

POLICY GROUP 5 – FISCAL MANAGEMENT
POLICY FMTRTRAVEL

Travel Policy

Sec. 1. Purpose of Policy.

The Board of Directors (hereafter, the “Board”) of IDEA Public Schools (“IDEA”) shall endeavor to maximize the use of IDEA’s funds for travel expenses incurred to further IDEA’s mission. Through this policy, the Board shall address the legal requirements, as applicable, promulgated at:

- (a) Texas Education Code (“Tex. Ed. Code”) §§ 12.107, 12.115(a)(2) and 45.105(c); and
- (b) Financial Accountability System Resource Guide (“FASRG”).

Sec. 2. Authority Over Fiscal Matters.

Sec. 2.1. In accordance with state law, the Board has primary and ultimate authority over fiscal matters. If a matter or decision-making process is not addressed in this or other duly adopted policies of the Board, authority rests with the Board. In the event of a conflict between this policy and any other Board policy, such conflict shall be brought to the Board for resolution. Refer to the Board’s Authority Over Fiscal Matters Policy (the “Controlling Policy”) for requirements applicable to this policy¹.

Sec. 2.2. The Delegates (as defined in Sec. 3(b) of the Controlling Policy) shall report to the Board any business arrangement or transaction with an individual that is an officer, as defined in Sec. 5 of the Controlling Policy, and any conflicted, interested or related party, as defined in other Board policy or applicable law. IDEA (and its officers) may not enter into a business arrangement or conduct a transaction in such a manner so as to circumvent this requirement.

Sec. 3. Key Terms.

- (a) *Duty point* means the destination, other than a place of employment, to which an IDEA employee travels to conduct official IDEA business.[bookmark:// bookmark0/](#)
- (b) *Local travel* means travel within IDEA’s state approved geographic boundary, not including an employee’s commute to work from the employee’s permanent or temporary residence.
- (c) *Out-of-region travel* means any travel that occurs outside of the geographic area within which the employee’s place of employment is situated, not including an employee’s commute to the employee’s place of employment from the employee’s permanent or temporary residence. For purposes of this definition, IDEA’s regions² are:

¹ Please use the following [link](#) to access the Authority Over Fiscal Matters policy

² <https://fmx.cpa.texas.gov/fmx/travel/texttravel/gen/def/index.php>In defining each region, this policy adopts the geographic boundaries established by the Texas Education Agency for each regional education service center. Accordingly, the school districts, counties, cities and other municipalities incorporated into

POLICY GROUP 5 – FISCAL MANAGEMENT
POLICY FMTRTRAVEL

each region are adopted here for purposes of this policy. For example, travel between Austin and San Antonio is considered within region for IDEA business.

- (1) Austin-San Antonio (Regions 13 and 20),
 - (2) Dallas-Fort Worth (Regions 10 and 11),
 - (3) El Paso (Region 19),
 - (4) Houston (Region 4),
 - (5) Permian Basin (Region 18), and
 - (6) Rio Grande Valley (Region 1).
- (d) *Overnight trip* means Out-of-Region travel requiring an overnight stay.
- (e) *Place of employment* means the IDEA office or campus at which an IDEA employee most frequently conducts official IDEA business.³ If an IDEA employee has more than one place of work, the following factors are determinative of which one is the employee's main place of work:
- (1) The total time the employee ordinarily spends at each place;
 - (2) The level of the employee's business activity in each place; and
 - (3) Whether the employee's income from each place is significant or insignificant.⁴

Sec. 4. General.

Sec. 4.1. IDEA employees will be reimbursed for reasonable travel expenses incurred in connection with official IDEA business. IDEA employees must observe the Prudent Person Rule under Sec. 7 of the Controlling Policy when traveling, or approving travel, to avoid expenditures that appear to be extravagant or lavish, personally enriching, abusive and wasteful. *See* Sec. 8 of the Controlling Policy. Importantly, **ALL** IDEA employees must use discretion when making travel arrangements to ensure the conservation of IDEA's limited financial and other resources. In applying the Prudent Person Rule, consideration may also be given to reasonable employee safety concerns that arise in connection with official IDEA travel.

Sec. 4.2. IDEA shall only reimburse expenses that conform with applicable travel requirements pertaining to maximum allowable rates for reimbursements and that are reasonable and necessary. To the degree appropriate and necessary, in addition to employees, IDEA shall apply the requirements adopted under this Board policy to any third-party requesting the reimbursement of expenses incurred for travel conducted on behalf or for the benefit of IDEA, including external candidates for employment, independent contractors and volunteers. Notably, IDEA shall apply any limitations placed upon and record requirements for travel expenses in the same manner as applied to IDEA employees. IDEA officers and employees shall inform any third-party of IDEA's policies in this regard in the form prescribed by the Business Office.

