

Travel and Reimbursement Procedures

Purpose

Travel may be required of employees to complete their job responsibilities for the school district. Employees are encouraged to travel together and use available Board vehicles when possible in order to reduce costs. When traveling, employees should be as conservative as circumstances permit. The lower cost should be selected whenever practical.

General Instructions for Travel Reimbursements

1. The use of P Cards is the preferred payment method for travel related expenditures except for meals. Employee meal per diem reimbursements should be submitted following the guidelines in the Meal Reimbursement section (pg 4).
2. Employees should submit claims for reimbursement as soon as possible following completion of travel. Employees on regular travel status should file an expense report monthly.
 - a. In accordance with Internal Revenue Service guidance (IRS Publication 463), reimbursement paid sixty (60) days after the date of travel may be considered as taxable income.
 - b. Travel reimbursements must be requested within the same fiscal year in which the travel occurred. Reimbursements that cross over fiscal years will not be reimbursed. The fiscal year runs 7/1 thru 6/30 of each year.
3. Information must be sufficient to determine whether or not the trip was official school system business.
4. Travel expenses must not be submitted and/or dated until after travel has occurred.
5. Reports must be legible and signed by appropriate personnel. Landscape formatting should be used when printing documents and forms should be completed in excel when possible.
6. Documents required for Travel Reimbursement:
 - a. Mapquest showing mileage for out of county travel. Shortest distance should be used.
 - b. Conference agenda, registration or flier including dates and location of conference.
 - c. Receipts are required for all reimbursements with these exceptions:
 - a. Meal per diem
 - b. Parking under \$8 (receipts are preferred when available)
 - c. Baggage handling tips up to \$4.

Parking and baggage tips not supported by a receipt require a missing receipt affidavit.

- d. If overnight lodging is required, please attach a copy of the CONUS lodging rates from the website <https://www.gsa.gov/perdiem> to support costs paid/reimbursed.

Mileage Reimbursement Procedures

Mileage reimbursement requests must be accurate and reflect actual allowable mileage (please do not round up). Mapquest or similar support is required if traveling out of the county.

1. Procedures for calculating allowable mileage are based on the fact that Sumner County Schools does not reimburse employees for normal commuting mileage.
 - a. If an employee begins or ends a trip at their official work station, reimbursable mileage will be the mileage from the official work station to the destination.
 - b. If an employee begins or ends their trip at their residence without stopping at their official work station, reimbursable mileage will be the lesser of:
 - i. The mileage from the employee's residence to their destination minus daily commuting mileage
 - OR**
 - ii. The mileage from their official work station to the destination.
2. If work is performed by an employee in route to or from their official work station, reimbursable mileage is computed by deducting the employee's normal commuting mileage from the actual mileage driven.
3. Only mileage on official business may be claimed, and only mileage by the most direct route is allowed. Employees traveling by an indirect route must assume any extra expense incurred.
4. The reimbursable rate for using personal vehicles is \$.50 per mile.
5. A standardized mileage chart to and from each school has been provided and must be used to claim mileage between locations listed.
6. Claims for several destinations made on the same day should reflect round trip mileage. The details of the trip should be included in the description line of the expense report. For trips with multiple destinations, each destination (school name, or location/address if not on standard mileage chart) should be identified in the description field in the order of travel.

Conference, Training, and Meeting Procedures

1. Registration for conferences, trainings, and meetings should be preapproved by the department head.
2. P Cards or SCBOE check is the preferred method of payment for registration. Receipts are required to be attached to the P Card statement.
3. Conference agenda or flier is required and should be attached to the P Card statement, check request, or reimbursement request.
4. Business-related materials may be purchased if preapproved by department head (receipt required). Sales tax is not reimbursable.

Over Night Travel Procedures

- Start Time is required on the first day of overnight travel for meal per diem (Please indicate AM or PM)
 - Stop Time is required on the last day of overnight travel for meal per diem (Please indicate AM or PM)
 - Purpose of travel (conference, home visit, school visit)
 - Start Location
 - End Location
1. If travel is required on a non-standard work day mileage will be reimbursed to and from the employee's residence or departing location (address is required).
 2. Parking charges will be reimbursed with a receipt. Valet parking will not be reimbursed unless the Hotel does not offer other parking options and a written explanation must accompany reimbursement or P Card documentation. If a parking receipt is not available, a missing receipt affidavit should be submitted to support reimbursement request. Parking charges exceeding \$8.00 will not be reimbursed without a receipt.

Lodging

1. Overnight lodging less than 50 miles from the employee's official work station is generally not allowable as employees are expected to commute daily. If students are present and supervision is required then lodging less than 50 miles from the employee's official work station must be preapproved by the department supervisor and written documentation of the approval is required. If job duties for conference or training require extended hours and overnight stay is desired then preapproval must be obtained by the department supervisor and Director of Schools or designee.

