



NORTH TEXAS TOLLWAY AUTHORITY

	<b>Travel Authorization and Expense Reimbursement Procedure</b>	Policy number	
		Effective Date	<b>12/31/2009</b>
		Revision Number	
		Revision Date	<b>12/17/2024</b>

<b>PURPOSE</b>	To comply with the Travel and Business Expense Policy adopted by the North Texas Tollway Authority Board of Directors on December 17, 2008 for the North Texas Tollway Authority ("NTTA") employees, to establish uniform procedures for the pre-approval of Travel Authorization Requests and the approval and processing of reimbursements of related travel expenses. To identify the travel expenses eligible for reimbursement by NTTA
<b>RESPONSIBILITIES</b>	<p>Executive Staff and Director Level Staff:</p> <ul style="list-style-type: none"> <li>• shall ensure these procedures are distributed and adhered to in their areas of responsibility, including any non-NTTA employees</li> <li>• shall ensure that their budget has funds available to cover the travel costs before pre-authorizing any travel to be undertaken and approving the Travel Authorization Form</li> <li>• shall ensure the timely submission of the Travel Expense Report and associated documentation</li> </ul> <p>All Employees:</p> <ul style="list-style-type: none"> <li>• any employee who receives an airline credit is responsible for tracking and utilizing that credit as soon as possible</li> </ul> <p>Executive Staff:</p> <ul style="list-style-type: none"> <li>• shall ensure these procedures are complied with by utilizing the Approval Hierarchy</li> </ul> <p>Internal Audit:</p> <ul style="list-style-type: none"> <li>• shall periodically review travel expense reimbursements</li> </ul> <p>Payroll Department:</p> <ul style="list-style-type: none"> <li>• will process the reimbursement request per the usual payroll process which includes verification that expenses are properly documented</li> </ul>

<b>SCOPE</b>	These procedures shall apply to all NTTA employees and non-NTTA employees required by NTTA to travel on NTTA's behalf.
<b>DEFINITIONS</b>	<p><b>International Flights</b> - Air travel outside the contiguous forty-eight (48) states, including Alaska and Hawaii</p> <p><b>Domestic Flights</b> - Air travel within the contiguous forty-eight (48) states, excluding Alaska and Hawaii</p> <p><b>Per Diem Meal Allowance Rate</b> - NTTA will compensate the meals up to the maximum, which is set by the GSA's per diem rates, located on the Intranet website</p> <p><b>Itemized Receipt</b> - A tangible or electronically stored version of an invoice, ticket, bill or document supporting an expense that has been incurred by an employee showing all details of the expense</p> <p><b>Approval Hierarchy</b> – Required level for approval of Travel Expense Report, General Expense Form, and Travel Authorization Form as follows:</p> <ul style="list-style-type: none"> <li>• Department staff below Director level are approved by department Director</li> <li>• Director is approved by Assistant Executive Director</li> <li>• Assistant Executive Director is approved by Executive Director</li> <li>• Executive Director is approved by Chairman of the Board</li> </ul>

<p><b>PROCEDURE</b></p>	<p><b>TRAVEL AUTHORIZATION FORM</b></p> <ul style="list-style-type: none"> <li>• All travels must first be pre-approved according to the Approval Hierarchy. Travel Authorization Form is located on the Intranet website. <ul style="list-style-type: none"> <li>○ In the event emergency travel expenses are incurred without an approved Travel Authorization Form in place, please provide an explanation as to why pre-approval was not possible.</li> </ul> </li> <li>• Per Diem meal allowance rates are available on the Intranet website.</li> <li>• The approved Travel Authorization Form must be retained and attached to the Travel Expense Report when requesting reimbursement.</li> <li>• Requests for travel authorization should be made in sufficient time, preferably at least 14 days before travel, so as to allow the most advantageous, economical rates for airfares or other means of transportation, hotel, rates, etc.</li> </ul> <p><b>TRAVEL EXPENSES</b></p> <p>After the Travel Authorization Form has been approved, actual travel expenses can be incurred. These expenses fall into two categories:</p> <ul style="list-style-type: none"> <li>• Prepaid by NTTA before the actual trip, but after the trip was authorized. Prepayments may be made by an NTTA P-Card, an NTTA check, or a personal credit card for: <ul style="list-style-type: none"> <li>○ Hotel reservations</li> <li>○ Airfare/train fare</li> <li>○ Conference fees</li> <li>○ Car rental reservations, if pre-approved</li> </ul> </li> <li>• Reimbursed to the employees after the trip - These will be the allowable travel expenses paid for by the employee during the trip.</li> </ul>
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  - Airfare/train fare
  - Conference fees
  - Car rental reservations, if pre-approved
- Reimbursed to the employees after the trip - These will be the allowable travel expenses paid for by the employee during the trip.