³ *Ibid.*

POLICY GROUP 5 – FISCAL MANAGEMENT
POLICY FMTRTRAVEL

⁴ IRS Publication 463.

POLICY GROUP 5 – FISCAL MANAGEMENT

POLICY FMTRTRAVEL

Sec. 4.3. IDEA employees are responsible for adequately and clearly stating the business purpose of the trip and the nature of the expenditures. IDEA employees and their supervising managers are responsible and accountable for ensuring that all expenses are appropriate and in compliance with this policy and applicable law. IDEA employees traveling on official business will be reimbursed for appropriate expenses incurred.

Sec. 4.4. For each calendar month during which official business travel is conducted, IDEA employees must submit their travel reimbursement requests on or before the last day of the subsequent calendar month. IDEA employees who submit their travel reimbursement requests timely shall receive their reimbursements timely. Employees that do not submit their travel reimbursement requests within the allotted timeframe will be subject to the exception approval process through the Board.

Sec. 4.5. Unless authorized in this policy, IDEA shall not allow any exceptions to this policy. Reasonable administrative judgment exercised by the CEO/Superintendent, or their designee in applying the standards set forth herein, including considerations of employee safety, shall not be deemed an exception.

Sec. 4.6. Any expenses incurred while traveling on behalf of IDEA that are not associated with official school business will not be reimbursed. An example of such an expense is illegal parking tickets and speeding tickets. Additionally, IDEA may not pay the travel expenses of spouses and other persons who have no responsibilities or duties to perform for IDEA when they accompany Board members, officers, as defined in Sec. 5 of the Controlling Policy, and employees to IDEA activities, events and functions.

Sec. 5. Social Activities.⁵

“Unless directly related to the benefit of students, costs of entertainment, including amusement, diversion, and social activities and any costs directly associated with such costs (such as tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities) are unallowable. In addition to demonstrating that this type of expense resulted in a direct benefit to the students, [IDEA officers and employees] must identify the students that benefited from the applicable disbursement of public funds.” The Board must also make findings that the expenditure of public funds is “necessary for the conduct of the public schools” and “in the best interest of students” pursuant to applicable provisions of the Tex. Ed. Code Chapter 12 and §45.105(c).

⁵ *FASRG Module 2, Sec. 2.2.2.1, Use of State Funds.*

POLICY GROUP 5 – FISCAL MANAGEMENT
POLICY FMTRTRAVEL

Sec. 6.1. Instructional Trips.

IDEA employees must design school-sponsored instructional trips to enhance the curriculum and extend the classroom lesson into a real-world experience. Subject to the requirement set forth in Sec. 5, trips to museums, zoos, aquariums, nature preserves, learning centers, cultural events and higher education institutions are encouraged and recommended.

Sec. 6.2. Extra-Curricular Trips.

Upon approval by IDEA, students and coaches or sponsors may travel in support of academic or athletic teams, performing groups or other extra-curricular activities sanctioned by the University Interscholastic League or the Texas State Board of Education. Students may participate in these trips for competition. Students may not participate in these trips as observers or supporters with the exception of band members, cheerleaders and drill teams.

Sec. 6.3. Student Incentive Trips.

Subject to Sec. 5 of this policy, IDEA may sponsor recreational trips to bowling alleys, movie theaters, amusement parks, etc. if IDEA staff can demonstrate that the trips have a direct benefit to the students, notably their academic performance, and the trips are an incentive for students to attain an academic goal such as honor roll, Accelerated Reader points or perfect attendance. If authorized by the Delegates or designee, the campus principal shall observe the Prudent Person Rule under Sec. 7 of the Controlling Policy for recreational trips to ensure that such trips are not extravagant or elaborate in cost and do not conflict with instructional time.

Sec. 6.4. Lodging.

Sec. 6.4.1. IDEA must utilize hotels closest to the activity for sponsors, coaches and students. Sponsors and/or coaches traveling with students should refrain from staying at a different hotel than students. If travel requires overnight stay, you may adjust the student to adult ratio in order to have both female and male chaperones as needed.

Sec. 6.4.2. If a student or team is eliminated from continued competition, IDEA must ensure that the student returns home after their continued competition is terminated. Since hotels typically require prior notice to cancel a lodging reservation, sponsors or coaches must make this cancellation and necessary plans to return.

Sec. 6.5. Required Documentation.

IDEA shall require receipts for any reimbursement requests made for travel, including, but not limited to, hotel statements disclosing that the amount due was paid and itemized receipts for parking fees, luggage fees and other expenses incurred. The Delegates or designee may forego receipts for meals if IDEA staff, sponsors, and/or students are provided per diems that conform with the rates published by the U.S. General Services Administration (“GSA”).

POLICY GROUP 5 – FISCAL MANAGEMENT
POLICY FMTRTRAVEL

Sec. 7. Travel by Commercial Airline.

