

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. Meal per diem reimbursements should be submitted following the guidelines in the Per Diem 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. Google Maps or similar support 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. 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.
 - d. 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.

Mileage Reimbursement Procedures

Mileage reimbursement requests must be accurate and reflect actual allowable mileage (please do not round up) Google Maps 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 workstation, reimbursable mileage will be the mileage from the official workstation to the destination.
 - b. If an employee begins or ends their trip at their residence without stopping at their official workstation, 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 workstation to the destination.
2. If work is performed by an employee in route to or from their official workstation, 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 will follow the IRS mileage rate that is effective at the beginning of the fiscal year.
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 multiple 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

- Purpose of travel (conference, home visit, school visit)
 - Start Location
 - End Location
 - Start Date
 - End Date
1. If travel is required on a non-standard workday 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. Specifically, all airport parking will be reimbursed at the airport economy lot rate (\$20/day). 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 workstation 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 workstation 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 \$98 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. If multiple occupants are staying in one room, a brief explanation needs to be provided with the lodging receipt.
 - d. When an unusual circumstance arises that requires payment of lodging rates above the CONUS rate or quoted conference hotel rate, an explanation must be included with lodging receipt as evidence for exceeding the maximum rate allowed. The explanation must have a department head signature.
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. Maximum tip amount for transportation receipts is 20%.
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.

Per Diem

1. Meal per diem - a daily meal and incidental allowance will only be paid when overnight travel is necessary. The daily allowance is found on the GSA's website <https://www.gsa.gov/perdiem> subject to the location that the employee is traveling. P-Cards cannot be used for Meal purchases. Receipts are not required when a per diem is claimed. If a travel related charge is not specifically addressed as reimbursable in this policy, it is considered incidentals and will not be separately reimbursed.
2. Reimbursement for meals and incidentals for the day of departure and arrival shall be 75% of the appropriate per diem rate
 - 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, taxicab, 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.

Out of State Travel

1. Complete the attached form prior to any out of state travel. Fax or email form to Renee Spindler @ 615-451- 6518 or email renee.spindler@sumnerschools.org

County Vehicle

- a. All Sumner Schools vehicles will have vital vehicle insurance information in the glove box.

Personal/Rental Vehicle

- a. Tennessee has Tort Liability, which applies to Sumner County Board of Education for any incidents occurring inside the state.
- b. This form does not provide Liability Coverage for personal vehicles. The vehicle must be insured by the owner of the vehicle and such coverage should address any and all liability issues.
- c. A photocopy of the employee's Driver's License and proof of insurance must be sent with this form.



Sumner County Board of Education

MISSING RECEIPT AFFIDAVIT

I, _____ have either misplaced or not received
(name of person who lost receipt)

a receipt for items purchased to be used at _____ or during school
(school name)
business while off campus.

I am unable to submit the required receipt because: _____

I have contacted the vendor, but they are unable to provide a replacement receipt.
This form is submitted in lieu of the original receipt.

Vendor Name: _____

Transaction Date: _____ Amount: \$ _____

Detail itemized list of Items Purchased: _____

I certify that the goods shown above were purchased for _____ operating
(school name)
purposes as outlined in the purchasing policies and procedures. I understand that when making a
purchase an itemized receipt is required, going forward I will ensure the receipt for each purchase I make
is not forgotten or misplaced.

Teacher Signature: _____ Date: _____

Principal Signature: _____ Date: _____



Sumner County Board of Education

Out of State Travel Form

The information included in this form will indicate the location of an employee if injured while working out of state.

Date: _____

Employee's Name: _____

Department/School/Office: _____

Departure Date: _____ Return Date: _____

Destination: _____

(City)

(State)

Purpose of the Trip: _____

Vehicle Information:

Personal or Rental Company _____

(Make, Model, and Year) _____

The above information is required for any employee driving a vehicle on a BOE approved trip.

SUPERVISOR

Tennessee has Tort Liability, which applies to Sumner County Board of Education for any incidents occurring inside the state. **This form does not provide Liability Coverage for personal vehicles.** The vehicle must be insured by the owner of the vehicle and such coverage should address all liability issues.

A photocopy of the employee's Driver's License and proof of insurance must be sent with this form.

Sent all information to:

Fax to Renee Spindler at 615-451-6518

OR email at renee.spindler@sumnerschools.org