expense Form. The Trip Reports must follow the report template (Exhibit C) that is illustrated on the back of the Travel Expense Form. Trip Reports will be circulated for information or action purposes. Trip reports should be comprehensive and shared with staff in order to disseminate the information earned at the conference. Trip Reports with more than three egregious errors will be returned to the sender for corrections. Board Members and Superintendent will receive copies of the trip reports. **Failure to turn in completed trip reports will result in non-approval of future trip requests and/or non-reimbursement of incidental expenditures.**

The Travel Expense Forms must be signed by the traveler and have all receipts (meal receipts notwithstanding) attached. In addition, Travel Expense Form must have the travelers' immediate supervisor signature, and if the trip is funded by a special program, that program's supervising administrator's signature as well. If these signatures are not present, the form will be sent back for completion. This may delay any reimbursements to the employee.

STUDENT TRAVEL

All student travel must be estimated and budgeted for the current budget year. Non-UIL district-sponsored student travel will be budgeted and funded by student activity accounts, which must have sufficient balances to finance entire trip.

Sponsors are required to ensure that there is a local qualifying competition in order to ensure adequate funds in the student activity accounts. These accounts must have sufficient balances to finance trips for local, area, and regional competitions, conferences, and other related trips.

Exception: Program Managers and Campus Principals should budget for non-UIL district-sponsored student travel for competitive events that would advance them to state and national levels.

STUDENT ATTENDANCE

The District shall make no distinction between absences for UIL activities and absences for other extracurricular activities approved by the Board. A student shall be allowed ten extracurricular absences not related to post-district competition, five absences for post-district competition prior to state, and two absences for state competition.

Students must follow the procedure outlined in board policy FM (local) at www.tasb.org/policy/private 071907.

FAIR LABOR
STANDARDS ACT

Ordinarily, non-exempt employees are not allowed to travel out of town on overnight trips due to the complications pertaining to the tracking of the hours worked. Therefore, all out of town travel by non-exempt employees will require additional scrutiny by the Executive Director for Financial Services and be processed in compliance with the Fair Labor Standards Act (FLSA).

Travel that keeps an employee away from home overnight is travel away from home. Travel away from home is considered work time if it encompasses the hours of the work day. The time is not only hours worked on regular working days during the normal working hours, but also during the corresponding hours on non-working days. For example, if an employee regularly works from 8 am to 4 pm from Monday through Friday, the travel time during these hours is considered work time. This is also true if this travel time occurs on a Saturday or Sunday. However, work time does not include time spent in travel away from home outside their regular working hours as a passenger on an airplane, train, boat, bus or automobile. Finally, any work which an employee is required to perform while traveling must be counted as hours worked.

Consequently, any non-exempt employee that is allowed to travel must submit a “Request for Approval of Overtime” form along with the travel request form. The form must be approved by their immediate supervisor and include an account number to charge, if and or when the overtime is earned.

Throughout the duration of the trip, the traveler must record hours on duty on the Non-Exempt (Hourly) Employee Travel Time Card. This form must be submitted with the “Request for Approval of Overtime” form for compensation. These documents must be attached to the employee’s time card for payroll processing.

Unallowable Travel Expenses

- First class airfare
- Tips of any kind
- Alcoholic beverages
- Entertainment/recreation (Except for activity funds)
- Any expense for other persons
- Mileage, parking and toll road expenses for purposes other than for official business
- Personal Accident Insurance or Personal Effects coverage for rental cars
- Rental car for personal use or for purposes not associated with the

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performance of duties
Sheltered airport parking (will reimbursed the net difference from long term parking amount of \$14.50 daily rate or \$22.50 weekly rate)
Valet Parking (exceptions approved only by the Superintendent)
Taxi fares or mileage incurred to and from the airport on the day of travel
Parking tickets or speeding violations of any kind

All travel forms are available on the District's website in the Financial Services Department. If you have any questions, contact the Financial Services Department (915) 877-7429.

IN-CITY MILEAGE IN
GENERAL

The following guidelines are to be followed in accounting for and reimbursing employees for driving their personal vehicles on required District business in the city

ACCOUNTING FOR
MILEAGE

The Superintendent, Associate Superintendent, Executive Directors, Directors or Principals who plan to reimburse employees for mileage must ensure that they have budgeted for this activity. The Canutillo Independent School District (CISD) is committed to tracking expenditures and as such all mileage reimbursements will be coded to class object 6411, sub-object 89. Please check your budget to ensure that you have funds available for mileage reimbursement prior to making a commitment to reimbursement.

MILEAGE
REIMBURSEMENT
CRITERIA

The main criteria for determining eligibility are based on whether the travel is "required" in order for the employee to perform his or her duties.