Sec. 7.1. IDEA employees shall not travel by charter or other private aircraft. The Delegates shall not reimburse any cost incurred violative of this policy statement and shall report any violation to the Board’s Audit and Finance Committees.

Sec. 7.2. All airfare must be booked through IDEA’s designated internal booking system. Bookings made outside of the approved system are not permitted unless prior written approval is obtained through the established internal pre-approval process.

Request for exception to Sec. 7.2. must be submitted in advance and will be evaluated based on the specific facts and circumstances and sufficient documented business justification. Failure to comply with this requirement may result in denial of reimbursement and/or other corrective action in accordance with policy.

Sec. 7.3. When traveling via a common, commercial airline, without exception, **all** IDEA employees, including officers, as defined in Sec. 5 of the Controlling Policy, shall only make coach-class accommodations.

Sec. 7.4 Subject to the reporting requirement under Sec. 2.2 of this policy, an individual that is an officer listed in Sec. 5(a) through 5(k) of the Controlling Policy (“Chiefs”), may authorize an upgrade to the most economical seating if the traveler has a disability, as determined under IDEA’s Human Resource policies, that requires additional leg or seat room to accommodate the traveler’s disability.

When making travel arrangements via a common, commercial airline, IDEA employees must make arrangements at the lowest available non-refundable coach airfare at least at least fourteen (14) calendar days before traveling or on the date that the employee is directed to travel to conduct official IDEA business. To mitigate financial, operational, and cancellation risk, airfare should not be purchased more than six (6) weeks in advance of the travel start date. Any exceptions must be supported by a documented business need and approved in advance in accordance with established approval procedures.

In making travel arrangements at the lowest available airfare, IDEA employees are not required to:

- (a) Use an airline other than a major carrier;
- (b) Arrange travel that includes several or lengthy layovers; or
- (c) Use a distant airport.

Sec. 8. Travel by Ground Transportation.

IDEA may reimburse an employee for the cost of bus, rail, ride sharing, taxi or other common

POLICY GROUP 5 – FISCAL MANAGEMENT

POLICY FMTRTRAVEL

public transportation used between the airport or other common carrier hub, place of employment and duty point. IDEA employees must use the most reasonable and economical mode of transportation available.

Sec. 8.1. Rail.

Upon prior approval by the officer listed in Sec. 5 of the Board's Authority Over Fiscal Matters policy ("Senior Leadership") to whom the employee reports, IDEA employees may purchase fares for common, commercial passenger rail transportation.

Sec. 8.2. Rental Vehicles.

Sec. 8.2.1. IDEA employees may rent vehicles to conduct official IDEA business provided that the travel expense does not exceed the cost for any other mode of transportation.

All employees should be cleared by submitting a white fleet clearance form through the Transportation Dept. to rent a vehicle/drive on official business. Employees must maintain a valid driver's license in good standing and meet Transportation clearance requirements to operate a vehicle on official IDEA business and be covered under IDEA's insurance.

Sec. 8.2.2. IDEA employees traveling together may rent a standard-sized or full-size car. IDEA employees traveling by themselves may only rent an economy or intermediate-sized car. IDEA employees shall not rent sport utility, premium, elite, luxury or other similarly classed vehicles.

Sec. 8.2.3. IDEA employees must provide written justification when upgrades are obtained at an additional cost or when the vehicle rented is other than an economy, intermediate-sized or standard-sized or full-size car.

Sec. 8.2.4. IDEA employees shall submit original receipts for car rental expenses. When renting a vehicle, IDEA employees shall present the "Motor Vehicle Rental Exemption Certificate" in order to avoid being charged taxes.

Sec. 8.2.5. IDEA employees must report any vandalism, thefts or accidents of a rental car to the police and must obtain copy of the police report filed. Employees must report any accident involving a rental car to the rental car agency, the local authorities as well as IDEA Risk Management.

Sec. 8.3. Personal Vehicle.

Sec. 8.3.1. IDEA employees may use their personal vehicles to travel on official IDEA business, including transportation to and from the various campuses. In this event, employees shall be provided a mileage reimbursement based on the standard rate set by the U.S. Internal Revenue Service ("IRS") for business use of an automobile with no additional reimbursement for carrying passengers.

Travel between an employee's private residence and place of employment (commuting) is not a reimbursable item. Mileage reimbursement shall be calculated from the employee's assigned primary work location (home campus or designated work site), not from the employee's personal residence.

POLICY GROUP 5 – FISCAL MANAGEMENT
POLICY FMTRTRAVEL

An employee's personal residence shall not be considered a primary work location for purposes of mileage reimbursement.

Travel between an employee's residence and their primary work location is considered commuting and is not reimbursable.

Reimbursement may be requested for round trips from the employee's private residence and the airport for flights leaving on weekends.