2. Overnight lodging and expenses will be reimbursed or paid at the actual cost subject to the maximums below:
 - a. Lodging accommodations should not exceed the U.S. General Services Administration CONUS (Continental United States) lodging rates provided by the federal government. To view the CONUS lodging rates please visit <https://www.gsa.gov/perdiem> . Please print and attach a copy of the Lodging Rates for the city of travel.
 - b. If the travel destination (city or county) is not listed on the GSA lodging rate page, then the standard CONUS rate of \$93 for lodging should be used. For professional meetings or conferences, reimbursement will be made for lodging cost up to the quoted conference rate for a single room at the conference hotel.
 - c. Unusual circumstances outside of these requirements must be approved by the department head.
3. Lodging receipts are required and must itemize room charges and taxes by date. SCBOE P Card should be used for payment when possible (receipt should be attached to P Card statement). If employee pays for the hotel using personal funds a receipt is required and should be attached to the reimbursement request.
4. Hotel baggage check in/check out – Up to \$4 total per trip (a missing receipt affidavit is required for reimbursement) and charges must be incurred/paid by the employee.
5. Charges for internet connectivity are allowable if required for business purposes, approved by department head, and purpose and cost properly documented.
6. Movie rentals are not reimbursable.

Meals Reimbursement

1. Meal per diem – a daily meal allowance for breakfast, lunch and dinner will only be paid when overnight travel is necessary. The daily meal allowance is \$30 per day and P Cards cannot be used for Meal purchases. Meal receipts are not required when a per diem is claimed. If meals are provided by the hotel or conference the per diem should not be claimed.
2. For partial days of travel in conjunction with overnight trips, the following pro-rated schedule will be used:

<u>Day of Departure</u>	<u>Meal</u>	<u>Amount</u>
Depart before 6 A.M.	Breakfast	\$7.00
Depart after 6 A.M.	Lunch	\$8.00
Depart after 12 Noon	Dinner	\$15.00
<u>Day of Return</u>	<u>Meal</u>	<u>Amount</u>
Arrive after 8 A.M.	Breakfast	\$7.00
Arrive after 12 Noon	Lunch	\$8.00
Arrive after 6 P.M.	Dinner	\$15.00

- a. Out-of-county meal functions not involving overnight stays may be reimbursed at actual cost to the employee if approved by department head or Director of Schools or designee in advance.
- b. Charges for alcoholic beverages will not be reimbursed.
- c. Reimbursement above the stated meal per diem may be made with prior approval of the department head or Director of Schools or designee for special meal functions.

Air Travel

1. Advantage of discount fares and advance bookings should be taken whenever practical, and fares should not exceed the regular tourist or coach fares offered the general public for both domestic and international flights.
2. Early bird check in is not reimbursable.
3. Excess baggage fees and fees for baggage which is oversized or overweight is not reimbursable.

Ground Transportation

1. In traveling between airports, hotels or other lodging and meeting conference sites, reasonable ground transportation will be allowed. Transportation such as bus, taxi cab, or other ride sharing provider (such as Uber) will be reimbursed with a receipt.
2. Car rental should be used only when necessary or proves to be the most economical solution i.e. when other forms of transportation are more expensive or not available.
 - a. Bank of America P-Card is the required purchase method for all vehicle rentals if an employee or an employee on the trip is a P-Card Holder.
 - i. When using a Bank of America P-Card charges for optional insurance offered for rental vehicles should be declined and is not a reimbursable expense as insurance is covered as a service when using the P-Card.
 - ii. A letter from the P-Card company showing coverage should be obtained by calling 1-800-847-2911 prior to date of travel.
 - b. If an employee does not have an assigned Bank of America P-Card then they should contact Transportation for assistance in all vehicle rentals.
 - c. Charges for car rental and fuel receipts should be attached to the expense reimbursement request or P Card Statement.
3. Federal law does not allow the use of 12-15 passenger vans for transportation of students.

Sumner County Risk Management requires that an Out of State Travel form be completed and approved by the Risk Manager before the date of any out of state trip in which an employee will be driving a vehicle. The completion of this form is required for trips using personal, rented, or SCBOE vehicles. If a SCBOE vehicle is used during the trip then an approved copy of the form must be retained in the vehicle as the form serves as proof of insurance for the SCBOE vehicle.



Sumner County Board of Education

MISSING RECEIPT AFFIDAVIT

I, _____, did not receive a receipt for parking/baggage tip.

This form is submitted in lieu of the receipt.

Vendor Name _____

Parking \$ _____

Baggage Tip \$ _____

Conference/Training _____ Date _____

Signature _____ Date _____

Department Head or Official Signature _____ Date _____

SUMNER COUNTY BOARD OF EDUCATION

RISK MANAGEMENT OUT OF STATE TRAVEL FORM

DATE: _____

DRIVER'S NAME: _____

DESCRIPTION OF DRIVER: (Teacher, Principal, etc.) _____

DRIVER'S LICENSE NUMBER: _____ STATE: _____

EXPIRATION DATE: _____

DEPARTMENT/OFFICE/SCHOOL: _____

LEAVE DATE: _____ RETURN DATE: _____

DESTINATION: _____
(CITY) (STATE)

PURPOSE OF TRIP: _____

TYPE OF VEHICLE (Car, Bus, Rented Vehicle etc.): _____

COUNTY ASSIGNED VEHICLE NUMBER: _____

VIN#: _____ VEH. LICENSE NUMBER: _____

THE ABOVE INFORMATION IS REQUIRED ON ANY VEHICLE USED WHETHER IT BE PERSONAL, LEASED OR LOANED.

SCBOE/SUPERVISOR

RISK MANAGER

Tennessee has Tort Liability, which applies to Sumner County Government/Sumner County BOE for any incidents occurring inside the state. However, if we travel out of state we must have an excess business auto policy. In order to be covered under our excess business auto policy, this form must be completed and on file in the Risk Manager's Office before the date of any out of state trip and must be retained in the vehicle being used during the trip.

Please fax to Risk Management (615) 451-6052