The following guidelines are effective on January 1, 2009 and supersede any other guidelines that may have been in place prior to that date:

1. To the extent that funds are available in the mileage reimbursement account, employees who are instructed to attend a training seminar may be eligible for mileage reimbursement.
2. To the extent that funds are available in the mileage reimbursement account, employees who are asked to use their personal vehicle, during the normal working day, for district business may be eligible to claim mileage reimbursement. In these cases, the Principal, Director or Executive Director must approve, in writing, the mileage reimbursement prior to the actual activity. Please note that the employee is not obligated to use his/her personal vehicle for district business.

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3. To the extent that funds are available in the mileage reimbursement account, exempt (professional) employees who are instructed to work on weekends or holidays may be eligible for mileage reimbursement. In these cases, the Executive Director, Director, Principal, must approve in writing prior to the actual activity.
4. To the extent that funds are available in the mileage reimbursement account, reimbursement will be paid from travel from work site to work site, during normal work hours, but not to or from home. Travel to a required meeting or function from the normal work site would be considered reimbursable.
5. To the extent that funds are available in the mileage reimbursement account, reimbursement for parking fees may be submitted for reimbursement purposes. Receipts are required.
6. According to IRS guidelines, travel from home to work and work to home is not compensable and therefore, mileage expenses for the same are not reimbursable. However, the district has elected to reimburse mileage expenses to and from home and a site, if the expenses are incurred outside of the work schedule and are due to an emergency or job requirement. This does not include travel to the airport or to a training event held outside of the district.
7. The District will not reimburse an employee for fines, driving or parking tickets. These expenditures are personal in nature and are the responsibility of the employee.
8. Mileage reimbursement from the prior fiscal year will not be reimbursed unless the mileage was incurred in the last month of the fiscal year (see item #6 under In-City Mileage Reimbursement Form). Mileage reimbursement from federal funds will not be reimbursed if incurred in the prior fiscal year, unless incurred in the last month of the program year (see item #6 under In-City Mileage Reimbursement Form).
9. Employees who use their personal vehicle to transport other employees and or students assume all liability in case of accident. **The District prohibits the transporting of students in personal vehicle, unless written approval is given by the principal of that student, moreover the liability is borne by the individual.**

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MILEAGE
REIMBURSEMENT
PROCESSING

1. All in-city mileage reimbursements will be processed via the Financial Services Division.
2. District employees are prohibited from reimbursing in-city mileage through campus activity funds.
3. Employees assigned to federal, state or other grant programs that require local travel to meet the objectives of the program are reimbursed in accordance with Federal/State policies in place at the time, provided that funds are available in the grant and correct account.

IN-CITY MILEAGE
REPORT

Please refer to the Canutillo ISD Mileage Reimbursement Form

1. Employees eligible for in-city mileage reimbursement must complete the Canutillo ISD Mileage Reimbursement Form (Exhibit D available on-line). The form must be completed in its entirety. The Date column, Destination From Address column, Destination To Address column, and Nature of Business column must be filled out. If the trip will be within the district, then the employee will fill in Total Miles column using the Canutillo ISD Mileage Chart.

If the business meeting is outside the district, then the individual may use *Map Quest* or *Goggle Search*, or some other mileage guide to determine the miles used. Please print out the page used so that it can support the miles claimed. If the mileage guide that you are using does not list the street address, then the beginning odometer and ending odometer reading can be used but they must be filled out in the Nature of Business column.

Each workshop or meeting needs to be documented individually and contain specific data. **Ditto marks, etc. are not acceptable.**

2. Mileage for workshops purposes requires that the employee submit a completion certificate for reimbursement purposes.
3. The campus or department's mileage reimbursement account must be recorded at the bottom of the form.
4. The employee requesting the reimbursement attests that the data provided on the form is accurate and that the miles claimed are actual miles traveled on official District business by signing the mileage report.
5. The principal or administrator approving the reimbursement

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attests that the employee was on job “required” travel and eligible for reimbursement by signing the mileage form. Furthermore, the administrator signing the mileage report attests that the employee had their permission to travel on the District’s behalf and that the miles claimed are reasonable and the account charged is correct. The said administrator should review the mileage claimed by employees in his or her campus or division/department and all large or unusual claims resolved prior to submitting the form for reimbursement.

6. **Canutillo ISD Mileage Reimbursement Forms must be filed monthly except in situations where the report does not total at least \$5. In this case, combine and submit the mileage with the following month’s report.**
7. Mileage reimbursements are submitted to the Financial Services Division at the end of the month. They must be received by the Financial Services Division by the 15th of the following month for payment at month end.

MILEAGE CHART

To determine the mileage between campuses and or central office, all employees will use the Canutillo ISD Mileage Chart (Exhibit E) available on-line in the Finance Department (under department services-Accounts Payable). This chart will supersede any mileage reported between campuses and departments that are reported by employees.

REIMBURSEMENT RATE

The mileage reimbursement rate for local in-city travel is equal to the State rate this is determined by the State Comptroller.