Sec. 8.3.2. In the event a private vehicle is used out of region in lieu of commercial transportation (rental, air, bus or rail), IDEA shall only reimburse the employee for the mode of transportation that would have resulted in the lowest costs. IDEA shall not reimburse an employee for the costs of operating a personal vehicle, including routine maintenance and repairs.

Sec. 8.3.3. IDEA employees shall maintain adequate liability and collision insurance, as required by the state in which the vehicle is registered, on any and all personal vehicles used for travel.

Sec. 8.3.4. IDEA may provide monthly auto allowances for an employee's use of a personal vehicle for official IDEA business. In this event, IDEA shall report the auto allowance as taxable income on the employee's Form W-2.

Sec. 8.4. Employer Provided Vehicle.

Sec. 8.4.1. IDEA Transportation manages the white fleet and may provide a vehicle to an employee to be used exclusively for official business activities. In this event, IDEA employees shall maintain a log documenting the mileage pertaining to IDEA business purposes and to personal purposes and a description of the purpose of all the mileage logged. IDEA shall deem any mileage that is not accounted as official business as personal. Accordingly, IDEA will charge the personal mileage to the employee. If the employee fails to pay the amount charged, IDEA will report the amount as taxable income on the employee's Form W-2.

Sec. 8.4.2. Consistent with IRS requirements, IDEA employees assigned an IDEA vehicle shall maintain a log that includes the following information:

- (a) Employee's full, legal name;
- (b) Employee's place of employment;
- (c) Vehicle identification number;
- (d) For each date that the vehicle is driven:
 - (1) Date that vehicle was used;
 - (2) Full description of destination;
 - (3) Business purpose of vehicle's use;
 - (4) Starting odometer reading;
 - (5) Ending odometer reading; and
 - (6) Miles driven; and
- (e) Statement attesting to the accuracy and completeness of the information recorded;
- (f) Employee's signature; and
- (g) Date employee signed the log.

POLICY GROUP 5 – FISCAL MANAGEMENT
POLICY FMTRTRAVEL

Refer to Accountable Plan Policy for additional local requirements.

Sec. 9. Lodging.

Sec. 9.1. IDEA employees should exercise good judgment in booking accommodations, considering proximity to the business location as well as cost, availability, and reasonable safety considerations. IDEA employees may not stay at extravagant or lavish accommodations, such as resorts and ski lodges. Moreover, IDEA shall not arrange for meetings, professional development or any other event at such accommodations.

Sec. 9.2. IDEA employees attending conferences and training may stay at the conference hotel or conference partner hotels. However, unless a higher rate is approved in advance as provided below, IDEA shall only reimburse the employee for the actual cost not to exceed the maximum allowable rate as published by the U.S. General Services Administration (“GSA”). Employees should always check for the conference negotiated rates and/or request the hotel’s GSA rates. In the event that the conference hotel or conference partner hotels do not have any availability, IDEA employees may stay at an alternate lodging establishment provided that they obtain prior approval of any incremental cost, as established under Sec. 14 of this policy, and that they demonstrate that they made a good faith effort to find accommodations with a five (5) mile radius at a cost within the threshold established under Sec. 14 of this policy. If the threshold cannot be met at the conference hotel, conference partner hotel or another hotel within the above radius, a higher lodging rate may be approved. See Sec. 14 of this policy for further direction.

Sec. 9.3. Employees are responsible for canceling hotel and other arrangements if a trip is cancelled and for presenting a “Hotel Occupancy Tax Exemption Certificate” during the check in process. No show fees charged as a result of not canceling a reservation is the responsibility of the employee.

Sec. 9.4. IDEA shall only reimburse an employee for the actual cost of lodging for the city and state to which the employee traveled, up to the maximum allowable rates promulgated by the GSA. If GSA does not publish a lodging rate for the duty point to which the employee traveled, IDEA shall apply the standard GSA lodging rate.

Sec. 9.5. Employees shall, whenever possible, utilize IDEA’s hotel sales tax exemption certificate to save on hotel taxes when booking and/or checking in and shall request governmental rates when booking.

Sec. 10. Meals.

Sec. 10.1. IDEA shall reimburse officers and employees for actual meal costs incurred while traveling on official IDEA business, not to exceed the maximum daily meal per diem for the applicable duty point as promulgated by the GSA. IDEA shall observe the meals breakdown established by the GSA. See Sec. 14 of this policy.

Meal reimbursement is allowable only when travel meets one of the following conditions: (1) the travel duration exceeds twelve (12) consecutive hours within a single day, out of region or (2) the travel requires an overnight stay necessary to conduct safe and timely official IDEA business. For purposes of this policy, an overnight stay must be supported by a documented business

POLICY GROUP 5 – FISCAL MANAGEMENT
POLICY FMTRTRAVEL

necessity, including but not limited to travel distance, scheduling requirements, and/or safety considerations. Overnight stays within the employee’s region require prior manager approval and must meet the conditions outlined herein.