### **TRAVEL EXPENSE REPORT**

- The Travel Expense Report is located on the Intranet website.
- All costs related to the trip will be documented on this form, both prepaid expenses and expenses incurred during the trip to be reimbursed.
- Copies of all Purchasing Card charges must be attached to the Expense Report.
- A Travel Expense Report and Travel Authorization Form are required when submitting your travel related expenses.
- Refer to the Purchasing Card procedures.
- Original detailed itemized receipts must be attached to the report. If the detailed receipt is not available, please provide an explanation with your reimbursement request. Credit card receipts without detail are not sufficient. Include Boarding Passes and train tickets if available with the receipts.
- The Travel Authorization Form associated with this trip must be attached to the Travel Expense Report when submitted for reimbursement.
- If actual expenses exceed the amount approved on the preapproved Travel Authorization Form by 20% or more, a written explanation of the variance must be attached to the Travel Expense Report before any reimbursement will be approved.

## **ALLOWABLE EXPENSES**

### Air Travel

- Travel arrangements should be made in sufficient time, preferably at least 14 days before travel, in order to secure tourist or coach rates for domestic flights. Non-refundable fares should be utilized whenever possible. Refundable airfare tickets may be purchased when in the best interests of the Authority.
- Airline travel will be reimbursed at the "coach class" rate for domestic and international flights .
- Large groups of employees traveling on the same flight are discouraged. No more than four NTTA representatives should travel on the same flight for NTTA business, if other similarly priced flights are available.
- Employees may accrue the benefits of frequent flier programs, provided that the airline ticket accruing the frequent flier benefits was not more costly than other available airfares.

### Train Travel

- In some instances inter-city train transportation will be preferred. Second class fare will be reimbursed.
- If the traveler elects to travel to the business destination by train, reimbursement shall be the lesser of the actual train travel costs incurred or the most advantageous airfare that could have been obtained.
- Train travel time that exceeds the normal airline travel time (in days) will be considered vacation time or personal days.

### NTTA Vehicle

If Senior Staff determines it is appropriate to use an NTTA vehicle because of the destination and/or number of employees traveling to a meeting, etc., he/she will authorize the use of a departmental vehicle. If a departmental vehicle is not available, a request will be made to the Maintenance Department for the use of a "pool vehicle".

NTTA will reimburse the employee for any necessary gas expenses incurred while using an NTTA vehicle, if gas stations en route do not accept the NTTA's Cash Express credit cards. However, the employee should ensure that the vehicle has a full tank of gas, filled at NTTA's fuel pumps before beginning the trip. The employee should provide valid receipts and the license tag number or the vehicle number of the vehicle to receive reimbursement.

Use of Personal Vehicle for Travel Outside NTTA's Jurisdiction

Prior to making arrangement to use a personal vehicle for travel outside of NTTA's jurisdiction, employees should compare the total costs associated with using a personal vehicle, an NTTA vehicle, or airfare. This comparison should include all related incidental expenses, such as parking fees, tolls, rideshare, taxis, and other transportation related costs. Employees are encouraged to select the most cost effective option.

If an employee elects to use a personal vehicle for business travel they will be reimbursed for mileage at the IRS rate effective at the time of travel (noted on the *Travel Expense Report*). Mileage reimbursement for travel by personal vehicle will be calculated based on the shortest practical route to conduct NTTA business, using a computerized "trip map" to determine the most efficient route. An employee who receives a car allowance will only be reimbursed for the excess mileage travelled beyond NTTA's jurisdiction.

Local Airport Transportation and Parking

When traveling to or from airports within NTTA's jurisdiction, expenses for standard rideshare services (e.g. Uber, Lyft) and taxis will be reimbursed. Premium rideshare services (e.g. Uber Black, Lyft Lux) should not be used unless prior approval is obtained.

If an employee uses their personal vehicle for airport travel and receives a car allowance, they will not be

reimbursed for mileage but may be reimbursed for parking fees incurred during the trip.

### Car Rental

Rental cars may be used for travel while attending a business event when taxis, public transit, bus or shuttle services are not available or are inconvenient due to the distance or number of local trips to be taken. The least expensive vehicle sufficiently sized to carry the required number of passengers should be rented (generally mid-size or smaller). Employees should obtain the full coverage automobile insurance offered by the rental company and refill the vehicle with gas prior to returning it. Use of the rental car should be reasonable and must be pre-approved on the **Travel Authorization Form**.