Meal expenses incurred outside of these conditions are not reimbursable and shall be considered a personal expense.

Sec. 10.2. The Delegates or designee shall adjust the daily per diem rate in the event that a business trip begins or ends in the middle of the day or if meals are to be provided at the duty point (e.g., as part of the conference or workshop agenda and cost). If the employee travels to multiple duty points having different maximum meal per diem rates, the employee and Delegates or designee shall ensure that the correct rate is applied to each day and duty point. For the first and last calendar day of travel, IDEA shall observe the maximum per diem rate for the first and last day of travel promulgated by the GSA for duty point to or from which the employee traveled.

Sec. 11. Incidental Expense Allowance.

IDEA shall not provide a per diem for incidental expenses. IDEA may reimburse an employee for the incidental expenses only if the employee provides an original, itemized third-party receipts for any incidental expenses.

Sec. 12. Alternative Travel Arrangements.

Sec. 12.1. Combined Business and Personal Travel.

Sec. 12.1.1. Unless a reasonable written justification is provided and approved by the Delegates or designee, IDEA employees must depart and return from business trips in a timely manner (i.e., travel to the duty point on the same day that business is to be conducted and return on the same day that business is concluded).

Sec. 12.1.2. IDEA employees should not conduct business and personal travel on the same dates. If personal travel is undertaken on the same dates as official business, the employee shall obtain management’s prior written approval. Any additional cost incurred as a result of extending personal travel, including increased airfare, ground transportation, lodging, and meal costs, is a personal expense and shall be paid by the employee.

Reimbursable business expenses are limited to the official IDEA business travel dates and times. Business travel is deemed to commence at the start of official business activities and conclude upon completion of those activities. Expenses incurred outside of this timeframe are not reimbursable unless otherwise approved in accordance with policy.

Sec. 12.1.3. IDEA employees shall not charge any personal expenses to IDEA’s corporate card accounts or any other account. If such occurs, the employee shall reimburse any expenses pertaining to personal travel charged to IDEA, including personal travel expenses paid using assigned corporate charge or credit accounts. If the employee fails to reimburse said expenses, IDEA shall report the amount outstanding as taxable income on the officer’s or employee’s Form W-2. Additionally, the Delegates shall report the employee’s failure to reimburse the invoiced amount to the Board’s Audit and Finance Committee.

POLICY GROUP 5 – FISCAL MANAGEMENT

POLICY FMTRTRAVEL

Refer to Accountable Plan Policy for additional local requirements.

Sec. 12.2. Fly-By (adding a personal destination).

Sec. 12.2.1. IDEA employees must make travel arrangements that result in direct travel to and from the duty point. If an IDEA employee makes travel arrangements that result in a personal side trip(s), or "fly-by", IDEA shall only reimburse the employee the airfare for direct travel to and from the duty point. The employee shall pay any additional cost related to the fly-by.

Sec. 12.2.2. At the time that a fly-by is planned, the employee shall obtain management's prior written approval. Subsequently, the employee shall document the cost for (1) the business travel and (2) the fly-by through the preparation of a travel itinerary that includes both the business and personal segments of the trip in order to avoid the appearance of impropriety. IDEA will not reimburse an employee for travel expenses disclosed on separate itineraries. For the dates that the employee is on personal travel, IDEA shall suspend and not reimburse any per diem or other amounts for ground transportation, lodging and meals. Employees shall provide airfare cost comparisons, obtained at the time that the airline travel is booked, as documentation for the travel reimbursement.

Sec. 12.3. Foreign Travel.

Sec. 12.3.1. Foreign travel is defined as any travel to and from destinations outside the United States. The duty point at which business is conducted while on travel status is the deciding factor in classifying a trip as domestic or foreign.

Sec. 12.3.2. Due to the unusual nature requiring foreign travel, IDEA employees shall provide a strong, documented business justification. The CEO/Superintendent shall approve all foreign travel in advance for any employee other than an officer listed in Sec. 5(a) through 5(k) of the Controlling Policy. The CEO/Superintendent shall notify the Board of said approvals. For officers listed in Sec. 5(a) through 5(k) of the Controlling Policy, the Board shall approve all foreign travel. See Accountable Plan Policy for applicable requirements.

Sec. 12.3.3. The CEO/Superintendent's approval of an employee's foreign travel and the Board's approval of an officer's foreign travel shall be included with any reimbursement request and IDEA corporate card transaction. IDEA will reimburse an officer or employee for foreign travel expenses in a manner consistent with Sec. 7 through 12 of this policy.

Sec. 12.3.4. Purchase of insurance for rental cars is required in certain countries (i.e., Mexico). Personal liability insurance may also be required for students or staff. When claiming foreign travel expenses, a copy of the agenda, a letter of invitation or another form of documentation that shows the dates the business was conducted on the trip must be submitted. Expenses should be reported in U.S. dollars.

Sec. 13. Travel Expenses to be Reasonable, Necessary and Documented.

In general, IDEA shall reimburse employees for all reasonable and necessary business travel expenses incurred while conducting IDEA business provided that the employee's travel expenses are properly documented and within the guidelines established herein.

POLICY GROUP 5 – FISCAL MANAGEMENT
POLICY FMTRTRAVEL

Sec. 14. Maximum Allowable Travel Costs.

Sec. 14.1.1. Without exception, IDEA officers, as defined in Sec. 5 of the Controlling Policy, and employees shall adhere to and shall not exceed the maximum per diem rates promulgated by the GSA.

Sec. 14.1.2. In the event that an officer or employee requires lodging accommodations at a rate exceeding the GSA's maximum per diem rates, the officer or employee may incur the incremental cost provided that it is not more than twenty percent (20%) without written approval of the variance. The officer or employee shall document, in sufficient detail, the business reason for incurring the additional cost.

Sec. 14.1.3. If the maximum per diem rate plus twenty percent (20%) is inadequate for the lodging accommodations needed to undertake business travel, employees shall submit a written request to the Delegates before incurring a travel expense exceeding the threshold established in Sec. 14.1.2. If an officer requests a higher amount, the Finance Committee shall consider and approve or disapprove the request.

As an exception to the approval process above, for conference or event attendance, the Chief Executive Officer/Superintendent or his/her designee may approve lodging rates in excess of the threshold established in Sec. 14.1.2, provided such rates do not exceed the official conference or event lodging rate. Such approvals must be based on the criteria set forth in IDEA's Travel Administrative Regulations, do not require escalation to the Finance Committee, and must be documented in accordance with applicable administrative procedures.

If the officer or employee fails to obtain prior approval, the incremental cost above the threshold established under this subsection shall be the officer's or employee's personal financial responsibility, and IDEA shall not reimburse or otherwise pay for the incremental cost.

Sec. 15. Per Diem Advance.

The Delegates or designee may pay the maximum per diem rate under Sec. 14 of this policy to an employee in advance. The variance threshold promulgated under Sec. 14 of this policy does not apply to per diem amounts disbursed to an employee under this section. Importantly, if an officer, as defined in Sec. 5 of the Controlling Policy, or employee incurs an actual cost above the maximum per diem rate, IDEA shall not, without exception, reimburse the additional cost above the per diem rate if the officer or employee received and accepted a per diem advance. IDEA's issuance of a per diem advance shall be conditioned upon the officer's or employee's agreement to pay for any such additional costs.

Sec. 16. Required Business Purpose and Cost Effectiveness.

An employee traveling on IDEA business is responsible for ensuring that the travel pertains to the efficient and effective operation of IDEA. Additionally, the employee is responsible for utilizing the most cost-effective means of conducting a travel related activity.

Sec. 17. Request for Reimbursement of Travel Expenses.

Sec. 17.1. Preparation of Request for Reimbursement.

POLICY GROUP 5 – FISCAL MANAGEMENT
POLICY FMTRTRAVEL

Employees returning from travel must submit a request for reimbursement of travel expenses and original, itemized receipts, except as otherwise provided below, to the employee's immediate supervisor within ten (10) business days after his/her return and submit their expense reimbursement request to the Business Office on or before the last day of the subsequent calendar month.

Sec. 17.2. Content of Request for Reimbursement of Travel Expenses.

Employees returning from travel shall prepare a Request for Reimbursement of Travel Expenses form that includes the following information:

- (a) The employee's full, legal name, , and normal place of employment (i.e., campus or department);
- (b) The travel destination and dates of travel;
- (c) The actual amounts expended by the employee for lodging, meals, mileage for personal vehicle driven, parking, transportation, and other travel-related expenses;
- (d) Acknowledgement upon submission of request that the expenses reported and requested on the form are true, correct, and remain unpaid by IDEA;
- (e) Acknowledgement upon submission of request that the supporting documents attached to the form are original, unaltered third-party receipts or records; and
- (f) The employee and manager's signature date of signature, when applicable

Sec. 17.3. Required Supporting Documentation.