*Examples – Two or more employees are traveling together. The trip will involve several site visits and trips to and from the hotel. In this case, a rental car may be less expensive and more reasonable than using taxis or public transportation. A car with the capacity to carry the number of people on the trip would be rented. Upon renting the car, full coverage insurance would be taken. The car should be filled with gas before returning.*

It is permissible to use the car to go to a restaurant or for other business purposes incidental to the business trip. Personal use of a rental vehicle is to be avoided.

### Lodging

Hotel reservations should be made at the single room rate, taking advantage of government, seminar or other group discounts whenever possible. NTTA will prefer to pay for hotel accommodations in an amount not to exceed \$350 per night, excluding taxes, throughout the duration of the business event as approved in the pre-travel authorization.

A maximum of one night prior and after the event will be paid for by NTTA, if necessary to meet flight arrival or departure times or restrictions

### Meals

- NTTA will compensate the meals up to the

	<p>maximum set by the GSA's per diem rates, located on the Intranet website. Employees can submit their actual receipts if the meal expense is less than the per diem rate.</p> <ul style="list-style-type: none"> <li>• The maximum daily per diem should be adjusted if meals are paid for by other, included in training or conference registration fees, ticketed separately as a training or conference event or if traveling for less than a full day. <i>Example - Your registration for a conference included a business lunch, your per diem should be reduced by the per diem for lunch.</i> <ul style="list-style-type: none"> <li>• Required to attach as supporting documentation agendas related to training/conferences</li> <li>• Required to provide an explanation for any provided meals not deducted from per diem</li> </ul> </li> <li>• When beginning travel to a business after 11:00 a.m., the per diem should be adjusted to eliminate compensation for breakfast. When ending travel before 5:00 p.m., the per diem should be adjusted to eliminate compensation for dinner. If travel time related to beginning or ending of travel is impacted by delays not reflected on ticket/boarding pass please provide a note and/or documentation reflecting as such if per diem is impacted.</li> <li>• Expenses incurred by an individual employee for meals attending a local event (seminar, training, etc.) related to NTTA business, where no overnight stay is involved, will not be reimbursed by NTTA, if that employee receives a car allowance.</li> <li>• Local meals associated with business meetings can be approved by the department Director up to \$25 per person. Amounts over \$25 require the approval of the Assistant Executive Director.</li> <li>• If the normal course (non-emergency) of an employee's job duties require regular travel in NTTA's jurisdiction to accomplish those duties (road maintenance, IT maintenance, Tag Wagon, etc.) meal expenses will not be reimbursed.</li> <li>• Requests for reimbursement of expenses that are not related to travel or do not require an overnight stay should be submitted on the NTTA General Expense Form found on the Intranet website. Mileage will be reimbursed at the IRS rate indicated on the Form. Detailed receipts must be attached of all other expenses.</li> <li>• A receipt is required for parking and toll expenses.</li> </ul>
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If the receipt is not available please provide an explanation with your re-imbursement request.

Miscellaneous

NTTA will reimburse miscellaneous expenses, including, but not limited to:

- Airport parking- Long-term or reduced parking should be utilized whenever possible. Receipts must be submitted for a reimbursement of parking fees. Regional toll transponders should be utilized whenever possible.
- Phone charges - NTTA will reimburse expenses incurred for phone calls to NTTA while at an activity related to NTTA business if no cell phone allowance is received.
- Internet charges- NTTA will reimburse expenses incurred for business related internet usage.
- Sales taxes – Sales tax will be reimbursed if paid by employees in instances where a tax exemption is not obtained.
- If any expenses are not mentioned in the policy, you should obtain a waiver from Executive Director in writing at the time of reimbursement.
- Non-allowable expenses, include, but are not limited to:
  - In-hotel pay television, movies or videos
  - Health clubs or spas
  - In-room mini-bar
  - Alcoholic beverages
  - Entertainment unrelated to NTTA business (attending a movie or play, golf or any type of Adult entertainment)
  - Calls to 900 numbers or other charge-back numbers
  - Dry cleaning or laundry, unless the trip is more than three days duration
  - Excessive personal phone calls

Delegation of Authority

- Delegation of Authority to approve travel and general expenses are allowed under the following conditions:
  - Delegation must be in writing and attached to any Travel Authorization Form, Travel Expense Report, or General Expense Form
  - Delegation instructions must include effective

	<p>start and end dates of delegation</p> <ul style="list-style-type: none"><li>• Delegation should not be used to conduct normal business, and should only be used when required (examples include extended travel or out of office situation)</li><li>• Delegation authority is limited to authorization level of delegator</li><li>• Delegation is subject to Payroll Department review and acceptance</li></ul>
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