An employee requesting to be reimbursed for travel-related expenses shall attach to and submit with the Request for Reimbursement of Travel Expenses an original of the following documents issued by the vendor:

- (a) Airline travel itinerary indicating the total cost of airfare sufficient to ascertain the identity of persons traveling, point of origin and destination and return, and any additional services and/or fees charged by the airline;
- (b) Hotel billing statement indicating that the total cost of lodging was paid and sufficiently detailed to demonstrate that only the cost of lodging, including taxes, was paid and that the lodging pertained to the period of travel originally requested;
- (c) Rental car receipt or statement identifying the employee renting the vehicle, establishing that the rental period pertained to the period of business-related travel, disclosing the rental rate and other fees charged, and demonstrating that the total cost of the rental was paid;
- (d) Itemized retail receipts for gasoline for the rental car, airport or other parking, toll road fees, taxi or ride share service, and other allowed incidental travel related expenses;

POLICY GROUP 5 – FISCAL MANAGEMENT
POLICY FMTRTRAVEL

- (e) For out of region mileage reimbursement, Mileage must be calculated using a reliable mapping source that provides reasonable and verifiable distance between the origin and destination. Documentation from the mapping source, such as a printout or screenshot, must be attached to substantiate the distance claimed.
- (f) In addition to the required documentation listed above, employees must provide sufficient documentation to substantiate the business purpose of the travel expense. Documentation must clearly demonstrate the official business need for the expense, including, but not limited to, the nature of the event, meeting, or activity; the dates of travel; and the relationship to IDEA’s operations or objectives.
- (g) Failure to provide adequate business purpose substantiation may result in the expense being deemed non-reimbursable and/or treated as a personal expense in accordance with policy.

Sec. 17.4. Electronic Record.

Employees shall submit an original electronic record, as provided by the vendor or in accordance with administrative procedure.

Sec. 17.5. Review by Delegates.

Upon receiving the employee’s request for reimbursement of travel expenses and attached supporting documentation, the Delegates or designee shall review and approve or disapprove an employee’s request for reimbursement and issue a final determination of amounts due to the employee for reimbursement. In making their determination, the Delegates or designee must ensure that the travel expenses are reasonable and necessary and comply with this policy. If the employee attended a staff development event, the Delegates or designee must observe that a certificate of attendance or completion, or other equivalent document evidencing that the employee attended the event, is attached.

Sec. 17.6. Review by Board.

Without exception, the Board’s Finance Committee shall review and approve a request for the reimbursement of travel expenses submitted by an officer identified in Sec. 5(a) through 5(k) of the Controlling Policy.

Sec. 18. Allowable Costs.

Sec. 18.1. General Rule.

Reimbursement rates shall be generally those established by the GSA or IRS. Any departure from this general rule must be supported by a written statement and/or other evidence submitted by the employee and approved by both the employee’s immediate supervisor and the Delegates or designee or, for an officer identified in Sec. 5(a) through 5(k) of the Controlling Policy, the Board’s Finance Committee.

Sec. 18.2. Applicability of State Travel Rules.

Except as otherwise established in this policy, the travel requirements promulgated by the Texas

POLICY GROUP 5 – FISCAL MANAGEMENT
POLICY FMTRTRAVEL

Comptroller of Public Accounts shall not apply.

Sec. 18.3. Eligible Travel Expenses.

An eligible travel expense is a cost that is reasonable and necessary for the conduct of travel pertaining to an IDEA function, program, or activity and that conforms to the Prudent Person Rule under Sec. 7 of the Controlling Policy. Eligible Travel Expenses include, but are not limited to:

- (a) Common carrier fares including the cost of transportation via airplane, bus, taxi, and train for coach or regular passenger seating;
- (b) Standard airline fees such as checked baggage. Baggage fees must be reasonable and aligned with the business purpose and length of travel. Excessive baggage, including multiple checked bags without documented business necessity, is not allowable and will be treated as a personal expense.
- (c) Additional fees charged by common, commercial airlines for preferred seating within economy class. Preferred seating within economy class (e.g., aisle, window, or location-based seat selection) is allowable. Additional fees associated with seating options that provide enhanced legroom, increased seat pitch, or other premium features are considered upgrades and are not allowable unless expressly permitted under Section 7.3 for approved disability accommodations or other documented exceptions.;
- (d) Reasonable fees for changes in flight or stand-by arising from a change in travel requirements (e.g., a business meeting ends significantly earlier or later than the date and/or time disclosed on the meeting agenda);⁶
- (e) For travelers with a disability, common, commercial airfare for upgrades to the most economical seating, as set forth in Sec. 7.3 of this policy;
- (f) For IDEA employees who travel at least twice a month to conduct official IDEA business, reasonable fees for participation in the U.S. Department of Homeland Security, Transportation Security Administration PreCheckTM program;
- (g) Hotel lodging up to the maximum amount allowed pursuant to the guidelines published by the GSA;

⁶ *Importantly, IDEA officers and employees shall appropriately plan the conduct of their duties and responsibilities, including properly planning for the possibility that known activities and functions may necessitate an earlier return.*

POLICY GROUP 5 – FISCAL MANAGEMENT
POLICY FMTRTRAVEL

- (h) Local hotel occupancy taxes;
- (i) Rental car cost;
- (j) Mileage per diem up to the maximum amount allowed pursuant to the guidelines published by the IRS and based upon the mileage calculated using MapQuest or similar mapping application or actual odometer readings;
- (k) Meals up to the maximum amount allowed pursuant to the guidelines published by the GSA; and
- (l) Incidental costs for which an original receipt is provided, such as the cost of gasoline for a rental car and fees for parking, toll roads, internet service used for IDEA business.

Sec. 18.4. Ineligible Travel Expenses.

A cost is NOT an eligible travel expense if it is NOT allowed by applicable law, rule, or other legal requirement and is NOT reasonable and necessary for the conduct of travel pertaining to an IDEA function, program, or activity. Although not all-inclusive, the following expenses are considered ineligible for reimbursement:

- (a) Additional fees associated with seating options that provide enhanced legroom, increased seat pitch, or other premium features are considered upgrades and are not allowable unless expressly permitted under Section 7.3 for approved disability accommodations or other documented exceptions.;
- (b) Alcoholic beverages;
- (c) Business or first-class seating (i.e., cabin upgrades);
- (d) Entertainment of any kind including, but not limited to, sporting or music venues;
- (e) Fines, including, but not limited to, fines assessed for parking or moving violations;
- (f) Gratuities;
- (g) Membership fees;
- (h) Mileage for commuting between an employee's private residence and place of employment;
- (i) Personal travel costs, including personal travel that is coordinated with, or piggybacks, with official IDEA business travel;
- (j) Reading materials (e.g., magazines, newspapers, etc.), in whatever form (e.g., hard copy, paperback or Kindle);
- (k) Room service, laundry, personal phone calls, internet service for personal use, in-room movies, etc.;
- (l) Toiletries;
- (m) Transportation expenses and fees not directly related to official IDEA business are not allowable. This includes, but is not limited to, rideshare or taxi expenses incurred for personal convenience, such as traveling to obtain meals, running personal errands, or visiting non-business locations.
- (n) Travel insurance;
- (o) Travel for spouses, family members, the employee's companion(s), the employee's children, non-charter school employees, or other related guests; and
- (p) Valet services. Valet services, when standard parking options are available.

POLICY GROUP 5 – FISCAL MANAGEMENT
POLICY FMTRTRAVEL

(q) Taxes for which the organization is exempt (e.g., state and sales tax)

Sec. 19. Training and Updates.

The Delegates or designee shall properly train or ensure training is provided to IDEA officers and employees on the requirements of this policy and any administrative procedures adopted to implement this policy. Additionally, the Delegates or designee shall keep IDEA officers and employees informed of any changes to this policy and related requirements.

Sec. 20. Administrative Procedures.⁷

The Delegates shall formally adopt administrative procedures as reasonably necessary to properly administer this policy and to adhere to applicable law and rule. In doing so, the Delegates shall not adopt, and are prohibited from adopting, an administrative procedure that conflicts with applicable law or this policy. Accordingly, the Delegates shall confer with the Board or legal counsel before deviating from the requirements set forth in this policy. In the event that a deviation from this policy becomes necessary, the Delegates shall either recommend an amendment to this policy or the Board's approval of a specific deviation, including the purpose, scope and duration of the requested deviation.

Sec. 21. Date Adopted and Effective.

As set forth in the pertinent minutes to the meeting of the Board, the Board amended this policy on June 16, 2026, and it became effective on June 16, 2026.

Sec. 22. Retention.⁸

This policy shall be retained until superseded, expired, or discontinued and for five (5) years thereafter in accordance with state law.

⁷ Consistent with 19 TAC § 100.1033(b)(14)(C)(iv), the Board has the final authority to adopt policies governing charter school operations, including authorizing the Delegates or designee to adopt an administrative procedure to implement this policy. Moreover, as set forth in IDEA's Articles of Incorporation and Bylaws and in accordance with Tex. Bus. Org. Code §§ 3.101 and 22.201, the Board is IDEA's governing authority and, as such, manages and directs IDEA's business and affairs through Board actions, resolutions and policy.

⁸ Tex. Ed. Code §12.1052; 19 TAC §100.1203; See Record Number GR1000-38 and GR1025-25 in Local Schedule GR: Records Common to All Local Governments, Revised 5th Edition (Effective April 17, 2016) adopted by the Texas State Library and Archives Commission at Texas Administrative Code, Title 13, §7.125(a)(1).

POLICY GROUP 5 – FISCAL MANAGEMENT
POLICY FMTRTRAVEL

Sec. 23. Certification.

The Undersigned, being the Secretary of the Corporation, hereby certifies that the foregoing represents a true copy of the Board Policy relating to Travel, as originally adopted by the Board on May 1, 2020, and as subsequently amended by the Board on July 17, 2020, September 11, 2020, October 23, 2020, May 14, 2021, September 17, 2021, and June 16, 2026, which Policy, as amended, is in full force and effect and has not been revoked or amended

Signed by:

Eduardo Rivera

8DD22C2785DB409...
Ed Rivera, Board Secretary

6/17/2026

Date Certified